



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



लेखा एक झलक
ACCOUNTS AT A GLANCE
2022-23

**ACCOUNTS AT A GLANCE
FOR THE YEAR
2022-23**

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

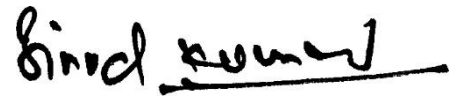


PREFACE

It gives me immense pleasure to present the “Accounts at a Glance” of the Ministry of Fisheries, Animal Husbandry and Dairying for the financial year 2022-23. 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 2022-23.

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

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



Dated: 16.11.2023

Place: New Delhi

(Binod Kumar)

Chief Controller of Accounts

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Chapter-1

OVERVIEW

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

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

According to Periodic Labour Force Survey conducted during July 2020-June 2021, estimated Percentage of workers in usual status (ps+ss) engaged in Industry Group 014(Animal Production) and Industry Group 015(Mixed Farming) of National Industrial Classification (NIC-2008) is given in table below:-

Percentage of usually working persons (ps+ss) engaged in Industry Group 014 Animal Production and Industry Group 015 of NIC-2008 during PLFS,2020-21.

| Industry Group(3 digit code) as per NIC-2008) | Description of Industry Group | Percentage of usually working persons (ps+ss) |
|--|--------------------------------------|--|
| 014 | Animal Production | 3.48 |
| 015 | Mixed farming | 2.03 |

Source: Annual Report of DAHD, 2022-23

India has vast resource of livestock and poultry, which play a vital role in improving the socio-economic conditions of rural masses. There are about 303.76 million bovines(cattle, buffalo, mithun and yak), 74.26 million sheep, 148.88 million goats and about 9.06 million pigs and about 851.81million poultry as per 20th Livestock Census in the country. The species wise

population of animals in Livestock and Poultry population during the last two Census is given in table 1.1.

Table 1.1: Livestock and Poultry Population

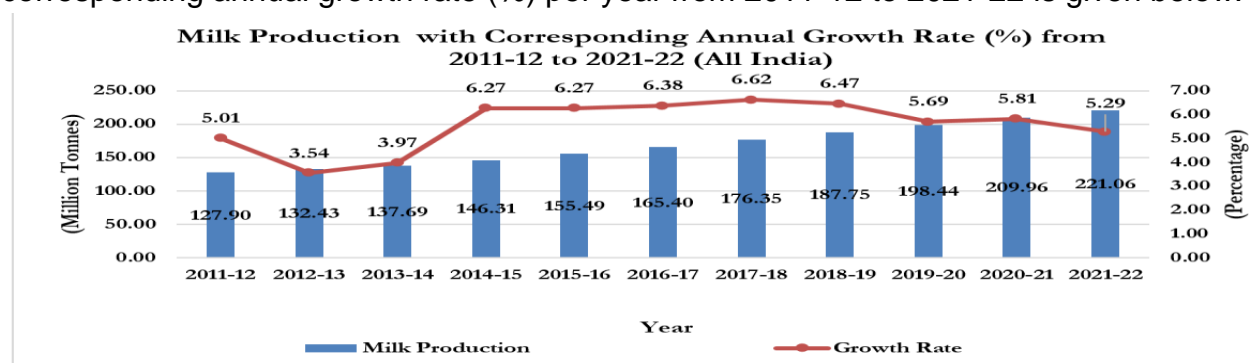
| S. No. | Species | 19 th Livestock Census 2012 (no. in millions) | 20 th Livestock Census 2019(no. in millions) | Growth Rate (%) 2012-19 |
|--------|------------------------|--|---|-------------------------|
| 1 | Cattle | 190.90 | 193.46 | 1.34 |
| 2 | Buffalo | 108.70 | 109.85 | 1.06 |
| 3 | Yaks | 0.08 | 0.06 | -24.90 |
| 4 | Mithuns | 0.30 | 0.39 | 29.52 |
| | Total Bovines | 299.98 | 303.76 | 1.26 |
| 5 | Sheep | 65.07 | 74.26 | 14.13 |
| 6 | Goat | 135.17 | 148.88 | 10.14 |
| 7 | Pigs | 10.29 | 9.06 | -12.03 |
| 8 | Other animals | 1.54 | 0.79 | -48.70 |
| | Total Livestock | 512.06 | 536.76 | 4.82 |
| 9 | Poultry | 729.21 | 851.81 | 16.81 |

1.3 Livestock Production:

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

1.3.2 Milk Production:

India continues to be the largest producer of milk in the world. Several measures have been initiated by the Government to increase the productivity of livestock, which has resulted in increasing milk production significantly. Milk production during 2020-21 and 2021-22 is 209.96 million tonnes and 221.06 million tonnes respectively showing an annual growth of 5.29%. The per capita availability of milk is around 444grams/day in 2021-22. The production of milk and corresponding annual growth rate (%) per year from 2011-12 to 2021-22 is given below:



1.4 Average Yield Rate for Milk: The average yield of milk per day per animal in milk at National level from different species during 2021-22 is given below:

Average Yield Rate for Milk

| Exotic Cows (kg/day) | Crossbred Cows (kg/day) | Indigenous Cows (kg/day) | Non-Descript Cows (kg/day) | Indigenous Buffalo (kg/day) | Non-Descript Buffalo (kg/day) | Goat (kg/day) |
|----------------------|-------------------------|--------------------------|----------------------------|-----------------------------|-------------------------------|---------------|
| 11.36 | 8.32 | 4.07 | 2.83 | 6.62 | 4.81 | 0.47 |

1.5.1 Egg Production: Poultry production in India has taken a quantum leap in the last four decades, emerging from conventional farming practices to commercial production system with state-of-the-art technological interventions. Currently, the total Poultry population in our country is 851.81 million (as per 20th Livestock Census) and egg production is around 129.60 billion during 2021-22. The per capita availability during 2021-22 is around 95 eggs per annum. The Egg production has shown positive growth as 6.19% during 2021-22.

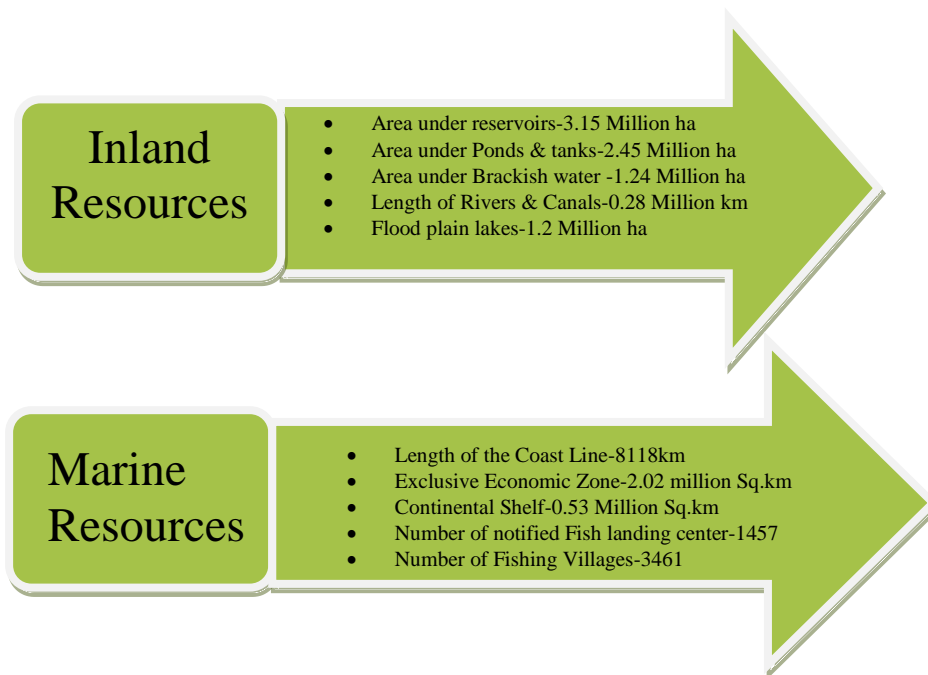
1.5.2 Wool Production: Wool production in the beginning of Twelfth Plan (2012-13) was 46.05 million Kg and increased to 48.14 million Kg in 2014-15 but declined to 33.04 million Kg in 2021-22. The wool production has shown decline in growth rate at -10.53% during 2021-22.

1.5.3 Meat Production: Meat production during 2014-15 was 6.69 million tonnes which has been further increased to 9.29 million tonnes in 2021-22. The Meat production has shown positive growth as 5.62% during 2021-22.

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

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

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



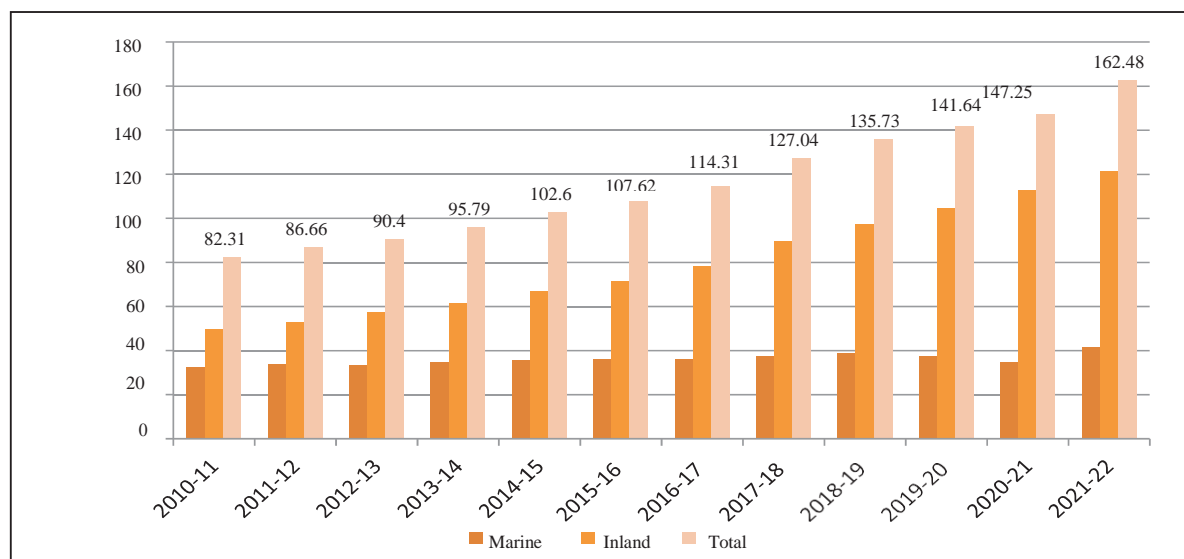
1.7 Indian Fisheries Sector – Current Scenario:

India is the third largest fish producing country in the world and accounts for 7.96 percent of the global production. The total fish production during FY 2022-23 is estimated at 16.25 MMT with a contribution of 12.12 MMT from Inland sector and 4.13 MMT from Marine sector. The annual average growth rate in the Fisheries sector has been 7% over the last five years. The Fisheries sector plays an important role in the national economy and the share of Fisheries sector in the total Gross Value Added (GVA), at Constant prices, in 2022-2023 is estimated at Rs. 1,37,716 Crores that constitutes about 1.09 percent of the total national GVA and 6.72 percent of agricultural GVA. Fisheries and aquaculture continue to be an important source of food, nutrition, income and livelihood to millions of people. During FY 2021-22, export of marine products stood at 1.37 MMT and valued at Rs. 57,586.48 Crores (USD: 7.76 billion) with an impressive average annual growth rate of about 10% in recent years. As for overseas markets, USA continued to be the major importer of Indian seafood with an import worth USD 3371.66 Million, accounting for a share of 43.45 percent in terms of US dollar value. In 2018, total fisheries potential of India was estimated at 22.31 MMT consisting of the Marine Fisheries potential at 5.31 MMT and the Inland Fisheries potential at 17 MMT. India is also a major producer of fish through Aquaculture and ranks second in the world after China. Inland fish production constitutes about 75 percent of the total fish production of the country. The fish production in the country has shown continuous and sustained increment since independence. During 2021-22, 77 percent of Marine Fisheries potential and 71 percent of the Inland Fisheries potential have been harnessed.

1.7.1 The fish production has increased from 5.66 MMT in FY 2000-01 to 8.23 MMT in FY 2010-11 and further to 16.25 MMT in FY 2021-22. The graph indicated in Table 1.2 indicates the growth trend in fish production.

Table 1.2
Fish Production

(In Lakhs Metric Tonnes)



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

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

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

The Government of India in May 2020 approved PMMSY with an estimated investment of Rs. 20,050 Crores comprising of Central share of Rs. 9,407 Crores, State share of Rs. 4,880 Crores and beneficiaries contribution of Rs. 5,763 Crores for a period of five years from FY 2020-21 to FY 2024-25. During the current financial year, proposals with a total cost of Rs. 7007.23 Crores with central share of Rs. 3224.19 Crores were approved. In the Budget Estimates 2022-23, the Department has been allocated total budgetary support of Rs. 2,118.47 Crores that was revised to a total budgetary support of Rs. 1,624.18 Crores including allocations for scheme and non- scheme components. Some of the 'thrust' areas addressed under the PMMSY scheme are as below:

- Mariculture including seaweed cultivation
- Ornamental and recreational fisheries
- Quality Seed
- Optimal harvesting of deep sea and oceanic resources
- Cold water fisheries
- Development of aquaculture by productive utilization of saline/ alkaline areas

- Integrated development of reservoirs
- Species Diversification through new candidate etc

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

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

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

1.8 Government's Initiative during 2022-23:

i. Accredited Agent for Health and Extension of Livestock Production (A-HELP): In order to leverage SHG (Self-Help groups) platform for rural economic growth through convergence as per that, the selected members of SHGs will act as Livestock Resource Persons and Primary Service Providers through a new accredited model named "A-HELP" (Accredited Agent for Health and Extension of Livestock Production). This model will be implemented across the Country. A-HELP worker will be the first port of call for any health-related demands of livestock population of that village, especially those who find it difficult to access the Veterinary health services. National Dairy Development Board (NDDDB) will be the nodal agency for imparting capacity building of A-HELPS. They will coordinate with State Animal Husbandry Departments and State Rural Livelihoods Mission in respective States/UTs.

ii. Mobile Veterinary Units (MVUs): To increase accessibility of veterinary services at farmer's doorsteps, funds for Mobile Veterinary Units (MVUs) is being provided to the States/UTs under Livestock Health & Disease Control Programme (LH & DCP) for @ 1 MVU approximately for one lakh livestock population. These MVUs will be customized fabricated vehicles for veterinary healthcare with equipment for diagnosis, treatment & minor surgery, audio visual aids and other basic requirements for treatment of animals. These MVUs will provide veterinary services at the farmers' doorstep on the basis of the phone calls received at the Call Centre from farmers of respective State/ UT. The MVUs need to be positioned at strategic locations in order to minimize travel time and to provide service within targeted time. So far, Rs. 682.37 Crore has been released to 34 States/UTs towards procurement of 4340 MVUs and 1528 MVUs have been inaugurated in 16 states/UTs out of which 446 MVUs are operational in 7 States UTs as of January 2023.

iii. Animal Health Support System for One Health: On 16th January, 2023 Ministry of Finance approved the World Bank supported project 'Animal Health Support System for One Health (AHSSOH)' for 5 years in five states of India – Assam, Karnataka, Madhya Pradesh, Maharashtra, and Odisha. It is a Central Sector Project with 50% Central funding under Livestock Health and Disease Control Programme (LHDCP) and 50 % funding from World Bank with a total outlay of Rs. 1228.7 crore for the 5-year period from 2022-23 to 2026-27. The project will principally focus on upgrading the laboratory, veterinary hospital/dispensary infrastructure and work towards strengthening disease surveillance and reporting using One Health approach. This project aims to support prevention and management of priority animal diseases, wider participation of the community in disease prevention and strengthening veterinary and diagnostic services in the States.

CHAPTER -2

FUNCTIONS AND ORGANISATIONAL STRUCTURE

(A) Department of Animal Husbandry & Dairying:-

2.1 ORGANIZATIONAL STRUCTURE:

The Department of Animal Husbandry and Dairying is one of the Department 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 One Additional Secretary and Financial Adviser, One Additional Secretary, One Animal Husbandry Commissioner, Three Joint Secretaries, One Chief Controller of Accounts and One Adviser (Statistics) in discharging the responsibilities assigned to this Department.

2.2 FUNCTIONS:

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

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

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

2.3 SUBORDINATE OFFICES:

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

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

2.4 STATUTORY BODIES:

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

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

(B) Department of Fisheries:-

2.5 ORGANIZATIONAL STRUCTURE:-

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

2.6 FUNCTIONS:-

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

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

- a) Expansions of Aquaculture in fresh and brackish water.
- b) Conservation and sustainability of Marine Fisheries Resources.
- c) Promotion of Mariculture, Seaweed Cultivation, Cage Culture, RAS, Ornamental Fisheries, Cold Water Fisheries and Fisheries Trade.
- d) Development of Fisheries Infrastructure.
- e) Inland Fisheries Development.
- f) Establishment of the network of Aquatic Quarantine.
- g) Mapping of water bodies through GIS etc.

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

List of subjects allocated to the Department of Fisheries:-

- a. Industries, the control of which by the Union is declared by Parliament by law to be expedient in Public interest as far as these relate to Development of fish feed and

fish products with the limitation that in regard to the development of industries, the functions of the Department of Fisheries do not go further than the formulation of the demand and fixation of targets.

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

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

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

2.8 Autonomous Bodies:-

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

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

(II) Coastal Aquaculture Authority, Chennai:

The Coastal Aquaculture Authority (CAA) was established under the Coastal Aquaculture Authority Act, 2005 vide Gazette Notification dated 22nd December 2005. The aims and objectives of the Authority are to regulate Coastal Aquaculture activities in the areas notified by the Central Government as coastal areas and for matters connected therewith or incidental thereto. The authority is empowered to make regulations for the construction and operation of

aquaculture farms in coastal areas, to register aquaculture farms and hatcheries, to inspect them to ascertain their environmental impact, remove or demolish coastal aquaculture farms which cause pollution, fixing standards for coastal aquaculture inputs. Through these controls and measures, CAA aims to facilitate environmentally responsible and socially acceptable coastal aquaculture.

2.9 National Federation of Fishers Cooperatives Ltd.:

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

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

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

CHAPTER -3

SCHEMES OF THE MINISTRY

3.1 RASHTRIYA GOKUL MISSION:

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

3.1.1 Objectives:

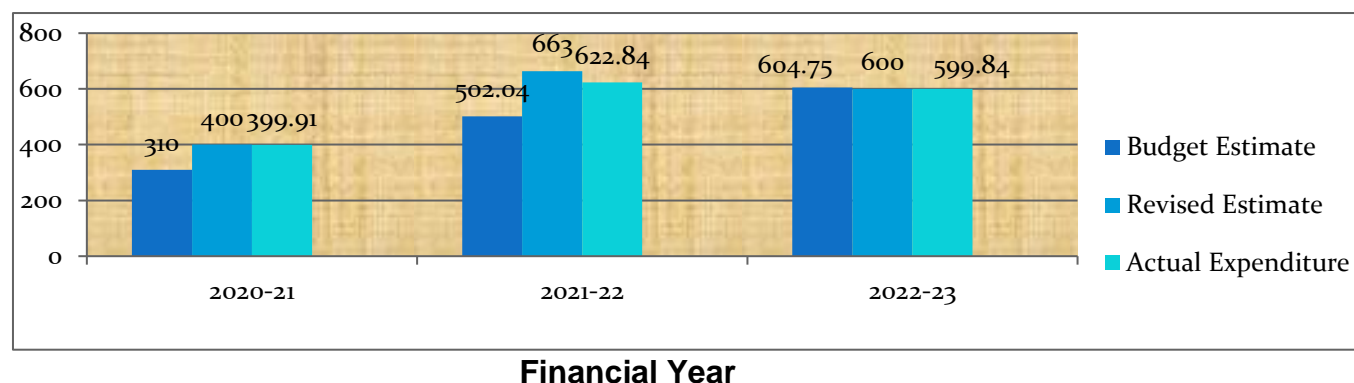
The scheme is being implemented with the following mandate:

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

(Rs. In Crores)

| Scheme Name | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|-------------------------|----------------|------------------|-------------------|--------------------|
| Rashtriya Gokul Mission | 2020-21 | 310.00 | 400.00 | 399.91 |
| | 2021-22 | 502.04 | 663.00 | 662.84 |
| | 2022-23 | 604.75 | 600.00 | 599.84 |

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



3.2 NATIONAL PROGRAMME FOR DAIRY DEVELOPMENT (NPDD):

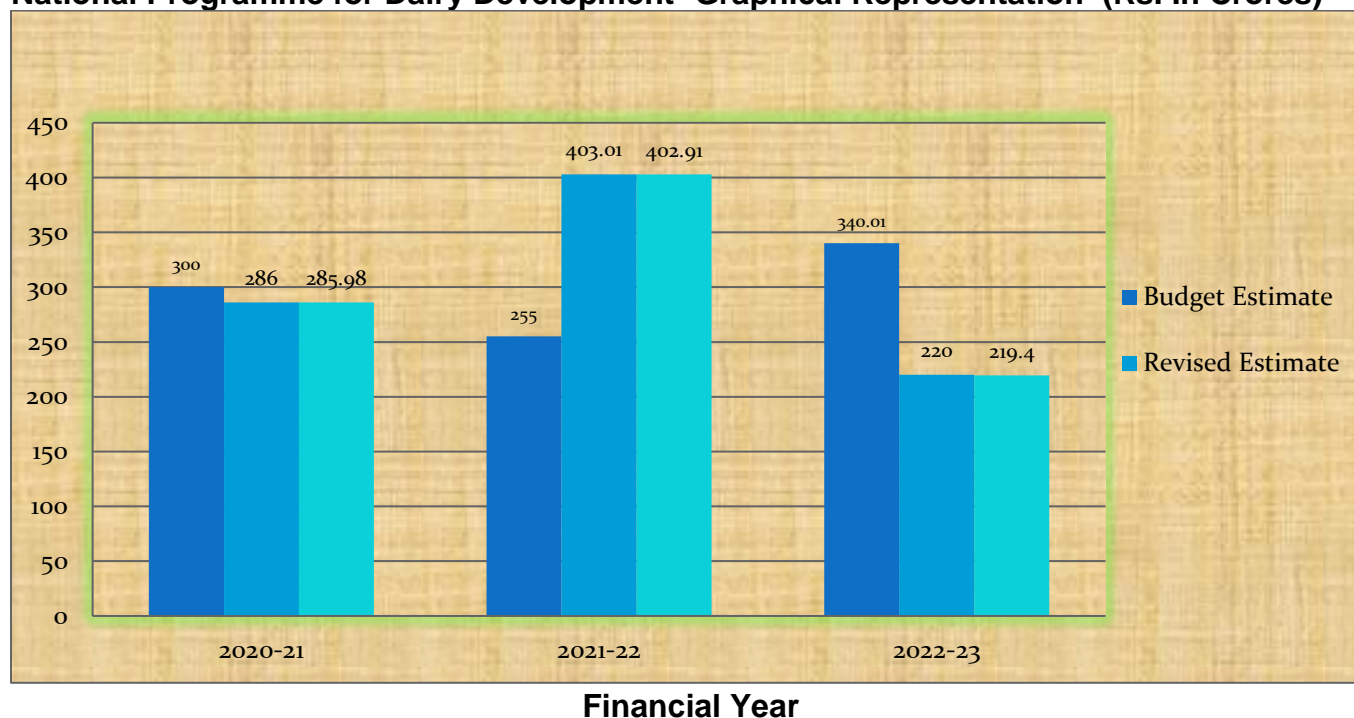
3.2.1 The Department is implementing National Programme for Dairy Development (NPDD) across the country since Feb-2014 with an objective of creating/strengthening of infrastructure for Production of quality milk, Procurement, Processing and Marketing of Milk & Milk Products through State Implementing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

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

(Rs. In Crores)

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|--|----------------|------------------|-------------------|--------------------|
| National Programme for Dairy Development | 2020-21 | 300.00 | 286.00 | 285.98 |
| | 2021-22 | 255.00 | 403.01 | 402.91 |
| | 2022-23 | 340.01 | 220.00 | 219.40 |

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



3.3 Delhi Milk Scheme (DMS):

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

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

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

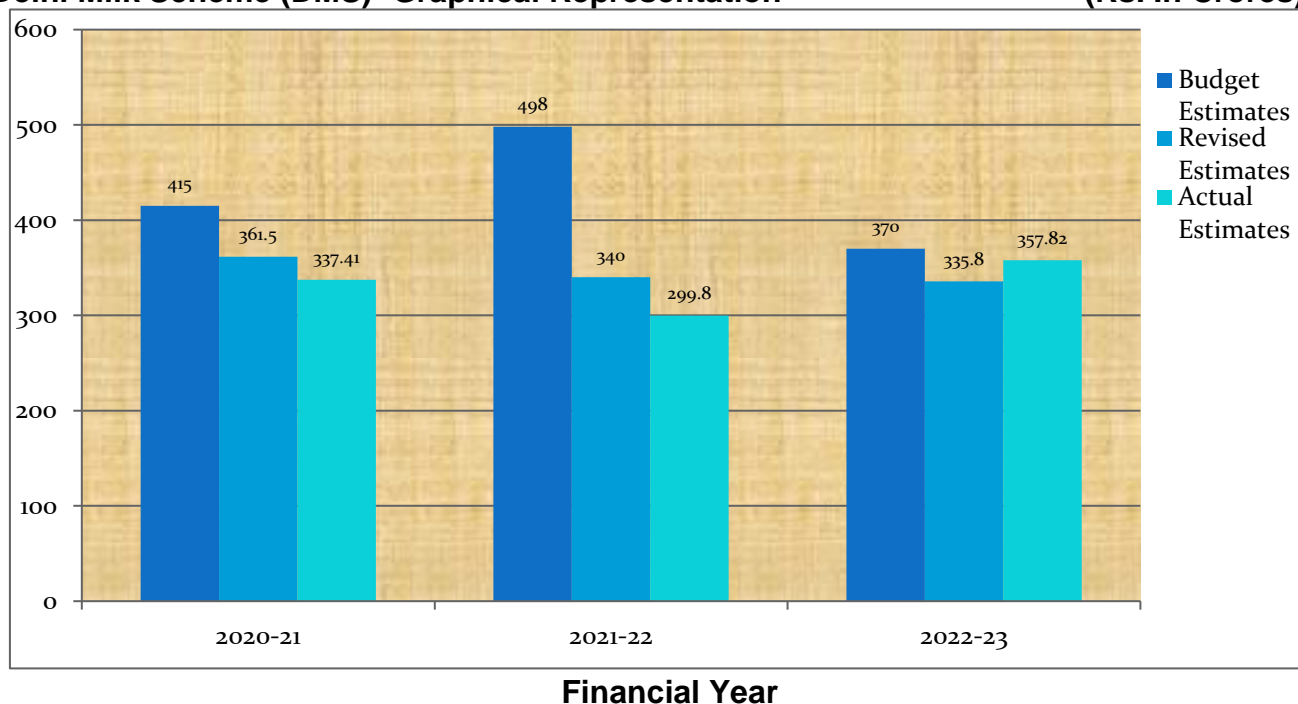
3.3.4 The milk booths are allotted to and manned by Ex-servicemen/retired Govt. Servants, physically handicapped, widows and unemployed persons etc.

