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GOVERNMENT OF INDIA

कृषि एवं किसान कल्याण मन्त्रालय

MINISTRY OF AGRICULTURE & FARMERS WELFARE

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

2022-2023

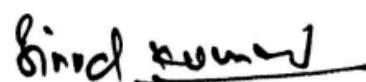
**GOVERNMENT OF INDIA
MINISTRY OF AGRICULTURE & FARMERS WELFARE
CHIEF CONTROLLER OF ACCOUNTS**

PREFACE

It gives me immense pleasure to present the “Accounts at a Glance” of the Ministry of Agriculture and Farmers Welfare 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 Organization) hopes that the document is informative, analytical and useful to decision makers and programme division.

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



(Binod Kumar)

Chief Controller of Accounts

Dated: 20.11.2023

Place: New Delhi

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CHAPTER-I

Overview

1.1 Agriculture plays a vital role in India's economy. 54.6% of the total workforce is engaged in agriculture and allied sector activities (Census 2011) and accounts for 18.6 % of India's GVA at current prices during 2021-22. Given the importance of the agriculture sector, Government of India has taken several steps for its development in a sustainable manner.

1.2: Gross Value Added (GVA) of Agricultural & Allied Sector

As per the Provisional Estimates of National Income, 2021-22 released by National Statistical Office (NSO), Ministry of Statistics & Programme Implementation, the agriculture and allied sectors contributed approximately 18.6% of India's GVA at current prices during 2021-22. GVA of agriculture and allied sectors and its share in total GVA of the country at current prices during the last 6 years is as follows:

(Rs. in Crores)

Items	Year					
	2016-17	2017-18	2018-19 #	2019-20 @	2020-21*	2021-22**
GVA of Agriculture and Allied Sectors	2518662	2829826	3029925	3358364	3609494	3980067
Percent to total GVA	18.0%	18.3%	17.6%	18.3%	20.0%	18.6%

Source: National Statistical Office, Ministry of Statistics and Programme Implementation, Govt. of India

* First revised estimate as on 31st Jan, 2022, @second revised estimate, # Third revised estimate

** As per Provisional Estimates of National Income, 2021-22 released on 31st, May 2022

Note: 1. Gross Domestic Product (GDP) includes GVA taxes on Products including import duties and less subsidies of Products

GROWTH IN GVA OF AGRICULTURE AND ALLIED SECTORS

Growth (over the previous year) in the total GVA of the Economy and that in the GVA of agriculture and allied sectors at 2011-12 basis prices is given below.

(in percent)

Year	Total Economy	Agriculture & Allied Sector	Crops	Livestock	Forestry & Logging	Fishing
2016-17	8.0	6.8	5.3	10.0	5.5	10.4
2017-18 \$	6.2	6.6	5.4	7.9	5.4	15.2
2018-19 #	5.8	2.1	-2.4	8.7	7.6	8.5
2019-20@	3.8	5.5	5.5	7.5	0.3	4.4
2020-21*	-4.8	3.3	1.9	6.1	0.7	6.0
2021-22**	8.1	3.0	Will be released shortly			

Source: National Statistical Office, Ministry of Statistics and Programme Implementation, Govt. of India

* Third Revised Estimates, @ Second Revised Estimate, * First Revised Estimates as on 31 Jan, 2022

** As per the Provisional Estimates of Annual National Income, 2021-22 released on 31st May 2022.

Note: 1. Gross Domestic Product (GDP) includes GVA taxes on Products including import duties and less subsidies on Products.

1.3 Rainfall 2022:

Monsoon Rainfall (June – September):

The cumulative rainfall in the country during the monsoon season i.e. 01st June to 30th September, 2022 has been **higher by 6%** than the Long Period Average (LPA). Rainfall in the four broad geographical divisions of the country during the above period has been higher than LPA by 22% in South Peninsula, by 19% in Central India and by 1% in North-West India but lower than LPA by 18% in East & North East India. Out of 36 meteorological sub-divisions, 12 met subdivisions in the country had received large excess/excess rainfall, 18 met subdivisions received normal rainfall and 6 met subdivisions received deficient rainfall. Out of 703 districts for which rainfall data is available, 53 (7%) districts received large excess rainfall, 175 (25%) districts received excess rainfall, 280 (40%) districts received normal rainfall, 188(27%) districts received deficient rainfall and 7 (1%) districts received large deficient rainfall.

Post-Monsoon (October - December):

During the post-monsoon season (1st October to 31st December, 2022), the country received rainfall which was 19% higher than the LPA. Out of 36 meteorological subdivisions, 16 received large excess/excess rainfall, 14 received normal rainfall and 6 met subdivisions received deficient/large deficient rainfall.

1.4 Production Scenario 2021-22:

As per Fourth Advance Estimates for 2021-22, the production of Food grains in the country is estimated at 315.72 million tonnes which is higher by 4.98 million tonnes than the production of food grain during 2020-21. The production during 2021-22 is higher by 25 million tonnes than the previous five years' (2016-17 to 2020-21) average production of food grains. Total production of Rice during 2021-22 is estimated at record 130.29 million tonnes. It is higher by 13.85 million tonnes than the last five years' average production of 116.44 million tonnes. Production of Wheat during 2021-22 is estimated at 106.84 million tonnes. It is higher by 2.96 million tonnes than the last five years' average wheat production of 103.88 million tonnes. Production of Nutri / Coarse Cereals estimated at 50.90 million tonnes, which is higher by 4.32 million tonnes than the last five years' average production of 46.57 million tonnes. Total Pulses production during 2021-22 is estimated at record 27.69 million tonnes which is higher by 3.87 million tonnes than the last five years' average production of 23.82 million tonnes.

Total Oilseeds production in the country during 2021-22 is estimated at record 37.70 million tonnes which is higher by 1.75 million tonnes than the production of 35.95 million tonnes during 2020-21. Further, the production of oilseeds during 2021-22 is higher by 5.01 million tonnes than the average oilseeds production.

Total production of Sugarcane in the country during 2021-22 is estimated at record 431.81 million tonnes which is higher by 58.35 million tonnes than the average sugarcane production of 373.46 million Tonnes.

Production of Cotton and Jute & Mesta is estimated at 31.20 million bales (each of 170 kg) and 10.32 million bales (each of 180 kg), respectively.

Area, production and yield of major Crops

Crops	Area (Lakh hectare)			Production (Million Tonnes)			Yield (kg/hectare)		
	2019-20	2020-21	2021-22*	2019-20	2020-21	2021-22*	2019-20	2020-21	2021-22*
Rice	436.62	457.69	463.79	118.87	124.37	130.29	2722	2717	2809
Wheat	313.57	311.25	304.69	107.86	109.59	106.84	3440	3521	3507
Nutri / Coarse cereals	239.88	241.18	226.52	47.75	51.32	50.90	1991	2128	2247
Pulses	279.87	287.83	310.30	23.03	25.46	27.69	823	885	892
Food grains	1269.95	1297.95	1305.3	297.50	310.74	315.72	2343	2394	2419
Oilseeds	271.39	288.33	291.67	33.22	35.95	37.70	1224	1247	1292
Sugarcane	46.03	48.51	51.48	370.50	405.40	431.81	80497	83566	83887
Cotton@	134.77	132.86	119.10	36.07	35.25	31.20	455	451	445
Jute & Mesta#	6.73	6.62	6.86	9.88	9.35	10.32	2641	2542	2709

* 4th advance estimates

@ Production in million bales of 170 kg each

Production in million bales of 180 Kg. each

1.5 Production Scenario during Kharif 2022-23 (as per First Advance Estimates):

As per First Advance Estimates for 2022-23 (Kharif Only), total foodgrain production in the country is estimated at 149.92 million tonnes which is higher by 6.98 million tonnes than the average foodgrain production of previous five years' (2016-17 to 2020-21).

Total production of Kharif rice during 2022-23 is estimated at 104.99 million tonnes. It is higher by 4.40 million tonnes than the previous five years' (2016-17 to 2020-21) average Kharif rice production of 100.59 million tonnes.

Production of Maize in the country during 2022-23 is estimated at record 23.10 million tonnes which is higher by 3.21 million tonnes than the average Maize production of 19.89 million tonnes.

Production of Kharif nutri / coarse cereals is estimated at 36.56 million tonnes which is higher by 2.92 million tonnes than the average production of 33.64 million tonnes. Total Kharif pulses production during 2022-23 is estimated at 8.37 million tonnes.

Total Kharif oilseeds production in the country during 2022-23 is estimated at 23.57 million tonnes which is higher by 1.74 million tonnes than the average oilseeds production.

Total production of sugarcane in the country during 2022-23 is estimated at record 465.05 million tonnes. The production of sugarcane during 2022-23 is higher by 91.59 million tonnes than the average sugarcane production of 373.46 million tonnes.

Production of cotton is estimated at 34.19 million bales (of 170 kg each) and production of Jute & Mesta is estimated at 10.09 million bales (of 180 kg each).

A comparative position of production of food grains, oilseeds, sugarcane and cotton during 2022-23 vis-à-vis normal average (2016-17 to 2020-21) is given below:-

Production in Kharif 2022-23 and Average (2016-17 to 2020-21)

(Million Tonnes)

Crop	2022-23 (1 st Advance Estimates)	Average (2016-17 to 2020- 21)	Absolute Difference (2022-23 over average)	Percentage Increase/decrease in 2022-23 over average
Foodgrains	149.92	142.94	6.98	4.88
Oilseeds	23.57	21.83	1.74	7.97
Sugarcane	465.50	373.46	92.04	24.65
Cotton@	34.19	32.95	1.24	3.76
Jute& Mesta*	10.09	10.00	0.09	0.90

@ Production in million bales of 170 kg each. * Production in million bales of 180 kg each

1.6 Minimum Support Price:

The Government's price policy for major agricultural commodities seeks to ensure remunerative prices to the growers for their produce with a view to encouraging higher investment and production and to safeguard the interest of consumers by making available supplies at reasonable prices. Towards this end, Government announces Minimum Support Prices (MSPs) for twenty-two (22) mandated crops based on the recommendations of the Commission for Agricultural Costs & Prices (CACP) after considering the views of concerned State Governments and Central Ministries/ Departments. The 22 mandated crops include 14 Kharif crops viz. paddy, jowar, bajra, maize, ragi, arhar, moong, urad, groundnut, soybean (yellow), sunflower seed, sesamum, nigerseed, cotton and 6 Rabi crops viz. wheat, barley, gram, masur (lentil), rapeseed & mustard, safflower and two commercial crops viz. jute and copra. In addition to that, MSP for toria and de-husked coconut are also fixed on the basis of MSPs of rapeseed & mustard and copra respectively.

While recommending MSPs, CACP considers important factors like cost of production, overall demand-supply situation of various crops in domestic and world markets, domestic and international prices, inter-crop price parity, terms of trade between agricultural and non-agricultural sector, likely effect of price policy on rest of the economy and a minimum of 50 percent as the Margin over cost of production.

The Union Budget for 2018-19 had announced the pre-determined principle to keep MSP at levels of one and half times of the cost of production. Accordingly, Government has increased the MSPs for all mandated Kharif, Rabi and other commercial crops with a return of at least 50 per cent over all India weighted average cost of production from the agricultural year 2018-19. In line with the same principle, Government has announced the increase in MSP for all mandated Rabi crops of year 2022-23 on 31st October, 2022 and for all mandated Kharif crops of year 2022-23 on 8th June 2022.

The highest absolute increase in MSP of Rabi crops has been announced for lentil (Rs. 500 per quintal) followed by rapeseed/mustard (Rs.400 per quintal), safflower (Rs.209 per quintal) and wheat (Rs. 110 per quintal). For barley and gram, an increase of Rs. 100 per quintal and Rs.105 per quintal respectively has been announced. The expected return to farmers over their cost of production is estimated to be highest in case of rapeseed/mustard

(104%), followed by Wheat (100%), lentil (85%), gram (66%), barley (60%) and safflower (50%).

Statements showing Costs, MSPs and percent return over cost for the year 2020-21, 2021-22 and 2022-23 is given below:-

Cost MSP and percentage return over cost										
<i>(Rs. Per Quintal)</i>										
Sl. No.	Year Commodity	2020-21			2021-22			2022-23		
		Cost*	MSP	% Return over Cost	Cost*	MSP	% Return over Cost	Cost*	MSP	% Return over Cost
KHARIF CROPS										
1	PADDY(Common)	1245	1868	50	1293	1940	50.0	1360	2040	50.0
	(Grade A) ^		1888			1960			2060	
2	JOWAR (Hybrid)	1746	2620	50	1825	2738	50.0	1977	2970	50.2
	(Maldandi) ^		2640			2758			2990	
3	BAJRA	1175	2150	83	1213	2250	85.5	1268	2350	85.3
4	RAGI	2194	3295	50	2251	3377	50.0	2385	3578	50.0
5	MAIZE	1213	1850	53	1246	1870	50.1	1308	1962	50.0
6	ARHAR(Tur)	3796	6000	58	3886	6300	62.1	4131	6600	59.8
7	MOONG	4797	7196	50	4850	7275	50.0	5167	7755	50.1
8	URAD	3660	6000	64	3816	6300	65.1	4155	6600	58.8
9	COTTON (Medium Staple)	3676	5515	50	3817	5726	50.0	4053	6080	50.0
	(Long Staple) ^		5825			6025			6380	
10	GROUNDNUT IN SHELL	3515	5275	50	3699	5550	50.0	3873	5850	51.0
11	SUNFLOWER SEED	3921	5885	50	4010	6015	50.0	4113	6400	55.6
12	SOYABEAN (yellow)	2587	3880	50	2633	3950	50.0	2805	4300	53.3
13	SESAMUM	4570	6855	50	4871	7307	50.0	5220	7830	50.0
14	NIGERSEED	4462	6695	50	4620	6930	50.0	4858	7287	50.0
RABI CROPS										
1	WHEAT	960	1975	106	1008	2015	99.9	1065	2125	99.5
2	BARLEY	971	1600	65	1019	1635	60.5	1082	1735	60.4
3	GRAM	2866	5100	78	3004	5230	74.1	3206	5335	66.4
4	MASUR (LENTIL)	2864	5100	78	3079	5500	78.6	3239	6000	85.2
5	RAPSEED/MUSTARD	2415	4650	93	2523	5050	100.2	2670	5450	104.1
6	SAFFLOWER	3551	5327	50	3627	5441	50.0	3765	5650	50.0

Note: 1.* Refers to cost which includes all paid out costs such as those incurred on account of hired human labour, bullock labour/machine labour, rent paid for leased in land, expenses incurred on use of material inputs like Seeds, fertilizers, manures, irrigation charges, depreciation on implements and farm buildings, interest on working capital, diesel/electricity for operation of pump set etc., miscellaneous expenses and imputed value of family labour.

2. ^Cost data are not available for Paddy (Grade A), Jower (Maldandi), Cotton (Long staple), Toria, Copra (Ball) and De-husked Coconut.

1.7 Doubling of Farmers Income (DFI):

Government constituted an Inter-ministerial Committee in April, 2016 to examine issues relating to “Doubling of Farmers Income” and recommend strategies to achieve the same. The Committee submitted its Report to the Government in September, 2018 containing comprehensive strategy for doubling of farmers income through various policies, reforms & programmes. To achieve the objective, the Committee identified seven sources of income growth :-

- i. Increase in crop productivity
- ii. Increase in livestock productivity
- iii. Resource use efficiency – reduction in cost of production
- iv. Increase in cropping intensity
- v. Diversification to high value agriculture
- vi. Remunerative prices on farmers produce
- vii. Shift of surplus manpower from farm to non-farm occupations

2. In line with the strategy for increasing farmers income, as suggested by the DFI Committee, Government has adopted various reforms and policies that focus on higher income for farmers and implemented various developmental schemes, programmes and initiatives aimed at supplementing the efforts of the State Governments for the welfare of farmers by modernizing and rationalizing use of inputs so as to decrease cost, increasing production, remunerative returns, income support, old age security, etc. The approach is in consonance with the sources of growth in income of the farmers suggested by the DFI Committee. These schemes, programmes and initiatives include:

- (i) Increase in Minimum Support Price (MSPs) for all Kharif & Rabi crops ensuring a minimum of 50 percent of profit margin on the cost of production,
- (ii) Supplementary income transfers under PM- KISAN,
- (iii) Crop insurance under Pradhan Mantri Fasal Bima Yojana (PMFBY),
- (iv) Better access to irrigation under Pradhan Mantri Krishi Sinchai Yojana (PMKSY),
- (v) Special attention for creation of infrastructure through Agri Infrastructure Fund (AIF) with a size of Rs. 100,000 crore,
- (vi) New procurement policy under PM-AASHA in addition to FCI operations,
- (vii) Kisan Credit Cards (KCC) offering production loan to even dairy & fishery farmers besides agricultural crops,
- (viii) Formation and promotion of 10,000 FPOs,
- (ix) National Mission for Sustainable Agriculture (NMSA), which aims to evolve and implement strategies to make Indian agriculture more resilient to the changing climate,
- (x) Adoption of drone technologies in agriculture which has a potential to revolutionize the Indian agriculture,
- (xi) Benefits accruing under Bee-keeping, Rashtriya Gokul Mission, Blue Revolution, Interest Subvention Scheme, agro- forestry, restructured bamboo mission, implementation of new generation watershed guidelines etc,
- (xii) Focus on application of digital technology at all stages of agricultural value chain,
- (xiii) Supply of fertilizer to farmers at subsidized price so as to reduce input cost.

1.8 Agriculture Infrastructure Fund (AIF):

Central Sector Scheme of financing facility under Agri Infrastructure Fund is operational from the year 2020-21 to 2032-33. The aim is creation of infrastructure at the farm gate. The scheme shall provide a medium - long term debt financing facility for investment in viable projects for post –harvest management Infrastructure and community farming assets through interest subvention and financial support for credit guarantee. Under the scheme, Rs. 1 Lakh Crore will be provided by banks and financial institutions as loans to Primary Agricultural Credit Societies (PACS), Marketing Cooperative Societies, Farmers Producers Organizations (FPOs), Self Help Group (SHG), Farmers, Joint Liability Groups (JLG), Multipurpose Cooperative Societies, Agri-entrepreneurs, Start- ups and Central/State agency or Local Body sponsored Public Private Partnership Project, Agriculture Produce Market Committees (APMCs) (APMCs operated regulated markets for agri allied sector produce including fisheries), State Agencies, National and State level Federations of Cooperatives, Federations of FPOs and Federations of Self Help Groups (SHGs), etc. The Fund of Rs. 1 lakh crore under the scheme will be disbursed from FY 2020-21 to FY 2025-26 and the support under the scheme will be provided for the duration of FY 2020-21 to FY 2032-33. Under the scheme, financing facility shall be provided to create/modernise post-harvest management infrastructure like dry and cold storage infrastructure, ripening chambers, pack- house, primary processing centres, assaying units, Cold chains, supply chain infrastructure including e-marketing platform, logistic facility etc. and community farming assets like bio-underproduction, farm/harvest automation, infrastructure for smart and precision farming, organic input production, Remote sensing and IoT based farming infrastructure etc. All loans under this financing facility will have interest subvention of 3% per annum up to a limit of Rs. 2 crore. This subvention will be available for a maximum period of 7

years. Further, credit guarantee coverage will be available for eligible borrowers from this financing facility under Credit Guarantee Fund Trust for Micro and Small Enterprises (CGTMSE) scheme for a loan up to Rs. 2 crore. The fee for this coverage will be paid by Government.

1.9 The National Beekeeping and Honey Mission (NBHM):

Government of India has approved a Central Sector Scheme with total budget outlay of Rs. 500.00 Crores for 3 years (2020-21 to 2022-23) under Atma Nirbhar Bharat announcement for overall promotion and development of scientific beekeeping and to achieve the goal of "Sweet Revolution" in the country by implementing 3 Mini Missions (MMs)-MM-I, MM-II & MM-III under which thrust will be given on awareness, capacity building/ trainings, focus on women

empowerment through beekeeping, setting up of requisite infrastructural facilities, viz.; Integrated Beekeeping Development Centres (IBDCs), Honeybees Disease Diagnostic Labs, Setting/ upgradation of Honey Testing labs, Beekeeping Equipment Manufacturing Units, Custom Hiring Centres, Api therapy Centres, Development of Quality Nucleus Stock Centres & Bee Breeders, etc., Digitization/online registration, etc. under MM-I, processing, value addition, market support, etc. under MM-II and R&D under MM-III.

1.10 Pradhan Mantri Annadata Aay SanraksHan Abhiyan (PM-AASHA)

Investment and Price Support Division of this Department implements umbrella scheme "Pradhan Mantri Annadata Aay SanraksHan Abhiyan" (PM-AASHA) comprising Price Support Scheme (PSS), Price Deficiency Payment Scheme (PDPS) and Private Procurement and Stockist Scheme (PPSS). Under PM-AASHA, States / UTs are offered to choose either PSS or PDPS in a given procurement season with respect to particular oilseeds crop for the entire State. The pulses and copra are procured under PSS. Only one scheme i.e. PSS or PDPS is made operational in one State with respect to one commodity. Further, States have the option to roll out Private Procurement and Stockist Scheme (PPSS) on pilot basis in district / selected APMC(s) of district involving the participation of private stockist for oilseed. The brief of PSS, PDPS and PPSS are as under:-

PSS:- This scheme is implemented at the request of the concerned State Govt. which agrees to exempt the procured commodities from levy of mandi tax and assist central nodal agencies, in logistic arrangements, including gunny bags, working capital for state agencies, creation of revolving fund for PSS operations, etc. as required under the scheme guidelines. Procurement of these commodities are under taken by Central Nodal Agencies at Minimum Support Price (MSP) announced by the Govt. as and when prices fall below the MSP and as well as compliance of State Govt. to PSS guidelines.

PDPS:- This scheme envisages direct payment of the difference between the MSP and the selling /modal price to pre-registered farmers selling their produce in the notified market yard through a transparent auction process. All the payments will be transferred directly in to bank account of farmers. This scheme does not involve any physical procurement of crops as the farmers are paid the difference between the MSP and Sale /Modal price on sale in notified market.

PPSS:- In addition to PDPS, oilseed producing States will have the option to roll out Private Procurement Stockist Scheme (PPSS) on pilot basis in district/ selected APMC(s) of district involving the participation of private stockist. The pilot district/ selected APMC(s) of district will cover one or more crop of oilseeds for which MSP is notified. Since this is akin to PSS, it involves physical procurement of the notified commodity.

1.11 Agriculture Credit

Government announces annual target for agriculture credit in the budget every year. Agricultural credit flow has shown consistent progress every year. The agriculture credit flow target for the year 2021-22 was fixed at Rs. 16,50,000 crore and against this target the achievement was Rs.18,63,363 crore. The agriculture credit flow target for 2022-23 has been fixed at Rs.18,50,000 crore.

1.12 Modified Interest Subvention Scheme (Modified ISS)

The Department implements the Modified Interest Subvention Scheme with a view to provide short term Agri-loans to the farmers at concessional rate of interest. Under the scheme, farmers are given upfront interest subvention of 1.5%. Therefore, short term crop loan upto Rs. 3.00 lakh is available to farmers engaged in Agriculture and other allied activities at an interest rate of 7%. Additional 3% subvention is also given to the farmers for prompt and timely repayment of loans; thus the effective rate of interest comes down to 4% per annum.

1.13 Kisan Credit Card(KCC):

The Kisan Credit Card (KCC) Scheme was introduced for issue of Kisan Credit Cards to farmers on the basis of their holdings for uniform adoption by the banks so that farmers may use them to readily purchase agriculture inputs such as seeds, fertilizers, pesticides etc. and draw cash for their production needs.

1.14 Commission for Agricultural Costs and Prices:

The Commission for Agricultural Costs and Prices (CACP) was set up with a view to evolve a balanced and integrated price structure and is mandated to advice on the price policy of 23 crops. These include Minimum Support Prices (MSP) for 22 crops i.e. seven cereal crops (paddy, wheat, jowar, bajra, maize, ragi and barley), five pulses (gram, tur, moong, urad and lentil), seven oilseeds (groundnut, sunflower seed, soybean, rapeseed and mustard, safflower, nigerseed and sesamum), copra (dried coconut), cotton, raw jute and Fair and Remunerative Prices (FRP) for sugarcane.

CACP submits its recommendations to the government in the form of Price Policy Reports every year, separately for five groups of commodities namely Kharif crops, Rabi crops, Sugarcane, Raw Jute and Copra. Before preparing these five price policy reports, the Commission seeks views of various Central Ministries, State Governments, Farmers, Farmers Association, Research Institutes and other stakeholders.

CHAPTER -2

Functions and Organisational Structure

Ministry of Agriculture and Farmers Welfare

(A) Department of Agriculture & Farmers Welfare (DA&FW):

2.1 The Department of Agriculture & Farmers Welfare (DA&FW) is one of the two constituent Departments of the Ministry of Agriculture & Farmers Welfare and Department of Agricultural Research and Education (DARE). This Department is headed by Agriculture & Farmers Welfare Minister and is assisted by two Ministers of State. The Department is headed by Secretary who is assisted by one Special Secretary, four Additional Secretaries including one Financial Adviser, 11 Joint Secretaries including Mission Director (Mission on Integrated Development of Horticulture) & Mission Director (National Mission on Sustainable Agriculture), Chief Controller of Accounts, Agriculture Commissioner, Horticulture Commissioner, Sr. Economic Advisor, Horticulture Statistics Advisor, Advisor cost and Deputy Director General. In addition, Chairman of Commission for Agriculture Costs and Prices (CACP) advises Department on pricing policies for selected agricultural crops.

2.2 The DA&FW is organized into 28 divisions and has five attached Offices and twenty-one subordinate offices which are spread across the country for coordination with state level agencies and implementation of Central Sector Schemes in their respective fields. Further, one Public Sector Undertakings, eight Autonomous Bodies & two authorities are functioning under administrative control of Department.

2.3 Administrative Vigilance Unit (AVU) functions in the Department under a Joint Secretary, designated as Chief Vigilance Officer, to ensure a transparent clean and corruption free work environment through surveillance, preventive and punitive measures.

2.4 Administrative Vigilance Unit under the leadership of JS & CVO, is regularly monitoring all the pending complaints/ Regular Disciplinary Action cases in this Department and in attached, subordinate and autonomous organizations by way of regular review meetings and monthly reports.

The following are the attached and subordinate offices in Department of Agriculture & Farmers Welfare.

I. ATTACHED OFFICES

1. Directorate of Economics & Statistics, Shastri Bhavan, 'B' Wing, New Delhi.
2. Commission for Agricultural Costs and Prices, Shastri Bhavan, 'F' Wing, Second Floor, New Delhi.
3. Directorate of Plant Protection, Quarantine and Storage, N.H.IV, Faridabad (Haryana).
4. Directorate of Marketing & Inspection, N.H.IV, Faridabad (Haryana).
5. Mahalanobis National Crop Forecast Centre, New Delhi.

II. SUB-ORDINATE OFFICES

1. Central Farm Machinery Training & Testing Institute, Budni (Madhya Pradesh).
2. Northern Region Farm Machinery Training & Testing Institute, Hissar (Haryana).
3. Southern Region Farm Machinery, Training & Testing Institute, Garladinne, Distt. Anantapur (A.P).
4. North Eastern Region Farm Machinery Training & Testing Institute, Biswnath Chariali, Distt. Sonitpur (Assam).
5. Directorate of Cotton Development, Bhoomi Sarvekshan Bhawan, Near Centre Point School, Seminary Hills, Katol Road, Nagpur, Maharashtra-440013.
6. Directorate of Jute Development, 234/4, Acharya Jagdish Bose Road, Nizam Palace Campus, Kolkata- 700020 (West Bengal).
7. Directorate of Millets Development, Mini Secretariat Building, Room No. 710, 6thFloor, Bani Park, Jaipur (Rajasthan).
8. Directorate of Sugarcane Development, 8th Floor, Hall No.3, Kendriya Bhavan, Aliganj, Lucknow – 226024 (U.P).
9. Directorate of Rice Development, 191, Patliputra Colony, Patna-800013 (Bihar).
10. Directorate of Wheat Development, CGO Building, Hapur Road, Chauraha, Kamla Nehru Nagar, Ghaziabad (U.P.).
11. Directorate of Extension, Krishi Vistar Bhavan, Dr. K.S. Krishna Marg, IARI Campus, Pusa, New Delhi-110 012.
12. Directorate of Oilseeds Development, Telhan Bhavan, Himayat Nagar, Hyderabad (A.P)
13. Directorate of Pulses Development, 8th Floor, Vindhyachal Bhavan, Bhopal-462004 (M.P.)
14. Central Fertiliser Quality Control & Training Institute, N.H. IV, Faridabad (Haryana).
15. National Centre of Organic Farming, C.G.O. Complex, Kamla Nehru Nagar, Hapur Road Chungi, Ghaziabad (U.P).
16. Directorate of Cashewnut and Cocoa Development, M.G. Road, Kochi-682011(Kerala).
17. Directorate of Arecanut and Spices Development, Cannanore Road, Kozhikode – 673005 (Kerala).
18. Office of the Minister (Agriculture), Embassy of India, ROME (ITALY).
19. All India Soil and Land Use Survey, IARI Campus, Pusa, New Delhi-110012.
20. National Seed Research & Training Centre (NSRTC) Varanasi (U.P.)
21. Central Institute of Horticulture, Medziphema, Nagaland

III. AUTONOMOUS BODIES

1. Coconut Development Board, Kochi (Kerala).
2. National Horticulture Board, Gurgaon (Haryana).
3. Small Farmers Agri Business Consortium, New Delhi.
4. National Institute for Agricultural Extension Management, Hyderabad (A.P).
5. National Institute of Agricultural Marketing, Jaipur (Rajasthan).
6. National Institute of Plant Health Management, Hyderabad (A.P.)
7. National Centre for Cold Chain Development, 2nd Floor, B -Wing, Janpath Bhawan, New Delhi.
8. National Farmers Welfare Programme Implementation Society (NFWPI), New Delhi.

2.5 There is only one Public Sector undertaking i.e. National Seeds Corporation, New Delhi in Department of Agriculture & Farmers Welfare.

2.6 Further, there are following Two Authorities in Department of Agriculture & Farmers Welfare.

- Protection of Plant Varieties and Farmers Rights Authority, NASC Complex, DPS Marg Opp. Todapur, Delhi-110012.
- National Rainfed Area Authority, NASC Complex, Dev Prakash Shastri Marg, Pusa, New Delhi -110012.