(Rs. In Crores)

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|------------------------------|----------------|------------------|-------------------|--------------------|
| Delhi Milk Scheme (DMS) | 2020-21 | 415.00 | 361.50 | 337.41 |
| | 2021-22 | 498.00 | 340.00 | 299.80 |
| | 2022-23 | 370.00 | 335.80 | 357.82 |

Delhi Milk Scheme (DMS) -Graphical Representation

(Rs. In Crores)



3.4 NATIONAL LIVESTOCK MISSION (NLM):

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

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

3.4.3 The scheme is implemented with the following three Sub-Missions:

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

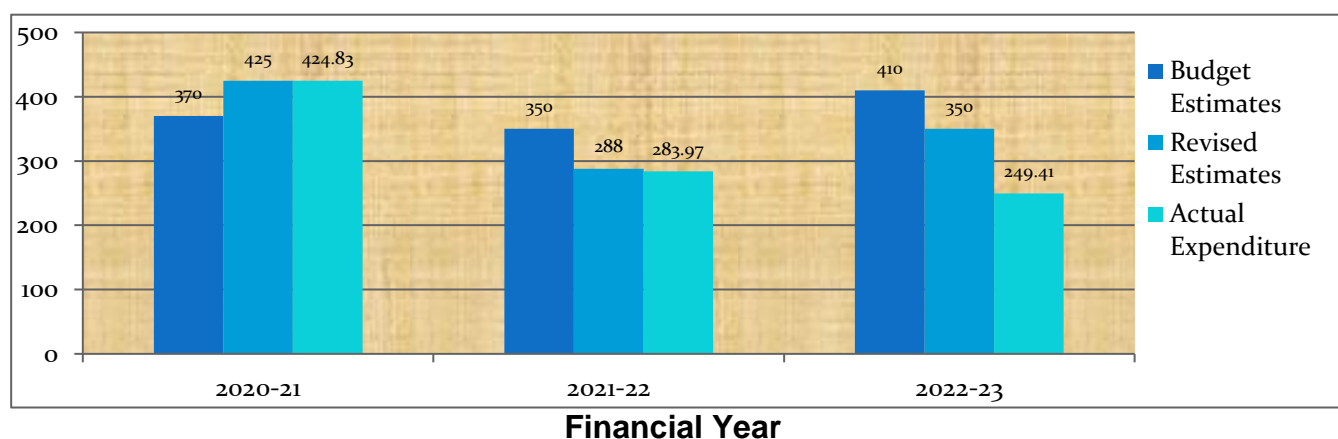
(ii) Sub-Mission on Feed and Fodder Development: This Sub-Mission aims towards strengthening of fodder seed chain to improve availability of certified fodder seed required for fodder production and encouraging entrepreneurs for establishment of fodder Block/Hey Bailing/Silage Making Units through incentivisation.

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

3.4.4 An amount of Rs. 994.39 lakh has been released to the States/UTs for extension activities during 2022-23 (upto January, 2023).

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | (Rs. In Crores) |
|----------------------------------|----------------|------------------|-------------------|--------------------|
| | | | | Actual Expenditure |
| National Livestock Mission (NLM) | 2020-21 | 370.00 | 425.00 | 424.83 |
| | 2021-22 | 350.00 | 288.00 | 283.97 |
| | 2022-23 | 410.00 | 350.00 | 249.41 |

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



3.5 LIVESTOCK HEALTH AND DISEASE CONTROL PROGRAMME:

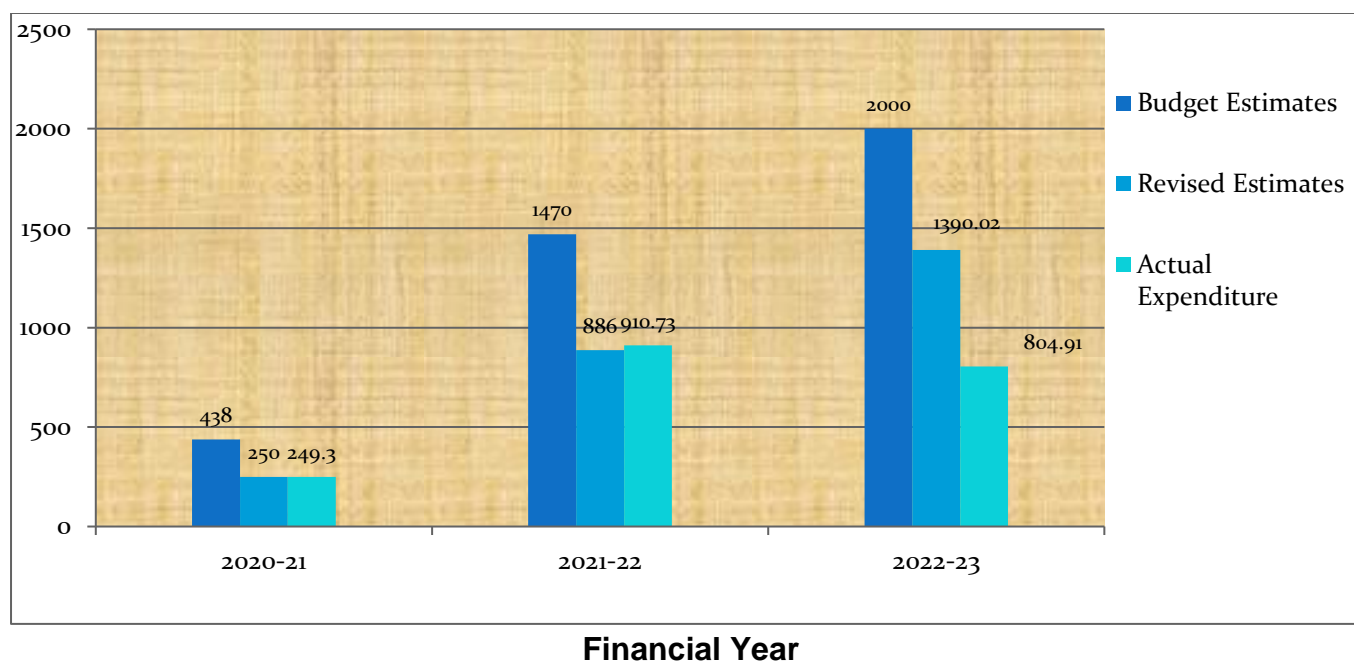
In order to effectively tackle the issue of livestock health, the Department supplements the efforts of the State Governments / Union Territories by way of financial assistance through the 'Livestock Health & Disease Control Programme (LHDCP). LHDCP subsumes two erstwhile schemes i.e. National Animal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

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

(Rs. In Crores)

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|--|----------------|------------------|-------------------|--------------------|
| Livestock Health & Disease Control (LH&DC) | 2020-21 | 438.00 | 250.00 | 249.30 |
| | 2021-22 | 1470.00 | 886.00 | 910.73 |
| | 2022-23 | 2000.00 | 1390.02 | 804.91 |

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



3.6 Pradhan Mantri Matsya Sampada Yojana (PMMSY):

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

mechanisms and streamline the quantum of targets to ensure smooth operations at the time of execution.

3.6.1 Objectives of PMMSY:

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

The graphic for the VISION section features a dark blue background. On the left, there is an orange circular icon containing a silhouette of a fisherman standing on a boat, with a sun or moon behind him. Below this icon, the word "VISION" is written in white, bold, uppercase letters. To the right of the icon, the text "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" is written in white, sans-serif font.

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".

The graphic for the MISSION section features a dark purple background. On the right, there is a white circular icon containing a target symbol with an orange arrow hitting the bullseye. Below this icon, the word "MISSION" is written in white, bold, uppercase letters. To the left of the icon, the text "To induct and promote adoption of technologies in production and post-harvest management including High-density aquaculture in ponds, Re-circulatory Aquaculture System (RAS), Bio-floc, cage culture, live feed technology, Block chain, value addition, quality preservations and marketing etc." is written in white, sans-serif font.

MISSION

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

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

3.6.2 Component of PMMSY:

PMMSY is an umbrella scheme with two separate Components namely (a) 100% Central Financial Assistance and (B) Centrally Sponsored Scheme (CSS). The CSS component is further segregated into Non-beneficiary orientated and beneficiary oriented sub-components /activities under the following three broad heads:

- a) Enhancement of production and productivity
- b) Infrastructure and post-harvest management
- c) Fisheries management and Regulatory framework

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

3.6.2.1 100% Central Financial Assistance:-

The entire project/unit cost under 100% Central Financial Assistance of PMMSY will be borne by the Central Government 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 100% Central Financial Assistance 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 Sindhu raj owned by the Government
- h. Disease monitoring and surveillance network
- i. Fish data collection, fishers' survey and strengthening of fisheries database
- j. Support to security agencies to ensure safety and security of marine fishermen at sea
- k. Fish farmers producer Organizations/Companies (FFPOs/Cs)
- l. Certification, accreditation, traceability and labeling
- m. Administrative expenses for implementation of PMMSY (to meet expenses of both CSS and CS components)

3.6.2.2 Centrally Sponsored Scheme Component:

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

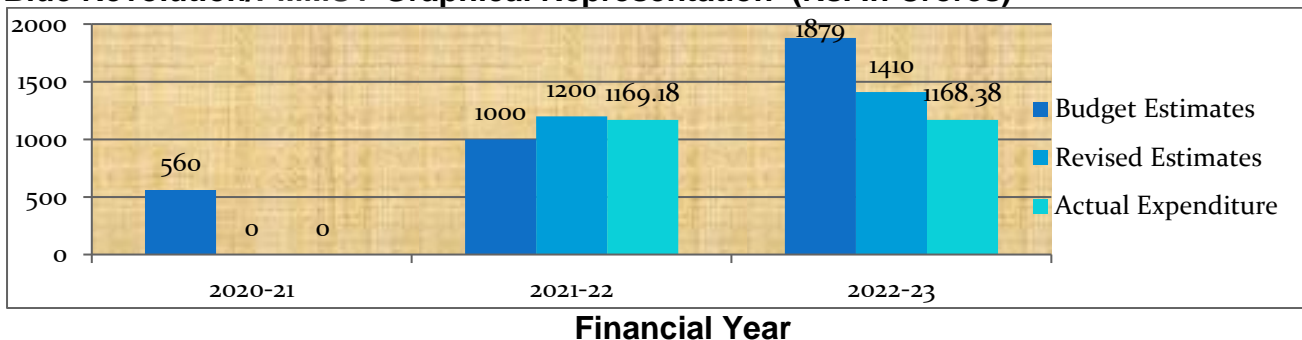
Activities proposed as Centrally Sponsored Scheme Components



(Rs. In Crores)

| Scheme Name/Head Description | Financial Year | Budget Estimates | Revised Estimates | Actual Expenditure |
|------------------------------|----------------|------------------|-------------------|--------------------|
| Blue Revolution/PMMSY | 2020-21 | 560.00 | 0.00 | 0.00 |
| | 2021-22 | 1000.00 | 1200.00 | 1169.18 |
| | 2022-23 | 1879.00 | 1410.00 | 1168.38 |

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



3.6.3 Funding Patterns of Centrally Sponsored Component:

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

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

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

- a. North Eastern & Himalayan States: 90 percent Central Share and 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

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. Secretary discharges his/her 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 Eleven Pay and Accounts Offices. Zonal Internal Audit parties headed by Assistant Accounts Officer are also stationed at Cochin whose works is being monitored by Internal Audit wing at HQ. All officers of Pay & Accounts Offices including Principal Accounts Office are on the strength of Ministry of Agriculture & Farmers' Welfare; therefore, there is a need of augmentation of man power in Departmental Accounting Organization of Department of Animal Husbandry & Dairying and Department of Fisheries respectively. The details regarding distribution of work in the Office of Chief Controller of Accounts are given at **Exhibit 'A'**.

5. The Ministry of Fisheries, Animal Husbandry & Dairying have 14 CDDOs, 58 NCDDOs. The Non-Cheque Drawing DDOs submit bills to the Pay and Accounts Offices under pre-check system of payment. Accounting information Flow chart is given at **Exhibit 'B'**.

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

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

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

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

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

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

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

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

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

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

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

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

13. INTERNAL AUDIT WING:

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

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

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

13.3 In pursuance of O/o Controller General of Accounts, Department of Expenditure, Ministry of Finance, OM No.G.25014/33/2015-16/MF.CGA/IAD/306-53 dated 15.05.2017, an

Internal Audit Committee has been constituted in Department of Animal Husbandry and Dairying (DAHD) and Department of Fisheries (DoF) under the Chairmanship of Secretary, (DAHD) and Secretary (DoF) being Chief Accounting Authority with following composition vide O/o CCA OM Nos. Agri/IWA/Audit Committee/DAHD/2020-21/229-250 dated 15.09.2020 and Agri/IAW/Audit Committee/Fisheries/2020-21/251-269 dated 15.09.2020 respectively:

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

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

13.3.2 Internal Audit Committee in Department of Fisheries:-

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

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

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

13.3.4 There are 72 Auditee units / DDOs under various departments of Ministry of Fisheries, Animal Husbandry and Dairying excluding autonomous bodies and other grantee institutions and specific schemes under the Ministry.

Status of Outstanding Internal Audit paras in Ministry of Fisheries, Animal Husbandry and Dairying as on 31.10.2023 are given below:

| Department | Total Outstanding Paras as on 31.03.2022 | Paras Raised from 01.04.2022 to 31-10 2022 | Paras Dropped from 01.04.2022 to 30.06.2022 | Total Outstanding Paras as on 30.06.2022 |
|-----------------|--|--|---|--|
| AHD | 301 | 30 | 25 | 306 |
| Fisheries Units | 192 | 30 | 02 | 220 |
| TOTAL | 493 | 60 | 27 | 526 |

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

| Department | Total Outstanding Paras as on 30.09.2022 | Paras Raised from 01.10.2022 to 31.12.2022 | Paras Dropped from 01.10.2022 to 31.12.2022 | Total Outstanding Paras as on 31.12.2022 |
|-----------------|--|--|---|--|
| AHD | 344 | 0 | 0 | 344 |
| Fisheries Units | 211 | 14 | 46 | 179 |
| TOTAL | 555 | 14 | 46 | 523 |

| Department | Total Outstanding Paras as on 31.12.2022 | Paras Raised from 01.01.2023 to 31.03.2023 | Paras Dropped from 01.01.2023 to 31.03.2023 | Total Outstanding Paras as on 31.03.2023 |
|-----------------|--|--|---|--|
| AHD | 344 | 86 | 106 | 324 |
| Fisheries Units | 179 | 27 | 30 | 176 |
| TOTAL | 523 | 113 | 136 | 500 |

| Department | Total Outstanding Paras as on 31.03.2023 | Paras Raised from 01.04.2023 to 30.06.2023 | Paras Dropped from 01.04.2023 to 30.06.2023 | Total Outstanding Paras as on 30.06.2023 |
|-----------------|--|--|---|--|
| AHD | 324 | 62 | 85 | 301 |
| Fisheries Units | 176 | 0 | 60 | 116 |
| TOTAL | 500 | 62 | 145 | 417 |

| Department | Total Outstanding Paras as on 30.06.2023 | Paras Raised from 01.07.2023 to 31.10.2023 | Paras Dropped from 01.07.2023 to 31.10.2023 | Total Outstanding Paras as on 31.10.2023 |
|-----------------|--|--|---|--|
| AHD | 301 | 55 | 299 | 57 |
| Fisheries Units | 116 | 16 | 97 | 35 |
| TOTAL | 417 | 71 | 396 | 92 |

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

Principal Accounts Office has 11 (Eleven) Pay & Accounts Offices. Five PAOs are located in Delhi/NCR, two (02) in Mumbai and one each at Chennai, Kolkata, Kochi and

Nagpur. All payments pertaining to the Department/Ministry are made through PAOs/CDDOs attached with respective PAOs. Drawing and Disbursing Officers present their claims/bills to the designated

PAOs/CDDOs, who issue cheques/releases e-payment after exercising the necessary scrutiny as per provisions contained in Civil Accounts Manual, Receipt and Payment Rules and other orders issued by Govt. from time to time.

CHAPTER -4 (b)

ROLES AND RESPONSIBILITIES OF PR. CCAS/CCAS/CAS AS HEADS OF ACCOUNTING ORGANIZATION IN MINISTRIES/DEPARTMENTS

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

1. Receipts, Payments and Accounts:

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

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

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

2. Budget formulation including Outcome Budget:

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

3. Estimation of Non- Tax Revenue Receipts:

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

4. Internal Audit/Risk Based Audit:

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

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

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

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

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

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

VI. Shall ensure to prepare the annual Audit Plan and Annual Internal Audit Review.

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

5. Public Financial Management System & IT projects:

i. Monitor the usage of PFMS and its different modules including coordinating with Ministry and PFMS Division of O/o CGA for timely, accurate and useful financial reporting for the purpose of tracking flow of funds to the last level implementing agency/beneficiary and its utilisation under Central Sector/Centrally Sponsored/Direct Benefit Transfer schemes of Government of India.

ii. Coordinate integration of data bases and processes for establishing a Government Integrated Financial Management Information System (GIFMIS)

iii. Render professional expertise in the functioning of the financial management system, from the system point of view and making it more effective.

iv. Monitor the implementation of security guidelines issued for access control and other related security aspects of PFMS and ensuring data security by regular monitoring of the system.

v. Ensure correct mapping of the accounting basket of Central Sector and Centrally Sponsored Schemes for accurate expenditure reporting.

vi. Regular review of reports and information in PFMS and to present it to the Executive for decision making.

- vii. Monitor all reports and dashboard on regular basis to ensure accuracy of reports relating to performance of the schemes in their respective Ministries.
- viii. Ensure timely weeding out of dormant registration of Agencies and etc.

6. Expenditure and Cash Management:

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

7. Disclosure and reporting requirements under FRBM Act:

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

8. Monitoring of Assets and Liabilities:

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

9. Interaction between Ministry of Finance and the FAs:

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

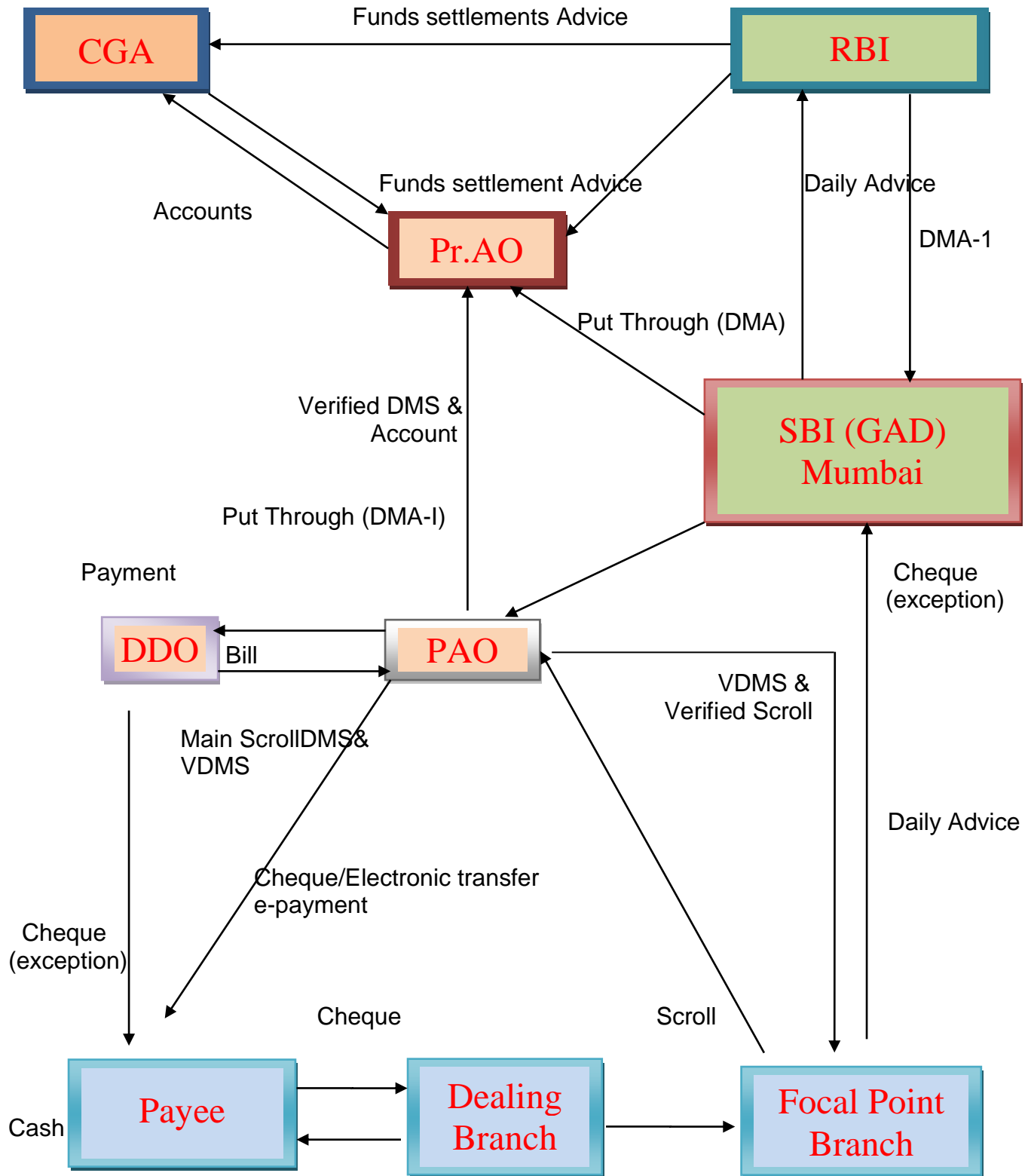
10. General Administration and Coordination:

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

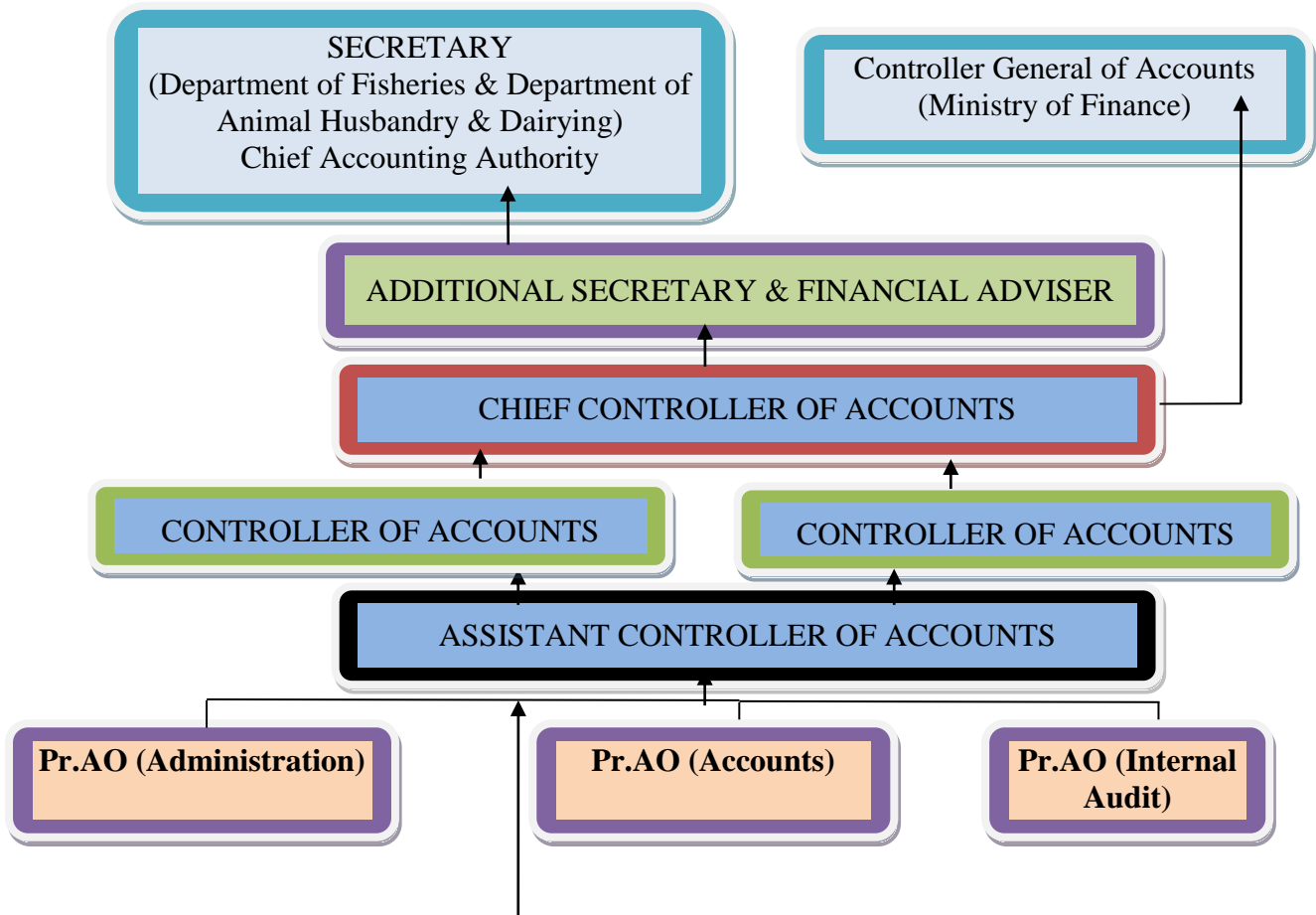
Note:-

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

Banking Arrangements
Flow diagram of accounting of Payment

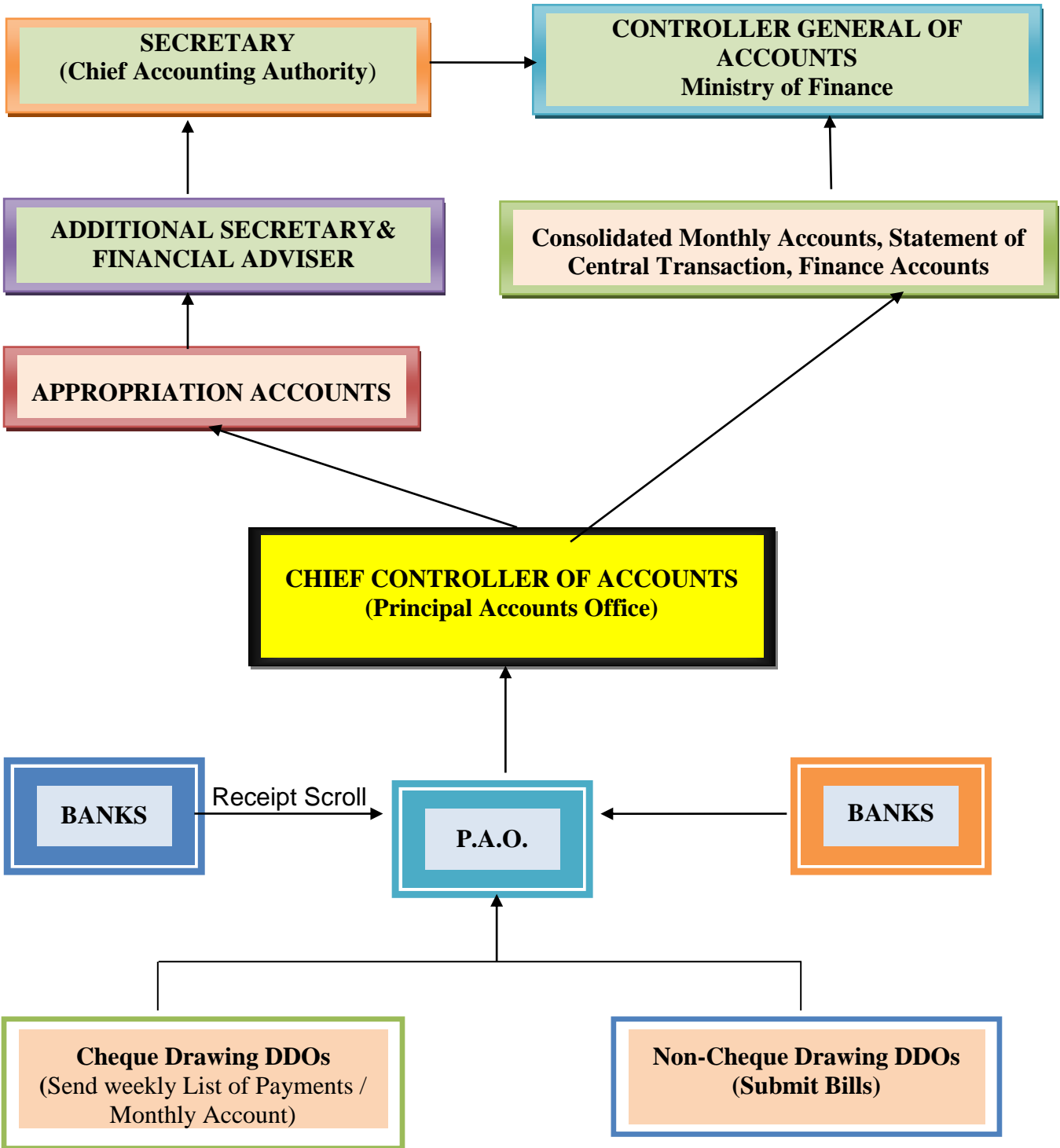


**ACCOUNTING ORGANIZATION SETUP IN
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY &
DAIRYING**



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

FLOW OF ACCOUNTING INFORMATION



CHAPTER – 5

GOVERNMENT ACCOUNTS

Preparation and Presentation of Accounts:

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

Form of Accounts:

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

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

Principles of Accounting:

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

Cash-based Accounting:

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

Period of Accounts:

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

Currency in which Accounts are kept:

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

Main Divisions and structure of Accounts:

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

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

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

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

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

Classification of transactions in Government Accounts:

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

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

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

Authority to open new Head of Account:

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

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

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

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

Conformity of Budget Heads with rules of classification:

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

Responsibility of Departmental Officer:

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

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

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

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

Charged or Voted Expenditure:

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

Capital or Revenue Expenditure:

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

Public Financial Management System (PFMS)

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

Direct Benefit Transfer (DBT):

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

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

ANNUAL ACCOUNTS

Appropriation Accounts:

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

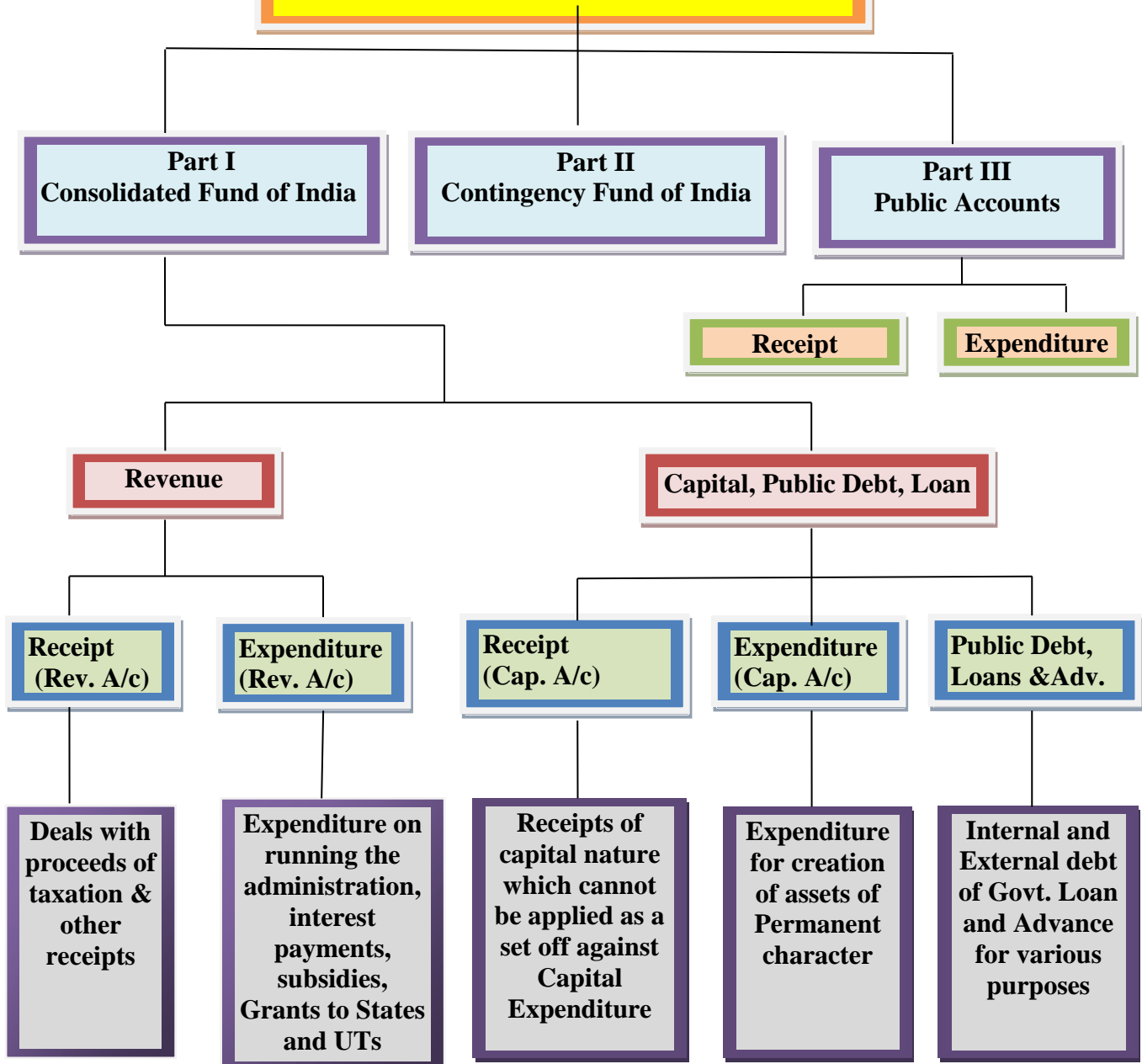
Finance Accounts:

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

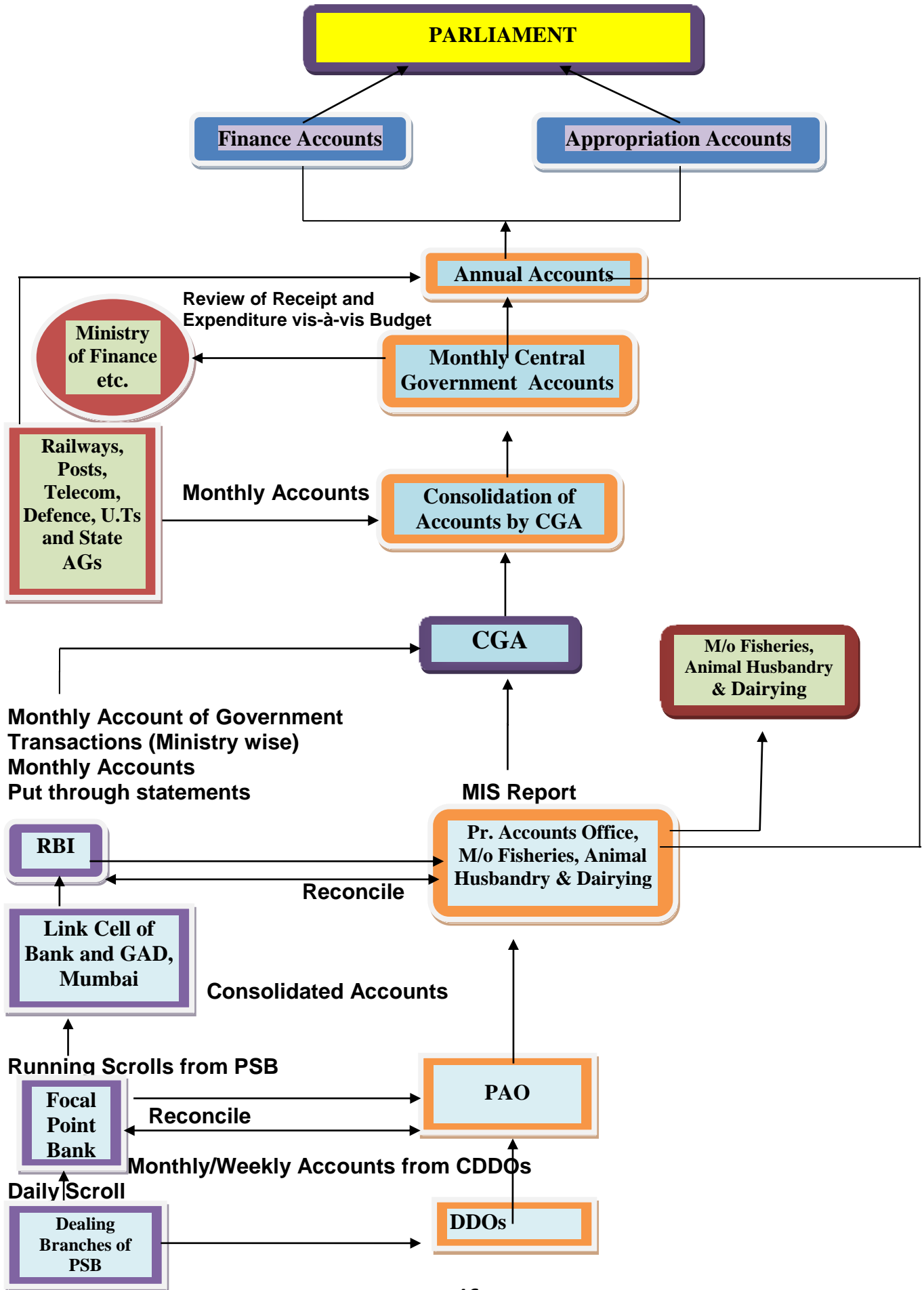
Presentation of Annual Accounts:

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

Government Accounts



Accounting Operations – An Overview



CHAPTER - 6

ACCOUNTS HIGHLIGHTS

The total receipts of the Ministry of Fisheries, Animal Husbandry and Dairying in the consolidated fund of India during the year 2022-23 accounted to ₹ 399.87 Crores

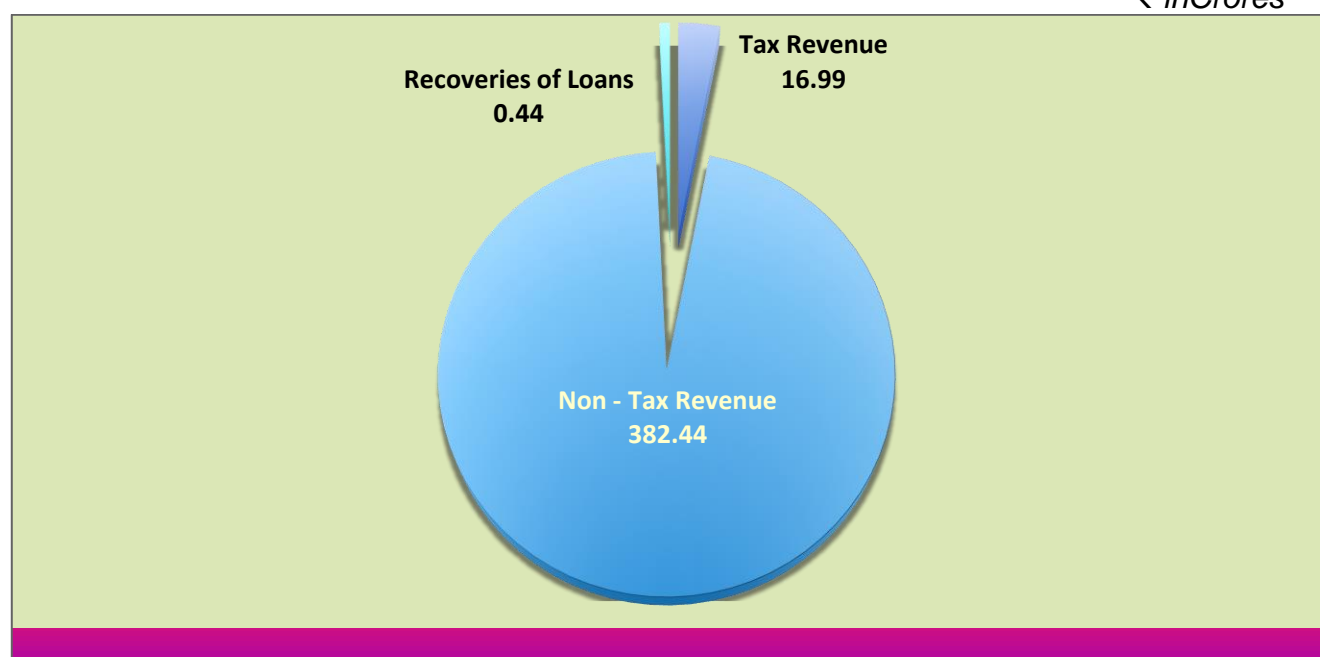
This figure consists of ₹ 399.43 Crores from the Revenue Account and ₹ 0.44 Crores from Loans and Advances.

The total revenue receipt of ₹ 399.43 Crores comprises Tax Revenue ₹ 16.99 Crores and Gross Non-Tax Revenue including Non-Tax receipt of this Ministry amounting to ₹ 382.44 Crores.

| TOTAL RECEIPTS DURING 2022-23 | |
|--|---------------|
| (₹ in Crores) | |
| TOTAL RECEIPTS | 399.87 |
| (A) Revenue Receipts | |
| (i) Tax Revenue | 16.99 |
| (ii) Non-Tax Revenue (including amount realized on account of License fee and CGHS subscription) | 382.44 |
| (B) Capital Receipts | |
| (i) Recoveries of loans | 0.44 |

GRAPHICAL REPRESENTATION OF TOTAL RECEIPTS DURING 2022-23

₹ in Crores



(Source: Statement of Central Transaction 2022-23)

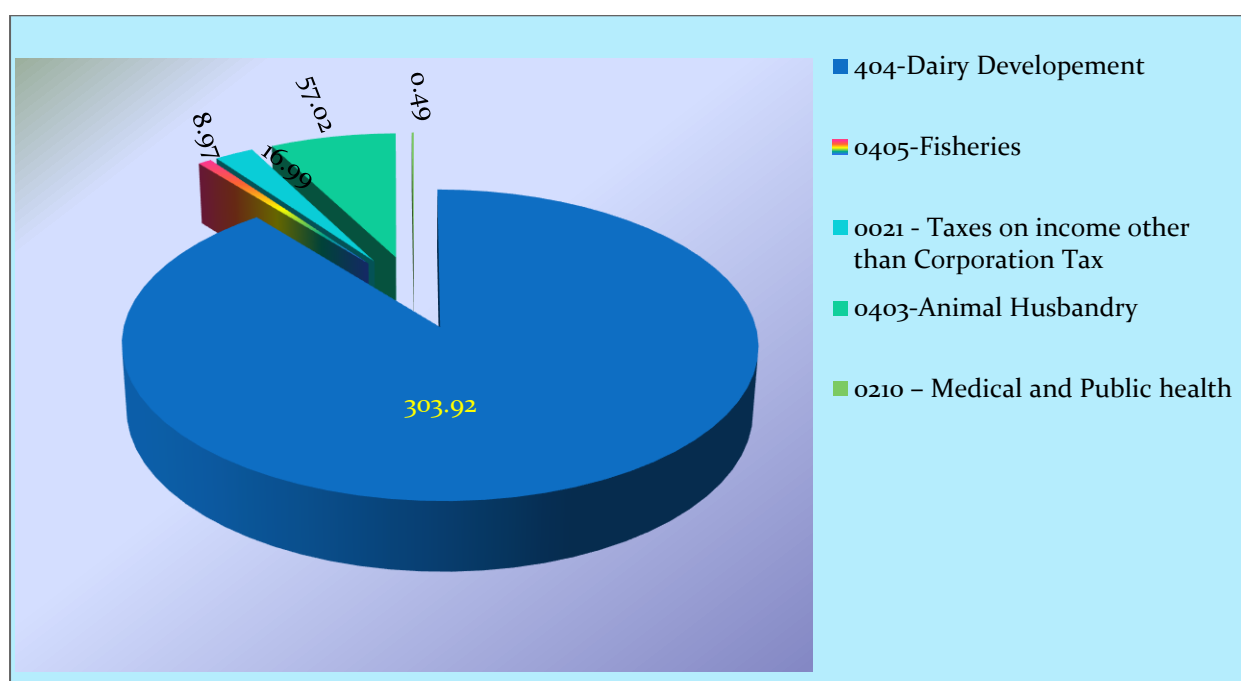
ANALYSIS OF RECEIPTS FOR MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING DURING 2022-23

The major contributions towards receipts were from:-

(₹ in Crores)

| S.No. | Major Head of Account | Amount |
|--------------|--|---------------|
| (1) | 0021 - Taxes on income other than Corporation Tax | 16.99 |
| (2) | 0049 - Interest Receipts | 10.64 |
| (3) | 0050- Dividend and Profits | 0.06 |
| (4) | 0070- Other Administrative Services | 0.25 |
| (5) | 0071 –Contributions and Recoveries towards Pension and Other Retirement benefits | 0.29 |
| (6) | 0075 – Miscellaneous General Services | -0.02 |
| (7) | 0210 – Medical and Public health - (CGHS subscription) | 0.49 |
| (8) | 0216 – Housing - (License Fee) | 0.82 |
| (9) | 0403 – Animal Husbandry | 57.02 |
| (10) | 0404 – Dairy Development | 303.92 |
| (11) | 0405 - Fisheries | 8.97 |
| (12) | 4000-Miscellaneous Capital Receipts | -- |
| (13) | 7610 – Loans to Government servants, etc. | 0.44 |
| TOTAL | | 399.87 |

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



APPROPRIATION ACCOUNTS
(Department of Fisheries)

Annual Appropriation Accounts 2022-23 under **Grant No. 43 Department of Fisheries** of Ministry of Fisheries, Animal Husbandry & Dairying deals with Voted expenditure in the Revenue Section and Capital Section.

As against the total budget estimates of ₹ 2118.50 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹1360.56 Crores and net saving of ₹ 757.94 Crores in the voted portion of the Grant No.43.

(₹ in Crores)

| Grant No. / Appropriation No. | Budget Estimates | Supplementary/ Additionality | Total Budget Estimates after supplementary | Voted Exp. | Saving(-) Excess(+) |
|-------------------------------------|---------------------|---------------------------------|--|------------|------------------------|
| 43 | 2118.47 | 0.03 | 2118.50 | 1360.56 | -757.94 |

(Source: Appropriation Accounts 2022-23)

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

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

The Appropriation Accounts in respect of Grant No. 43 is prepared by the Chief Controller of Accounts and sent to the Controller General of Accounts / Principal Director of Audit, DGA (CE).

Annual Appropriation Accounts 2022-23 under **Grant No. 44 –Department of Animal Husbandry & Dairying** of Ministry of Fisheries, Animal Husbandry & Dairying deals with Voted expenditure in the Revenue Section and Capital Section.

As against the total budget estimates of ₹ 4287.06 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹ 2660.82 Crores and net saving of ₹ 1659.17 Crores in the voted portion of the **Grant No.44**.

(₹in Crores)

| Grant No. / Appropriation No. | Budget Estimates | Supplementary/ Additionality | Total Budget Estimates after supplementary | Voted Exp. | Saving(-) Excess(+) |
|-------------------------------------|---------------------|---------------------------------|--|------------|------------------------|
| 44 | 4288.84 | 31.15 | 4319.99 | 2660.83 | -1659.16 |

(Source: Appropriation Accounts 2022-23)

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

Grant No.43
Salient Features of Appropriation Accounts (2022-23)
(Department of Fisheries)

(₹In Crores)

| MAJOR HEAD | Budget Estimates | Total Budget Estimates after Supplementary | Expenditure | Excess(+) Saving (-) |
|--|------------------|--|----------------|----------------------|
| 3451 – Secretariat – Economic Services | 28.73 | 28.73 | 21.47 | -0.232 |
| 2405– Marine Fisheries | 526.76 | 526.78 | 361.92 | -1.244 |
| 2552-North East Areas | 189.91 | 189.92 | - | - |
| 3601-Grants in Aid to State Government | 1277.00 | 1277.00 | 926.27 | -0.73 |
| 3602-Grants in Aid to Union Territory Governments with Legislature | 71.50 | 71.50 | 48.62 | -0.141 |
| Amount surrendered during the year | -733.30 | | | |
| Total Revenue Section (I) | 2093.90 | 2093.93 | 1358.28 | -735.65 |
| 4405 –Capital Outlay on Fisheries | 24.57 | 24.57 | 2.28 | -3.48 |
| Amount surrendered during the year | -18.81 | | | |
| Total Capital Section (II) | 24.57 | 24.57 | 2.28 | -22.29 |
| Total (I + II) | 2118.47 | 2118.50 | 1360.56 | -757.94 |

(Source: Appropriation Accounts 2022-23)

Grant No.43
SUB-HEAD WISE EXPENDITURE DURING 2022-23
Department of Fisheries

(₹ in Crores)

| S. No. | SUB-HEAD | BUDGET ESTIMATE (B.E.) | TOTAL BUDGET ESTIMATE (T.B.E.) after Supplementary | Total Expenditure | % of Expenditure over B.E. | % of Expenditure over T.B.E. after Supplementary |
|--------|--|------------------------|--|-------------------|----------------------------|--|
| | Revenue Section | | | | | |
| | Major Head "3451" Secretariat-Economic Services | | | | | |
| 1 | Secretariat-Department of Fisheries | 28.73 | 21.70 | 21.47 | 74.73 | 98.94 |
| | Total Major Head "3451" | 28.73 | 21.70 | 21.47 | 74.73 | 98.94 |
| | Major Head "2405" – Fisheries | | | | | |
| 1 | Marine Fisheries-Blue Revolution | 181.74 | 156.82 | 156.43 | 86.07 | 99.75 |
| 2 | Marine Fisheries-PMMSY | 323.00 | 182.10 | 181.31 | 56.13 | 99.57 |
| 3 | Marine Fisheries-Fisheries and Aquaculture Infrastructure Development Fund | -- | 12.00 | 12.00 | -- | 100.00 |
| 4 | Special Component Plan for Schedule Castes-Blue Revolution | 2.01 | -- | -- | -- | -- |
| 5 | Special Component Plan for Schedule Castes- PMMSY | 14.00 | 10.05 | 10.00 | 71.43 | 99.50 |

| | | | | | | |
|---|--|---------------|---------------|---------------|--------------|--------------|
| 6 | Tribal Area Sub-Plan- Blue Revolution | 1.01 | -- | -- | -- | -- |
| 7 | Tribal Area Sub-Plan-PMMSY | 5.00 | 2.20 | 2.18 | 43.60 | 99.09 |
| | Total Major Head "2405" | 526.76 | 363.17 | 361.92 | 68.71 | 99.66 |
| | Major Head "2552" North Eastern Areas | | | | | |
| 1 | Marine Fisheries-Blue Revolution | 1.01 | -- | -- | -- | -- |
| 2 | Marine Fisheries-PMMSY | 91.00 | -- | -- | -- | -- |
| 3 | Special Component Plan for Schedule Castes-Blue Revolution | 0.20 | -- | -- | -- | -- |
| 4 | Special Component Plan for Schedule Castes-PMMSY | 15.00 | -- | -- | -- | -- |
| 5 | Tribal Area Sub-Plan- Blue Revolution | 0.20 | -- | -- | -- | -- |
| 6 | Tribal Area Sub-Plan-PMMSY | 82.50 | -- | -- | -- | -- |
| | Total Major Head "2552" | 189.91 | -- | -- | -- | -- |
| | Major Head "3601" Grants in Aid to State Government | | | | | |
| 1 | Central Assistance/Share-PMMSY | 917.00 | 653.00 | 652.85 | 71.19 | 99.98 |
| 2 | Special Component Plan for Scheduled Castes-PMMSY | 280.00 | 176.00 | 175.52 | 62.69 | 99.73 |
| 3 | Tribal Area Sub Plan-PMMSY | 80.00 | 98.00 | 97.90 | 122.38 | 99.90 |

| | | | | | | |
|---|---|---------|---------|---------|-------|-------|
| | Total Major Head "3601" | 1277.00 | 927.00 | 926.27 | 72.53 | 99.92 |
| | Major Head "3602" Grants in Aid to Union Territory Governments with Legislature | | | | | |
| 1 | Central Assistance/Share-PMMSY | 63.50 | 47.31 | 47.23 | 74.38 | 99.83 |
| 2 | Special Component Plan for Scheduled Castes-PMMSY | 4.00 | 1.00 | 0.99 | 24.75 | 99.00 |
| 3 | Tribal Area Sub Plan-PMMSY | 4.00 | 0.45 | 0.39 | 9.75 | 86.67 |
| | Total Major Head "3602" | 71.50 | 48.76 | 48.61 | 67.99 | 99.69 |
| | Surrenders or withdrawals within grant | 733.30 | | | | |
| | Total Revenue Section (I) | 2093.90 | 1360.63 | 1358.28 | 64.87 | 99.83 |
| | Capital Section | | | | | |
| | Major Head "4405" Capital Outlay on Fisheries | | | | | |
| 1 | Marine Fisheries-Blue Revolution | 24.57 | 5.76 | 2.28 | 9.28 | 39.58 |
| | Total Major Head "4405" | 24.57 | 5.76 | 2.28 | 9.28 | 39.58 |
| | Surrenders or withdrawals within grant | 18.81 | | | | |
| | Total Capital Section (II) | 24.57 | 5.76 | 2.28 | 9.28 | 39.58 |
| | Total (I) and (II) | 2118.47 | 1366.39 | 1360.55 | 64.22 | 99.57 |

(Source : e-Lekha/Appropriation Accounts 2022-23)

Grant No.44**Salient Features of Appropriation Accounts (2022-23)****(Department of Animal Husbandry & Dairying)***(₹in Crores)*

| MAJOR HEAD | Budget Estimates | Total Budget Estimates after Supplementary | Expenditure | Excess(+) Saving (-) |
|--|------------------|--|----------------|----------------------|
| 3451 – Secretariat – Economic Services | 57.33 | 57.33 | 49.75 | -0.23 |
| 2403 –Animal Husbandry | 2175.67 | 2175.69 | 1751.84 | -55.01 |
| 2404-Dairy Development | 837.38 | 868.50 | 712.99 | -12.26 |
| 2552-North Eastern Areas | 371.66 | 371.67 | .. | -0.02 |
| 3601-Grant in aid to State Government | 749.24 | 749.24 | 191.68 | -1.10 |
| 3602-Centrally sponsored schemes | 41.52 | 41.52 | 9.49 | -0.01 |
| Amount surrendered during the year | -1547.96 | | | |
| Total Revenue Section (I) | 4232.80 | 4263.95 | 2647.37 | -1616.58 |
| 4403-Capital outlay on Animal Husbandry | 24.92 | 23.11 | 13.45 | -9.66 |
| 4404-Capital Outlay on Dairy Development | 31.12 | 0.00 | .. | .. |
| Amount surrendered during the year | -32.93 | | | |
| Total Capital Section (II) | 56.04 | 23.11 | 13.45 | -42.59 |
| Total (I) and (II) | 4288.84 | 4287.06 | 2660.82 | -1659.17 |

Grant No.44
SUB-HEAD WISE EXPENDITURE DURING 2022-23
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 | 57.33 | 49.97 | 49.75 | 86.78 | 99.56 |
| Total Major Head "3451" | | | | | | |
| Major Head "2403" – Animal Husbandry | | | | | | |
| 1 | Animal Health Institute | 25.28 | 23.65 | 23.48 | 92.88 | 99.28 |
| 2 | Livestock Health and Disease Control Programme | 767.87 | 549.41 | 504.09 | 65.65 | 91.75 |
| | Veterinary Council of India | .. | 6.6 | 5.66 | 0.00 | 85.76 |
| 3 | Breed Improvement Institutes | 46.43 | 38.6 | 38.26 | 82.40 | 99.12 |
| 4 | Cattle and Buffalo development-Development Programme | 383.75 | 427.01 | 426.84 | 111.23 | 99.96 |
| 5 | Small Livestock Institutes | 40.88 | 40.64 | 39.52 | 96.67 | 97.24 |
| 6 | Poultry Development-Development Programme | 266 | 169.5 | 167.89 | 63.12 | 99.05 |
| 7 | Infrastructure Development Fund | 115 | 109.18 | 108.63 | 94.46 | 99.50 |
| 8 | AIS- Development Programme | 1.4 | 2.48 | 1.37 | 97.86 | 55.24 |
| 9 | Special Component Plan for Schedule Castes-Development Programme | 135 | 109 | 109 | 80.74 | 100.00 |

| | | | | | | |
|----|--|----------------|----------------|----------------|--------------|--------------|
| 10 | Special Component Plan for Schedule Castes- Livestock Health & Disease Control Programme | 207.88 | 135 | 132.07 | 63.53 | 97.83 |
| 11 | Tribal Area Sub-Plan- Development Programme | 69 | 64 | 64 | 92.75 | 100.00 |
| 12 | Tribal Area Sub-Plan- Livestock Health & Disease Control Programme | 103.94 | 66 | 65.35 | 62.87 | 99.02 |
| 13 | Other Expenditure- Animal Welfare Board | 11.73 | 9.25 | 9.25 | 78.86 | 100.00 |
| 14 | Other Expenditure- CPCSEA | 1.51 | 1.51 | 1.42 | 94.04 | 94.04 |
| | Total Major Head "2403" | 2175.67 | 1751.84 | 1696.83 | 77.99 | 96.86 |
| | Major Head "2404" Dairy Development | | | | | |
| 1 | Dairy Development Projects- DMS | 338.88 | 368 | 357.82 | 105.59 | 97.23 |
| 2 | Dairy Development Projects- Development Programme | 237.57 | 164.47 | 164.07 | 69.06 | 99.76 |
| 3 | Dairy Development Projects- Infrastructure Development Fund | 136.37 | 93.5 | 92.02 | 67.48 | 98.42 |
| 4 | Special Component Plan for Schedule Castes- Development Programme | 54.76 | 36.52 | 36.32 | 66.33 | 99.45 |
| 5 | Special Component Plan for Scheduled Castes- Infrastructure Development Fund | 31.37 | 20.75 | 20.75 | 66.15 | 100.00 |
| 6 | Tribal Area Sub-Plan- Development Programme | 22.18 | 19 | 19 | 85.66 | 100.00 |
| 7 | Tribal Area Sub-Plan- Infrastructure Development Fund | 16.25 | 10.75 | 10.75 | 66.15 | 100.00 |
| | Total Major Head "2404" | 837.38 | 712.99 | 700.73 | 83.68 | 98.28 |
| | Major Head "2552" North Eastern Areas | | | | | |
| 1 | Animal Husbandry- Cattle & Buffalo Development | 48 | 0 | 0 | 0.00 | - |
| 2 | Animal Husbandry- Veterinary Services and Animal Health- Animal | 1 | 0 | 0 | 0.00 | - |

| | | | | | | |
|----|---|---------------|----------|--------------|-------------|----------|
| | Health Institute | | | | | |
| 3 | Animal Husbandry-Veterinary Services and Animal Health-Development Programme | 39 | 0 | 0 | 0.00 | - |
| 4 | Animal Husbandry-Veterinary Services and Animal Health-Livestock Health & Disease Control Programme | 180.29 | 0 | 0 | 0.00 | - |
| 5 | Animal Husbandry-Veterinary Services and Animal Health-Infrastructure Development Fund | 13.23 | 0 | 0 | 0.00 | - |
| 6 | Dairy Development-Dairy Development Projects-DP | 16.76 | 0 | 0 | 0.00 | - |
| 7 | Special Component Plan for Schedule Castes-Development Programme | 11.68 | 0 | 0 | 0.00 | - |
| 8 | Special Component Plan for Schedule Castes-Livestock Health & Disease Control Programme | 23.91 | 0 | 0 | 0.00 | - |
| 9 | Special Component Plan for Scheduled Castes-Infrastructure Development Fund | 1.83 | 0 | 0 | 0.00 | - |
| 10 | Tribal Area Sub-Plan-Development Programme | 20.06 | 0 | 0 | 0.00 | - |
| 11 | Tribal Area Sub-Plan-Livestock Health & Disease Control Programme | 14.95 | 0 | 0 | 0.00 | - |
| 12 | Tribal Area Sub-Plan-Infrastructure Development Fund | 0.95 | 0 | 0 | 0.00 | - |
| | Total Major Head "2552" | 371.66 | 0 | 0 | 0.00 | - |
| | Major Head "3601" Grants in Aid to State Government | | | | | |
| 1 | Central Assistance/Share- | 60.2 | 86.24 | 86.03 | 142.91 | 99.76 |

| | | | | | | |
|---|---|---------------|---------------|---------------|--------------|--------------|
| | Development Programme | | | | | |
| 2 | Special Component Plans for Schedule Castes- Development Programme | 5 | 2.2 | 2.2 | 44.00 | 100.00 |
| 3 | Tribal Area Sub-Plan-Development Programme | 4 | 1.35 | 1.35 | 33.75 | 100.00 |
| 4 | Special Assistance-Livestock Health & Disease Control Programme | 468.35 | 83.93 | 83.26 | 17.78 | 99.20 |
| 5 | Special Component Plans for Schedule Castes- Livestock Health & Disease Control Programme | 140.65 | 11.79 | 11.71 | 8.33 | 99.32 |
| 6 | Tribal Area Sub-Plan-Livestock Health & Disease Control Programme | 71.04 | 6.16 | 6.03 | 8.49 | 97.89 |
| | Total Major Head "3601" | 749.24 | 191.68 | 190.58 | 25.44 | 99.43 |
| | Major Head '3602' Centrally Sponsored Schemes | | | | | |
| 1 | Central Assistance/Share-Development Programme | 16.4 | 7.09 | 7.09 | 43.23 | 100.00 |
| 2 | Special Component Plans for Schedule Castes- Development Programme | 1 | 0 | 0 | 0.00 | 0.00 |
| 3 | Tribal Area Sub-Plan-Development Programme | 3 | 0 | 0 | 0.00 | 0.00 |
| 4 | Special Assistance-Livestock Health & Disease Control Programme | 15.75 | 2.4 | 2.4 | 15.24 | 100.00 |
| 5 | Special Component Plans for Schedule Castes- Livestock Health & Disease Control Programme | 3.54 | 0 | 0 | 0.00 | 0.00 |
| 6 | Tribal Area Sub-Plan-Livestock Health & Disease Control Programme | 1.83 | 0 | 0 | 0.00 | 0.00 |

| | | | | | | |
|---|--|---------------|----------------|----------------|--------------|--------------|
| | Total Major Head "3602" | 41.52 | 9.49 | 9.49 | 22.86 | 100.00 |
| | Surrenders or Withdrawals | -1547.96 | | | | |
| | Total Revenue Section (I) | 4232.8 | 4263.95 | 2647.37 | 62.54 | 62.09 |
| | Capital Section | | | | | |
| | Major Head '4403' Capital Outlay on Animal Husbandry | | | | | |
| 1 | Veterinary Services & Animal Health | 1.45 | 1.39 | 1.04 | 71.72 | 74.82 |
| 2 | Cattle & Buffalo Development | 20.26 | 19.98 | 11.7 | 57.75 | 58.56 |
| 3 | Poultry Development | 3.21 | 1.74 | 0.71 | 22.12 | 40.80 |
| | Total Major Head '4403' | 24.92 | 23.11 | 13.45 | 53.97 | 58.20 |
| | Major Head '4404' Capital Outlay on Dairy Development | | | | | |
| 1 | Dairy Development Projects | 31.12 | 0 | 0 | 0.00 | 0.00 |
| | Total Major Head '4404' | 31.12 | 0 | 0 | 0.00 | 0.00 |
| | Surrender or Withdrawals | -32.93 | | | | |
| | Total Capital Section (II) | 56.04 | 23.11 | 13.45 | 24.00 | 58.20 |
| | Total (I) & (II) | 4288.84 | 4287.06 | 2660.82 | 62.04 | 62.07 |

(Source : e-Lekha/Appropriation Accounts 2022-23)

Fund Flow Statement for the Financial Year 2022-23
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 | 399.43 | I. REVENUE | 3902.65 |
| 1. TAX REVENUE | 16.99 | GENERAL SERVICES | 50.76 |
| 2. NON TAX REVENUE | 382.44 | SOCIAL SERVICES | 0.05 |
| (a) INTEREST RECEIPTS | 10.64 | ECONOMIC SERVICES | 2803.62 |
| (b) MISC. GENERAL RECEIPTS | 371.80 | GRANTS-IN-AID (STATES AND UNION TERRITORIES) | 1048.21 |
| II. CAPITAL RECEIPTS | 0.44 | II. CAPITAL | 2.30 |
| (a) Miscellaneous Capital Receipts | 0.00 | CAPITAL EXPENDITURE | 2.28 |
| (b) LOANS TO GOVT. SERVANTS | 0.44 | LOANS AND ADVANCES | 0.02 |
| TOTAL C.F.I.(I+II) | 399.87 | TOTAL C.F.I.(I+II) | 3904.95 |
| PUBLIC ACCCOUNT | | PUBLIC ACCCOUNT | |
| PROVIDENT FUND, SMALL SAVINGS | 38.21 | PROVIDENT FUND, SMALL SAVINGS | 38.95 |
| DEPOSITS& ADVANCES | 1.20 | DEPOSITS& ADVANCES | 1.07 |
| REMITTANCES, RESERVE FUNDS | -0.38 | REMITTANCES, RESERVE FUNDS | 0.00 |
| SUSPENSE AND MISC. | 4032.39 | SUSPENSE AND MISC. | 526.30 |
| TOTAL PUBLIC ACCCOUNT | 4071.41 | TOTAL PUBLIC ACCCOUNT | 566.33 |
| TOTAL RECEIPTS | 4471.28 | TOTAL DISBURSEMENTS | 4471.28 |

(Source: Statement of Central Transaction 2022-23)

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

CHAPTER - 7

GRANT ANALYSIS

The Budget of Ministry of Fisheries, Animal Husbandry & Dairying is provided in Grant No.43 and 44.

Grant No.43 & 44 relates to the Department of Fisheries and Department of Animal Husbandry & Dairying and broadly relates to expenditure in Department of Fisheries, Animal Husbandry & Dairying.

Total Expenditure during the year 2022-23 has been to the tune of ₹4021.39Crores in respect of Ministry of Fisheries, Animal Husbandry & Dairying.

TOTAL EXPENDITURE ₹ 4021.39 CRORES

BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO. -43 DEPARTMENT OF FISHERIES FINANCIAL YEAR 2022-23

(₹ In Crores)

| BUDGET ESTIMATES | SUPPLEMENTARY/ ADDITIONALITY | FINAL BUDGET ESTIMATES AFTER SUPPLEMENTARY | ACTUAL EXP. | SURRENDER W.R.T. FINAL BUDGET (BE+SUPP.) |
|-------------------------|-------------------------------------|---|--------------------|---|
| 2118.47 | 0.03 | 2118.50 | 1360.56 | 752.11 |

** compared to Total Budget Estimates after supplementary.*

BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO.-44 DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING FINANCIAL YEAR 2022-23

(₹ in Crores)

| BUDGET ESTIMATES | SUPPLEMENTARY/ ADDITIONALITY | FINAL BUDGET ESTIMATES AFTER SUPPLEMENTARY | ACTUAL EXP. | SURRENDER W.R.T. FINAL BUDGET (BE+SUPP.) |
|-------------------------|-------------------------------------|---|--------------------|---|
| 4288.84 | 31.15 | 4319.99 | 2660.83 | 1580.89 |

** compared to Total Budget Estimates after supplementary.*

OBJECT HEAD-WISE BUDGET VS EXPENDITURE 2022-23
DEPARTMENT OF FISHERIES
GRANT No.43

(₹ in Crores)

| Object Head | Account Description | Budget Estimates | Expenditure |
|-------------|-----------------------------------|------------------|----------------|
| 01 | SALARIES | 66.38 | 61.30 |
| 02 | WAGES | 7.65 | 5.78 |
| 03 | OVERTIME ALLOWANCE | 0.02 | 0.00 |
| 06 | MEDICAL TREATMENT | 1.46 | 0.62 |
| 11 | DOMESTIC TRAVEL EXPENSES | 4.21 | 2.74 |
| 12 | FOREIGN TRAVEL EXPENSES | 1.05 | 0.25 |
| 13 | OFFICE EXPENSES | 18.33 | 11.61 |
| 14 | RENTS, RATES AND TAXES | 4.21 | 4.22 |
| 16 | PUBLICATIONS | 0.46 | 0.31 |
| 20 | OTHER ADMINISTRATIVE EXPENSES | 1.19 | 0.86 |
| 21 | SUPPLIES AND MATERIALS | 26.50 | 24.49 |
| 26 | ADVERTISING AND PUBLICITY | 8.65 | 1.15 |
| 27 | MINOR WORKS | 43.63 | 39.66 |
| 28 | PROFESSIONAL SERVICES | 3.99 | 2.61 |
| 31 | GRANTS-IN-AID-GENERAL | 1887.13 | 1184.42 |
| 32 | CONTRIBUTIONS | 2.20 | 2.03 |
| 36 | GRANTS-IN-AID SALARIES | 14.16 | 11.90 |
| 50 | OTHER CHARGES | 2.66 | 4.30 |
| | TOTAL REVENUE ACCOUNT (I) | 2093.90 | 1358.28 |
| | CAPITAL ACCOUNT | | |
| 51 | MOTOR VEHICLES | 0.70 | 0 |
| 52 | MACHINERY AND EQUIPMENT | 12.00 | 0.91 |
| 53 | MAJOR WORKS | 11.87 | 1.36 |
| | TOTAL CAPITAL ACCOUNT (II) | 24.57 | 2.28 |
| | TOTAL (I) & (II) | 2118.47 | 1360.56 |

OBJECT HEAD-WISE BUDGET VS EXPENDITURE 2022-23
DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING
GRANT No.44

(₹ in Crores)

| Object Head | Account Description | Budget Estimates | Expenditure |
|--------------------|-----------------------------------|-------------------------|--------------------|
| 01 | SALARIES | 131.35 | 115.51 |
| 02 | WAGES | 6.92 | 6.65 |
| 03 | OVERTIME ALLOWANCE | 1.26 | 0.70 |
| 06 | MEDICAL TREATMENT | 3.07 | 2.28 |
| 11 | DOMESTIC TRAVEL EXPENSES | 2.70 | 2.24 |
| 12 | FOREIGN TRAVEL EXPENSES | 1.52 | 0.03 |
| 13 | OFFICE EXPENSES | 43.51 | 38.48 |
| 14 | RENTS, RATES AND TAXES | 8.75 | 6.90 |
| 16 | PUBLICATIONS | 0.48 | 0.15 |
| 20 | OTHER ADMINISTRATIVE EXPENSES | 1.56 | 1.28 |
| 21 | SUPPLIES AND MATERIALS | 284.15 | 314.35 |
| 26 | ADVERTISING AND PUBLICITY | 37.94 | 12.48 |
| 27 | MINOR WORKS | 7.79 | 3.49 |
| 28 | PROFESSIONAL SERVICES | 22.20 | 19.72 |
| 31 | GRANTS-IN-AID-GENERAL | 3631.71 | 2076.16 |
| 32 | CONTRIBUTIONS | 3.00 | 2.30 |
| 33 | SUBSIDIES | 30.00 | 30.00 |
| 35 | GRANTS FOR CREATION OF CAP ASSETS | 0.00 | 5.00 |
| 36 | GRANTS-IN-AID SALARIES | 6.44 | 5.46 |
| 50 | OTHER CHARGES | 8.45 | 4.19 |
| | TOTAL REVENUE ACCOUNT (I) | 4232.80 | 2647.38 |
| | CAPITAL ACCOUNT | | |
| 51 | MOTOR VEHICLES | 0.00 | 0.00 |
| 52 | MACHINERY AND EQUIPMENT | 34.21 | 1.37 |
| 53 | MAJOR WORKS | 21.83 | 12.08 |
| | TOTAL CAPITAL ACCOUNT (II) | 56.04 | 13.45 |
| | TOTAL (I) & (II) | 4288.84 | 2660.83 |

CHAPTER -8(a)

RECEIPT ANALYSIS FOR THE FINANCIAL YEAR 2022-23

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 2022-23 was ₹ 399.87 Crores.

Receipts during 2022-23

(₹ in Crores)

| Year | 2022-23 |
|----------------------------|---------------|
| Tax Revenue | 16.99 |
| Non-Tax Revenue | 382.44 |
| Misc. Capital Receipts | 0 |
| Loan to Government Servant | 0.44 |
| Total | 399.87 |

(Source: Statement of Central Transaction 2022-23)

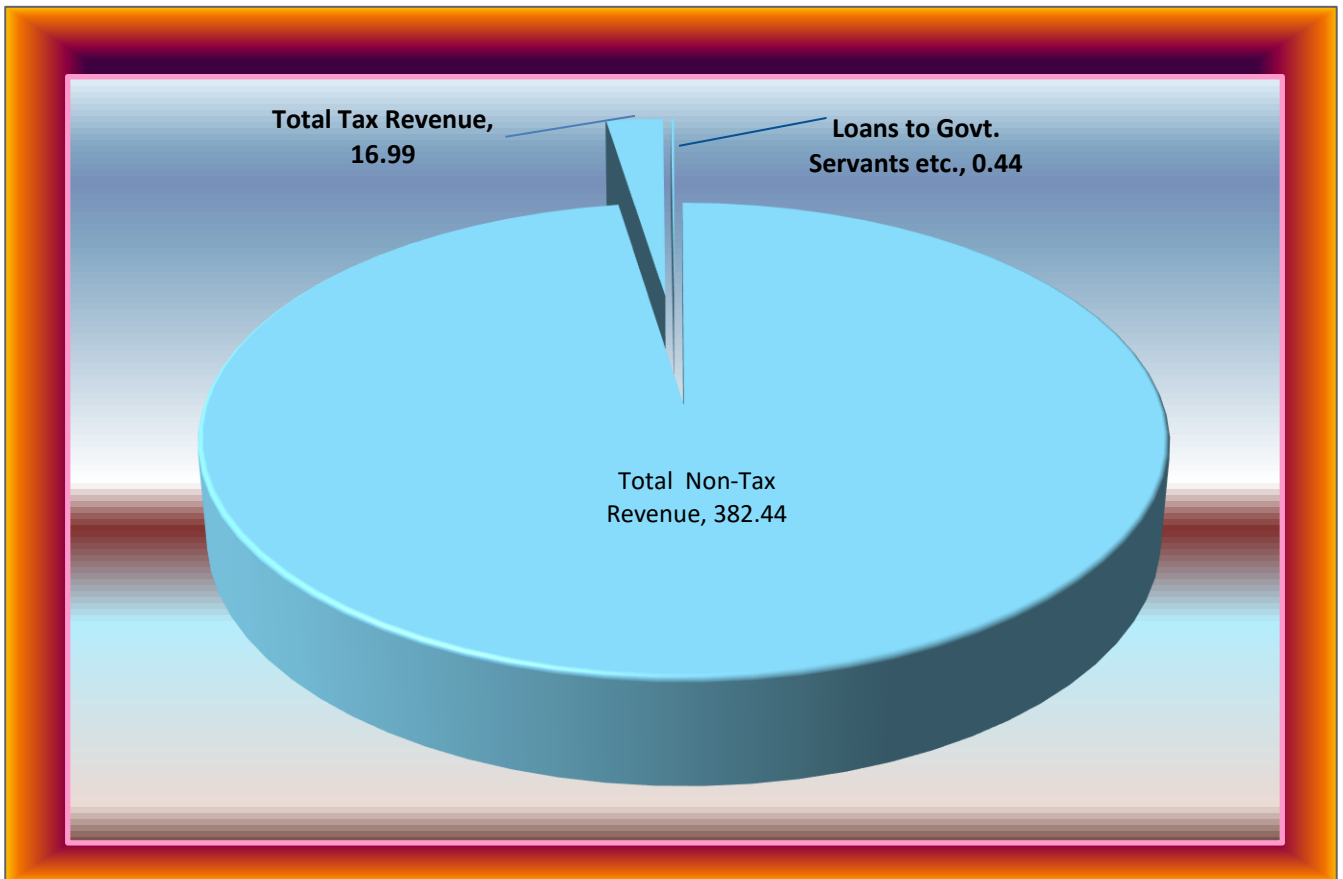
The Details of receipts during the year 2022-23 are as follows:-

(₹ in Crores)

| A. | TAX REVENUE | |
|------|---|---------------|
| 0021 | Taxes on Income other than Corporation Tax | 16.99 |
| | Total Tax Revenue | 16.99 |
| B. | NON-TAX REVENUE | |
| 0049 | Interest Receipts | 10.64 |
| 0050 | Dividends & Profits | 0.06 |
| 0070 | Other Administrative Services | 0.25 |
| 0071 | Contribution and Recoveries towards Pension and Other Retirement benefits | 0.29 |
| 0075 | Miscellaneous General Services | -0.02 |
| 0210 | Medical & Public Health | 0.49 |
| 0216 | Housing | 0.82 |
| 0403 | Animal Husbandry | 57.02 |
| 0404 | Dairy Development | 303.92 |
| 0405 | Fisheries | 8.97 |
| | Total Non-Tax Revenue | 382.44 |
| C. | LOANS & ADVANCES(Capital Receipts) | |
| 4000 | Misc. Capital Receipts | 0.00 |
| 7610 | Loans to Govt. Servants etc. | 0.44 |
| | Total Capital Receipts | 0.44 |
| | Total Receipt | 399.87 |

(Source:- Statement of Central Transaction 2022-23)

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



(Source:- Statement of Central Transaction 2022-23)

CHAPTER -8(b)

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

MINISRTY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING

(₹ in Lakhs)

| Head of Accounts | 2018-19 | | | 2019-20 | | | 2020-21 | | | 2021-22 | | | 2022-23 | | |
|-----------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | BE | RE | Actual | BE | RE | Actual | BE | RE | Actual | BE | RE | Actual | BE | RE | Actual |
| 0403-Animal Husbandry (A) | 1925.00 | 1960.00 | 3343.04 | 2097.00 | 2435.00 | 24.43 | 2591.00 | 2045.00 | 1958.08 | 2591.00 | 2045.00 | 1684.56 | 2070.00 | 5020.00 | 5701.96 |
| Cattle Development | 300.00 | 260.00 | 206.85 | 280.00 | 280.00 | 4.45 | 300.00 | 500.00 | 528.13 | 300.00 | 500.00 | 551.13 | 580.00 | 550.00 | 602.48 |
| Poultry Development | 600.00 | 650.00 | 679.69 | 650.00 | 680.00 | 6.72 | 690.00 | 825.00 | 1034.68 | 690.00 | 825.00 | 728.20 | 1092.00 | 750.00 | 863.18 |
| Sheep and Wool Development | 25.00 | 75.00 | 88.55 | 77.00 | 90.00 | 0.69 | 95.00 | 80.00 | 110.47 | 95.00 | 80.00 | 46.03 | 80.00 | 60.00 | 26.04 |
| Fodder and Feed Development | 250.00 | 210.00 | 262.05 | 230.00 | 180.00 | 1.76 | 200.00 | 200.00 | 175.27 | 200.00 | 200.00 | 159.48 | 190.00 | 180.00 | 185.83 |
| Other Livestock Development | 0.00 | 10.00 | 0.00 | 10.00 | 5.00 | 0.38 | 6.00 | 40.00 | 103.96 | 6.00 | 40.00 | 148.08 | 110.00- | 140.00- | 163.35 |
| Services & Service Fees | - | - | - | - | - | - | - | - | - | - | - | 47.19 | - | 50.00 | 27.96 |
| Other Receipts | 750.00 | 755.00 | 2105.90 | 850.00 | 1200.00 | 10.14 | 1300.00 | 400.00 | 5.57 | 1300.00 | 400.00 | 4.45 | 18.00 | 90.00 | 81.88 |
| 0404-Dairy Development (B) | 48000.00 | 39027.00 | 35923.23 | 41040.00 | 39027.00 | 356.11 | 41500.00 | 36150.00 | 33440.77 | 39020.00 | 34000.00 | 30849.94 | 37000.00 | 35000.50 | 30391.72 |
| DMS-Sale of Milk | 47965.00 | 39000.00 | 35920.21 | 41000.00 | 39000.00 | 354.76 | 41460.00 | 36110.00 | 33440.76 | 38975.00 | 34000.00 | 30841.37 | 37000.00 | 31000.00 | 27420.89 |
| Other Receipts | 35.00 | 27.00 | 3.02 | 40.00 | 27.00 | 1.34 | 40.00 | 40.00 | 0.01 | 45.00 | 0.00 | 8.57 | 0.00 | 0.50 | 0.40 |
| 0405-Fisheries (C) | 440.00 | 395.00 | 308.34 | 400.00 | 390.50 | 3.28 | 421.00 | 235.00 | 339.98 | 235.00 | 220.00 | 455.21 | 226.00 | 466.00 | 894.98 |
| Rent | 10.00 | 10.00 | 10.15 | 10.00 | 10.50 | 0.12 | 11.00 | 5.00 | 4.81 | 5.00 | 10.00 | 17.49 | 11.00 | 16.00 | 19.75 |
| Sale of Fish & Fish Seeds etc. | 250.00 | 255.00 | 157.55 | 260.00 | 200.00 | 1.28 | 210.00 | 180.00 | 157.79 | 180.00 | 170.00 | 162.22 | 180.00 | 170.00 | 143.88 |
| Service and Service Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.61 | 0.00 | 0.00 | 167.12 | - | 0.00 | 251.87 | 0.00 | 250.00 | 193.16 |
| Other Receipts | 180.00 | 130.00 | 140.64 | 130.00 | 180.00 | 1.27 | 200.00 | 50.00 | 10.26 | 50.00 | 40.00 | 23.63 | 35.00 | 20.00 | 31.22 |
| TOTAL (A)+(B)+(C) | 50365.00 | 41382.00 | 39574.61 | 43537.00 | 41852.50 | 383.81 | 44512.00 | 38430.00 | 35738.83 | 41846.00 | 36265.00 | 32989.71 | 57173.00 | 46245.00 | 46002.73 |

CHAPTER -9(a)

EXPENDITURE ANALYSIS

Total Budget of the Ministry of Fisheries, Animal Husbandry & Dairying for 2022-23 was ₹6407.31 Crores (Revenue and Capital). Against this budget, actual expenditure was ₹4021.37 Crores (₹ 4005.65 Crores on Revenue side and ₹ 15.72 Crores on Capital side).