(B) Department of Agricultural Research & Education (DARE):

2.7 DARE is the other department of Ministry of Agriculture & Farmers Welfare. The Department is headed by Secretary (DARE)/DG ICAR who is assisted by Additional Secretary (DARE) / Secretary (ICAR), Additional Secretary & Financial Adviser and one Chief Controller of Accounts. The Department of Agricultural Research and Education (DARE) was established in the Ministry of Agriculture in December, 1973. DARE coordinates and promotes agricultural research & education in the country. DARE provides the necessary government linkages for the Indian Council of Agricultural Research (ICAR), the premier research organization for co-ordinating, guiding and managing research and education in agriculture including horticulture, fisheries and animal sciences in the entire country. DARE has one attached office i.e. Agricultural Scientist Recruitment Board (ASRB) which is a part of Establishment Expenditure of DARE.

DARE was established in the Ministry of Agriculture in December, 1973.

DARE coordinates and promotes agricultural research & education in the country. It has the following four autonomous bodies under its administrative control:

- Indian Council of Agricultural Research (ICAR)
- Central Agricultural University (CAU), Imphal
- Dr Rajendra Prasad Central Agricultural University, Pusa, Bihar
- Rani Laxmi Bai Central Agricultural University, Jhansi, UP

DARE provides the necessary government linkages for the Indian Council of Agricultural Research (ICAR), the premier research organisation for coordinating, guiding and managing research and education in agriculture including horticulture, fisheries and animal sciences in the entire country. With over 97 ICAR institutes, 53 agricultural universities, 6 Bureaux, 18 National Research Centres, 25 Project Directorates, and 89 All India Coordinated Research Projects spread across the country this is one of the largest national agricultural research systems in the world.

Apart from ICAR, DARE has three more Autonomous body, viz. the Central Agricultural University, Imphal, Dr Rajendra Prasad Central Agricultural University, Pusa, Bihar and Rani Laxmi Bai Central Agricultural University, Jhansi under its administrative control. The Central University are wholly financed by the Government of India.

DARE is the nodal agency for International Cooperation in the area of agricultural research and education in India. The Department liaises with foreign governments, UN, CGIAR and other multilateral agencies for cooperation in various areas of agricultural research. DARE also coordinates admissions of foreign students in various Indian agriculture universities/ ICAR Institutes.

2.8 Other Organizations under DARE:

1. Agrinnovate India (Public Sector Unit)
2. Indian Agricultural Universities Association (IAUA)
3. National Academy of Agricultural Sciences

CHAPTER -3

Schemes of the Ministry

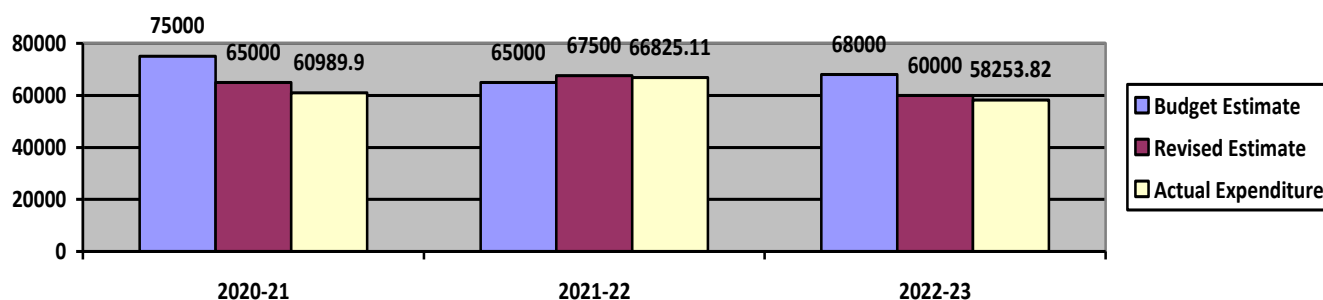
3.1 Pradhan Mantri Kisan Samman Nidhi (PM-KISAN):

3.1.1 Salient features:

- i. The objective of this central sector scheme is to augment the income of families of all land holding farmers subject to certain exclusion criteria relating to higher income status. The Scheme was formally launched on 24th February, 2019 by Hon'ble Prime Minister.
- ii. The Scheme aims to provide a payment of Rs. 6000/- per year to be transferred in three equal instalments of Rs. 2000/- each every four months directly into the bank accounts of eligible landholding farmers families.
- iii. The scheme was originally started for small and marginal farmers (SMFs) only, processing a combined holding of up to 2 hectares of land, but later w.e.f. 01.04.2019 the scheme was extended to all farmers, irrespective of the size of their land holdings.
- iv. For effective implementation of the Scheme, detailed Operational Guidelines have been issued which are amended from time-to-time as and when considered necessary.
- v. The Scheme is being implemented online through the Direct Benefit Transfer (DBT) mode for which an exclusive web-portal www.pmkisan.gov.in has been created.
- vi. The identification of beneficiaries for the Scheme is the sole responsibility of the State/UT Governments which upload their necessary details on the PM-Kisan portal for enabling transfer of benefits to them.
- vii. The Scheme is effective from 01.12.2018.
- viii. The cut-off date with regard to the eligibility of farmers for the scheme is 01.02.2019.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Pradhan Mantri Samman Nidhi (PM-Kisan)	2020-21	75000	65000	60989.90
	2021-22	65000	67500	66825.11
	2022-23	68000	60000	58253.82



3.2 MODIFIED INTEREST SUBVENTION SCHEME(MISS):

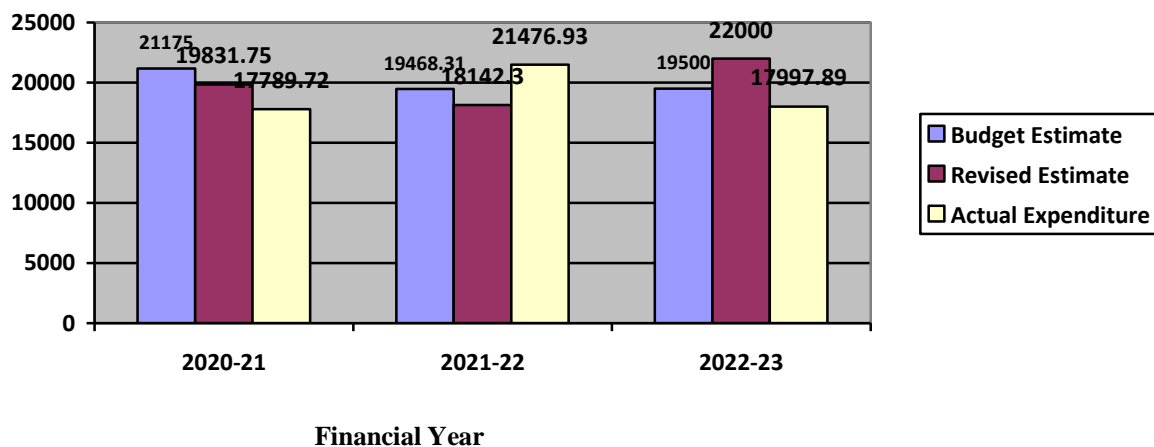
The Interest Subvention Scheme (ISS) was launched in the year 2006-07 with a view to provide concessional short term crop loans including loan availed through Kisan Credit Card (KCC) to the farmers. The scheme has been renamed as Modified Interest Subvention Scheme (MISS) from the scheme year 2021-22.

The Department implements the Modified Interest Subvention Scheme with a view to provide short term Agri-loans to the farmers at concessional rate of interest. Under the scheme, farmers are given upfront interest subvention of 1.5%. Therefore, short term crop loan upto Rs. 3.00 lakh is available to farmers engaged in Agriculture and other allied activities at an interest rate of 7%. Additional 3% subvention is also given to the farmers for prompt and timely repayment of loans; thus the effective rate of interest comes down to 4% per annum.

MISS is available to farmers availing short term agri loans upto Rs.3.00 lakh at an interest rate of 7% per annum for one year. The short term agri loans include crop Husbandry, Animal Husbandry, Dairying and Fisheries. Additional 3% subvention is also given to the farmers for prompt and timely repayment of loans; the same gets reduced to 4% per annum. The benefits of MISS can be availed by farmers in allied activities like Animal Husbandry and Fisheries and who already possess KCC within the overall limit of Rs.3.00 lakh. New KCC can be issued to Animal Husbandry and Fisheries farmers with provision of benefit of IS & PRI for loan amount upto Rs.2.00 lakh per annum. Interest subvention and prompt repayment incentive on restructured crop loans to farmers affected by severe natural calamities for a maximum period of 5 years on the basis of report of Inter-Ministerial Central Team (IMCT) for grant of NDRF assistance and Sub- Committee of National Executive Committee (SC- NEC) is also available. Further ISS is available to Small and Marginal Farmers (SMFs) having Kisan Credit Card (KCC) on post harvest loans against Negotiable Warehouse Receipts (NWRs) i.e. at the same rates as applicable to crop loans for a period of up to six months post harvest.

During the financial year 2021-22, the Department released a sum of Rs. 21,476.933 crore to the implementing agencies i.e. Reserve Bank of India (RBI) / National Bank for Agriculture and Rural development (NABARD), as subsidy under Interest Subvention Scheme. The Government has allocated a sum of Rs. 19,500 crore for the current financial year for interest subsidy under the scheme. Out of the current year budget, an amount of Rs. 12404.61 crore has been released to RBI/NABARD under the scheme.

(Rs. In Crores)				
Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Interest Subsidy for Short Term Credit to Farmers	2020-21	21175.00	19831.75	17789.72
	2021-22	19468.31	18142.30	21476.93
	2022-23	19500.00	22000.00	17997.89



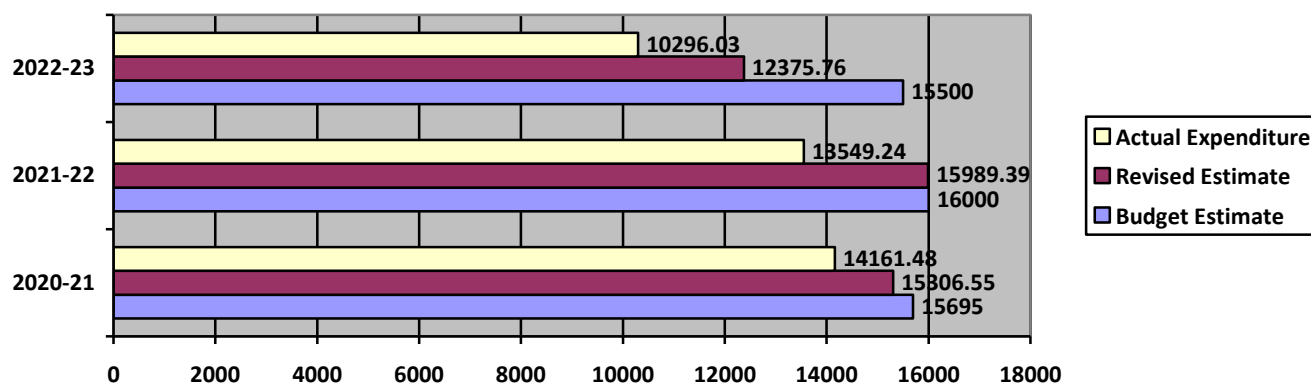
3.3 PRADHAN MANTRI FASAL BIMA YOJNA – NCIP:

- Pradhan Mantri Fasal Bima Yojana (PMFBY)** After detailed discussions with various stakeholders including State Governments, representatives of farmers organizations, Government of India had formulated the new Crop Insurance Schemes viz. Pradhan Mantri Fasal Bima Yojana (PMFBY), which is being implemented in various States/Union Territories of the country from Kharif 2016. The Scheme is being implemented through 18 General Insurance Companies including 5 Government Sector Companies.
- Under PMFBY, a uniform maximum premium of only 2% of the sum insured is paid by farmers for Kharif crops and 1.5% for Rabi crops. In case of annual commercial and horticultural crops, the maximum premium to be paid by farmers is upto 5%. The premium rates to be paid by farmers are very low and the balance of actuarial premium is being borne by the Government, to be shared equally by the State & Central Government, (except in North Eastern States where the subsidy sharing pattern between Central and State Govt. is 90:10) to provide full insured amount to the farmers against crop loss on account of natural calamities.
- Earlier, there was a provision of capping premium rate which resulted in low claims being paid to farmers. This capping in earlier schemes has now been removed. In PMFBY farmers will get claim against full sum insured without any reduction. Central Government has rationalized the GoI subsidy sharing in the view of high premium in select crops and areas and to ensure a detailed analysis of the reasons leading to high premium rates. This needs a detailed examination and necessary course correction by the concerned State Government. Central Subsidy for premium is capped upto 30% for un-irrigated & 25% for irrigated area/crops. Districts with irrigated area more than 50% (from all sources) will be considered as irrigated districts. Further, the sum insured has been equated to Scale of Finance/Notional Value of the crop.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Pradhan Mantri Fasal Bima Yojna – NCIP	2020-21	15695.00	15306.55	14161.48
	2021-22	16000.00	15989.39	13549.24
	2022-23	15500.00	12375.76	10296.03

Pradhan Mantri Fasal Bima Yojna – NCIP



Financial Year

3.4 Rashtriya Krishi Vikas Yojana (RKVY):

3.4.1 **Rashtriya Krishi Vikas Yojana (RKVY)** was launched as a flagship scheme of the Department of Agriculture, Cooperation & Farmers Welfare (DAC&FW) in 2007-2008 to incentivize States to draw up comprehensive agriculture development plans, taking into account agro-climatic conditions, natural resources and technology for ensuring more inclusive and integrated development of agriculture and allied sectors. The scheme was implemented as a State Plan Scheme till the end of the financial year 2013-14 and is being implemented as a CSS (State Plan) scheme thereafter. In accordance with the directions of the Ministry of Finance, the funding pattern of the scheme from 2015-16 onwards has been altered i.e., it is to be shared between the Centre and States in the ratio of 60:40 (90:10 for North-Eastern and Himalayan States). However, funding pattern to UTs continued as 100% by Central Government.