Expenditure during 2022-23

Grant No. 43

Department of Fisheries

(₹ in Crores)

| | FY 2022-23 |
|---|-------------------|
| Budget Estimates | 2118.47 |
| Actual Expenditure (Revenue Section) | 1358.28 |
| Actual Expenditure (Capital Section) | 2.27 |
| Total Actual Expenditure (Revenue and capital) | 1360.14 |

(Source: Appropriation Accounts 2022-23)

Grant No. 44

Department of Animal Husbandry and Dairying

(₹ in Crores)

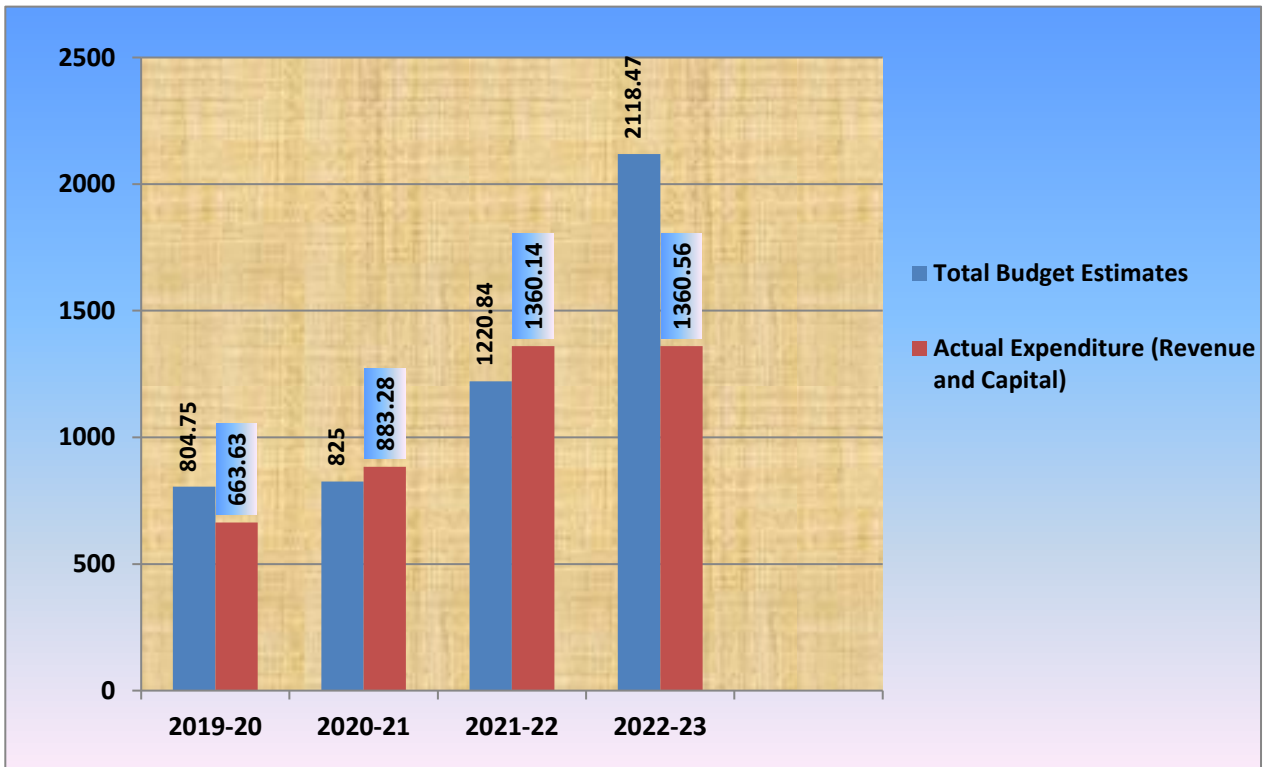
| | FY 2022-23 |
|---|-------------------|
| Budget Estimates | 4288.84 |
| Actual Expenditure (Revenue Section) | 2647.37 |
| Actual Expenditure (Capital Section) | 13.45 |
| Total Actual Expenditure (Revenue and capital) | 2660.82 |

(Source: Appropriation Accounts 2022-23)

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

(₹ in Crores)

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|---------|---------|---------|---------|----------------|
| Budget Estimates | - | 804.75 | 825.00 | 1220.84 | 2118.47 |
| Actual Expenditure (Revenue Section) | - | 660.18 | 878.59 | 1348.97 | 1358.28 |
| Actual Expenditure (Capital Section) | - | 3.45 | 4.69 | 11.17 | 2.28 |
| Total Actual Expenditure (Revenue and capital) | - | 663.63 | 883.28 | 1360.14 | 1360.56 |



Grant No.44
Department of Animal Husbandry and Dairying

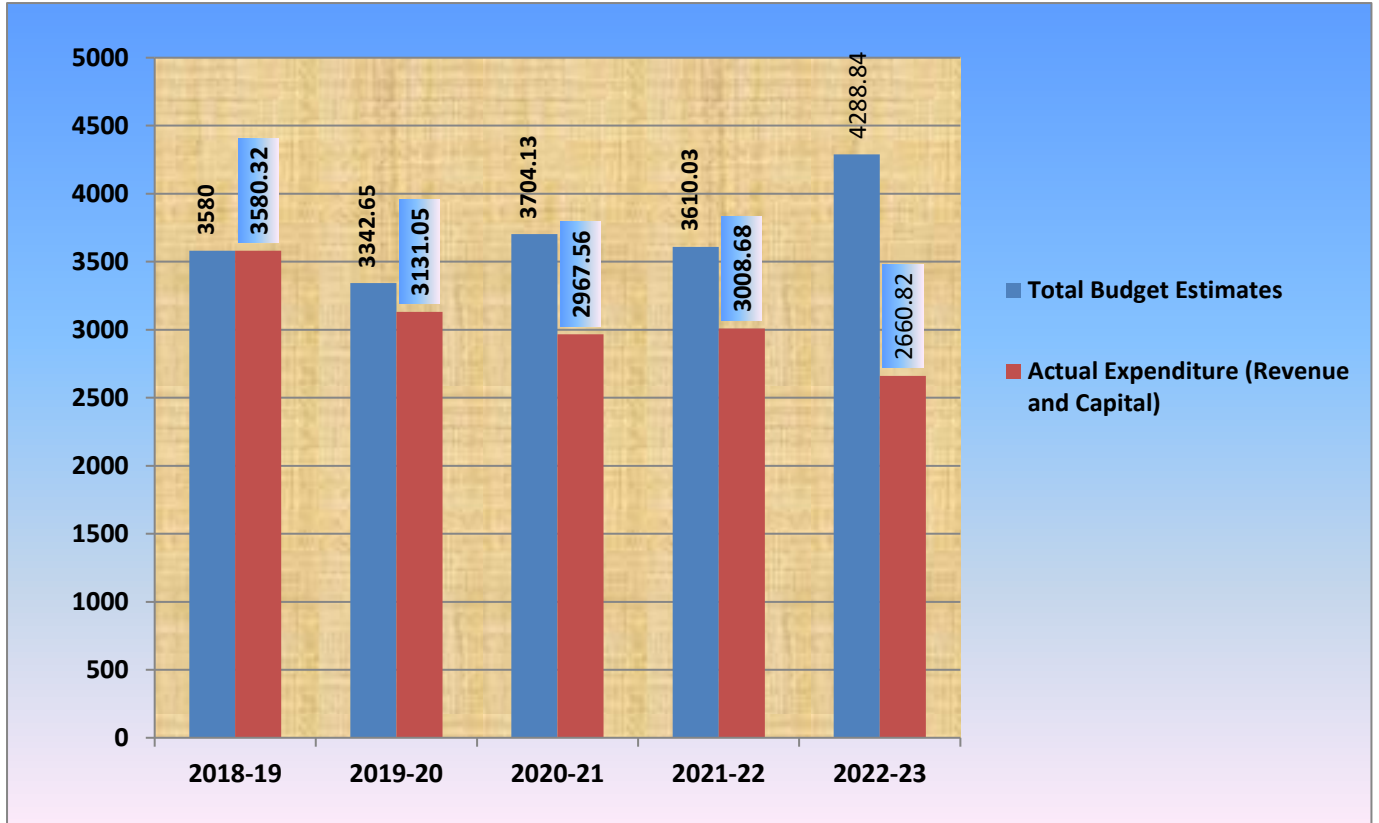
(₹ in Crores)

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|---|----------------|----------------|----------------|----------------|----------------|
| Budget Estimates | 3580.00 | 3342.65 | 3704.13 | 3610.03 | 4288.84 |
| Actual Expenditure (Revenue Section) | 3572.58 | 3125.37 | 2964.04 | 3006.47 | 2647.37 |
| Actual Expenditure (Capital Section) | 7.74 | 5.68 | 3.52 | 2.21 | 13.45 |
| Total Actual Expenditure (Revenue and capital) | 3580.32 | 3131.05 | 2967.56 | 3008.68 | 2660.82 |

(Source: Appropriation Accounts 2022-23)

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

(₹ in Crores)



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

(₹ in Crores)

| Sl.No. | MAJOR HEADS | 2022-23 | CHARGE /VOTED |
|--|--|----------------|---------------|
| 1. | 3451 – Secretariat – Economic Services | 21.47 | voted |
| 2. | 2405 – Marine Fisheries | 361.92 | voted |
| 3. | 2552-North Eastern Areas | -- | voted |
| 4. | 3601- Grants-in-aid to State Governments | 926.27 | voted |
| 5. | 3602-Grants-in-aid to Union Territory Governments with Legislature | 48.62 | voted |
| 6. | 4405 –Capital Outlay on Fisheries | 2.28 | voted |
| Total (Revenue and Capital) Expenditure | | 1360.56 | Voted |

(Source :- Appropriation Accounts & SCT 2022-23)

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

(₹ in Crores)

| S.No. | MAJOR HEADS | 2022-23 | CHARGE /VOTED |
|--|--|----------------|----------------------|
| 1. | 3451 – Secretariat – Economic Services | 49.75 | Voted |
| 2. | 2403 –Animal Husbandry | 1696.83 | Voted |
| 3. | 2404-Dairy Development | 700.73 | Voted |
| 4. | 2552-North Eastern Areas | -- | Voted |
| 5. | 3601-Grant in aid to State Government | 190.58 | Voted |
| 6. | 3602-Centrally sponsored schemes | 9.49 | Voted |
| 7. | 4403-Capital outlay on Animal Husbandry | 13.45 | Voted |
| 8. | 4404-Capital Outlay on Dairy Development | -- | Voted |
| Total (Revenue and Capital) Expenditure | | 2660.83 | Voted |

(Source:- Appropriation Accounts & SCT 2022-23)

CHAPTER – 9(b)

DETAILS OF BUDGET ESTIMATES (B.E.), REVISED ESTIMATES (R.E.) & ACTUAL EXPENDITURE ALONG WITH PERCENTAGE OF EXPENDITURE WITH REFERENCE TO B.E. & R.E. FOR LAST THREE YEARS

Department of Fisheries (Grant-43)

2020-21

(₹ in Crores)

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

2021-22

(₹ in Crores)

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

2022-23

(₹ in Crores)

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

(Source: PFMS)

Department of Animal Husbandry and Dairying (Grant-44)**2020-21**

(₹ in Crores)

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

2021-22

(₹ in Crores)

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

2022-23

(₹ in Crores)

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

(Source: Budget document/Appropriation A/Cs)

CHAPTER – 9(c)

DETAILS OF BUDGET ESTIMATES AND QUARTER –WISE EXPENDITURE ALONG WITH PERCENTAGE WITH REFERENCE TO B.E. FOR LAST THREE YEARS

Department of Fisheries (Grant-43)

(₹ in Crores)

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

(₹ in Crores)

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

(₹ in Crores)

| 2022-23 | | | | | | | | | |
|---------------------------|----------------|--|---------------------------------------|---|--|---|---|---|---|
| Scheme/ Non- Scheme | B.E. | Expndr. In 1 st Quarter | Expndr. In 2 nd Quarter | Expndr. upto 3 rd Quarter * | Expndr. In 4 th Quarter | % Expndr. In 1 st Quarter over B.E. | % Expndr. In 2 nd Quarter over B.E. | % Expndr. In 3 rd Quarter over B.E. | % Expndr. In 4 th Quarter over B.E. |
| Scheme | 1891.00 | 10.35 | 19.10 | 82.85 | 1068.08 | 0.55% | 1.01% | 4.38% | 56.48% |
| Non- Scheme | 227.47 | 34.92 | 45.12 | 47.64 | 52.51 | 15.35% | 19.83% | 20.94% | 23.08% |
| Total | 2118.47 | 45.27 | 64.22 | 130.49 | 1120.59 | 2.14% | 3.03% | 6.16% | 52.90% |

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

(₹ in Crores)

| 2020-21 | | | | | | | | | |
|---------------------------|----------------|--|---------------------------------------|--|--|---|---|---|--|
| Scheme/ Non- Scheme | B.E. | Expndr. In 1 st Quarter | Expndr. In 2 nd Quarter | Expndr. In 3 rd Quarter | Expndr. In 4 th Quarter | % Expndr. In 1 st Quarter over B.E. | % Expndr. In 2 nd Quarter over B.E. | % Expndr. In 3 rd Quarter over B.E. | % Expndr. In 4 th Quarter over B.E. |
| Scheme | 3112.00 | 407.70 | 441.62 | 786.43 | 855.61 | 13.10% | 14.19% | 25.27% | 27.49% |
| Non- Scheme | 592.13 | 156.07 | 104.99 | 117.06 | 98.10 | 26.36% | 17.73% | 19.77% | 16.57% |
| Total | 3704.13 | 563.77 | 546.61 | 903.49 | 953.71 | 15.22% | 14.76 | 24.39% | 25.75% |
| 2021-22 | | | | | | | | | |
| Scheme/ Non- Scheme | B.E. | Expndr. In 1 st Quarter | Expndr. In 2 nd Quarter | Expndr. In 3 rd Quarter | Expndr. In 4 th Quarter | % Expndr. In 1 st Quarter over B.E. | % Expndr. In 2 nd Quarter over B.E. | % Expndr. In 3 rd Quarter over B.E. | % Expndr. In 4 th Quarter over B.E. |
| Scheme | 2930.04 | 341.20 | 997.41 | 756.42 | 567.05 | 11.64% | 34.05% | 25.82% | 19.35% |
| Non- Scheme | 664.94 | 107.70 | 84.31 | 90.77 | 63.82 | 16.20% | 12.68% | 13.65% | 9.60% |
| Total | 3599.98 | 448.90 | 1081.72 | 847.19 | 630.86 | 12.47% | 30.05% | 23.53% | 17.52% |
| 2022-23 | | | | | | | | | |
| Scheme/ Non- Scheme | B.E. | Expndr. In 1 st Quarter | Expndr. In 2 nd Quarter | Expndr. In 3 rd Quarter | Expndr. In 4 th Quarter | % Expndr. In 1 st Quarter over B.E. | % Expndr. In 2 nd Quarter over B.E. | % Expndr. In 3 rd Quarter over B.E. | % Expndr. In 4 th Quarter over B.E. |
| Scheme | 579.08 | 299.10 | 171.18 | 306.13 | 1351.47 | 51.65% | 29.56% | 52.86% | 233.38% |
| Non- Scheme | 3709.76 | 149.44 | 119.54 | 125.38 | 138.61 | 4.03% | 3.22% | 3.38% | 3.74% |
| Total | 4288.84 | 448.54 | 290.72 | 431.51 | 1490.08 | 10.46% | 6.78% | 10.06% | 34.74% |

CHAPTER –10 (a)

COMPUTERIZATION OF ACCOUNTS

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

PUBLIC FINANCIAL MANAGEMENT SYSTEM (PFMS)

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

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

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

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

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

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

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

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

Modules to implement the Mandate

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

I. Fund Flow Monitoring

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

II. Direct Benefit Transfer (DBT) modules

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

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

III. Interfaces for Banking

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

Modules to implement Enhanced mandate

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

 - (d) Pension module
 - (e) GPF & HR module
 - (f) Receipts including GSTN

 - (g) Annual Financial Statements
 - (h) Cash Flow Management
 - (i) Interface with non-civil ministries

2. Non-Tax Receipt Portal.

Other Departmental Initiatives

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

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

Implementation Strategy

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

Improved Financial Management through:

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

Strategy:

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

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

Activities to be completed:

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

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

Activities to be undertaken by states:

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

At present, all 11 (Eleven) Pay & Accounts Offices attached with M/o Agriculture & Farmers Welfare & 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/UMBooksAndManuals.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 (2022-23) was ₹382.44 Croresand ₹91.88 Croreshave been collected through Bharatkosh on NTR e-portal (<https://bharatkosh.gov.in/>). FAQs on NTRP are available at website link <http://cga.nic.in//Page/FAQs.aspx>.

Structural Changes/Reforms initiated by Ministry of Finance:

1. Policy Level:

A) Treasury Single Account (TSA):-

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

In order to bring Autonomous Bodies (ABs) under Treasury Single Account (TSA) system, Ministry of Finance, Department of Expenditure has issued guidelines for bringing the

ABs under TSA System as per O.M. No. F.No.26(118)/EMC/Cell/2016 dated 27th July 2017. Each AB will open bank account for each type of Grant in Aid issued by Ministries/Departments with Reserve Bank of India.

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

B) SNA Model:

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

Brief on Process Flow for SNA Model:

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

C) Central Nodal Agency (CNA):

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

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

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

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

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

Brief on Process Flow for Central Sector Schemes:

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

Reforms initiated by Ministry of Finance:

A) e-Bill Rollout:

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

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

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

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

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

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

C) Standardization/rationalization of New Object Heads:

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

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

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

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

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

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

New initiatives taken by Office of CCA in respect of Ministry of Fisheries, Animal Husbandry & Dairying for FY 2022-23:

- Implementation of DoE guidelines on TSA/SNA/CNA in letter and spirit.
- The statement of scheme-wise expenditure, unspent balances, outstanding UCs, scheme wise and state wise MIS of excess/deficit transfer from treasury to SNA, fund available in SNA account, interest remitted to CFI, status of legacy data are being shared with the program division on weekly basis for monitoring of fund flow and helping them in just in time (JIT) release.
- A series of training has been organized by Principal Accounts Office on e-bill and TSA module of PFMS to all the stake holder including divisional heads.
- A special drive was launched for settlement of outstanding MEA debit claims by Principal cum Pay & Accounts Office.
- Delay in payment to seller/supplier in government e-market place (GeM) and status of pending bill with reference to block budget as per PFMS are being informed to respective Head of Department with a copy to PPS to Secretary and AS & FA so that payment could be released within stipulated timeline prescribed by DoE.
- Internal Audit Committee headed by Chief Accounting Authority i.e. respective Secretaries of Fisheries & DAHD have been set up in terms of O/o CGA OM. A special drive for liquidation of outstanding internal audit paras have been launched in 2022-23 and periodical review of outstanding paras has taken place in SoM chaired by Secretary on weekly basis.
- Setting up of committee for NPS oversight mechanism and uploading of quarterly report in NPS dashboard along with comments of Financial Advisor.
- Designation based e-mail has been opened for all officials of Principal cum Pay & Accounts Office.
- Special campaign 2.0 for disposal of pending matter including RTI, PG and VIP references.
- Pan India training cum Roll-out plan for electronic bill system (e-bill) of PFMS in 2022-23.
- Operationalization of revised/new Object Heads of Accounts under Rule (8) of DFPR issued vide DoE notification dated 12.12.2022 and O/o CGA OM dated 15.12.2022 and a workshop was also organized by Principal cum Pay & Accounts Office in this regard.

- To improve the internal control and upgradation of skills, officers/officials working in Principal cum Pay & Accounts Office have been transferred as per CVC, DoP&T guidelines and instructions issued by O/o CGA.
- Implementation of 2nd factor biometric authentication through FIDO device to access PFMS.
- Opening of Scheme-wise bank account for release of 100% Central Financial Assistance to implementing Agencies and GIA (Salary, General & Creation of Capital Assets) to ABs other than TSA/SNA/CNA route.
- Celebration of Civil Accounts Week from 01.03.2023 to 07.03.2023.
- Enhancing efficiency of payment process by way of monitoring TM-02 report (under CAM report in payment tab) of PFMS on weekly & monthly basis.
- Constitution of PFMS cell in Principal cum Pay & Accounts Office under the chairmanship of DCA as the first port of call for the PD and IFD for any PFMS related issue in pursuance of MoF, DoE, PFMS division OM F.No. 8/(01)/PFMS/2023 dated 17.04.2023.
- Risk based audit of MoFPI schemes in terms of O/o CGA guidelines.
- Implementation of new window based digital signing utility in place of existing Java based utility in the sanction module of PFMS.
- Special drive for issue of qualifying service certificate by Head of Office to government servant in consultation with PAOs on time in terms of Rule 32 of Central Civil Pension Rules, 2021.
- Reconciliation of expenditure between PAO & DDO on monthly basis.
- Dealing with pension matters sensitively and on time.
- Special drive for liquidation of CGA and C&AG audit paras.
- Roll-out of processing of Electronic Inter Government Adjustment Advices (e-IGAA) in PFMS.
- Preventive measures at various level to avoid any financial irregularities in terms of O/o CGA OM dated 19.07.2023.

CHAPTER –10(b)

Revised Procedure for release of funds under the Centrally Sponsored Schemes (CSS)after 31.03.2022

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

List of OMs in respect of Centrally Sponsored Scheme

| S.No. | OFFICE MEMORANDUM NO. | SUBJECT | DATE |
|--------------|------------------------------|---|-------------|
| 1 | F.No.1(13)/PFMS/FCD /2020 | Procedure for release of fund under Centrally Sponsored Scheme (CSS) and monitoring utilization of the fund released- non generation of sanction order if Central share released earlier has not reached SNA account. | 14/06/2022 |
| 2 | F.No.1(13)/PFMS/FCD /2020 | Procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released- release of first installment of Central share of funds in 2022-23. | 15/06/2022 |
| 3 | F.No.1(13)/PFMS/2020 | Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released. | 21/06/2022 |
| 4 | F.No.1(13)/PFMS/2020 | Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released- procedure regarding state Government contribution in excess of the proportional State share. | 27/06/2023 |
| 5 | F. NO. 1(33)/PFMS/2022 | Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released – Guidelines regarding return of the Central share released to the State treasury but not released further to the SNA account within the stipulated time frame. | 07/07/2022 |
| 6 | F. NO. 1(13)/PFMS/2020 | Release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released - Procedure for remitting the interest earned from the funds released in the single nodal account of Single Nodal Agencies (SNAs). | 15/07/2022 |
| 7 | F. NO. 1(13)/PFMS/2020 | Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released- procedure regarding state Government | 16/08/2022 |

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|----|------------------------|---|------------|
| | | contribution in excess of the proportional State share. | |
| 8 | F. NO. 1(13)/PFMS/2020 | Procedure for remitting the interest earned on the funds lying in the single nodal account to Central Government through Bharatkosh-PFMS. | 30/08/2022 |
| 9 | F.No.1(33)/PFMS/2022 | Release of funds under the Centrally Sponsored Schemes (CSS) – Procedure regarding return of the Central share released to the State treasury but not released further to the SNA account within the stipulated time frame to the Consolidated Fund of India. | 14/09/2022 |
| 10 | F.No.1/(33)/PFMS/2022 | Revised procedure for flow of funds under Centrally Sponsored Schemes – updates in PFMS – reg. | 28/09/2022 |
| 11 | F.No.1/(33)/PFMS/2022 | Revised procedure for flow of funds under Centrally Sponsored Schemes – mapping of State's heads of account with the Central heads of account – reg. | 14/10/2022 |
| 12 | F.No.1/(13)/PFMS/2022 | Revised procedure for flow of funds under Centrally Sponsored Schemes – Information regarding Interest accrued in Single Nodal Agency (SNA) accounts deposited in Consolidated Fund of India (CFI). | 22/11/2022 |
| 13 | F.No.1/(13)/PFMS/2022 | Revised procedure for flow of funds under Centrally Sponsored Schemes – reimbursement of salary expenditure from Holding Account – reg. | 25/11/2022 |
| 14 | F. No. 1/01/PFMS/2022 | Revised procedure for flow of funds under Centrally Sponsored Schemes-release of funds by various Ministries/Departments before transfer of earlier central and proportionate State share to the SNA account-reg | 25/11/2022 |
| 15 | F.No.1/(12)/PFMS/2020 | Revised procedure for flow of funds under Centrally Sponsored Schemes – one time exemption for non-SNA expenditure by States – reg. | 02/12/2022 |
| 16 | F.No.1/(13)/PFMS/2020 | Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS)– Deletion of para 23 of the guidelines – reg. | 08/02/2023 |
| 17 | F.No.1/(13)/PFMS/2020 | Revised procedure for flow of funds under Centrally Sponsored Schemes – Transfer of Central and State share of funds to the Single Nodal Agency (SNA) account and levy of interest for delay in such transfer. | 16/02/2023 |
| 18 | F.No.1/(13)/PFMS/2020 | Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) – Entry of annual State wise amount earmarked for a CSS in PFMS | 21/02/2023 |
| 19 | F.No.1/(09)/PFMS/2023 | Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) – Entry of legacy data in PFMS – reg. | 24/02/2023 |
| 20 | F.No.1/(13)/PFMS/2022 | Procedure for flow of funds under Centrally Sponsored Schemes (CSS) | 30/03/2023 |
| 21 | F.No.1/(15)/PFMS/2021 | Facility to change the bank of SNAs and CNAs - reg. | 03/04/2023 |

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|----|---|---|------------|
| 22 | F. No. 8(01)/PFMS /2023 | Role of Pr. CCAs/CCAs/CAs in Public Financial Management System (PFMS) and implementation of Department of Expenditure 's instructions regarding flow of funds under Centrally Sponsored and Central Sector Schemes | 17/04/2023 |
| 23 | F.No.1/(33)/PFMS/2022\ | Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS)– Delay in transfer of scheme funds from State treasury to the SNA account. | 02/05/2023 |
| 24 | F.No.1/(08)/PFMS/2023 | Functionality for entry in PFMS of annual State wise allocation earmarked under various CSS. | 04/05/2023 |
| 25 | F.No.1/(24)/PFMS/2022 | Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) - relaxation sought by the Department of Animal Husbandry & Dairying (DAHD) regarding RashtriyaGokul Mission (RGM) and National Programme for Dairy Development (NPDD) Scheme. | 08/05/2023 |
| 26 | F.No. 1/(13)/ PFMS/2021 | Revised procedure for flow of funds under centrally sponsored schemes (CSS) – Deletion of Para 23 of the guidelines - reg. | 24/05/2023 |
| 27 | F.No.1/(08)/PFMS/2023 | Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released– Conditions for release of 1 st installment. | 05/06/2023 |
| 28 | F.No.1/(08)/PFMS/2023 | Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released– relaxations in certain provisions for release of funds in 2023-24. | 09/06/2023 |
| 29 | F.No. 1/(13)/PFMS/2021 | Revised procedure for release of funds under centrally sponsored schemes (CSS) – Deletion of Para 23 of the guidelines - reg. | 26/06/2023 |
| 30 | F. No. 1/17008/4/2020-CGA/8128/131 | Introduction of processing of Electronic Inter Government Adjustment Advices (e-IGAA) in PFMS | 05/07/2023 |
| 31 | F. No. 1(27)/PFMS/2020 | “Just-in-time” release of Centrally Sponsored Schemes (CSS) funds through e-kuber platform of Reserve Bank of India (RBI) | 13/07/2023 |
| 32 | F. No. 1/(12)/PFMS/2023 | Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) – Request of state of Madhya Pradesh regarding release of funds under CSS | 18/07/2023 |
| 33 | F. No. 1/(08)/PFMS/2023 | Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released – relaxation in certain provisions for release of funds in 2023-24 | 30-08-2023 |
| 34 | AD.17007/88/2023-PFMS Rollout Vertical/6211 | Implementation of Revised Procedure for flow of funds under Centrally Sponsored Scheme-SOP depicting the process of interest remittance by the users (Including external systems) to all stake holders. | 12-09-2023 |

| | | | |
|----|-----------------------------|---|------------|
| 35 | F. No. 1/(08)/ PFMS/2023 | Procedure for release of funds under Centrally Sponsored Schemes(CSS) and monitoring utilization of the funds released – relaxation in certain provisions for release of funds in 2023-24 | 19-09-2023 |
| 36 | No. V-11/1/2020/ 7326 | Remittance of interest earned on Unspent Balances by SNA through BharatKosh& other modes – reg. | 10-10-2023 |
| 37 | No. V-11/1/2020/ 7790 | Remittance of interest earned on Unspent Balances by SNA through BharatKosh& other modes –II – reg. | 19-10-2023 |
| 38 | F. No. 1 (08)/ PFMS/2022 | Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) – flow of funds to UTs without legislature – reg. | 20-10-2023 |

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

New Delhi, 14th June, 2022

OFFICE MEMORANDUM

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

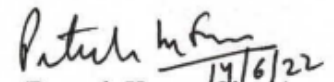
The undersigned is directed to refer to this department OM No. 1(13)/PFMS/FCD/2020 dated 15th March, 2022 on the above-mentioned subject wherein instructions regarding operationalization of a check in PFMS were issued. The check prevents generation of sanction order for release of Central share if the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

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

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

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

3. This issues with the approval of competent authority.


14/6/22

(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

New Delhi, 15th June, 2022

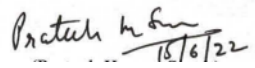
OFFICE MEMORANDUM

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

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

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

3. This issues with the approval of competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

North Block
New Delhi, 21st June, 2022

CORRIGENDUM

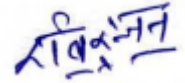
Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

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

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

Instead of

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



(Rabi Ranjan)
Deputy Director
Tel. No. 2305672

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

North Block
New Delhi, the 27th June, 2022

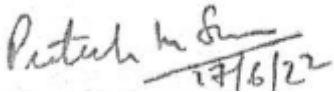
OFFICE MEMOANDUM

Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released procedure regarding State Government contribution in excess of the proportional State share.