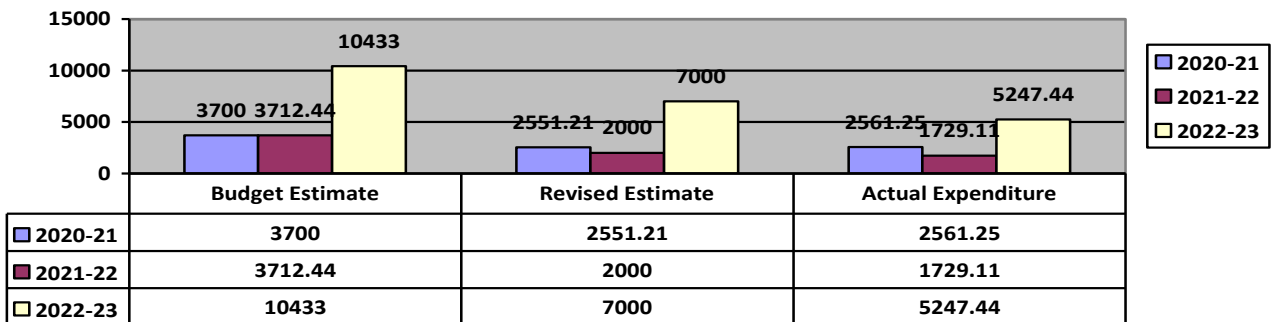
3.4.2 The Scheme has been revamped as the Rashtriya Krishi Vikas Yojana-Remunerative Approaches for Agriculture and Allied Sector Rejuvenation (RKVY-RAFTAAR) for implementation from 2017-18 to 2019-20 with a major focus on pre & post-harvest infrastructure, besides promoting agriculture entrepreneurship, innovations & value addition with the approval of the Union Cabinet on 01.11.2017. A State Level Sanctioning Committee (SLSC) constituted under the Chairmanship of the Chief Secretary of the concerned State/UT is empowered to approve projects under the scheme. The State Agriculture Department is the nodal Department for implementation of the scheme in the State. As per recommendation of Expenditure Finance Committee, RKVY has re-structured as RKVY Cafeteria Scheme from 2022-23 onwards merging some

schemes of Department of Agriculture & Farmers Welfare which includes Soil Health & Fertility, Rainfed Area Development, Paramparagat Krishi Vikas Yojana (PKVY), National Mission on Natural Farming, Per Drop More Crop, Agriculture Mechanization (including Promotion of Agricultural Mechanization and Management of Crop Residue (CRM), Village Haats & GRAAMS and Crop Diversification Programme. RKVY cafeteria scheme has 3 components Annual Action Plan (AAP), Detailed Project Report (DPR) and Administration, Monitoring and Evaluation including startup. Out of the total allocation of RKVY Cafeteria, a minimum of 65% will be allocated for Annual Action Plan (AAP) component, a maximum of 30% for Detailed Project Report (DPR) component and upto 5% for Administration, Monitoring and Evaluation purposes including start-ups.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Rashtriya Krishi Vikas Yojana (RKVY)	2020-21	3700.00	2551.21	2561.25
	2021-22	3712.44	2000.00	1729.11
	2022-23	10433.00	7000.00	5247.44

Rashtriya Krishi Vikas Yojana (RKVY)



Financial Year

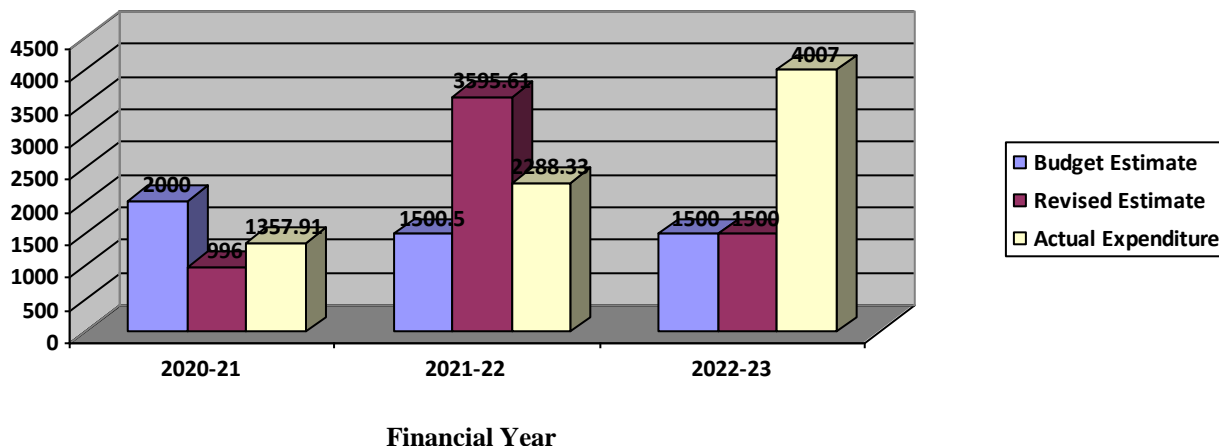
3.5 Market Intervention Scheme & Price Support Scheme(MIS-PSS):

- 3.5.1 The scheme is implemented at the request of a State/UT government which is ready to bear 50 percent of the loss (25 percent in case of North- Eastern States), if any, incurred on its implementation. The extent of total amount of loss incurred by the implementation agency is restricted to 25 percent of the total procurement value which includes cost of the commodity procured plus permitted overhead expenses.
- 3.5.2 The objective of intervention is to protect the growers of these commodities from making distress sale in the event of a bumper crop during the peak arrival period when the prices tend to fall below economic levels and cost of production.
- 3.5.3 The condition for implementation of MIS is that there should be either at least a 10 percent increase in production or a 10 percent decrease in the ruling market prices over the previous normal year.

Market Intervention Scheme & Price Support Scheme

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Implementation of Market Intervention Scheme – Price Support Scheme	2020-21	2000.00	996.00	1357.91
	2021-22	1500.50	3595.61	2288.33
	2022-23	1500.00	1500.00	4007.00



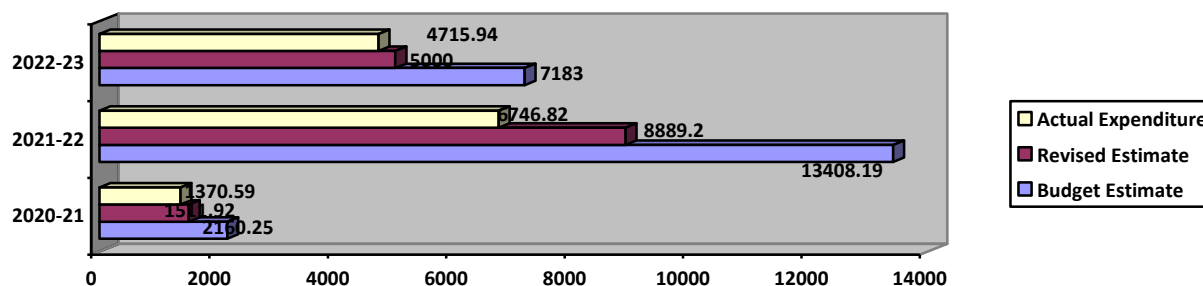
3.5.4 Krishonnati Yojana:

“**Krishonnati Yojana**” is the Umbrella Scheme in agriculture sector that has been implemented since 2016-17 by clubbing several schemes / missions under one umbrella scheme. The Sub Mission Agricultural Extension (SMAE) under *Krishonnati Yojana* is being implemented with an objective to restructure and strengthen the agricultural extension machinery with a judicious mix of extensive physical outreach of personnel, enhancement in quality through domain experts & regular capacity building, interactive methods of information dissemination, Public Private Partnership, pervasive & innovative use of Information & Communication Technology (ICT) / Mass Media, Federation of groups and convergence of extension related efforts under various Schemes and programmes of Government of India and the State Governments.

Krishonnati Yojana

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Krishonnati Yojana	2020-21	2160.25	1511.92	1370.59
	2021-22	13408.19	8889.20	6746.82
	2022-23	7183.00	5000.00	4715.94



Financial Year

3.5.5 Some of the Sub-Schemes / Missions covered:

(i) Mission for Integrated Development of Horticulture (MIDH):

MIDH consists of 5 schemes on Horticulture viz. (i) National Horticulture Mission (NHM), (ii) Horticulture Mission for North East and Himalayan States (HMNEH), (iii) National Horticulture Board (NHB), (iv) Coconut Development Board (CDB), (v) Central Institute of Horticulture (CIH), Nagaland.

The budget allocation of Rs. 1914.38 crore has been earmarked for MIDH during 2022-23. As on 31st December, 2022, funds to the tune of Rs. 543.22 crores have been released for implementation of activities of MIDH i.e. Rs. 252.35 crore under NHM, Rs. 124.23 crore under HMNEH, Rs. 49.77 crore under CDB, 106.17 crore to NHB, Rs. 7.83 crore to CIH, DCCD & DASD and Rs. 2.87 crore to NBM.

(ii) National Food Security Mission (NFSM):

National Food Security Mission was launched in 2007-08 to increase the production of rice, wheat and pulses by 10,8 and 2 million tonnes respectively by the end of the 11th Plan through area expansion and productivity enhancement; restoring soil fertility and productivity; creating employment opportunities and enhancing the farm level economy. Currently, NFSM is being implemented in identified districts of 28 states & 2 Union Territories (UTs) viz. Jammu & Kashmir and Ladakh in the country. NFSM-Rice in 193 districts of 24 states & UT of Jammu & Kashmir, NFSM-Wheat in 124 districts of 10 states & 2 UTs viz. Jammu & Kashmir and Ladakh, NFSM-Pulses in 644 districts of 28 states & 2 UTs viz. Jammu & Kashmir and Ladakh and NFSM-Coarse Cereals in 269 districts of 26 states & 2 UTs viz. Jammu & Kashmir and Ladakh.

(iii) Agriculture Extension:

Agricultural Extension under Krishonnati Yojana is being implemented with an objective to restructure and strengthen the agricultural extension machinery with a judicious mix of extensive physical outreach of personnel, enhancement in quality through domain experts & regular capacity building, interactive methods of information dissemination, Public Private Partnership, pervasive & innovative use of Information & Communication Technology (ICT) / Mass Media, Federation of groups and convergence of extension related efforts under various Schemes and programmes of Government of India and the State Governments.

(IV) Sub-Mission on Seeds and Planting Material (SMSP):

Sub Mission on Seed and Planting Material (SMSP) is under implementation with the objective to develop/strengthen the seed sector and to enhance production and multiplication of high yielding certified/ quality seeds of all agricultural crops and making it available to farmers at affordable prices and also place an effective system for protection of plant varieties, rights of farmers and plant breeders to encourage development of new varieties of plants.

(V) Sub-Mission on Agricultural Mechanization (SMAM):

Ministry of Agriculture & Farmers Welfare is already promoting Agricultural Mechanization through various schemes and programmes. But in order to lay a special emphasis on farm mechanization and to bring more inclusiveness, a dedicated scheme on Sub-Mission on Agricultural Mechanization was implemented from 2014-15 with the following objectives:

- Increasing the reach of farm mechanization to small and marginal farmers and to the regions where availability of farm power is low;
- Promoting 'Custom Hiring Centers' to offset the adverse economies of scale arising due to small landholding and high cost of individual ownership;
- Creating hubs for hi-tech & high value farm equipments;
- Creating awareness among stakeholders through demonstration and capacity building activities;
- Ensuring performance testing and certification at designated testing centers located all over the country.

(vi) Agriculture Census and Statistics:

Agriculture Census and Statistics is conducted in the country at five yearly intervals. It aims at collecting information related to structural characteristics of operational holdings in the country. Periodic Census is the main source of information on number, area and other basic characteristics of operational holdings such as land use, cropping pattern, irrigation, tenancy status, input use etc. So far, ten Agriculture Censuses have been conducted since 1970-71 and the current Agriculture Census with reference year 2021-22 is 11th in the series. All India Conference on Training of Master Trainers” for Phase-I of the 11th Agriculture Census 2021-22 was organized on 10.08.2022 at Pusa Complex, New Delhi wherein Master Trainers of all States/UTs were trained on the concepts & definitions, methodology and use of web & android based data collection software. During the Conference, the Manual of Instructions for data collection schedule (Phase-I) was released by Additional Director General, DA&FW.

(vii) Pradhan Mantri Kisan Maan Dhan Yojana (PM-KMY):

Pradhan Mantri Kisan Maan Dhan Yojna (PMKMY), a Central Sector Scheme is being implemented in order to provide social security net for the Small and Marginal Farmers (SMF) by way of pension, as they have minimal or no savings to sustain their livelihood during their old age and to support them in the event of consequent loss of livelihood. Under this scheme, a minimum fixed pension of Rs. 3,000/- will be provided to the eligible small and marginal farmers, subject to certain exclusion clauses, on attaining the age of 60 years. The Scheme is a voluntary and contributory pension scheme, with entry age of 18 to 40 years. The beneficiary can opt to become member of the Scheme by subscribing to a Pension Fund.

(Viii) Agricultural Marketing (ISAM):

To develop Agricultural Marketing Infrastructure including storage infrastructure, Ministry of Agriculture & Farmers Welfare is implementing capital investment subsidy sub-scheme “Agricultural Marketing Infrastructure (AMI)” of Integrated Scheme for Agricultural Marketing (ISAM). The erstwhile two schemes viz. (i) Grameen Bhandaran Yojana (GBY) implemented since 01.04.2001, and (ii) Scheme for Strengthening/ Development of Agricultural Marketing Infrastructure, Grading & Standardization (AMIGS) implemented since 20.10.2004 have been subsumed into one scheme known as Agricultural Marketing Infrastructure (AMI) w.e.f. 01.04.2014.

3.6 National Beekeeping/ Honey Mission (NBHM):

Govt. of India has approved a Central Sector Scheme entitled “**National Beekeeping & Honey Mission (NBHM)**” with total budget outlay of Rs. 500.00 crores for 3 years (2020-21 to 2022-23) under Aatma Nirbhar Bharat Announcement for overall promotion and development of scientific beekeeping and to achieve the goal of “**Sweet Revolution**” in the country by implementing 3 Mini Missions (MMs)-MM-I, MM-II & MM-III under which thrust will be given on awareness, capacity building/ trainings, focus on women empowerment through beekeeping, setting up of requisite infrastructural facilities, viz.; Integrated Beekeeping Development Centres (IBDCs), Honeybees Disease Diagnostic Labs, Setting/ upgradation of Honey Testing labs, Beekeeping Equipment Manufacturing Units, Custom Hiring Centres, Api therapy Centres, Development of Quality Nucleus Stock Centres & Bee Breeders, etc., Digitization/online registration, etc. under MM-I, processing, value addition, market support, etc. under MM-II and R&D under MM-III.

National Bee Board (NBB), a registered society under Societies Registration Act XXI of 1860 (19th July, 2000), was reconstituted under the Chairmanship of Secretary (A&C) in June, 2006. The main objective of NBB is overall development & promotion of Scientific Beekeeping in the country to increase the productivity of crops through pollination and increase the Honey production for increasing the income of the Beekeepers/ Farmers. NBB has been designated/recognized as Nodal Agency for overall development/promotion of scientific beekeeping in the country. The scheme NBHM is being implemented by NBB.

CHAPTER -4 (a)
Accounting Organisation
Ministry of Agriculture and Farmers Welfare

The Secretary is the Chief Accounting Authority in the Ministry of Agriculture & Farmers Welfare. He discharges his functions with the assistance of Additional Secretary & 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 Agriculture & Farmers Welfare, Ministry of Fisheries, Animal Husbandry & Dairying performs his duties with the assistance of 2 Controller of Accounts, 1 Assistant Controller of Accounts, 09 Principal Accounts Officers (Admn/Estt; Accounts, Treasury Payments, IAW & IAP) at HQs and with the help of 11 Pay & Account Offices attached with Ministry of Agriculture & Farmers Welfare & Ministry of Fisheries, Animal Husbandry & Dairying. Zonal Internal Audit Parties headed by Senior Accounts Officers is also stationed at Kochi who works under the control of IAW (HQ). The details regarding distribution of work in the Office of Chief Controller of Accounts are given at **Exhibit 'A'**.

5. The Ministry of Agriculture and Farmers Welfare has 157 NCDDOs & 20 CDDOs. 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:-

- i. Pre-check and payment of all bills, including those of loans and grants-in-aid, submitted by Non-Cheque Drawing DDOs.
- ii. Accurate and timely payments in conformity with prescribed rules and regulations.
- iii. Timely realization of receipts.
- iv. Issue of quarterly letter of credit to Cheque Drawing DDOs and post check of their Vouchers/bills.
- v. Compilation of monthly accounts of receipts and expenditures made by them incorporating there with the accounts of the Cheque Drawing DDOs.
- vi. Maintenance of GPF accounts other than merged DDO and authorization of retirement benefits.
- vii. Maintenance of all DDR Heads.
- viii. Efficient service delivery to the Ministry/Department by the banking system by way of e-payment.
- ix. Adherence to the prescribed Accounting Standards, rules and principles.
- x. 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 Ministry of Agriculture Farmers and Welfare are:-

- i. Consolidation of monthly accounts of Ministry and its submission to the CGA.
- ii. Annual Appropriation Accounts which are submitted to the CGA, Ministry of Finance and Principal Director of Audit.
- iii. Union Finance accounts
- iv. Statement of Central Transactions.
- v. Preparation of "Accounts at a Glance".
- vi. Payments of grants-in-aid to Grantee Institutions / Autonomous Bodies etc.
- vii. Rendering technical advice to all PAOs and Ministry; if necessary in consultation with other organization like DOPT, Ministry of Finance and CGA etc.
- viii. Preparation of Receipt Budget.
- ix. Preparation of Pension Budget.
- x. Procuring and supplying of cheque books for and on behalf of PAOs/Cheque drawing DDOs and Personal Deposit Account Holder.
- xi. Maintaining necessary liaisoning with Controller General of Accounts office and to effect overall co-ordination and control in accounting matters and accredited Bank.
- xii. Verify and reconcile all receipts and payments made on behalf of Ministry of Agriculture and Farmers Welfare through the accredited Bank.
- xiii. Maintaining accounts with Reserve Bank of India relating to Ministry of Agriculture and Farmers Welfare and reconciling the cash balances.

- xiv. Ensuring prompt payments.
- xv. Speedy settlement of Pension/Provident fund and other retirement benefits.
- xvi. Internal Audit of the Ministry, subordinate and attached offices under Ministry of Agriculture and Farmers Welfare and its Grantee institutions, etc.
- xvii. Making available accounting information to all concerned authorities.
- xviii. Budget co-ordination works of Ministry of Agriculture and Farmers Welfare.
- xix. Monitoring of New Pension Scheme and pension revision cases of Pre-2016 and Pre-2006 retirees.
- xx. Computerization of Accounts and e-payment.
- xxi. Administrative and co-ordination function of the accounting organization.
- xxii. Roll out of PFMS under Central Sector / Centrally sponsored / other central expenditure.
- xxiii. Roll out of Non-Tax Receipt Portal (NTRP) in Ministry of Agriculture and Farmers Welfare as per the guidelines of M/o Finance.

10. Accounting information and data 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 Agriculture and Farmers Welfare 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 Agriculture and Farmers Welfare to ensure that rules, regulations and procedures prescribed by the government are adhered to by these offices in their day to day functioning.

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

13.2 Internal audit and audit by C&AG are complementary in nature and taking into account the overall framework of accountability, both internal audit and external audit have their own roles to perform. In fact, internal audit is considered as an effective tool for reinforcing and improving managerial performance. The C&AG office itself has emphasized the necessity of having a strong internal audit system within ministry/department of the Government of India and it is reiterated by the second administrative reforms commission in its 14th report on

“strengthening financial management system of Government of India”. The working group constituted under the Chairmanship of then Additional Secretary (Expenditure), Ministry of Finance with the approval of Finance Minister has also highlighted the need of regular internal audit system in Government of India. The working group in its report submitted on 22nd November, 2011 has also advocated the need of regular system of Internal Audit and Audit Committee in department which would lead to detection and prevention of financial irregularities and also enable the setting up proper financial control system which would ensure that no adverse comments of C&AG are raised at later date. Therefore, Internal Audit is a strong instrument in the hand of Financial Adviser and Secretary of the Ministry being Chief Accounting Authority in terms of Rule-70 of GFR-2017 to ensure that canons of financial propriety and higher standard of financial regulation are being maintained and followed and instructions are attended as soon as procedural lapses and irregularities are noticed so that statutory audit has little work left to do.

13.3 In pursuance of O/o Controller General of Accounts, Department of Expenditure, Ministry of Finance, OM No.G.25014/33/2015-16/MF.CGA/IAD/306-53 dated 15.05.2017, an Internal Audit Committee has been constituted in Department of Agriculture & Farmers Welfare (DA&FW) and Department of Agriculture Research & Education (DARE) under the Chairmanship of Secretary, (DA&FW) and Secretary (DARE) being Chief Accounting Authority with following composition vide O/o CCA OM Nos. Agri/IWA/Audit Committee/DAC/2020-21/158-195 dated 08.09.2020.

13.3.1 Internal Audit Committee in Department of Agriculture, Cooperation and Farmers Welfare (DAC&FW):-

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

13.3.2 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.

13.4 There are 177 Auditee units / DDOs in Ministry of Agriculture & Farmers Welfare excluding autonomous and Statutory bodies and other grantee institutions and specific schemes under both the department.

Status of Outstanding Internal Audit Paras in Ministry of Agriculture & Farmers Welfare as on 31.10.2023 are given below:-

Department	Total Outstanding Paras as on 31.03.2022	Paras Raised from 01.04.2022 to 30.06.2022	Paras Dropped from 01.04.2022 to 30.06.2022	Total Outstanding Paras as on 30.06.2022
DA&FW DDOs	791	205	63	933
DARE	NIL	NIL	NIL	NIL
TOTAL	791	205	63	933

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
DA&FW DDOs	933	81	99	915
DARE	NIL	NIL	NIL	NIL
TOTAL	933	81	99	915

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
DA&FW DDOs	915	74	82	907
DARE	NIL	NIL	NIL	NIL
TOTAL	915	74	82	907

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
DA&FW DDOs	907	104	219	792
DARE	NIL	11	NIL	11
TOTAL	907	115	219	803

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
DA&FW DDOs	792	64	192	664
DARE	11	NIL	NIL	11
TOTAL	803	64	192	675

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
DA&FW DDOs	664	118	339	443
DARE	11	NIL	NIL	11
TOTAL	675	118	339	454

14. Banking Arrangements: -State Bank of India is the accredited bank for PAOs/CDDOs in the Ministry of Agriculture & Farmers Welfare. e-Payments processed by the PAOs/CDDOs are settled through CMP, SBI, Hyderabad in favour of vendors/ Beneficiaries' accounts and in some exceptional 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, Ministry of Finance.

Principal Accounts Office has 11 (eleven) Pay & Accounts Offices. Five (05) PAOs are located in Delhi/NCR, two at Mumbai, 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 Organisation in Ministries/Departments

In terms of O/o CGA OM 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.

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 Mio 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.

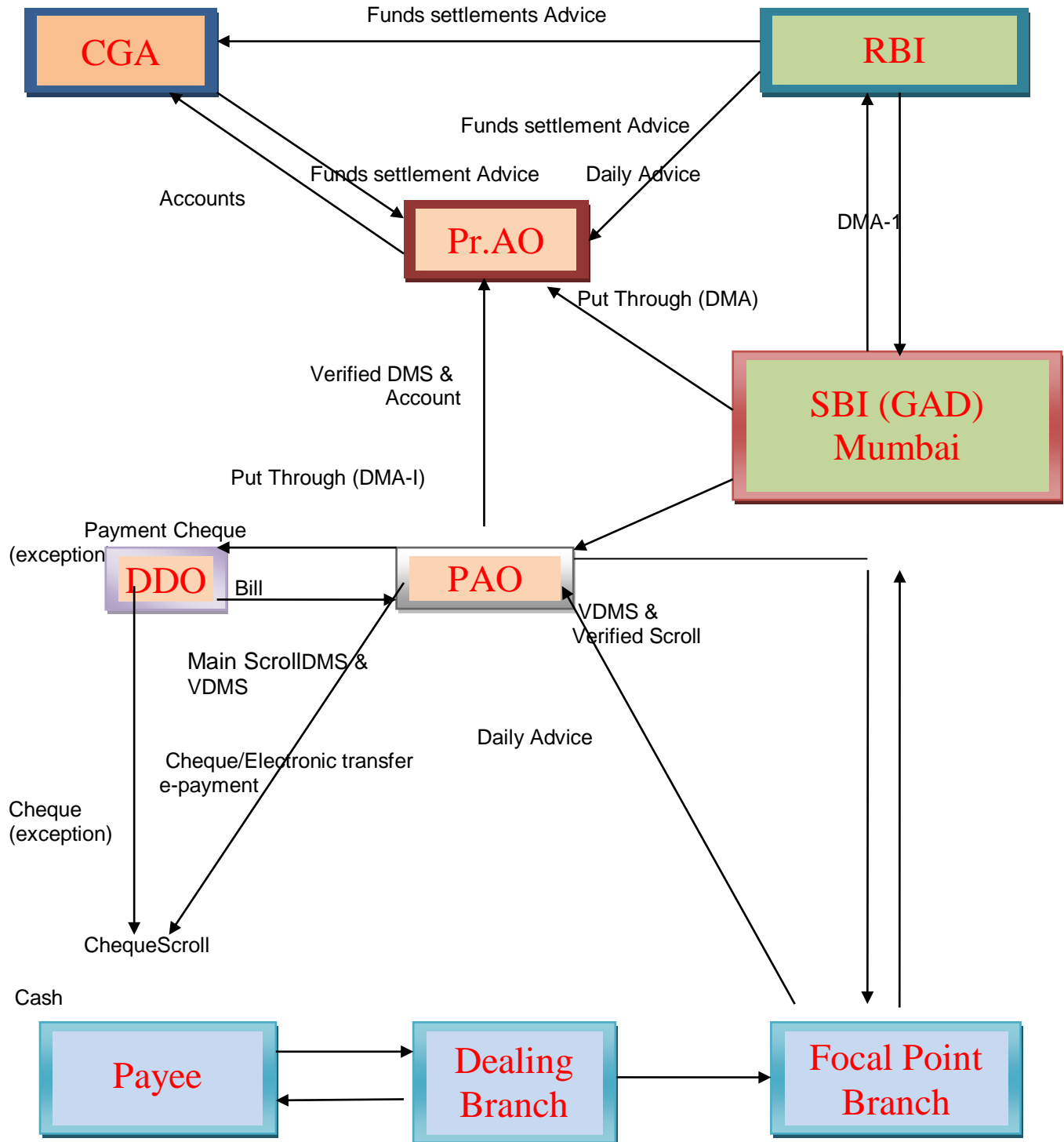
10. General Administration and Coordination:

- 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.

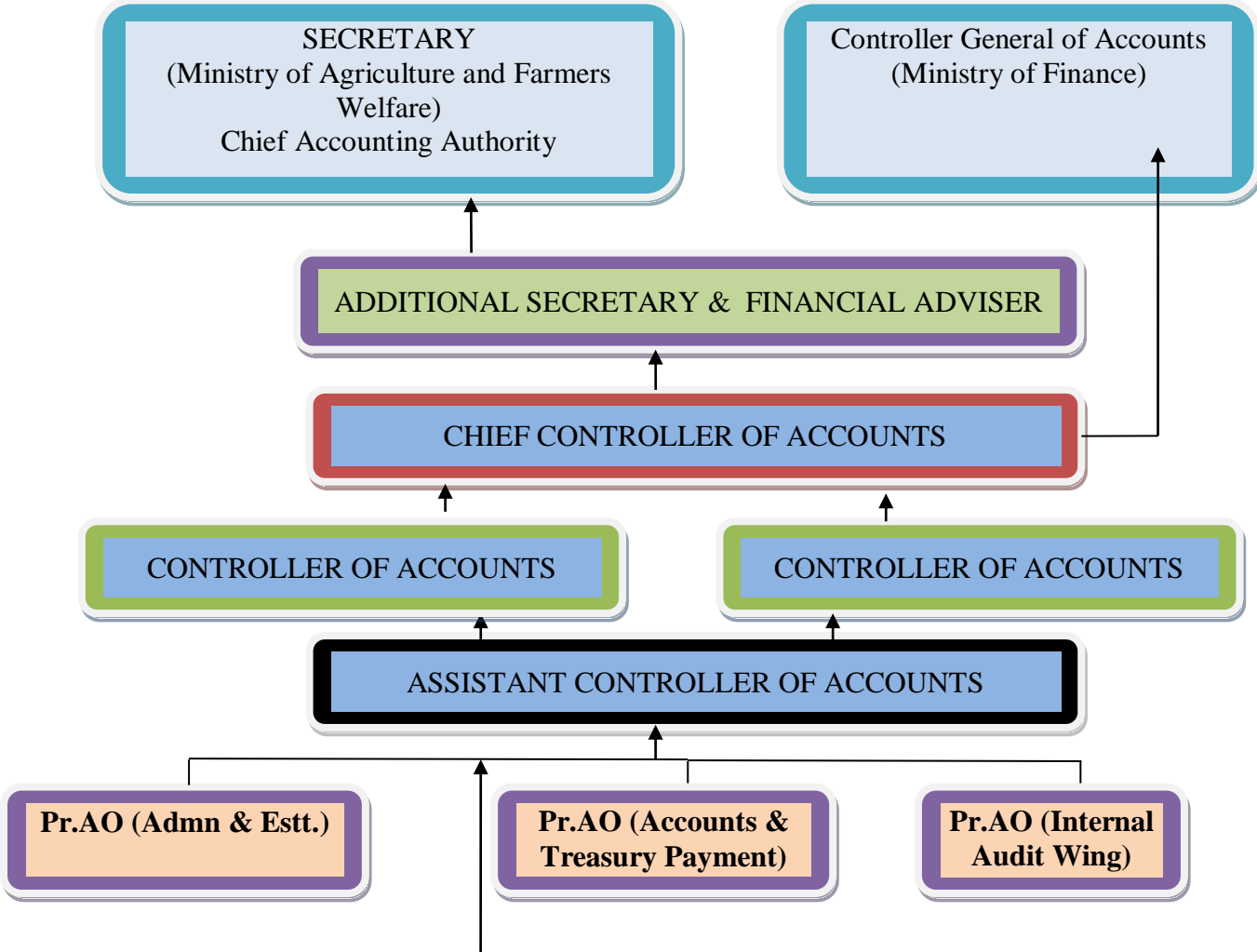
Note:-

- 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

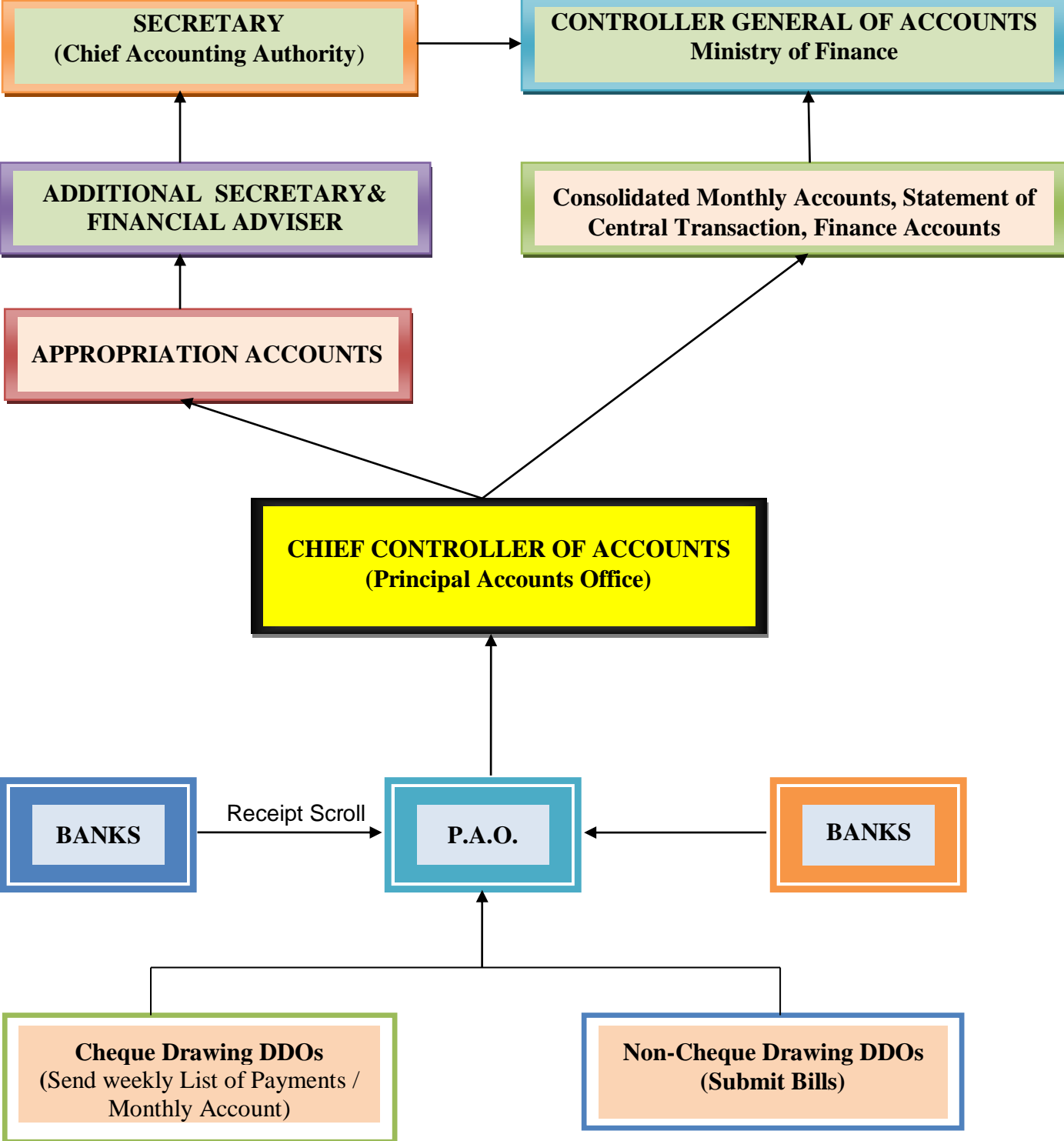


**ACCOUNTING ORGANIZATION SETUP IN
MINISTRY OF AGRICULTURE AND FARMERS WELFARE**



- 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 (Kochi)
- 8) PAO (Kolkata)
- 9) PAO (Nagpur)
- 10) PAO (AHD), Mumbai
- 11) PAO (DA&FW), Mumbai

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).