The undersigned is directed to forward herewith a draft OM on the above mentioned subject seeking comments on the options proposed for the schemes where the State Government is contributing an amount in excess of its proportionate share of funds under a CSS as "top-up"

2. It is requested that comments, if any, on the proposed procedure may be sent latest by July, 2022. A soft copy of the comments may also be forwarded at prateeks.98@gov.in or rabi.ranjan@nic.in .

Encl: As above


27/6/22

(Prateek Kumar Singh)

Director

Tel No.

23094961.

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

North Block
New Delhi, 7th July, 2022

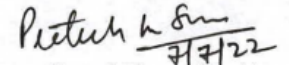
OFFICE MEMORANDUM

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

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

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

3. This issues with the approval of competent authority.


Prateek Kumar Singh
7/7/22

(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

North Block
New Delhi, 15th July, 2022

OFFICE MEMORANDUM

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

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

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

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

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

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

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

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

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

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

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

Sub-Head – 'XX-Interest'

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

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

Major Head – '0210-Medical and Public Health'

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

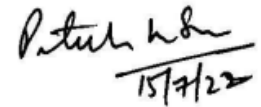
Minor Head – '801-Interest or Other earnings from Grantee on unspent balances'

Sub-Head – 'XX-Interest'

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

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

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



(Prateek Kumar Singh)
Director
Tel. No. 23094961

F.No. 16(18)-B (P&A)/2022
Government of India
Ministry of Finance
Department of Economic Affairs
(Budget Division)

North Block, New Delhi
Dated the 5th August, 2022

OFFICE MEMORANDUM

Subject: Procedure for funds released under CSS in respect of Livestock Health and Disease Control Programme-reg

The undersigned is directed to refer to D/o Expenditure (PFC-I)'s email dated 01.08.2022 enclosing O.M. dated 25.07.2022 received from PFMS, CGA, Department of Expenditure on the above mentioned subject and to convey the comments of Budget Division which are as under:

(i) Even in the FY 2021-22, the scheme was shown only under Central Sector schemes. Department may see how the expenditure was made during last year.

(ii) Since the budget is allocated only in CS component, incurring expenditure will not be possible unless allocation is made in 3601/3602 through supplementary demands.

(iii) In case the department cannot wait until first SDG to be presented in Winter Session of the Parliament, they may seek Contingency Advance.

(iv) Department should ensure that this mistake is not repeated, and CS and CSS components are separately reflected in SBE and DDG in the ensuing FY.

2. This issues with the approval of Joint Secretary (Budget).


(Kamleshkumar)

Under Secretary to the Govt. of India
Ph. No. 23095083
E-mail: kamlesh.kmr79@gov.in

To
Shri Rabi Ranjan
Deputy Director (PFC-I)
D/o Expenditure, M/o Finance
North Block, New Delhi

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

New Delhi, 16 August, 2022

OFFICE MEMORANDUM

Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released - procedure regarding State Government contribution in excess of the proportionate State share.

The undersigned is directed to refer to this Department OM No. 1(13)/PFMS/FCD/2020 dated 23 March, 2021 on the above mentioned subject.

2. As per aforesaid guidelines, for each Centrally Sponsored Scheme (CSS), Central and State share of funds are to be released to the SNA account in the ratio prescribed under the Scheme guidelines. However it has been brought to the notice that in certain CSS, some State Governments are releasing funds in excess of the prescribed proportion as "top-up. As a result, the Ministries Departments are unable to assess the magnitude of transfer of Central and the proportionate State share to the SNA account and the utilization thereof from the data provided by the State treasuries.

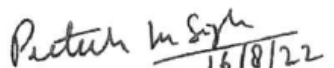
3. The matter has been reviewed in consultation with the Departments/Ministries, the State Governments and O/o CGA and it has been decided that if a State Government wants to contribute an amount in excess of its proportionate share of funds under a CSS as "top-up", the State may adopt one of the following options-

Option 1: State Governments should open a separate budget line for the "top-up' part in the State budget and transfer the 'top-up' amount to the SNA account. Moreover, the State treasury while sharing data with PFMS must flag the "top-up' share as T in addition to flagging the Central and proportionate State share as 'C' and 'S' respectively.

OR

Option 2: State Governments may spend the "top-up' amount through a separate budget line either directly from the State treasury or through a separate bank or other account, i.e. other than the bank account of SNA/IAS.

4. This issues with the approval of competent authority.


16/8/22
(Prateek Kumar Singh)
Director
Tel No. 23094961.

File No. No 1-102/2/2022-ITD-CGA/190
Ministry of Finance
Department of Expenditure
Controller General of Accounts
(PFMS Division)
GIFMIS Vertical

Dated: 30.08.2022

OFFICE MEMORANDUM


Subject: Procedure for remitting the interest earned on the funds lying in the single nodal account to Central Government through Bharatkosh-PFMS.

The undersigned is directed to refer to the subject above and state that in pursuance of the OM No. 1/(13)/PFMS/2022 dated 15-07-2022 issued by PPS Division, Department of Expenditure, Ministry of Finance, the functionality for remitting the interest by Agencies to Consolidated Fund of India (CFT) has been developed, tested and deployed on live server. As stipulated under para (7) of the referred OM, the Standard Operating Procedure indicating the tasks to be performed by concerned stakeholders for depositing the interest through Bharatkosh is enclosed for reference.

2. A Standard Operating Procedure (SOP) as a user guide for the users have been compiled and the same is enclosed. It is kindly requested to arrange circulation of necessary instruction, and the Standard operating procedure to all State Governments and State Nodal Agencies for implementation of the said functionality.

3. For any clarification/query, Mr.PradeepDeshmukh, Sr. AO (Contact No: 24665637 email: pk.deshmukh@gov.in), Ms.Gayatri, AAO (email: gayatri.devi78@gov.in) and Ms.Meghna Sen. AAO (email: meghna.sen@gov.in) may be contacted. The Helpdesk of Bharatkosh (phone no 24665534, e- ntrp-helpdesk@gov.in) shall address the issues received from Agencies/State Governments for payment related issues faced by them.

4. This is issued with the approval of Additional CGA (PFMS).


(Anupam Raj)
Assistant CGA (GIFMIS)

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

North Block
New Delhi, 14th September, 2022

OFFICE MEMORANDUM

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

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

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

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

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

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

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

Sub-Major Head: 06-Centrally Sponsored Schemes

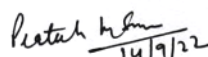
Minor Head: 913 - Deduct-Recovery of unspent balance of grant-in-aid from States/UTs

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

Detailed Head: 00(Default)

Object Head: 70-Deduct Recoveries

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


(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

North Block,
New Delhi, 28th September, 2022

OFFICE MEMORANDUM

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

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

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

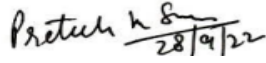
i. Departments/Ministries are facing the issue of validation check due to a mismatch between the 'minor head' used by Ministries/Departments in releasing funds to the State treasury and the 'minor head' used by the States to transfer funds from treasury to the SNA account. To address the issue, a utility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

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

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

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

4. This issue with the approval of the Competent Authority


(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

North Block,
New Delhi, 14th October, 2022

OFFICE MEMORANDUM

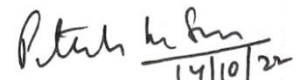
Subject: Revised Procedure for flow of funds under Centrally sponsored Schemes – mapping of State’s heads of account with the Central heads of account – reg.

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

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

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

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


14/10/22

(Prateek Kumar Singh)

Director

Tel. No. 23094961

**F.No. 1/(13)/PEMS/2022
Government of India
Ministry of Finance
Department of Expenditure**

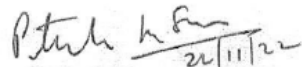
North Block,
New Delhi, 22nd November, 2022

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes Information regarding Interest accrued in Single Nodal Agency (SNA) accounts deposited in Consolidated Fund of India (CFT).

The undersigned is directed to refer to this Department's OM No. 1(13)/PFMS/FCD/2020 dated 23 March, 2021 regarding the revised procedure for flow of funds under Centrally Sponsored Schemes. As per para 10 of DOE's guidelines the interest accrued from the funds released to the SNA account should mandatorily to the respective consolidated fund on pro rata basis in terms of rule 230(8) of GFR, 2017.

2. In this regard, it is requested that details of interest deposited in CFI may be provided to this Department in the attached format latest by 30th November, 2022.
3. This issues with the approval of the Competent Authority.


(Prateek Kumar Singh)
Director
Tel No. 23094961.

**F. No. 1(13)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure**

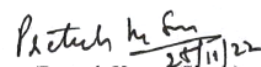
North Block,
New Delhi, 25th November, 2022

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes – reimbursement of salary expenditure from Holding Account - reg.

The undersigned is directed to refer to this Department's OM No. 1(13)PFMS/FCD/2020 dated 16th March, 2022 regarding payment of statutory deduction from the Holding Account. As per DoE's guidelines, The Holding Account serves the purpose of holding tax/duties//levies/fees/municipal charges etc. of State Governments, Municipalities etc. which the Agencies need to process.

2. In this regard, it has been decided that the Single Nodal Agencies may also use the Holding Account to reimburse the expenditure incurred by the State in disbursement of salaries of employees engaged in implementation of the scheme from the SNA account in compliance of item no (v) of DoE's OM No. 1(13)/PFMS/FCD/2020 dated 8th March, 2022.
3. This issues with the approval of competent authority.



(Prateek Kumar Singh)
Director
Tel.No. 23094961

**F. No. 1/01/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure**

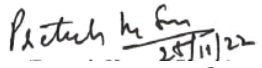
North Block,
New Delhi, 25th November, 2022

OFFICE MEMORANDUM

**Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes-
release of funds by various Ministries/Departments before transfer of earlier central
and proportionate State share to the SNA account-reg**

The undersigned is directed to refer to DoE's guidelines on revised flow of funds for Centrally Sponsored Schemes issued vide OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2021. As per the guidelines, the Central share of funds released by a Department to a State should be transferred by the State to the SNA account along with commensurate State share and the next installment of Central share should be released by the Department only after utilization of 75% of the funds (both Central and State share) released earlier. Further, any scheme related expenditure should be incurred from SNA account only.

2. In this regard, a PEMS report on the multiple funds releases made by Departments to States under some object head within a span of 21 days is enclosed. The report indicates that Departments have released next installment of Central share of funds to States even when the previous installment is lying in the State treasury and has not been transferred further to the SNA account.
3. You are requested to review the fund releases pertaining to your Department in the enclosed PFMS report and ensure that violation of DOE's guidelines, if any, are not repeated.
4. This issues with the approval of competent authority.


(Prateek Kumar Singh)
Director
Tel No.
23094961

F.No. 1(12)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 2nd December, 2022

To,
Chief Secretaries/Principal Secretaries (Finance): All States/UTs

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes – one time exemption for non-SNA expenditure by States - reg.

Sir/Madam,

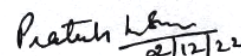
The undersigned is directed to refer to DoE's guidelines on revised procedure for flow of funds for Centrally Sponsored Schemes issued vide OM No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2021. As per the guidelines, the State Government should transfer the Central share of funds received under a CSS to the SNA account along with the commensurate State share. Further, any scheme related expenditure should be incurred by the State Government from the SNA account only. The SNA reports in PFMS are configured to capture the fund flow/expenditure in accordance with the DoE's guidelines.

2. However it has been observed that even after onboarding of the State Linked Schemes (SLS) on PFMS, some States have incurred expenditure under the scheme either directly from the treasury or by transferring funds to non SNA accounts. Such expenditure done in violation of DoE's guidelines is not captured/recognized in PFMS. Accordingly, for each such fund releases to non-SNA accounts/expenditure incurred directly from State treasury, the SNA 09 report reflects a 'deficit' of the equivalent amount in the release of scheme funds from State treasury to the SNA account. The 'deficit' invokes a validation check in PFMS which prevents further release of funds by Departments to such States.

3. Requests have been received from State Governments and Ministries/Departments to condone such expenditure incurred by the State Governments in the past in violation of DoE's guidelines and to include the same in SNA reports to prevent invocation of validation check.

4. The matter has been examined in this Department. It has been decided to consider such cases for granting one time exemption. Accordingly you are requested to provide details of CSS expenditure made directly from treasury or through non-SNA accounts after onboarding of SLS on PFMS and up to 30.11.2022 in the attached format (Annex IA, IB) and seek one time exemption from this Department for including the expenditure so incurred in the SNA reports.

5. This issues with the approval of competent authority.


2/12/22

(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

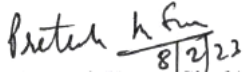
North Block,
New Delhi, 8th February, 2023

OFFICE MEMORANDUM

**Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS)
–Deletion of para 23 of the guidelines-reg.**

The undersigned is directed to refer to DoE's OM No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2021 and to convey the decision of competent authority to delete para 23 of the guidelines regarding exemption from notifying SNA and opening an SNA account to those CSS having no State share and where funds are released by the Ministry directly to the Implementing Agency w.e.f 1st April, 2023.

2. In case a Ministry is implementing a CSS scheme/component as per the above provision, the Ministry may –
 - i. Either implement such CSS/CSS component as per DoE's guidelines dated 23rd March, 2021 (SNA model); or
 - ii. Change the categorization of such CSS/CSS component from CSS to Central Sector (CS) with the approval of competent authority and in consultation with Budget division of DEA and implement the scheme as per DoE's guidelines dated 9th March, 2022 (CNA model).
3. This issues with the approval of competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

North Block,
New Delhi, 16th February, 2023

To

Chief Secretaries/Principal Secretaries (Finance): All States/UTs

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes— Transfer of Central and State share of funds to the Single Nodal Agency (SNA) account and levy of interest for delay in such transfer.

The undersigned is directed to refer to Para No. 16 of the revised procedure for release of funds under the Centrally Sponsored Schemes (CSS) issued vide this Department's letter No.1(13)/PFMS/FCD/2020 dated 23rd March, 2021. It provides that the Central share and commensurate State share is to be transferred by the State Government to the Single Nodal Agency's (SNA) account within 21 and 40 days respectively of receipt of Central share.

2. In partial modification of the aforesaid provision in the guidelines, it has been decided by the competent authority that the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share.

3. Further, it has been decided to charge interest w.e.f 01.04.2023 on the number of days of delay beyond 30 days in transfer of Central share to the SNA account at the rate of 7% per annum. PFMS division, O/o CGA will issue guidelines regarding procedure for deposit of penal interest by the State Government concerned in the Consolidated Fund of India.

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

Prateek K Singh
16/2/23

(Prateek Kumar
Singh)

Director

Tel. No. 23094961

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

North Block,
New Delhi, 21st February, 2023

OFFICE MEMORANDUM

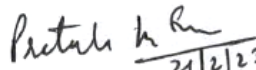
**Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS)
– Entry of annual State wise amount earmarked for a CSS in PFMS –reg.**

The undersigned is directed to refer to DoE's OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2020 regarding revised procedure for flow of funds for Centrally Sponsored Schemes (CSS). As per Para 12 of the said OM—'In the beginning of a financial year, the Ministries/Department will release not more than 25% of the amount earmarked for a State for a CSS for the financial year.

2. Accordingly all Departments are requested to estimate and earmark in advance, State wise amount likely to be released during the financial year so as to enable annual financial planning, reduction in float, and ensuring releases to States as per the guidelines. Any amount to be spent by the Department directly (for example central PMU expenditure) should also be indicated. The total amount so earmarked should not exceed the BE for a CSS for the financial year. The proposed allocation to a State may be reviewed periodically and can thereafter be amended with the concurrence of the Financial Adviser and approval of the Secretary of the Department.

3. PFMS will develop a utility in PFMS for entry of this information. All Ministries/Departments are requested to complete the data entry in PFMS by 1st week of April, 2023. The 1st installment of funds in 2023-24 shall be released only after the data entry has been completed.

4. This issues with the approval of competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F.No. 1(09)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure**

North Block,
New Delhi, 24th February, 2023

OFFICE MEMORANDUM

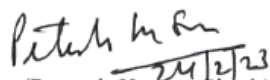
**Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS)
—Entry of legacy data in PFMS-reg.**

The undersigned is directed to refer to the revised procedure for flow of funds under CSS issued vide this Department's letter No. 1(13)/PFMS/FCD/2020 dated 23 March, 2021. The data of flow of funds after 1st April, 2021 is being captured in PFMS through State treasury integration. However, complete data has not been populated in PFMS via treasury integration route due to release of funds to non-SNA accounts and due to direct payment from treasury to vendors/beneficiaries/staff etc. This is leading to discrepancies in some of the SNA reports.

2. A facility for entry of Legacy Data has been developed in PFMS wherein States can enter the information regarding opening balance of the Central and State share as on 1st April, 2021 and subsequent releases of central and State share. The Ministries/Departments concerned would be required to validate the data entered by the States with respect of Central share released. A detailed Standard Operating Procedure (SoP) in this regard is enclosed. PFMS division, O/o CGA will conduct training for State Level Implementing Agencies and the users of Ministries/Departments to facilitate entry of legacy data.

3. Ministries/Departments are requested to ensure completion of entry of legacy data for all CSS in respect of all SLS and validation of the same by the Ministry/Department concerned, latest by 7th March, 2023. Entry of legacy data is also a condition for release of 1st instalment of CSS funds in 2023-24.

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


(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F. No. 1(13)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division**

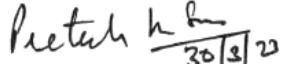
North Block,
New Delhi, 30th March, 2023

OFFICE MEMORANDUM

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

The undersigned is directed to refer to this Department's guidelines on revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) dated 23rd March, 2021. As per the guidelines, Ministries/Departments may release not more than 25% of the amount earmarked for a State for a CSS for the financial year in one instalment.

2. In this regard, competent authority has decided that in case total amount earmarked for a CSS for a State for the financial year is less than Rs 1 crore, the Ministry Department concerned may release funds to such State under that CSS in two installments of upto 50% each.
3. This issues with the approval of competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F.No. 1(15)/PFMS/2021
Government of India
Ministry of Finance
Department of Expenditure**


North Block,
New Delhi, the 3rd April, 2023

OFFICE MEMORANDUM

Sub: Facility to change the bank of SNAs and CNAs-reg.

The undersigned is directed to say that requests for a facility to change the bank of SNAs and CNAs have been received in the Department of Expenditure.

2. Such requests for change of bank should be forwarded to Addl. CGA, PFMS with approval of Principal Secretary (Finance) of the State Government in case of SNA and Secretary of the Ministry/Department of Government of India in case of CNA.



(Prateek Kumar Singh)
Director

Telephone No. 23094961

F. No. 8(01)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division

North Block,
New Delhi, 17 April, 2023

OFFICE MEMORANDUM

Subject: Role of Pr. CCA/CCA/CAs in Public Financial Management System (PFMS) and implementation of Department of Expenditure's instructions regarding flow of funds under Centrally Sponsored and Central Sector Schemes.

The undersigned is directed to refer to the subject cited above and to say that the Pr. CCAs/CCAS/CAS posted in various Ministries/Departments are required to play a proactive role in smooth operation of PFMS and compliance of instructions of the Department of Expenditure (DOE) regarding flow and management of funds under Centrally Sponsored and Central Sector Schemes. They are, inter-alia, responsible for the following-

- i. Pr. CCAs/CCAS/CAs, being the nodal officer of PFMS will be the first port of call for the Program Divisions (PDs) and Internal Finance Divisions (IFDs) for any PFMS related issues and they will strive to give a suitable solution to the PDs/IFDs in a time bound manner on such issues with the help of local NIC unit and in consultation with the PFMS HQ.
- ii. If the Pr. CCA/CCA/CA is unable to resolve any PFMS related issue, he/she may refer the matter to PFMS HQ with complete details of the issue and suggested measures. However, they should avoid simply forwarding the issues to HQ without any remarks/recommendations/suggestions.
- iii. Pr. CCAs/CCAS/CAs shall regularly interact with IFD/PDs on implementation of fund flow/expenditure management guidelines issued by the Department of (DoE), Controller General of Accounts and PFMS HQ. Pr. CCAs/CCAs/CAs shall keep DoE and PFMS HQ informed regarding violations, if any, in implementation of these guidelines.
- iv. Pr. CCAs/CCAS/CAS shall ensure wide dissemination of the instructions issued by DoE and PFMS HQ regarding flow and management of funds among offices of their Ministry/Department and among scheme agencies of the Ministry.
- v. Pr. CCAs/CCAS/CAs shall continuously assess the requirement of PFMS related training in their Ministry/Department and coordinate with the PDs and the concerned vertical of PFMS HQ to organize the same. They shall strive to develop trainers in their accounting formations who could be used for refresher trainings.

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



(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

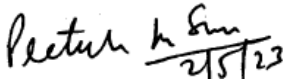
North Block,
New Delhi, 2nd May, 2023

OFFICE MEMORANDUM

**Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS)
–Delay in transfer of scheme funds from State treasury to the SNA account.**

The undersigned is directed to refer to the this Department's OM No.1/(33)/PFMS/2022 dated 20th May, 2022 and OM No. 1/(13)PFMS/2020 dated 16th February, 2023.

2. As per DOE's OM dated 20th May, 2022, the Central share released to a State/UT during a Financial Year (FY) under a CSS but not released further from the State treasury to the SNA account by the closing of the FY shall be returned to the Consolidated Fund of India (CFI) through RBI advice. A few Ministries have requested clarification on the applicability of the provisions of the said OM for the central share of funds released in 2022-23.
3. In this regard, it has been decided that the Central share of funds received by a State Government during 2022-23 but not released further by the State treasury to the SNA account by 30 June, 2023 shall be returned along with interest to the CFI by the State Government through RBI advice. The interest charged shall be as per DOE's OM No. 1/(13)/PFMS/2020 dated 16 February, 2023.
4. This issues with the approval of the Competent Authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F.No. 1/(08)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure**


North Block,
New Delhi, 4th May, 2023

OFFICE MEMORANDUM

Subject: Functionality for entry in PFMS of annual State wise allocation earmarked under various CSS.

The undersigned is directed to refer to DoE's OM No. 1(13)PFMS/2020 dated 21st February, 2023 regarding entry of State wise and SLS wise allocation for each CSS for the financial year in PFMS and to inform you that the utility for entering the allocation has been deployed in PFMS.

2. A user manual detailing the procedure of using the said utility is enclosed. It is requested that the necessary information be entered in PFMS at the earliest and the 1st instalment of funds under various CSS should be released after the State wise and SLS wise allocation is entered in PFMS.
3. This issues with the approval of competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F.No. 1/(24)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure**

North Block, New Delhi, 8 May, 2023

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) - relaxation sought by the Department of Animal Husbandry & Dairying (DAHD) regarding Rashtriya Gokul Mission (RGM) and National Programme for Dairy Development (NPDD) Scheme.

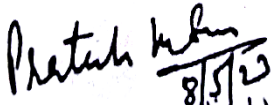
The undersigned is directed to refer to the Secretary, DAHD DO letter No. N- 04003/16-Cattle-Div dated March 2, 2023 on the above mentioned subject.

2 The matter has been examined in this Department and the request of DAHD to change the categorization of RGM and NPDD sub schemes from CSS to Central Sector in the budget documents is agreed to. However the RGM and NPDD sub schemes shall remain under the Umbrella scheme 'Development Programmes as approved by the Cabinet. DAHD is requested to enter the scheme details in the ECL. module of Department of Economic Affairs (DEA) accordingly.