Ministries/Departments may open Sub-Heads and Detailed Heads as required by them in consultation with the Budget Division of the Ministry of Finance. Their Principal Accounts Office may open Sub/Detailed Heads required under the Minor Heads falling within the Public Account of India subject to the above stipulations.

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

Conformity of Budget Heads with rules of classification:

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

Responsibility of Departmental Officer:

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

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

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

Charged or Voted Expenditure:

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

Capital or Revenue Expenditure:

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

Public Financial Management System (PFMS)(Rule 86 of GFR 2017)

- (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.

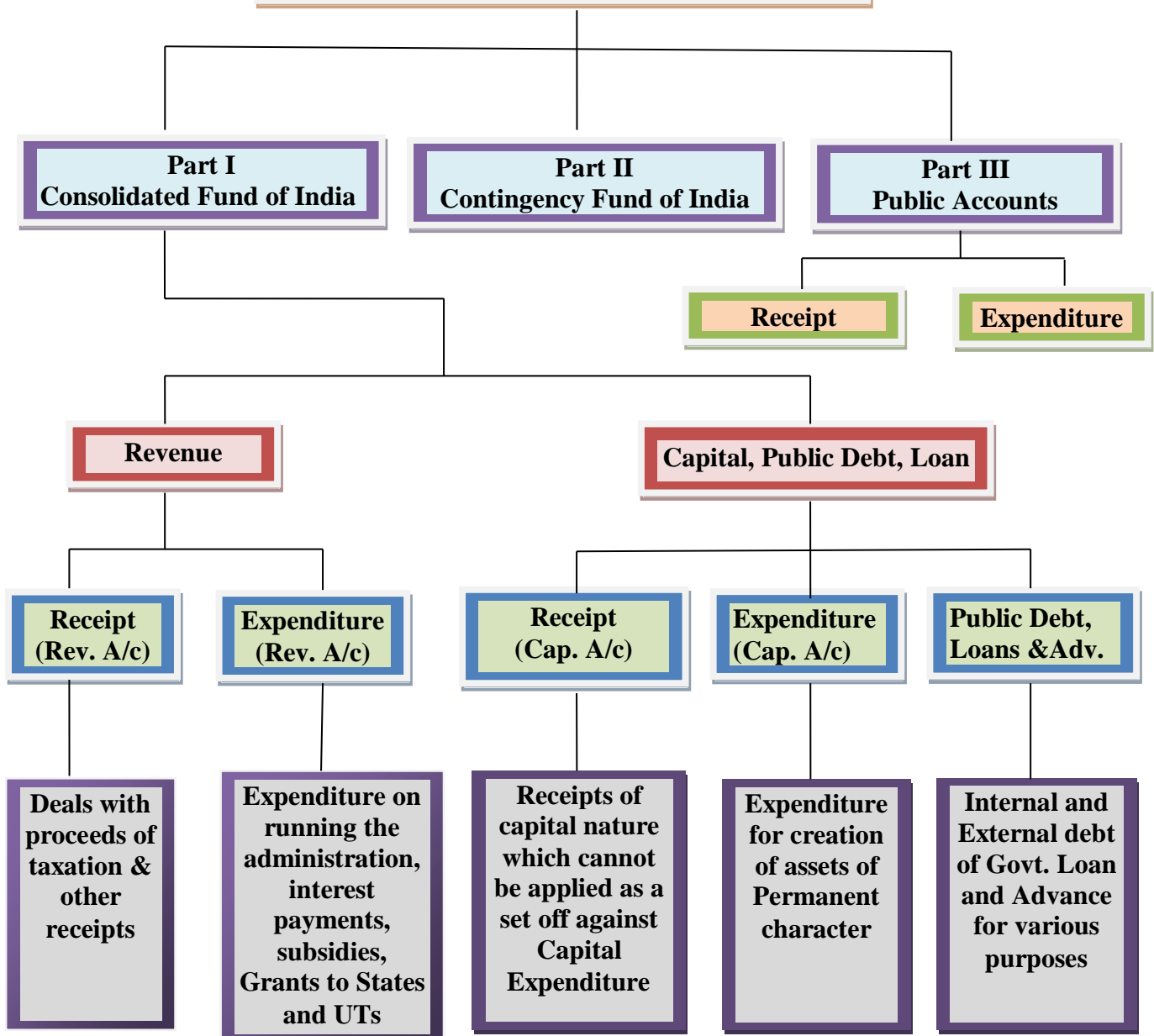
Finance Accounts:

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.

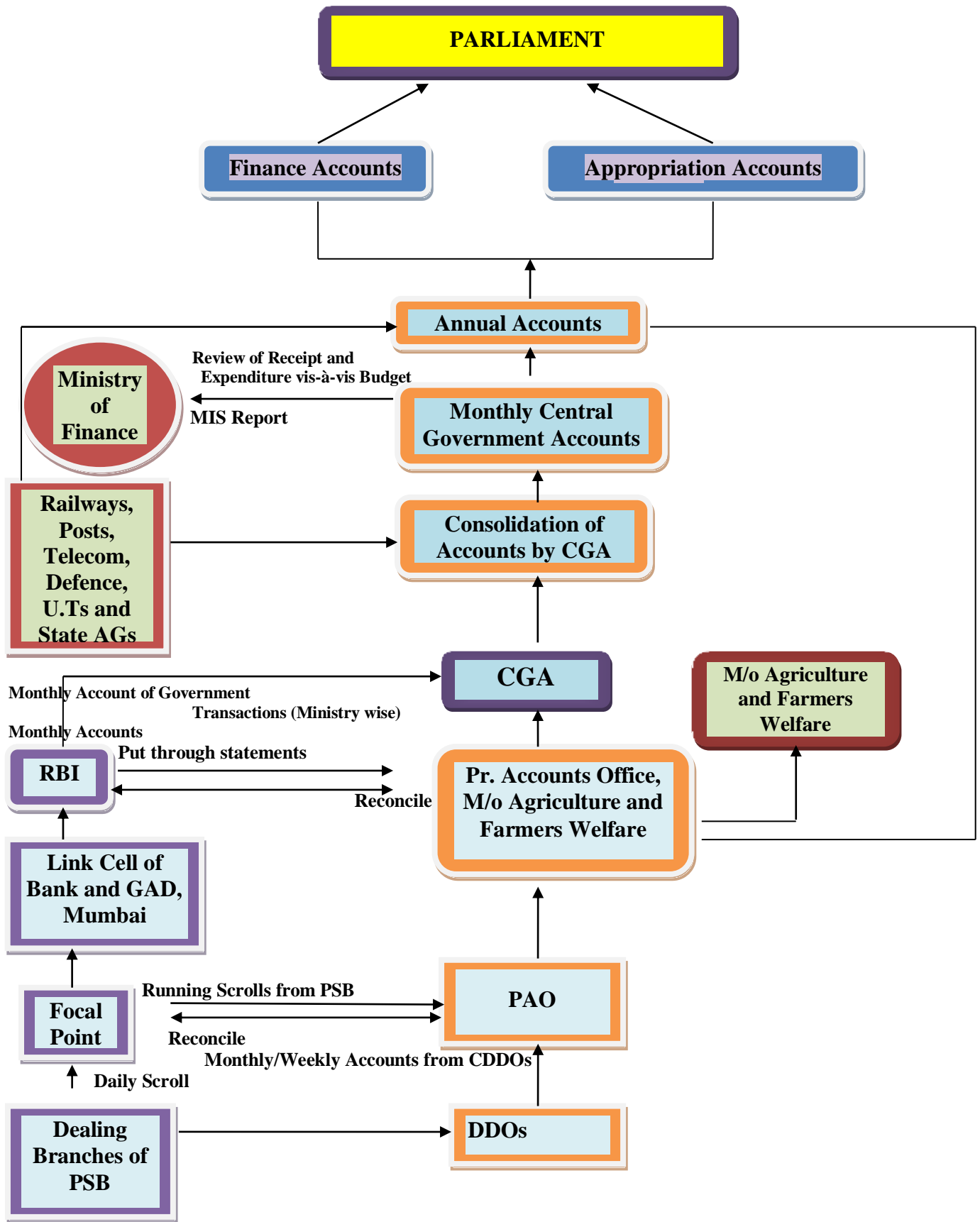
Presentation of Annual Accounts:

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 Agriculture & Farmers Welfare in the consolidated fund of India during the year 2022-23 is ₹760.67 Crores. This figure consists of ₹759.85 Crores from the Revenue Receipt and ₹0.82 Crores from Loans and Advances.

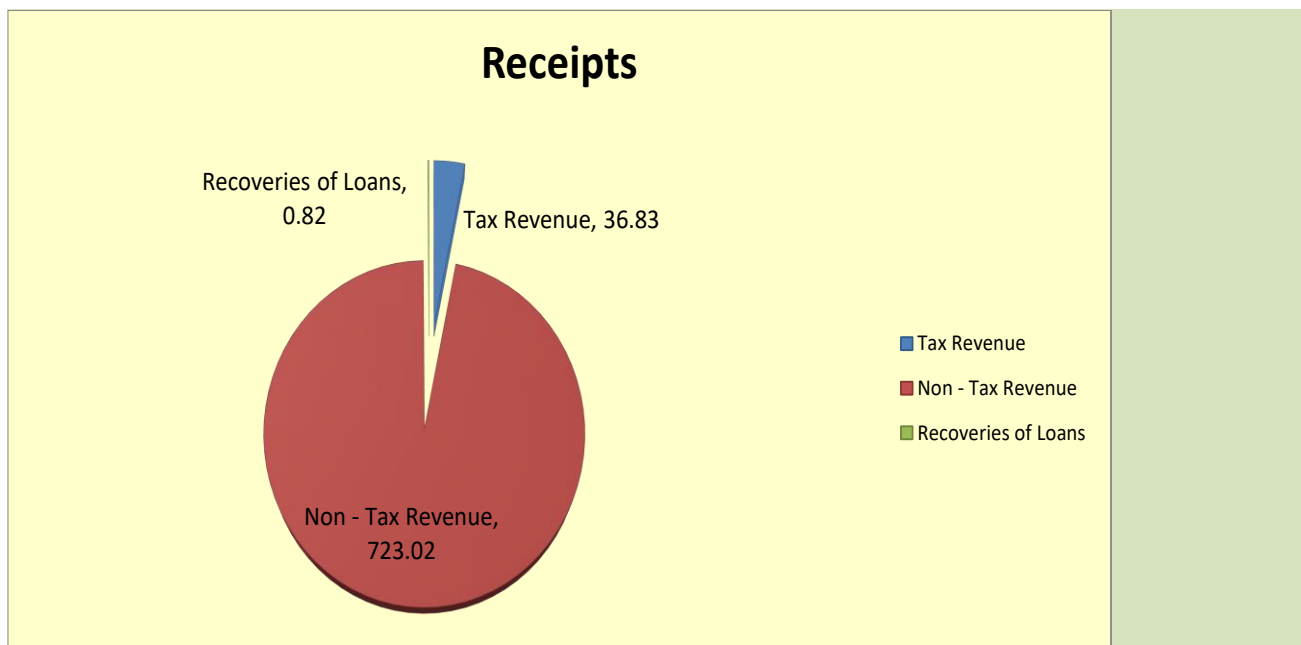
The total revenue receipt of ₹760.48 Crores comprises Gross Tax Revenue of ₹36.83 Crores and Gross Non-Tax Revenue amounting to ₹723.03 Crores.

TOTAL RECEIPTS DURING 2022-23	
(₹ in Crores)	
TOTAL RECEIPTS	760.67
(A) Revenue Receipts	
(i) Tax Revenue	36.83
(ii) Non-Tax Revenue (including amount realized on account of License fee and CGHS subscription)	723.02
(B) Capital Receipts	
(i) Recoveries of loans	0.82

(Source: Statement of Central Transaction 2022-23)

GRAPHICAL REPRESENTATION OF TOTAL RECEIPTS DURING 2022-23

(₹ in Crores)



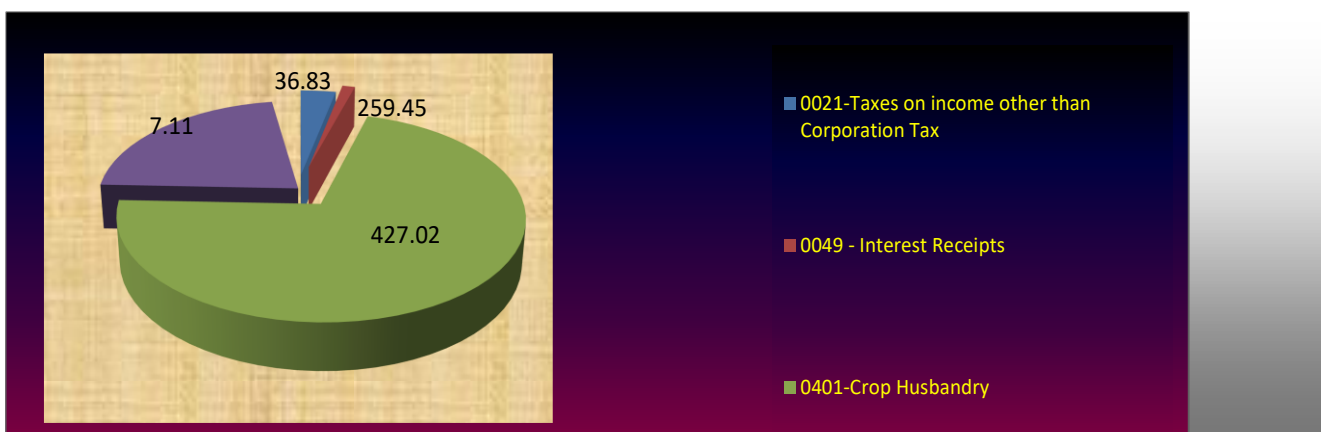
**ANALYSIS OF RECEIPTS FOR MINISTRY OF AGRICULTURE & FARMERS WELFARE
DURING 2022-23**

The contributions towards receipts were from:-

(₹ in Crores)

Sl. No.	Major Head of Account	Amount
1.	0021 - Taxes on income other than Corporation Tax	36.83
2.	0049 - Interest Receipts	259.45
3.	0050 – Dividends & Profit	4.72
4.	0070 - Other Administrative Services	0.75
5.	0071 – Contributions and Recoveries towards Pension and Other Retirement benefits	0.48
6.	0075 – Miscellaneous General Services	-0.02
7.	0210 – Medical and Public health - (CGHS subscription)	1.59
8.	0216 – Housing - (License Fee)	0.76
9.	0401– Crop Husbandry	427.02
10.	0415- Agriculture Research and Education	7.11
11.	0435 – Other Agriculture program	21.16
12.	6402 – Loan For Soil & Water conservation	0.29
13.	6425 – Loan for Cooperation	0.20
14.	7602 – Loans and Advances to Union Territory Governments with Legislature	0.00
15.	7610 – Loans to Government servants, etc.	0.33
TOTAL		760.67

Pie – Diagram for Major receipts:



APPROPRIATION ACCOUNTS
(Department of Agriculture & Farmers Welfare)

Annual Appropriation Accounts 2022-23 under **Grant No. 01, Department of Agriculture and Farmers Welfare** of Ministry of Agriculture and Farmers Welfare deals with Voted expenditure in the Revenue Section and Capital Section.