3. Budget division, DEA is requested to change the categorization of RGM and NPDD sub schemes under the Umbrella scheme 'Development Programmes in budget documents from CSS to Central Sector in the next Statement of Budget Estimates (SDE).

4. PFMS division, O/o CGA is requested to provide the necessary technical assistance to on board the RGM and NPDD sub schemes on to the CNA platform as per DoE's guidelines dated 9th March, 2022

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


(Prateek Kumar Singh)
Director
Tel. No. 23094961

To

Shri Rajesh Kumar Singh
Secretary
Department of Animal Husbandry & Dairying
KrishiBhawan
New Delhi

Copy:

1. Sh Ashish Vachhani, Additional Secretary, Budget Division, DEA
2. Addl. CGA, PFMS, O/o CGA, INA, New Delhi

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

North Block,
New Delhi, 24th May, 2023

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) Deletion of para 23 of the guidelines-reg.

The undersigned is directed to refer to DoE's OM No. 1(13)PFMS/2021 dated 8 February, 2021 regarding deletion of para 23 of the DOE's guidelines dated 23 March, 2021 w.e.f 1st April, It has been brought to the notice of this Department that due to deletion of para 23, some of the Ministries/Departments are facing issues in releasing funds to the Central/State agencies under various CSS.

2. The matter has been examined in this Department and it has been decided to keep the instructions issued vide DoE's OM No. 1(13)/PFMS/2020 dated 8th February, 2023 regarding deletion of para 23 of DOE's guidelines dated 23 March, 2023 in abeyance till 31 March, 2024 to enable Ministries/Departments to release funds directly to Implementing Agencies under a CSS till 31 March, 2024. From 1st April, 2024 onwards-

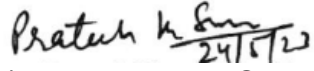
i. Funds under all CSS shall be released by Ministries/Departments through the State treasury as per the SNA guidelines dated 23rd March, 2021.

ii. Ministries/Departments should make the necessary modifications in the scheme guidelines and further coordinate with the Budget Division, DEA to ensure that funds are made available under appropriate budget heads of Ministries/Departments.

iii. Ministries/Departments should coordinate with the State Governments to get the appropriate heads of accounts opened in the State budget for 2024-25 for CSS for which funds are currently released by the Central Government to the implementing agencies of States.

iv. In case of release of CSS funds directly to Central implementing agencies, a facility of 'SNA-Central' will be developed by PFMS division, O/o CGA

3. This issues with the approval of competent authority.


(Prateek Kumar Singh)
Director
Tel No.
23094961

**F.No. 1/(08)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure**

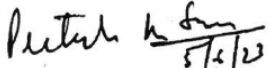
North Block,
New Delhi, 5th June, 2023

OFFICE MEMORANDUM

Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released – Conditions for release of 1st installment.

The undersigned is directed to refer to this Department's instructions dated 23 March 2022 and corrigendum dated 21 June, 2022 regarding release of 1st instalment of funds under a CSS in 2022-23. References have been received in this Department on whether the conditions enumerated in the aforesaid OM will be applicable for release of 1 instalment of funds in 2023-24.

2. In this regard, it has been decided that this Department's instructions dated 23rd March 2022 will be applicable for release of 1st instalment of funds under a CSS in 2023-24
3. Further, it has been brought to the notice of this Department that condition (v) of the aforesaid OMs regarding fund available in the bank account of SNA should not be more than 1st installment of central share likely to be released including corresponding State share is inconsistent with the DoE's guidelines that an installment of funds may be released only after utilization of 75% of the funds released earlier. Therefore, it has been decided that point no (v) of the aforesaid OMs may be read as-
"Funds available in the bank account of SNA should not be more than 25% of the 1st installment of central share likely to be released to a State in a financial year including corresponding State share"
4. This issues with the approval of the competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

F.No. 1/(08)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 9th June, 2023

OFFICE MEMORANDUM

Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released - relaxations in certain provisions for release of funds in 2023-24.

It has been brought to the notice of this Department that some Ministries/Departments are facing issues in release of funds to State Governments under CSS. In this regard, a meeting was also held under the chairmanship of Finance Secretary & Secretary (Expenditure) on 8th June, 2023.

2. On the basis of feedback received from various Ministries/Departments and the discussions in the meeting, following relaxations/clarifications are conveyed-

i. It has been decided to allow release of funds under CSS in 2023-24 to State Governments **till 31st August, 2023** without insisting on (i) deposit of central share of interest accrued in SNA account in the Consolidated Fund of India and (ii) entry of legacy data.

ii. In partial modification to this Department's OM No 1/(08)/PFMS/2023 dated 5th June, 2023 regarding release of 1st installment of funds in 2023-24, para (v) of this Department's instructions dated 23rd March 2022 may be read as-

"Funds available in the bank account of SNA should not be more than 50% of the 1st installment of central share likely to be released to a State in a financial year including corresponding State share".


iii. The program division of the Ministry/Department may obtain administrative approval of competent authority and financial concurrence of the Financial Adviser in one go for release of two installments of not more than 25% each. However, release of funds shall be as per this Department's guidelines.

iv. As per extant policy, the interest accrued in the SNA account is shared between the Centre and the State in the scheme sharing ratio. However, in some schemes, the State Governments are releasing the 'top up' amount to the SNA account in addition to the Central share and State share. In cases where the 'top up' amount is clearly identifiable either through release to SNA account from a separate head of account or through entry of legacy data, the interest accrued on 'top up' amount may be retained in full by the State Government.

3. A facility for one time editing of legacy data will be provided in PFMS.

4. For training of officers of Program divisions and State Governments on legacy data entry and deposit of interest or on any other PFMS modules, the Ministries/Departments may approach Sh. C V Prasad, Jt. CGA, PFMS division.

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


(Prateek Kumar Singh)
Director

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

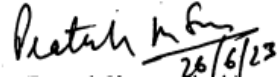
North Block,
New Delhi, 26th June, 2023

Corrigendum

Subject: Revised procedure for release of funds under Centrally Sponsored Schemes (CSS)-Deletion of para 23 of the guidelines-reg.

The undersigned is directed to refer to DoE OM of even number dated 24th May, 2023 on the above mentioned subject and to say that the date 23 March, 2023 mentioned in para 2 of the OM may be read as 23 March, 2021.

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



(Prateek Kumar Singh)
Director
Tel. No. 23094961

No. 1-17008/4/2020-CGA/8128/131
Government of India
Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
(PFMS-Division)
GIFMIS Vertical

3rd Floor, MLN Bhawan,
'E'Block, GPO Complex, INA Colony
New Delhi-110023

Dated: -
05-07-2023

Office Memorandum

Sub:- Introduction of processing of Electronic Inter Government Adjustment Advices (e- IGAA) in PFMS.

The undersigned is directed to refer to the subject above and state that the current processing of Inter Government Adjustment Advices (IGAAS) for releasing Grants in Aid/Loans etc to States and UTS through RBI is now being made in complete e-mode with digital signature protocols at every level of passing. This functionality is necessary for covering GIA payments to States and UTS under e-bill system and has now been made live all the PAOs who implemented e-bill

2. A comprehensive Standard Operation Procedure (SOP)/User manual detailing the step wise process flow is attached herewith for guiding the users in operating the new e-IGAA functionality. Pr. CCAs/CCAS/CAs with independent charges are hereby requested to arrange for implementation of e-IGAA and get the SoP circulated to all concerned.

Encl: As Above.


(B Gopala Krishna)

ACGA
(GIFMIS-PFMS)

**No. 1(27)/PFMS/2020
Government of India
Ministry of Finance
Department of Expenditure
PFMS Division**

North Block
New Delhi, 13 July, 2023

To

Chief Secretaries/Principal Secretaries (Finance): All States/UTs

Subject: " Just-in-Time" release of Centrally Sponsored Schemes (CSS) funds through e- kuber platform of Reserve Bank of India (RBI).

Sir/Madam

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 the availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide OM No. 1(13)PFMS/FCD/2020 dated 23rd March, 2021 has issued guidelines for revised procedure for flow of funds under CSS. The revised procedure, known as the "SNA model", came into effect from 1 July, 2021.

2. in view of rule 230 (7) of GFR 2017 which prescribes that "The principles of 'just in time release' should be applied for releases in respect of all payments to the extent possible" and to bring about more efficiency in cash management at both Centre and States level, it has been decided to introduce an alternative fund flow mechanism named SNA- SPARSH (समयोचित प्रणाली एकीकृत शीघ्र हस्तांतरण Real time System of Integrated Quick Transfers) for CSS funds through an integrated framework of PFMS, State IFMIS and e- kuber platform of Reserve Bank of India (RBI) in a progressive manner. The names of schemes and States to be covered by the alternative fund flow mechanism will be notified from time to time.

3. Following procedure will be followed by the State Governments concerned and the Ministries/Departments of the Government of India for the schemes notified for implementation in SNA-SPARSH model -

i. Ministry/Department concerned of the Government of India shall open a drawing account with RBI under the existing User Defined Customer Hierarchy (UDCH) code of the Ministry/Department concerned.

ii. The State Government will designate a Single Nodal Agency (SNA) for implementing each State Linked Scheme (SLS) corresponding to a CSS. Existing SNAs under the "SNA model" may also be designated as SNAs under SNA-SPARSH model.

iii. The State Government shall open SIS wise drawing accounts of SNA in RBI. Before opening of drawing account of an SLS, State Government and Ministry/Department concerned of Gol shall ensure that the Centre-State fund sharing ratio is uniform under all components of that SLS. In case of Umbrella schemes having multiple sub schemes/components with varying sharing patterns, State Governments in consultation with

Ministry/Department concerned should open separate SLS for sub schemes/components with different sharing ratio.

- v. After opening of aforesaid drawing accounts in RBI by the Ministries/Departments and the State Governments, the Ministries/Departments and the State Governments will approach the PFMS division,
- vi. O/o CGA for on boarding the scheme onto SNA- SPARSH platform of PFMS by 'marking' of the CSS on PFMS. Simultaneously, the State Governments shall map the CSS with corresponding

SLSs as per the existing protocol.

v. Upon on boarding of a scheme onto SNA- SPARSH platform, the State Government shall close all the SNA accounts pertaining to the scheme and return the Central share of unspent balance lying in the SNA accounts to the Consolidated Fund of India (CFI). Similarly the State share of unspent balance in the SNA accounts should be returned to the Consolidated Fund of the State. Further, the central share under the scheme lying in State treasury should also be returned to the CFI. Detailed procedure for calculation and return of the unspent amount will be issued separately.

vi. Once a CSS is on boarded onto SNA-SPARSH platform of PFMS, Ministry/Department concerned shall use only the SNA- SPARSH platform to release funds under the scheme as per the guidelines contained in this OM and further guidelines issued in the matter. The use of SNA platform to release funds as per DOE's guidelines dated 23rd March, 2021 shall be stopped immediately after on boarding of the CSS onto SNA- SPARSH platform.

vii. In the beginning of a financial year, the Ministries/Departments will create a 'mother sanction' in PFMS for a State for a CSS. The 'mother sanction' will define State wise drawing limit of the Ministry/Department for that CSS. The mother sanction may be modified by the Ministry during the year with the concurrence of the IFD.

viii. The SNA and the Implementing Agencies (IAS) down the ladder shall be registered in State Integrated Financial Management Information System (State IFMIS).

ix. Whenever the SNA/IAS needs to make payment to vendors/beneficiaries, the SNA/IA will generate payment files in State IFMIS. The payment files generated by SNA/IAS will be consolidated by State treasury in State IFMIS periodically after thorough scrutiny.

x. In the case of States where the IT system is not ready to onboard a large number of with proper protocol, the agencies may submit manual claims to State which in turn shall process these claims in the State IFMIS.

xi. State Government will develop a State Cyber Treasury wherein all payment files with SLS tags from the SNA/IAS could be received for payment and the vouchers could be compiled for accounting purpose. The State Cyber Treasury shall make the provision of 'flags' to identify the SNA/IA which has raised the claim and the SLS to which the claim pertains to.

xii. State Government/treasury will share the consolidated payment file with PFMS for advance release of Central share.

xiii. After receiving the consolidated payment file on PFMS, the Ministry/Department concerned will generate a sanction equivalent to the central share specified for the SLS on PFMS and transfer the central share of funds from centre's drawing account to the State's drawing account. Thus, State's drawing account shall be pre-funded with central share. After release of central share of funds, the mother sanction for the centre's drawing account for the scheme for the State will be reduced by an equivalent amount.

xiv. Payment files received from State Treasury in PFMS till the cut-off time of 3 PM during a working day will be processed and sanction for the central share will be generated on the same working day. Sanction for the central share for payment files received beyond the cut-off time of 3 PM may be generated on the next working day.

xv. Upon receipt of Central share, the consolidated payment file in State IFMIS will be auto pushed from State IFMIS to RBI. RBI shall debit the State's drawing amount by the total amount of the payment file and release payments to vendors/beneficiaries as per the instructions contained in the payment file. RBI will share the Debit notification of this payment with both PFMS and State IFMIS.

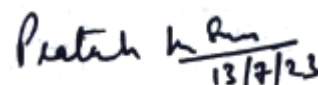
xvi. In some schemes, the State Governments are releasing 'top up' amount in addition to the Central share and State share. State IFMIS and PFMS shall maintain a master database of proportion of Central, State share and the top up amount in such schemes. Payment files of such schemes will mandatorily include the top up amount separately in line with the proportions in the master database and the Central share will be calculated on the "top up amount. In case of schemes having 'top up' by State Government, Ministries/Departments shall not generate the sanction for central share against the payment files which are not reflecting the top up amount separately.

xvii. There shall be periodic reconciliation and settlement of funds including failed transactions between Centre and State. The consolidated payment file pushed by State IFMIS to PFMS will mandatorily have the flagging for reinitiated transactions against failed transactions (if applicable) to avoid duplicate payments.

xviii. Funds will remain in respective consolidated funds and will be released to the beneficiaries/vendors just in time. The funds will not be diverted to any Personal Deposit (PD) account or any other account by the State Government.

xix. UTS without legislature work directly in PFMS and there is no need for them to open account in RBI. Ministries concerned can allow UTs with legislature to operate the concerned budget head through Letter of Authorization. UTs without legislature will ensure that the funds are released to the vendors/beneficiaries 'just in time' and are not parked in a bank account. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GFR 2017 will be strictly followed to avoid parking of funds, with agencies.

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



(Prateek Kumar Singh)

Director(PFC-I)

Tel. No. 23094961

E-mail:

prateeks.98@gov.in

**F. No. 1/(12)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure**

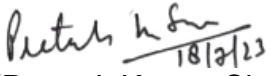
North Block,
New Delhi, 18
July, 2023

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS)- request of State of Madhya Pradesh regarding release of funds under CSS.

The undersigned is directed to forward a letter dated 5th July, 2023 received from Additional Chief Secretary, Finance Department, Government of Madhya Pradesh stating that as per the revised procedure for flow of funds under CSS, the State Government has to ensure provision of adequate funds in the State budget so as to timely transfer the Central share received and the commensurate State share to the SNA account. Therefore the State of Madhya Pradesh has requested to issue directions to Central Ministries/Departments that the Central share of funds under various CSS should be released to the State Governments only after the State Government has sent the proposal of the required amount to the Central Ministries/Departments concerned as per the budget provision of the State.

2. A copy of the letter is enclosed herewith for taking appropriate action.
3. This issues with the approval of competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F. No 1/(08)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure**

North Block,
New Delhi, 30th August, 2023

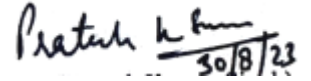
OFFICE MEMORANDUM

Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released relaxations in certain provisions for release of funds in 2023-24.

The undersigned is directed to refer to this Department's OM of even no. dated 9th June, the decision to allow release of funds under CSS in 2023-24 to State Governments till 31st August, 2023 without insisting on deposit of central share of interest accrued in SNA account in the Consolidated Fund of India (CFI) was communicated. References have been received in this Department to extend the aforesaid relaxation period beyond 31 August, 2023.

2. The matter has been examined in this Department and it has been decided to allow release of funds under CSS in 2023-24 to State Governments till 31st October, 2023 without insisting on deposit of central share of interest accrued in SNA account in the Consolidated Fund of India (CFI).

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


30/8/23

(Prateek Kumar Singh)
Director
Tel. No. 23094961

**AD 17007/BR/2033 PES Rollout Vartical/6211
PUBLIC FINANCIAL MANAGEMENT SYSTEM
O/o CONTROLLER GENERAL OF ACCOUNTS
M/o FINANCE D/o EXPENDITURE
SHIVAJI STADIUM, NEW DELHI**

Dated: 12/09/2023

Office Memorandum

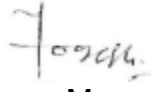
Sub: Implementation of Revised Procedure for flow of Funds under Centrally Sponsored Scheme-SOP depicting the process of interest remittance by the Users (including external systems) to all stakeholders.

The Undersigned is directed to state that a utility has been developed for settlement of interest / handling tax statutory deduction payment through holding account by external systems in model 1, 2, 3 & 4 of SNA/CNA. Technical documents have been available at the PD/SSM user level after login.

2. An SOP depicting the transfer of Interest, income tax and statutory deduction to holding account by the various stakeholder as well as settling them from holding account is enclosed herewith to bring clarity to agency user on the steps involved in settlement of interest.

This issues with the approval of competent authority.

Encl: SOP


(Yogesh Kumar Meena)
Dy. Controller General of Accounts

**F. No 1/(08)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure**

North Block,
New Delhi, 19 September, 2023

OFFICE MEMORANDUM

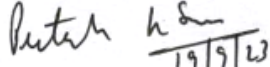
Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released - relaxations in certain for release of funds in 2023-24.

The undersigned is directed to refer to this Department's OM of even no. dated 9th June, 2023 wherein the decision to allow release of funds under CSS in 2023-24 to State Governments till 31st August, 2023 without insisting on entry of legacy data was communicated. References have been received in this Department to extend the aforesaid relaxation period beyond 31 August, 2023.

2. The matter has been examined in this Department. The legacy data for an SES is to be entered by the State Scheme Manager (SSM) concerned, verified by the State Finance Department and subsequently approved by the Program Division (PD) of the Ministry/Department of Government of India. In case legacy data for an SLS has been entered by the State Scheme Manager (SSM) concerned, it has been decided to allow release of funds under that SLS in 2023-24 to State Governments till 31st October, 2023 without insisting on verification of data by the State Finance Department and approval of the Program Division (PD) of the Ministry/Department of Government of India.

3. Ministries/Departments and State Governments are again requested to complete the legacy data entry for their respective SLSS at the earliest.

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


(Prateek
Kumar Singh)

Director
Tel. No. 23094961

No-V-11/1/2020/ 7326
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPT. OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
PUBLIC FINANCIAL MANAGEMENT SYSTEM (HQ)

3 Floor Shivaji
Stadium Annexe-
New Delhi 110001
Dated: 10/10/2023.

OFFICE MEMORENDUM

Subject: Remittance of interest earned on Unspent balance by SNA through BharatKosh& other modes-reg.

PFMS has developed the functionality for settlement of remittance of interest earned on unspent balances by SNA through Bharatkosh and other modes i.e. Cheque/ DD and directly deposited to consolidated fund of India.

2. This new functionality will now provide a onetime option for the period of 3 months only to the users to settle their interest payments in PFMS which are already paid through Bharatkosh / cheque / DD and other modes to CFI by not following PFMS process. Upon successful settlement through this functionality, the remittance to CFI will be shown updated in the relevant reports.
3. Furthermore, an additional facility has been provided to SNA user to edit the Centre/ State share of interest earned on unspent balances.
4. An SOP depicting the process of each activity of interest settlement is available at SNA user level (after Login) under the tab- manuals in PFMS.

This issues with the approval of competent authority, PFMS division.



(Rahul Garg)
ACGA (Tech), PFMS

No-V-11/1/2020/7790
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPT. OF EXPENDITURE
CONTROLLER GENERAL OF ACCOUNTS
PUBLIC FINANCIAL MANAGEMENT SYSTEM (HQ) 1

3rd Floor Shivaji Stadium
Annexe -
New Delhi 110001
Dated:
19/10/2023

OFFICE MEMORENDUM

Subject: Remittance of interest earned on Unspent balance by SNA/CNA through Bharat Kosh & other modes-11-reg.

In continuation of the earlier OM NO.7326 dated 10/10/2023 on the subject cited above, the functionality for settlement of remittance of interest earned on unspent balances by SNA/CNA through Bharatkosh and other modes ie Cheque /DD and directly deposited to consolidated fund of India has been developed and deployed on PFMS.

2. This new functionality will now provide a onetime option to the users to settle their interest payments in PFMS which are already paid through Bharatkosh / cheque/ DD and other modes to CFI by not following PFMS process. Upon successful settlement through this functionality, the remittance to CFI will be shown updated in the relevant reports.

3. An SOP depicting the process of each activity of interest settlement is available at SNA/CNA user level (after Login) under the tab- manuals in PFMS.

This issues with the approval of Competent authority, PFMS division:


(Anil Kumar)
ACA, PFMS

**F. No. 1/(08)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure**

North Block,
New Delhi, 20th October, 2023

OFFICE MEMORANDUM

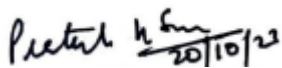
**Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes-
flow of funds to UTs without legislature – reg.**

The undersigned is directed to refer to para 24 of DoI's guidelines dated 23 March, 2021 which provides that UTs without legislature are not required to open SNA accounts. Instead, Departments/Ministries should issue Letter of Authorization (LOA) to UTs without legislature to enable such UTs to work directly in PFMS and release payments to vendors/beneficiaries just in time. It has been brought to the notice of this Department that due to large number of Implementing Agencies (IAs), some Ministries/Departments are facing practical difficulties in issuing LoA for each IA.

2. The matter has been examined in this Department and it has been decided that para 24 of the aforesaid DoE's OM should be read as follows-

"The aforesaid guidelines will also be followed for flow of CSS funds to UTs without legislature. However, instead of releasing funds to UTs without legislature, Ministries/Departments will issue LoA of not more than 25% of the annual amount earmarked for the scheme for the UT in one installment. Using the authorization, the UT will transfer funds to the SNA account. Implementing agencies down the ladder will use the SNA account through zero balance accounts with clearly defined drawing limits. LoA for next installment of funds will be issued by Ministries/Departments after utilization of 75% of funds released earlier. Other stipulations mentioned in this OM shall be strictly adhered to."

3. This issue with the approval of competent authority


(Prateek Kumar Singh)
Director
Tel. No.
23094961

CHAPTER –10(c)

Revised Procedure for release of funds under the Central Sector Schemes (CS) after 31.03.2022

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

List of OMs in respect of Central Sector Scheme

| Sl. No. | OFFICE MEMORANDUM NO. | SUBJECT | DATED |
|----------------|--|---|--------------|
| 1 | F.No. R-16005/1/2021-GBA-CGA/1926-1973 | Process flow for implementation of revised procedure for flow of funds under Central Sector Schemes | 18/04/2022 |
| 2 | F. No. 3/(04)/PFMS/2022 | Implementation of Revised Procedure for flow of funds under Central Sector Schemes | 19/04/2022 |
| 3 | F. No. 1(18)/PFMS/FCD/2021 | Revised procedure for flow of funds under Central Sector Schemes | 04/05/2022 |
| 4 | F. No. 1(18)/PFMS/2021 | Revised procedure for flow of funds under Central Sector Scheme – modification in exempted categories | 25/07/2022 |
| 5 | F. No. 1/(12)/PFMS/2022 | Revised procedure for flow of funds under Central Sector Schemes – delegation of powers to grant certain relaxations to Financial Advisors (FAs). | 16/9/2022 |
| 6 | F. No. 3/(20)/PFMS/2022 | Revised procedure for flow of funds under Central Sector Schemes (CS) – release of funds to CPWD under CAN functionality. | 15/05/2023 |
| 7 | F. No. 3/(06)/PFMS/2023 | Revised procedure for flow of funds under Central Sector Scheme – functionality for remittance of interest accrued in the CNA account to the Consolidated Fund of India. | 15/05/2023 |
| 8 | F. No. 3/(06)/PFMS/2023 | procedure for flow of funds under Central Sector Schemes and monitoring utilization of the funds released. | 16/06/2023 |
| 9 | F. No. 3/(04)/PFMS/2023 | Revised procedure for flow of funds under Central Sector Schemes (CS) – clarification regarding redistribution of funds between projects/activities under Model -2 of DoE's guidelines dated 9 th March, 2022. | 05/07/2023 |

| | | | |
|----|--|---|------------|
| 10 | F. No. 3/(26)/PFMS/2022 | Revised procedure for flow of funds under Central Sector Schemes (CS) – clarification regarding funds released to Credit Guarantee Funds. | 10/07/2023 |
| 11 | F. No. V-11/01/2020- PFMS/C.No.1605/5721- 5748 | Implementation of Revised Procedure for flow of funds under Central Sector Schemes – SOP depicting the process and information on legacy data filling under CAN. | 22/08/2023 |
| 12 | F.No.1/(12)/PFMS/2022 | Revised procedure for flow of funds under Central Sector Schemes-delegation of powers to grant certain relaxation to Financial Advisors (FAs). | |
| 13 | F. No. 3/(06)/PFMS/2023 | Revised procedure for flow of funds under Central Sector Schemes – relaxation/clarification sought by various Ministries/Departments of Golregarding sanctioning of new projects in PFMS. | 06/10/2023 |

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

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

Dated: 18th April, 2022

OFFICE MEMORANDUM

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

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

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

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

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

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



(Nalin Srivastava)
Joint Controller General of Accounts

**F.No. 3/(04)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure**

Dated: 19th April 2022

OFFICE MEMORANDUM

Subject: Implementation of revised procedure for flow of funds under Central Sector Schemes Preliminary activities.

The undersigned is directed to refer to Department of Expenditure, Ministry of Finance OM No. 1(18)/PFMS/FCD/2021 dated 9th March, 2022 on the above mentioned subject. The OM prescribes detailed procedure to be followed by the Ministries/Departments for the flow of funds under two models for various Central Sector Schemes with effect from 01.04.2022.