As against the total budget estimates of ₹124000.08 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹101572.54 Crores and net saving of -₹22427.54 Crores in **Grant No.01**.

(₹ in Crores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionality	Total Budget Estimates after supplementary	Expenditure	Saving(-) Excess(+)
01	124000.00	0.08	124000.08	101572.54	-22427.54

(Source: Appropriation Accounts 2022-23)

Annual Appropriation Accounts 2022-23 under **Grant No. 02 – Department of Agricultural Research& Education (DARE)** of Ministry of Agriculture and Farmers Welfare deals with Voted expenditure in the Revenue Section and Capital Section.

As against the total budget estimates of ₹8658.91 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹8578.15 Crores and net saving of ₹80.76 Crores in **Grant No. 02**.

(₹ in Crores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionally	Total Budget Estimates after supplementary	Expenditure	Saving(-) Excess(+)
02	8513.62	145.29	8658.91	8578.15	-80.76

(Source: Appropriation Accounts 2022-23)

Appropriation Accounts indicates the expenditure of the Government compared with the amount of Total 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 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. 01 & 02 is prepared by the Office of the Chief Controller of Accounts and sent to the Office of Controller General of Accounts / Principal Director of Audit (Food, Agriculture and Water Resources).

Grant No.01
Salient Features of Appropriation Accounts (2022-23)
{Department of Agriculture & Farmers Welfare
(DA&FW)

(₹ in Crores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	163.40	163.40	152.93	-2.65
2401 – Crop Husbandry	80137.34	80137.36	74902.18	-1285.58
2402-Soil and Water Conservation	30.10	30.10	33.58	-0.26
2416 – Agriculture Financial Institutions	17612.14	17612.15	17997.89	-0.05
2435 – Other Agricultural Programmes	2204.30	2204.32	1927.65	-123.99
2552-North Eastern Areas	12332.60	12332.62	--	-0.02
3601- Grants-in-aid to State Governments	11286.04	11286.04	6486.90	-1.10
3602-Grants-in-aid to Union Territory Governments with Legislature	194.83	194.83	63.31	-0.61
Amount surrendered during the year	--	20982.12	--	-20982.12
Revenue Section (I)	123960.75	123960.82	101564.44	-22396.38
4401 –Capital Outlay on Crop Husbandry	37.75	37.76	8.10	-8.10
4435-Capital Outlay on Other Agricultural Programmes	1.50	1.50	--	-0.05
Amount surrendered during the year	--	23.01	--	-23.01
Capital Section (II)	39.25	39.26	8.10	-31.16
Total (I + II)	124000.00	124000.08	101572.54	-22427.54

(Source: Appropriation Accounts 2022-23)

Grant No.01
SUB-HEAD WISE EXPENDITURE DURING 2022-23
DEPARTMENT OF AGRICULTURE AND FARMERS WELFARE

(₹ in Crores)

S. No.	SUB-HEAD	BUDGET ESTIMATE (B.E.)	TOTAL BUDGET ESTIMATE (T.B.E.)after Supplementary/ Re-appropriation	Total Expenditure	% of Expenditure over B.E.	% of Expenditure over T.B.E. after Supplementary
Revenue Section						
Major Head "3451" Secretariat- Economic Services						
1	Secretariat	160.15	152.14	150.97	94.27	99.23
2	Other Offices	3.25	3.45	1.96	60.31	58.61
Total Major Head "3451"		163.40	155.59	152.93	93.59	98.29
Major Head "2401" – Crop Husbandry						
1	Seeds- Protection of Plant Varieties and Farmers's Rights	5.50	5.34	5.34	97.09	100.00
2	Seeds- National Seeds Research and Training Centre	3.75	3.70	3.30	88.00	88.19
3	Seeds- Krishonnati Yojna	122.10	77.18	77.01	63.07	99.78
4	Manures and Fertilizers- National Project on Promotion of Organic Farming	18.55	15.18	14.77	79.62	97.30
5	Manures and Fertilizers- Central Fertilizer Quality Control and Training Institute	8.95	7.25	6.69	74.75	92.28
6	Manures and Fertilizers- Krishonnati Yojna	2.09	64.37	64.21	3072.25	99.77
7	Plant Protection- Directorate of Plant Protection Quarantine and Storage	144.86	156.74	149.64	103.30	95.47
8	Plant Protection- National Institute of Plant Health Management	25.00	17.66	17.57	70.28	99.49
9	Commercial Crops- National Rain Fed Area Authority	4.07	3.32	3.14	77.15	94.58
10	Commercial Crops- Crop Directorates	12.69	11.64	11.36	89.52	97.59
11	Commercial Crops- Krishonnati Yojna	179.70	189.22	189.09	105.23	99.93
12	Extension and Farmers Training- Support to Central Institute/DOE	18.01	15.91	15.85	88.01	99.62
13	Extension and Farmers Training- National Institute of Agricultural Extension Management (MANAGE)	5.50	4.81	4.80	87.27	99.79
14	Extension and Farmers Training- Krishonnati Yojna	183.60	264.49	211.33	115.10	79.90
15	Crop Insurance- Pradhan Mantri Fasal Bima	10542.78	8227.35	7480.14	70.95	90.92

	Yojna(NCIP)					
16	Agricultural Economics and Statistics- Directorate of Economics and Statistics	26.92	26.80	26.31	97.73	98.17
17	Agricultural Economics and Statistics- Commission of Agricultural Costs and Prices	7.49	8.00	7.67	102.40	95.88
18	Agricultural Economics and Statistics- Mahalanobis National Crop Forecasting Centre	3.50	3.02	2.83	80.86	93.71
19	Agricultural Economics and Statistics- Krishonnati Yojna	292.50	288.13	288.10	98.50	99.99
20	Agricultural Engineering- Tractor Training and Testing Institutes	33.21	32.34	31.02	93.41	95.92
21	Development of Oil Seeds- Directorate Oil Seeds Development	2.82	2.16	2.10	74.47	99.22
22	Agricultural Engineering- Krishonnati Yojna	754.88	239.86	239.67	31.75	99.92
23	Horticulture and Vegetable Crops- Directorates and institutes of Development of Horticulture	10.08	8.90	8.24	81.75	92.58
24	Horticulture and Vegetable Crops- National Beekeeping Honey Mission (NBHM)	90.00	00.01	--	--	--
25	Horticulture and Vegetable Crops- Krishonnati Yojna	407.26	341.31	334.75	82.20	98.08
26	Farmers Income Support- Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	46046.02	45655.16	45654.95	99.15	100.00
27	Farmers Income Support- Pradhan Mantri Kisan Mandhan Nidhi (PMKMY)	100.00	50.05	12.50	12.50	24.98
28	Farmers Income Support- Implementation of MIS/PSS	1007.10	4007.01	4007.00	397.88	100.00
29	Farmers Income Support- Distribution of Pulses to State/Union territories for Welfare Schemes	9.00	166.21	166.21	1846.78	100.00
30	Farmers Income Support- Pradhan Mantri Kisan Mandhan Nidhi (PMKMY)	0.50	0.01	--	--	--
31	Farmers Income Support- Agriculture Infrastructure Fund	335.60	144.47	144.29	42.99	99.88
32	Technological Advancement- Krishonnati Yojna	30.00	11.75	11.63	38.77	99.98
33	Special Component Plan for Scheduled Castes- Implementation of MIS/PSS	226.80	0.05	--	--	--
34	Special Component Plan for Scheduled Castes- Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	9854.17	7002.50	7002.41	71.06	100.00
35	Special Component Plan for Scheduled Castes- Agriculture Infrastructure Fund	75.70	2.21	2.11	2.79	95.48
36	Special Component Plan for Scheduled Castes- Pradhan Mantri Fasal Bima Yojna (PMFBY)	2389.58	1956.43	1620.12	67.80	82.81

37	Special Component Plan for Scheduled Castes- Krishonnati Yojna	261.57	88.11	87.88	33.60	99.74
38	Tribal Area Sub-Plan- Implementation of MIS/PSS	116.10	0.05	--	--	--
39	Tribal Area Sub-Plan- Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	5299.81	5299.53	5596.46	105.60	100.00
40	Tribal Area Sub-Plan- Agriculture Infrastructure Fund	38.70	0.74	0.72	1.86	97.30
41	Tribal Area Sub-Plan- Pradhan Mantri Fasal Bima Yojna (PMFBY)	1237.98	1268.69	1195.77	96.59	94.25
42	Tribal Area Sub-Plan- Krishonnati Yojna	152.17	178.38	160.47	105.45	89.96
43	International Co-operation- Contribution to International Organizations	50.73	44.73	44.72	88.15	99.98
	Total Major Head "2401"	80137.34	76187.76	74902.18	93.47	98.31
	Major Head "2402" Soil and Water Conservation					
1	Soil Survey and Testing- Soil and Land Use Survey of India	30.10	33.84	33.58	111.56	99.23
	Total Major Head "2402"	30.10	33.84	33.58	111.56	99.23
	Major Head "2416" Agricultural Financial Institutions					
1	Reserve Bank of India- Modified Interest Subvention Scheme (MISS)	13483.97	15999.47	15999.46	118.66	100.00
2	Special Component Plan for Scheduled Castes- Modified Interest Subvention Scheme (MISS)	2917.73	1191.53	1191.52	40.84	100.00
3	Tribal Area Sub Plan- Modified Interest Subvention Scheme (MISS)	1210.44	806.93	806.91	66.66	100.00
	Total Major Head "2416"	17612.14	17997.93	17997.89	102.19	100.00
	Major Head "2435" Other Agricultural Programmes					
1	Marketing Facilities- Directorate of Marketing and Inspection	55.12	53.31	51.69	93.78	96.96
2	Marketing Facilities- Formation and Promotion of Farmers Producers Organizations	336.60	93.82	93.75	27.85	99.93
3	Marketing Facilities- Choudhary Charan Singh National Institute of Agricultural Marketing	4.50	2.76	2.75	61.11	99.64
4	Marketing Facilities- Krishonnati Yojna	336.60	934.53	833.95	247.76	89.24
5	Special Component Plan for Scheduled Castes- Formation and Production of Farmers Producers Organizations	74.70	20.10	20.05	26.84	99.75
6	Special Component Plan for Scheduled Castes- Krishonnati Yojna	74.70	22.50	20.76	27.79	92.27
7	Tribal Area Sub-Plan- Formation and Production of Farmers Producers Organizations	38.70	10.74	10.39	26.85	99.90

8	Tribal Area Sub-Plan- Krishonnati Yojna	38.70	12.20	12.05	31.16	98.77
9	Special Initiatives for Development of Agriculture and Allied Sectors- Rashtriya Krishi Vikas Yojna	844.68	664.52	649.77	76.92	97.78
10	Special Initiatives for Development of Agriculture and Allied Sectors- Interest Subvention to NABARD- Micro Irrigation Fund	100.00	32.50	32.48	32.48	99.94
11	Special Component Plan for Scheduled Castes- Rashtriya Krishi Vikas Yojna	200.00	200.00	200.00	100.00	100.00
12	Tribal Area Sub-Plan- Rashtriya Krishi Vikas Yojna	100.00	5.00	--	--	--
	Total Major Head "2435"	2204.30	2051.64	1927.65	87.45	93.96
	Major Head "2552" North Eastern Areas					
1	Crop Husbandry- Extension and Farmers Training- Krishonnati Yojna	77.24	0.00	--	--	--
2	Crop Husbandry- Agricultural Economics and Statistics- Krishonnati Yojna	32.50	0.00	--	--	--
3	Crop Husbandry- Seeds- Krishonnati Yojna	17.00	0.00	--	--	--
4	Crop Husbandry- Manures & Fertilizers- Krishonnati Yojna	103.89	0.00	--	--	--
5	Crop Husbandry- Commercial Crops- Krishonnati Yojna	94.00	0.00	--	--	--
6	Crop Husbandry- Development of Oilseeds- Krishonnati Yojna	112.20	0.00	--	--	--
7	Crop Husbandry- Horticulture & Vegetable Crops- National Bee Keeping Honey Mission (NBHM)	10.00	0.00	--	--	--
8	Crop Husbandry- Horticulture & Vegetable Crops- Krishonnati Yojna	142.20	0.00	--	--	--
9	Crop Husbandry- Crop Insurance- Pradhan Mantri Fasal Bima Yojna (PMFBY)	909.02	0.00	--	--	--
10	Crop Husbandry- Farmers Income Support- Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	4911.60	0.00	--	--	--
11	Crop Husbandry- Farmers Income Support- Implementation of MIS/PSS	112.20	0.00	--	--	--
12	Crop Husbandry- Farmers Income Support- Agriculture Infrastructure Fund	50.00	0.00	--	--	--
13	Crop Husbandry- Technological Advancement- Krishonnati Yojna	4.48	0.00	--	--	--
14	Other Agricultural Programmes - Special Initiatives for Development of Agriculture and	567.70	0.00	--	--	--