2. To ensure smooth implementation of the revised procedure, Ministries/ Departments are required to complete all the preliminary activities at the earliest. Preliminary activities, inter alia, include:

A. Preliminary Activities for Model 1:

a. Identification of the Central Sector Schemes for implementation through the Model No 1 as per para No-2 of OM dated 09.03.2022. The decision regarding classification of schemes into model 1 or model 2 shall be decided by the Program Division of the concerned Department/Ministry in consultation with the Financial Advisor. Any doubtful case may be referred to this Department for clarification.

b. Identification and notification of an Autonomous Body as Central Nodal Agency (CNA) for each Central Sector Scheme.

c. Listing of Sub-Agencies (SAS) involved in the implementation of the scheme for each CNA.

d. Listing of the existing bank accounts of CNA and SAS in which the funds of the Central Sector Schemes were received. Closure of all such accounts and transfer of each account balance in them to the consolidated fund of India.

e. CNAS/SAs if needed, may convert their existing accounts at commercial banks for payment of TDS, Income Tax and GST, Opening of Letter of Credit in favor of foreign suppliers, scholarships to foreign students not having account in India, and payment of salaries of the month of march to be paid in first week April as per para (xix) of the OM dated 9th March, 2022. It is that only one account may be retained per CNA/SA for such purpose. Such account will be governed by conditions elaborated in DoE OM No 1(13)/PFMS/FCD/2020 dated 16th March 2022 regarding CSS. (Copy enclosed as **Annexure A**).

f. Opening of Central Sector Scheme wise Assignment accounts for CNA and corresponding SAs down the ladder with RBI in e-Kuber. Specific accounts opening form and procedure for CNA and SAS are attached. (Annexure B).

g. Registration/mapping of Assignment accounts of CNA and SAS down the ladder in the PFMS as per scheme hierarchy and TSA guidelines.

h. Activation of assignment Accounts of CNA by Program Division and activation of assignment accounts of SAS down the ladder by CNA in PFMS.

i. Opening appropriate Head of Account required as per the standard TSA guidelines issued by 0/0 CGA under Major Head 8454 in consultation with the Office of Pr.CCA/CCA of the Ministries and Department. A copy of the TSA guidelines is attached as Annexure - C.
j. Procuring digital signatures for CNA and SAS down the ladder (as per MEITY Guidelines about DSC). These Digital Signatures for CNA and SAS down the ladder are required to be configured in PFMS (if not available and registered in PFMS already).

k. The list of schemes along with scheme mapping should be sent to:

Shri Vinay Muthukumar, ACGA. Email: v.muthukumar@gov.in.

He may also be contacted for any further clarifications.

B. Preliminary Activities for Model 2:

a. Identification of the Central Sector Schemes for the Model No - 2 as per para No-2 of DOE OM dated 09.03.2022.

b. Notification of a Central Nodal Agency (CNA) and SAS down the ladder, if required, for implementing each Central Sector Scheme.

c. Opening of a bank account by CNA in any Scheduled Commercial Bank having a robust IT system which is authorized to conduct Government business by the Ministry/ Department. Further, opening of zero balance subsidiary accounts by SAS in the same Commercial bank in which the CNA is having account.

d. Deposit of the unspent balances lying in the existing bank accounts of SAS to the CNA account.

e. Configuration of CNA in PFMS by the Program Division. Para (7) of the OM dated 9th March, 2022 may be kept in mind while configuring the scheme in PFMS by the Ministries/ Departments.

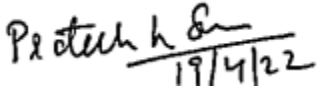
On successful configuration, all existing bank accounts of SAS will be made 'not in use' in PFMS and the same cannot be used for PFMS activities.

f. Opening of a separate bank account (Holding account) in the same commercial bank in which the CNA is having account for tax/statutory deductions. SOP/operating conditions for this holding account will be as elaborated in DOE OM No 1(13)/PFMS/FCD/2020 dated 16th March 2022 regarding CSS.

g. The list of schemes along with scheme mapping should be sent to:

Sh. Yogesh Kumar Meena, Dy. CGA, Email: yogesh.meena@nic.in

He may also be contacted for any further clarifications.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

New Delhi, the 4th May,2022

CORRIGENDUM

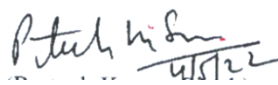
Subject: Revised Procedure for flow of funds under Central Sector Schemes.

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

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

Instead of

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


(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

North Block,
New Delhi, 25 July, 2022

CORRIGENDUM

Subject: Revised procedure for flow of funds under Central Sector Schemes - modification in the exempted categories.

In partial modification of this Department's OM of even number dated 9th March 2022, with the approval of the Competent Authority, the undersigned is directed to convey that Para 7 of the said OM may be read as

"The following categories of fund releases by a Ministry/Department in a Central Sector Scheme will be exempted from following these guidelines and may continue in existing mode:

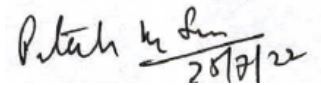
- (i) Fund released by Ministries/Departments in Direct Benefit Transfer (DBT) mode or reimbursement mode.
- (ii) Fund releases involving payment of equity share or extension of loan by the Government to a company.
- (iii) Fund releases where 100% payments are made by the Ministry/Department directly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

Instead of

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

- (i) Central Sector Schemes being implemented by Ministries/Departments in Direct Benefit Transfer (DBT) mode or reimbursement mode.
- (ii) Central Sector Schemes involving payment of equity share or extension of loan by the Government to a company.
- (iii) Central Sector Schemes where 100% payments are made by the Ministry/Departments directly to the vendors/beneficiaries against the bills/claims raised by the vendors/beneficiaries.

- (iv) Central Sector Schemes where funds are transferred by the Ministry/Department directly to multiple Implementing Agencies (IAs) and amount transferred to any agency does not exceed Rs. 10 lakhs per annum.
- (v) Central Sector Schemes in which funds are transferred to the Indian Missions abroad for implementation of the scheme.
- (vi) Central Sector Schemes being implemented exclusively from a corpus/revolving fund approved by the Cabinet.
- (vii) Central Sector Schemes where expenditure is based on authorization and is incurred on real time basis with no float. However, in such cases Ministry/Department shall avoid the mod of transfer of funds through Civil Deposit and the option of Letter of Authorization should be adopted."



(Prateek Kumar Singh)

Director

Tel. No. 2304961

**F. No. 3/(20)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure**

North Block,
New Delhi, 15th May, 2023

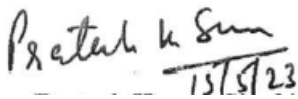
OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Central Sector Schemes (CS) - release of funds to CPWD under CNA functionality.

The undersigned is directed to refer to PFMS division, O/o CGA OM No. AD-17007/4/2023-PFMS-MIZORAM dated 13th April, 2023 on the above-mentioned subject. It has been brought to the notice of this Department that CNAS/SAs are unable to release funds to the 'public account' of CPWD through CNA platform of PFMS.

2. The matter has been examined in this Department. It is clarified that in case the work is being executed by the Ministry/Department through CPWD, the Ministry/Department should give "Letter of to CPWD for just in time release of funds. However, if the work is being executed by the CNA/SA through CPWD, the concerned CNA/SA can utilize the services of their account in commercial bank (holding account') to release funds only to the 'public account' of CPWD. CNA/SA may transfer funds to the holding account 'just in time' and only to the extent required for further transfer to the 'public account' of CPWD. In no case the money transferred under this provision will be parked in the holding account for more than two weeks.

3. This issues with the approval of competent authority.


15/5/23
(Prateek Kumar Singh)
Director
Tel No.
23094961

F. No. 3/(06)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi,
15th May, 2023

OFFICE MEMORANDUM

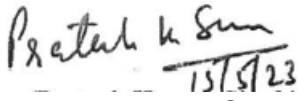
Subject: Revised procedure for flow of funds under Central Sector Schemes - Functionality for of Interest accrued in the CNA account to the Consolidated Fund of India.

The undersigned is directed to refer to this Department's OM dated 9th March, 2022 regarding revised flow of funds under Central Sector Schemes and PFMS division OM No. I-30001/1/2023-ITD-CGA/22 dated 18th April, 2023 on the above mentioned subject.

2. As per para 3(viii) of DoE's guidelines dated 9th March, 2022, the Ministries/Department and the CNAs should ensure that the interest earned from the funds in the CNA account is mandatorily remitted to the Consolidated Fund of India in terms of Rule 230(8) of GFR, 2017. In this regard, it has been decided that interest amount should be deposited in CFI only through Bharatkosh (NTRP) using PFMS process flow and no other mode should be adopted. The role of stakeholders in the PFMS process flow is attached in Annexure 1. The process flow of remitting interest to CFI has also been updated in CNA User Manual which is available under User Manual menu of PFMS portal for Program Division and CNA.

3. Ministries/Departments are therefore requested to ensure that the interest accrued in the CNA account is regularly deposited in the CFI through Bharatkosh (NTRP) using PFMS process flow. The deposit of interest accrued in the CNA account till 31 March, 2023 in CFI is also a condition for release of 1 instalment of funds to the CNA.

4 This issues with the approval of competent authority.


15/5/23
(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F. No 3/(06)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure**

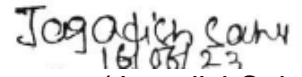
North Block,
New Delhi, the 16th June, 2023

OFFICE MEMORANDUM

Subject: Procedure for flow of funds under Central Sector Schemes and monitoring utilization of the funds released.

The undersigned is directed to refer to this Department's OM of even number dated 18 April, 2023 and PFMS Division, O/o CGA UO Note No. MF-I-17008/3/2023-CGA/e-12949-99 dated 08.06.2023 on the above mentioned subject and to say that the utility for entering CNA wise budget allocation under Central Sector Schemes has been developed and deployed on PFMS. PFMS Division, O/o CGA has separately issued Standard Operating Procedure (SoP) regarding the same.

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


16/06/23
(JagadishSahu)
Assistant Director
Tel. No. 23095672

**F.No.3(04)PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure**

North Block
New Delhi, 5th July, 2023

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Central Sector Schemes (CS) clarification regarding redistribution of funds between project/activities under Model-2 of Doll's guidelines dated 9 March, 2022.

The undersigned is directed to refer to DoB's OM No. 1(18)/PPMS/FCD/2021 dated March, 2022 regarding revised procedure for flow of funds for Central Sector Schemes. As per the revised procedure, Ministries/Departments release funds under a Central Sector Scheme to a Central Nodal Agency (CNA). The Sub Agencies (SAs) down the ladder are assigned drawing limits by the Ministry/CNA concerned. The drawing limits assigned to SA are based on the sanction issued by the Ministry which generally specifies the project/activity on which the fund is to be utilized by the CNA/SA. References have been received in this Department to clarify whether the drawing limits assigned to CNA/SA for various projects/activities may be modified based on the pace of utilization of funds.

2. The matter has been examined in this Department. The budget control and reporting of expenditure to parliament operates at scheme level and at primary unit of appropriation level (Le, object head such as Grant in Aid for creation of Capital asset, Grant in Aid general etc.). Within this framework, Ministries/Departments may redistribute drawing limits assigned to SAS for various projects/activities as per the following procedure-

- i. The redistribution of drawing limits among SAs for various projects/activities pertaining to same object head can be done through a revised sanction order issued by the Ministry/Department.
- ii. The redistribution of drawing limits among SAs for various projects/activities pertaining to different object heads can be done through a revised sanction order issued by the Ministry/Department only if the original and revised sanction orders are issued in the same financial year backed up by necessary appropriation/supplementary as per DFPR etc.
- iii. While doing inter object head redistribution, Program Division and IFD should ensure that the total funds released under an object head in a financial year as per original/revised sanctions should not exceed the annual budget allotted under that object head unless the budget is augmented through re-appropriation/supplementary etc.
- iv. The intra/inter object head redistribution as per (i) and (ii) above shall be accompanied by necessary transfer entries in the books of accounts and the provisions of NS/NIS limits and rule 10 of DFPR shall apply.
- v. To avoid issue of multiple revised sanction orders in a financial year, Program Division of the Department/Ministry, in consultation with IFD, may give flexibility to the CNA to redistribute

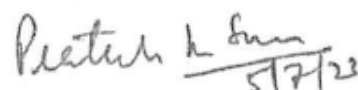
drawing limits among SAS during a financial year, subject to issue of a consolidated revised sanction order as per (i), (ii), (iii), and (iv) above at the fag end of the financial year.

vii. Funds lying unutilized with the SAs under an object head, which the Ministry/Department is unable to redistribute to other projects/activities as per aforesaid procedure, may be returned by the CNA to the Ministry.

vii. Ministries/Departments should develop an internal mechanism to monitor/track revision of sanction orders and project/activity wise utilization of funds for the purpose of submitting Utilization Certificates as per GFR provisions.

viii. The sanction module of PFMS will enforce budgetary controls at the line item and object head level.

3. This issues with the approval of competent authority



(Prateek Kumar Singh)

Director

Tel No.

23094961

**F. No. 3/(26)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure**

North Block,
New Delhi, 10th July, 2023

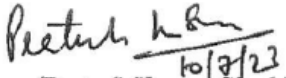
OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Central Sector Schemes (CS) clarification regarding funds released to Credit Guarantee Funds.

The undersigned is directed to refer to DoB's OM No. 1(18)/PFMS/FCD/2021 dated 9 March, 2022 regarding revised procedure for flow of funds for Central Sector Schemes. Under some Central Sector Schemes, funds are released by Ministries/Departments to Credit Guarantee Fund Corpus to provide credit guarantee as per scheme guidelines. References have been received in this Department regarding applicability of DOE's guidelines dated 9th March, 2022 for funds released to such corpus.

2. In this regard, it is clarified that as per para 7(vi) of DoE's guidelines dated 9th March, 2022, fund released by Ministries/Departments directly to a Credit Guarantee Fund corpus approved by the Cabinet is exempted from DoE's guidelines dated 9th March, 2022. Ministries/Departments should however ensure that funds are released directly to such corpus and are not parked in a bank account before reaching such corpus.

3. This issues with the approval of competent authority.


10/7/23
(Prateek Kumar Singh)
Director
Tel No.
23094961

File No. V. 11/01/2020 PFMS/C No. 1605/5721-5748
Public Finance Management System
Department of Expenditure, Ministry of Finance
Shivaji Stadium Annexe, Cannaught Place
New Delhi-110001

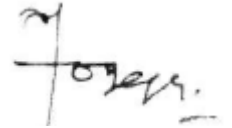
Dated: 22.08.2023

OFFICE MEMORANDUM

Subject: Implementation of Revised procedure for flow of funds under Central Sector schemes SOP depicting the process and information on legacy data filling under CNA.

The undersigned is directed to state that a utility has been developed for entry of legacy data under CNA Model to capture unspent balance refunded by various Implementing Agencies to CNA account. An SOP depicting the process and information of data filling in the legacy data is enclosed herewith to bring clarity to agency user on the steps involved in adding CNA legacy data.

This issues with the approval of the Competent Authority.



(Yogesh Kumar Meena)
Dy Controller General of Accounts

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

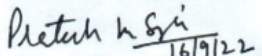
North Block
New Delhi, 16th September, 2022

OFFICE MEMORANDUM

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

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

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


(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F.No. 3/(06)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure**

North Block,
New Delhi, 6th October, 2023

OFFICE MEMORANDUM

Subject: Revised procedure for flow of funds under Central Sector Schemes relaxation/clarification sought by various Ministries/Departments of Gol regarding sanctioning of new projects in PFMS.

The undersigned is directed to refer to Do's guidelines dated 09.03.2022 regarding revised procedure for flow of funds under Central Sector schemes. It has been brought to the notice of this Department that various Ministries/Departments are unable to sanction new projects in PFMS due to availability of substantial finds lying in the CNA Bank Accounts of respective CNA

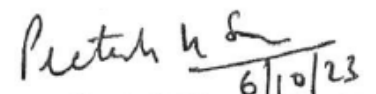
2. In view of the difficulties highlighted by various Ministries/Departments in issuing new sanctions, following relaxations/clarifications are provided-

i. Relaxation from validation check put in PFMS is granted to Ministries/Departments to generate sanction orders in PFMS for token amount not exceeding Rs. 1 (one) in each case. Once the sanction order is issued, CNA can assign adequate financial limit to the project in PFMS to enable utilization from the amount balance in the CNA account concerned.

ii. For redistribution of limits assigned to various sub agencies, Ministries/Departments may follow the procedure prescribed in DoE's OM No. 3/(04)/PFMS/2023 dated 5th July, 2023 (copy enclosed).

iii. Financial Advisers of Ministries/Departments are requested to consider proposals of divisions provide flexibility to the respective CNAs to redistribute drawing limits among Sub Agencies as per provisions of para 2(v) of DoE's OM No. 3/(04)/PFMS/2023 dated 5th July, 2023.

3. This issues with the approval of competent authority.


6/10/23

(Prateek Kumar Singh)

Director

Tel No. 23094961

CHAPTER – 11

Summary of PAOs/CDDOs/NCDDOs of Ministry of Fisheries, Animal Husbandry & Dairying:

| Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Fisheries, Animal Husbandry & Dairying | | | | |
|---|----------------------------------|---------------|--------------|------------------------|
| Sr.no. | Name of the PAOs | No. of NCDDOs | No. of CDDOs | No. of NCDDOs to CDDOs |
| 1. | PAO (Secretariat-I), New Delhi. | 2 | - | - |
| 2. | PAO (Secretariat-II), New Delhi. | 7 | 4 | 0 |
| 3. | PAO (Extension), New Delhi. | 2 | - | - |
| 4. | PAO (DMS), New Delhi. | 2 | - | - |
| 5. | PAO (PPM), Faridabad. | 4 | 1 | - |
| 6. | PAO, Chennai. | 9 | 1 | - |
| 7. | PAO, Cochin. | 7 | - | - |
| 8. | PAO, Kolkata. | 3 | - | - |
| 9. | PAO (AHD), Mumbai. | 7 | 4 | - |
| 10. | PAO (DA & FW), Mumbai | 14 | - | - |
| 11. | PAO (DMI), Nagpur. | 1 | 4 | - |
| | Total | 58 | 14 | 00 |

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./email ID |
|---------|--|--|---|
| 01 | Sh. Binod Kumar, Chief Controller of Accounts | Room No.241, 2 nd Floor, Krishi Bhawan, New Delhi-110001 | 011-23385240 011- 23384611(F) cca-agri@gov.in |
| 02 | Sh. Dhiraj Diwakar PS to CCA | Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001 | 011-23385240(T) 011-23384611(F) |
| 03 | Sh. Vinay Kumar, PA to CCA | Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001 | 011-23385240(T) 011-23384611(F) |
| 04 | Sh. Anand Kumar Singh, PA to CA. | Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001 | 011-23364611(T) 011-23384611(F) |
| 05 | Sh. Harprit K Singh, Controller of Accounts | Room No. 287, 2 nd Floor, Krishi Bhawan, New Delhi-110001 | 011-23388642 ca-agri@gov.in |
| 06 | Sh. Jitender Singh Rawat, PA to CA | Room No.389, 3 rd Floor, Krishi Bhawan, New Delhi-110001 | 011-23388642 |
| 07 | Sh. Madan Singh, Dy. Controller of Accounts | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741360 dca-agri@gov.in |
| 08 | Ms. Seema Keshav PA to DCA | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741360 |
| 09 | Ms. Archana Mittal, Sr.AO, (Admn.) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741351 prao.admn-agri@gov.in 8076972767 |
| 10 | Sh. Naresh Kumar, Sr. AO, Accounts (PFMS) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741357 ao.prao-agri@gov.in prac767.del-agri@gov.in prao-comp-agri@gov.in pracbook-agri@gov.in 9968284389 |
| 11 | Sh.Sanjay Bhatia, Sr. AO, Accounts (FAHD) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741357 ao.prao-agri@gov.in prac767.del-agri@gov.in prao-comp-agri@gov.in pracbook-agri@gov.in 8178649084 |
| 12 | Sh. Kailash, PAO, Accounts(Agri.) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741357 ao.prao-agri@gov.in prac767.del-agri@gov.in prao-comp-agri@gov.in pracbook-agri@gov.in 9899094708 |
| 13 | Sh. S.K. Gupta, Sr.AO (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741359 Internalaudit-agri@gov.in 8527110357 |

| | | | |
|----|---|--|---|
| 14 | Sh. Kamaljeet Kumar, PAO (Estt.) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741351 prao.admn-agri@gov.in 9868852923 |
| 15 | Sh. Mahesh Dubey, 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 9785528025 |
| 16 | Sh. Vishnu Sharma, AAO(A/Cs) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741357 ao.prao-agri@gov.in prac767.del-agri@gov.in prao-comp-agri@gov.in pracbook-agri@gov.in 8619062207 |
| 17 | Sh. Rupesh Kumar, AAO (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741359 Internalaudit-agri@gov.in 8745949499 |
| 18 | Sh. Narendra Kr. Sharma, AAO(IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741359 Internalaudit-agri@gov.in 9731645944 |
| 19 | Sh. Akhilesh Pratap Singh, AAO | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 8860516166 Pracbook-agri@gov.in |
| 20 | Sh. Anjani Kr. Singh, AAO | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | Not yet joined |
| 21 | Sh. Pawan Kumar Singh, AAO (Estt.)/DDO | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741350 aao.estt-prao-agri@gov.in 9911166399 |
| 22 | Sh. Ravi Kumar Yadav, AAO (Agri) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741355 prao-comp-agri@gov.in 7838972924 |
| 23 | Ms.Rekha Sharma, AAO (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741359 Internalaudit-agri@gov.in 8527469393 |
| 24 | Ms.Mithlesh Jassal, AAO (PFMS) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741356 prac767.del-agri@gov.in 9953206244 |
| 25 | Sh. Manohar Prasad, Sr.A.O (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741359 internalaudit-agri@gov.in 9873009479 |
| 26 | Sh. Pankaj Sindhvani, Sr.AO (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741359 internalaudit-agri@gov.in 9953635994 |
| 27 | Sh. Bimal Karmakar Sr.AO (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741359 internalaudit-agri@gov.in 9883068598 |
| 28 | Sh. Satya Narain, AAO (IAW) | Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741359 internalaudit-agri@gov.in 7531838560 |

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

| Sl. No. | Name & Designation | Office Address | Telephone No./ Mobile No./email ID |
|---------|---------------------------|---|---|
| 01 | Ms. Geeta Gera, Sr.A.O | Room No. 35A, Krishi Bhawan, New Delhi-110001 | 01123389060 paosectt1-agridac@gov.in 9818596469 |

| | | | |
|----|------------------------------------|---|--|
| 02 | Sh. Pradeep Singh Bisht, Sr.A.O | Room No. 35A, Krishi Bhawan, New Delhi-110001 | 01123389060 paosectt1-agridac@gov.in 9650734860 |
| 03 | Sh. Chetan Chauhan, AAO | Room No. 35, Krishi Bhawan, New Delhi-110001 | 01123389060 paosectt1-agridac@gov.in 99970266189 |
| 04 | Sh. Naveen Kumar Karna, AAO | Room No. 389, Krishi Bhawan, New Delhi-110001 | 01123389060 paosectt1-agridac@gov.in 9868587335 |
| 05 | Sh. Narendar Pal Singh, AAO | Room No. 587, Krishi Bhawan, New Delhi-110001 | 01123389060 paosectt1-agridac@gov.in 8527835272 |

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

| Sl. No. | Name & Designation | Office Address | Telephone No./ Mobile No./email ID |
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| 01 | Sh. Sandeep Ahuja, Sr.AO (Pre-Check & Accounts) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741354 paosectt2nd-agri@gov.in 8587935484 |
| 02 | Sh. Maya Rawat, Sr.AO (Pension & Fund) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741354 paosectt2nd-agri@gov.in 9891251042 |
| 03. | Kavita Gupta, AAO (Fund & Pension) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741354 paosectt2nd-agri@gov.in 9821890452 |
| 02. | Sh. Rakesh Kumar, AAO (Pre-Check & Accounts) | 1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001 | 011-23741354 paosectt2nd-agri@gov.in 9350026727 |

PAY & ACCOUNTS OFFICE (EXTENSION), NEW DELHI

| Sl. No. | Name & Designation | Office Address | Telephone No./ Mobile No./email ID |
|---------|-----------------------------------|------------------------------|---|
| 01 | Sh. Vijay Kumar Keshari, Sr.AO | Shashtri Bhawan New Delhi | 011-23388683 011-23070793 paoext-dac@gov.in 9868300601 |
| 02 | Ms.Sarika Bhatnagar, AAO | Shashtri Bhawan New Delhi | 011-23070793 paoextn-dac@gov.in 9999471255 |
| 03 | Sh. Jitender Kumar, AAO | Shashtri Bhawan New Delhi | 011-23070793 paoext-dac@gov.in 8800103151 |
| 04 | Sh. Anurag Yadav, AAO | Shashtri Bhawan New Delhi | 7017523990 |

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

| Sl. No. | Name & Designation | Office Address | Telephone No./ Mobile No./email ID |
|---------|----------------------|--|------------------------------------|
| 01 | Sh.Khutti Ram Meena, | Room No. 26, Delhi Milk Scheme, Patel Nagar, Near Shadipur | 011-25876249/ Mob. 9013202064 |

| | | | |
|----|----------------------------|--|--|
| | Sr.AO | Depot, New Delhi-110008 | Email- paodms.pao@dahd.nic.in |
| 02 | Sh. Pawan Shukla,, AAO | Room No. 60, Delhi Milk Scheme, Patel Nagar, Near Shadipur Depot, New Delhi-110008 | 011-25875572, Pawan.shukla1@mha.gov.in |
| 03 | Sh. Ms.Sonal Sinha, DDO | Room No. 60, Delhi Milk Scheme, Patel Nagar, Near Shadipur Depot, New Delhi-110008 | 011-20838136 Mob.9810649046 e-mail:sonalsinha@dms.nic.in |

PAY & ACCOUNTS OFFICE (PPM), FARIDABAD

| Sl. No. | Name & Designation | Office Address | Telephone No./ Mobile No./email ID |
|---------|--|--|--|
| 01 | Sh. Anil Kumar, Sr. AO | Room No. 302, Block-III, Level-III, Old CGO Complex, NH-IV, Faridabad, Haryana | 0129-2415956 0129-2420693 paoppm.fbd-agri@gov.in 9971854095 |
| 02 | Sh. Harish Chand Shakya, AAO | Room No. 302, Block-III, Level-III, Old CGO Complex, NH-IV, Faridabad, Haryana | 0129-2415956 0129-2420693 paoppm.fbd-agri@gov.in 9968238814 |
| 03 | Sh. Sanjib Kumar Mallick, AAO | Room No. 302, Block-III, Level-III, Old CGO Complex, NH-IV, Faridabad, Haryana | 0129-2415956 0129-2420693 paoppm.fbd-agri@gov.in 7982490588 |
| 4. | Sh. Avinash Jha, Sr.AO (Encadared Post) | Directorate of PPQS, Old CGO Complex, NH-IV, Faridabad, Haryana | 0129-2476343 acdpps@nic.in 9868085370 |

PAY & ACCOUNTS OFFICE, CHENNAI

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|---------|--------------------------------------|---|--|
| 01 | Ms.Jayanthi Udaya Kumar Sr. AO | G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai- 600090 | 044-24913217 044-24463248 paotn11@nic.in 9940388855 |
| 02 | Sh. Shashank Rawat, AAO | G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai- 600090 | 044-24913217 044-24463248 paotn11@nic.in 8527236056 |

PAY & ACCOUNTS OFFICE, COCHIN

| Sl. No. | Name & Designation | Office Address | Telephone No./ Mobile No./email ID |
|---------|----------------------------------|---|--|
| 01. | Ms. Mini S., Sr.AO | Fine Arts Avauue, Fore Shore Road, Cochin- 682016 | 0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in 9446327495 |
| 02 | Sh. Vijay Kumar R.S., Sr.AO | Fine Arts Avauue, Fore Shore Road, Cochin- 682016 | 0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in 7736712468 |
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| 04 | Sh. Madhav Rai, AAO | Fine Arts Avane, Fore Shore Road, Cochin- 682016 | 0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in 6397615483 |
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PAY & ACCOUNTS OFFICE, KOLKATA

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