	Allied Sectors- Rashtriya Krishi Vikas Yojna					
15	Other Agricultural Programmes- Marketing Facilities- Formation and Promotion of Farmers Producers Organizations	37.40	0.00	--	--	--
16	Other Agricultural Programmes - Marketing Facilities- Krishonnati Yojna	37.40	0.00	--	--	--
17	Reserve Bank of India- Modified Interest Subvention Scheme (MISS)	1235.28	0.00	--	--	--
18	Special Component Plan for Scheduled Castes- Pradhan Mantri Fasal Bima Yojna (PMFBY)	277.36	0.00	--	--	--
19	Special Component Plan for Scheduled Castes- Krishonnati Yojna	120.16	0.00	--	--	--
20	Special Component Plan for Scheduled Castes- Formation and Promotion of Farmers Producers Organizations	8.30	0.00	--	--	--
21	Special Component Plan for Scheduled Castes- Implementation of MIS/PSS	24.90	0.00	--	--	--
22	Special Component Plan for Scheduled Castes- Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	1312.20	0.00	--	--	--
23	Special Component Plan for Scheduled Castes- Modified Interest Subvention Scheme (MISS)	410.66	0.00	--	--	--
24	Special Component Plan for Scheduled Castes- Rashtriya Krishi Vikas Yojna	215.00	0.00	--	--	--
25	Tribal Area Sub Plan- Pradhan Mantri Fasal Bima Yojna (PMFBY)	143.28	0.00	--	--	--
26	Tribal Area Sub Plan- Formation and Promotion of Farmers Producers Organizations	4.30	0.00	--	--	--
27	Tribal Area Sub Plan- Implementation of MIS/PSS	12.90	0.00	--	--	--
28	Tribal Area Sub Plan- Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	576.20	0.01	--	--	--
29	Tribal Area Sub Plan- Modified Interest Subvention Scheme (MISS)	241.92	0.00	--	--	--
30	Tribal Area Sub Plan- Krishonnati Yojna	250.61	0.01	--	--	--
31	Tribal Area Sub Plan- Rashtriya Krishi Vikas Yojna	280.70	0.00	--	--	--
	Total Major Head "2552"	12332.60	0.02	--	--	--
	Major Head "3601" Grants-in-aid to State Governments					
1	Centrally Sponsored Scheme- Central Assistance/Share- Krishonnati Yojna	2324.09	1539.70	1539.32	66.23	99.98
2	Central Assistance/Share-	6131.33	3259.03	3258.97	53.15	100.00

	Rashtriya Krishi Vikas Yojna					
3	Special Component Plan for Scheduled Castes- Krishonnati Yojna	687.30	311.38	311.11	45.27	99.91
4	Special Component Plan for Scheduled Castes- Rashtriya Krishi Vikas Yojna	1313.79	649.66	649.61	49.45	99.99
5	Tribal Area Sub-Plan- Krishonnati Yojna	240.88	281.27	281.02	116.66	99.91
6	Tribal Area Sub-Plan- Rashtriya Krishi Vikas Yojna	588.15	446.95	446.88	75.98	99.98
7	Other Transfer/Grant to State-Special Assistance- Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA)	0.50	0.02	--	--	--
	Total Major Head "3601"	11286.04	6488.01	6486.90	57.48	99.98
	Major Head "3602" Grants-in-Aid to Union Territory Governments with Legislature					
1	Centrally Sponsored Scheme-Central Assistance/Share- Krishonnati Yojna	57.08	44.54	44.35	77.70	99.57
2	Central Assistance/Share- Rashtriya Krishi Vikas Yojna	75.75	8.40	8.35	11.02	99.40
3	Special Component Plan for Scheduled Castes- Krishonnati Yojna	18.80	4.29	4.16	22.13	96.97
4	Special Component Plan for Scheduled Castes- Rashtriya Krishi Vikas Yojna	8.70	0.70	0.68	7.82	97.14
5	Tribal Area Sub-Plan- Krishonnati Yojna	27.30	5.19	5.08	18.50	97.88
6	Tribal Area Sub-Plan- Rashtriya Krishi Vikas Yojna	7.20	0.80	0.69	9.58	86.25
	Total Major Head "3602"	194.83	63.92	63.31	32.49	99.05
	Surrenders or withdrawals within grant	---	20982.12	--		
	Total Revenue Section (I)	123960.75	123960.82	101564.44	81.93	81.93
	Capital Section					
	Major Head "4401" Capital Outlay on Crop Husbandry					
1	Seeds- National Seeds Research and Training Centre	1.00	0.51	0.39	39.00	76.47
1	Manures and Fertilizers- National Project on Promotion of Organic Farming	5.00	1.61	0.98	19.60	60.87
2	Manures and Fertilizers- Central Fertilizers Quality Control and Training Institute	2.50	0.02	--	--	--
3	Plant Protection- Directorate of Plant Protection Quarantine and Storage	6.00	2.50	1.78	29.67	71.20
4	Agricultural Engineering- Tractor Training and Testing Institute	18.95	8.80	3.74	19.74	42.50
5	Horticulture and Vegetable Crops- Directorate and Institute of Development of Horticulture	4.30	2.76	1.21	28.14	43.84

	Total Major Head “4401”	37.75	16.20	8.10	21.46	50.00
	Major Head “4435” Capital Outlay on Other Agricultural Programmes-					
1	Marketing and Quality Control- Marketing Facilities- Directorate of Marketing and Inspection	1.50	0.50	--	--	--
	Total Major Head “4435”	1.50	0.50	--	--	--
	Surrenders or withdrawals within grant	...	23.01	...		
	Total Capital Section (II)	39.25	39.26	8.10	20.64	20.63
	Total (I) and (II)	124000.00	124000.08	101572.54	81.91	81.91

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

Grant No.02

Salient Features of Appropriation Accounts (2022-23)

{Department of Agricultural Research & Education (DARE)}

(₹ in Crores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	32.65	37.37	33.19	-4.18
2415 –Agriculture Research and Education	8013.39	8621.45	8544.96	-76.49
2552-North Eastern Areas	467.58	---	---	---
Amount surrendered during the year	0.09	0.09	---	-0.09
Revenue Section	8513.71	8658.91	8578.15	-80.76

Grant No.02

SUB-HEAD WISE EXPENDITURE DURING 2022-23

DEPARTMENT OF AGRICULTURAL RESEARCH AND EDUCATION

(Rs in Crores)						
Sl. 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	7.9	7.65	6.68	85%	87%
2	Agricultural Scientist Recruitment Board	25.75	29.72	26.52	103%	89%
Total Major Head "3451"		33.65	37.37	33.2	99%	89%
Major Head "2415" – Agriculture Research and Education						
1	Crop Science Institutes, Research & Education Schemes	419	468.97	468.55	112%	100%
2	Horticulture Institutes, Research and Education Schemes	144.88	138.65	138.63	96%	100%
3	I.C.A.R. Headquarter Administration Including Directorate of Information and Publication in Agriculture, Intellectual Property Rights Management	5877.06	6006.28	5934.25	101%	99%
4	Agricultural Extension Institutes, Research & Education Schemes	139.77	173.88	173.77	124%	100%
5	Agricultural Education Institutes, Research & Education Schemes	204.33	230.34	230.34	113%	100%
6	Agricultural Economics & Statistics Institutes, Research & Education Schemes	0	22.66	22.66	0	100%
7	Agricultural Engineering Institutes, Research & Education Schemes	42.06	44.29	44.28	105%	100%
8	National Funds for Basic, Strategic and Frontier Application Research in Agriculture	0	35.67	35.67	0%	100%
9	National Agricultural Higher Education Project	167.18	167	166.19	99%	99.51%
10	Crop Science Institutes, Research and Education Schemes	0	41.91	41.83	0%	100%

11	Agricultural Extension Institutes, Research & Education Schemes	0	40.12	40.11	0%	100%
12	Horticulture Institutes, Research and Education Schemes	0	12.34	12.33	0%	100%
13	Agricultural Education Institutes, Research & Education Schemes	0	21.92	21.92	0%	100%
14	Agricultural Engineering Institutes, Research & Education Schemes	0	4.01	4.00	0%	100%
15	Agricultural Economics & Statistics Institutes, Research & Education Schemes	0	1.85	1.73	0%	94%
16	Crop Science Institutes, Research and Education Schemes	0	15.16	15.08	0%	99%
17	Agricultural Extension Institutes, Research & Education Schemes	0	29.72	29.72	0%	100%
18	Horticulture Institutes, Research and Education Schemes	0	6.54	6.54	0%	100%
19	Agricultural Education Institutes, Research & Education Schemes	0	11.51	11.51	0%	100%
20	Other Natural Resource Management Institutes, Research & Education Schemes including Agro-Forestry Research & Education Schemes	93.85	125.08	125.76	134%	101%
21	Climate Resilient Agriculture Initiative	33.36	37.45	37.45	112%	100%
22	Other Natural Resource Management Institutes, Research & Education Schemes including Agro-Forestry Research & Education Schemes	0	11.67	11.58	0%	99%
23	Climate Resilient Agriculture Initiative	0	3.42	3.42	0%	100%
24	Other Natural Resource Management Institutes, Research & Education Schemes including Agro-Forestry Research & Education Schemes	0	7.43	7.43	0%	100%
25	Animal Science Institutes, Research and Education Schemes including Dairy Research institutes & Schemes	171.05	195.57	195.46	114%	100%
26	Animal Science Institutes, Research and Education Schemes including Dairy Research institutes & Schemes	0	18.58	18.36	0%	99%
27	Animal Science Institutes, Research and Education Schemes including Dairy Research institutes & Schemes	0	10.26	10.15	0%	99%
28	Fisheries Institutes, Research & Education Schemes	100.84	103.81	103.81	103%	100%
29	Fisheries Institutes, Research & Education Schemes	0	9.88	9.88	0%	100%

30	Fisheries Institutes, Research & Education Schemes	0	5.20	5.19	0%	100%
Major Head "2415" – General Assistance to Other Institutions						
31	Grants-in-Aid to Central Agricultural University, Imphal	0	270	269.94	0%	100%
32	Grants-in-Aid to Central Agricultural University, Bundelkhand	0	126.45	124.37	0%	98%
33	Grants-in-Aid to Central Agricultural University, Bihar	205	214.57	214.57	105%	100%
34	Grants-in-Aid to National Academy of agricultural Sciences and Indian Agricultural Universities Association	1.60	1.13	1.13	71%	100%
35	India's Membership Contribution to Commonwealth Agricultural Bureau	0	0.60	0.56	0%	93%
36	India's Membership Contribution to Consultative Group on International Agricultural Research	5.80	6.20	6.16	106%	99%
37	Asia Pacific Association of Agricultural Institutions	0.10	0	0	0%	0%
38	N.A.C.A	0	0.48	0.48	0%	100%
39	International Seed Testing Association, Zurich, Switzerland	0	0	0	0%	0%
Total Major Head "2415"		8013.39	8621.45	8544.96	107%	99%
Major Head "2552" North Eastern Areas						
Total Major Head "2552"		467.58	0	0	0%	0%
Surrenders or withdrawals within grant		0.09	0.09	0	0%	0%
Total Revenue Section		8513.62	8658.91	8578.15	101%	99%

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

Fund Flow Statement for the Financial Year 2022-23

(₹ in Crores)

RECEIPTS (Cr)	AMOUNT	DISBURSEMENTS (Dr)	AMOUNT
CONSOLIDATED FUND OF INDIA		CONSOLIDATED FUND OF INDIA	
I. REVENUE	760.15	I. REVENUE	108315.06
1. TAX REVENUE	36.83	GENERAL SERVICES	105.03
2. NON TAX REVENUE	723.32	SOCIAL SERVICES	0.06
(a) INTEREST RECEIPTS	259.45	ECONOMIC SERVICES	102501.45
(b) OTHER RECEIPTS	463.87	GRANTS-IN-AID (STATES AND UNION TERRITORIES)	5708.52
		(a) GRANT-IN-AID TO STATE GOVERNMENTS	5709.97
		(b) GRANT-IN-AID TO UNION TERRITORY GOVERNMENT	-1.27
		(c) TECHNICAL & ECONOMIC CO-OPERATION WITH OTHER COUNTRIES	0.09
II. CAPITAL RECEIPTS	0.82	II. CAPITAL	5.07
(a) LOAN RECOVERIES	0.49	CAPITAL EXPENDITURE	4.86
(b) LOANS TO GOVT. SERVANTS	0.33	LOANS AND ADVANCES	0.21
TOTAL C.F.I.(I+II)	760.97	TOTAL C.F.I.(I+II)	108320.13
PUBLIC ACCCOUNT		PUBLIC ACCCOUNT	
PROVIDENT FUND	66.67	PROVIDENT FUND	75.64
DEPOSITS & ADVANCES	0.03	DEPOSITS & ADVANCES	0.01
REMITTANCES, RESERVE FUNDS	8.90	REMITTANCES, RESERVE FUNDS	0.00
SUSPENSE AND MISC	110838.40	SUSPENSE AND MISC	3279.20
TOTAL PUBLIC ACCCOUNT	110914.00	TOTAL PUBLIC ACCCOUNT	3354.84
TOTAL RECEIPTS	111674.97	TOTAL DISBURSEMENTS	111674.97

(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 M/o Agriculture and Farmers Welfare is provided in Grant No.01 and 02.

Grant No.01 & 02 relates to the Ministry of Agriculture and Farmers Welfare and broadly relates to expenditure in Agricultural sector and Agricultural Research & Education.

Total Expenditure during the year 2022-23 has been to the tune of ₹110150.69 Crores in respect of Ministry of Agriculture & Farmers Welfare.

TOTAL EXPENDITURE ₹110150.69 CRORES

BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO. - 01 D/O AGRICULTURE & FARMERS WELFARE (DA&FW)

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.)
124000.00	0.08	124000.08	101572.54	-21005.13

** compared to Total Budget Estimates after supplementary.*

**BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO. -02
D/O AGRICULTURAL RESEARCH AND EDUCATION (DARE)
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.)
8513.62	145.29	8658.91	8578.15	-80.76

** compared to Total Budget Estimates after supplementary.*

**OBJECT HEAD-WISE BUDGET Vs EXPENDITURE (2022-23)
D/O AGRICULTURE & FARMERS WELFARE (DA&FW)
Grant No. 01**

(₹ in Crores)

Object Head	Account Description	Budget Estimates	Expenditure
01	SALARIES	376.67	369.52
02	WAGES	7.94	5.89
03	OVERTIME	0.15	0.00
06	MEDICAL EXPENSES	8.04	7.06
11	DOMESTIC TRAVEL EXPENSES	18.11	15.86
12	FOREIGN TRAVEL EXPENSES	3.56	1.05
13	OFFICE EXPENSES	118.30	105.61
14	RENTS, RATES AND TAXES	16.17	14.66
16	PUBLICATIONS	1.46	0.65
20	OTHER ADMINISTRATIVE EXPENSES	28.41	47.24
21	SUPPLIES AND MATERIALS	4.71	3.01
26	ADVERTISING AND PUBLICITY	155.94	161.86
27	MINOR WORKS	14.90	9.19
28	PROFESSIONAL SERVICES	122.78	81.39
30	OTHER CONTRACTUAL SERVICES	0.40	0.15
31	GRANTS-IN-AID-GENERAL	85722.70	68016.30
32	CONTRIBUTIONS	15611.10	10315.06

33	SUBSIDIES	21578.65	22346.26
35	GRANTS FOR CREATION OF CAPITAL ASSETS	118.92	30.30
36	GRANTS-IN-AID-SALARIES	24.50	21.54
50	MOTOR VEHICLES	27.36	11.76
51	OTHER CHARGES	0.50	0.14
52	MACHINERY AND EQUIPMENTS	18.00	4.72
53	MAJOR WORKS	20.75	3.23
	Total	124000.00	101572.54

(Source: e-Lekha)

OBJECT HEAD-WISE BUDGET Vs EXPENDITURE 2022-23
D/O AGRICULTURAL RESEARCH & EDUCATION (DARE)
Grant No. 02

(₹ in Crores)

Object Head	Account Description	Budget Estimates	Expenditure
01	SALARIES	13.0	12.0
02	WAGES	0.00	0.00
03	OVERTIME	0.00	0.00
06	MEDICAL EXPENSES	0.25	0.10
11	DOMESTIC TRAVEL EXPENSES	0.50	1.17
12	FOREIGN TRAVEL EXPENSES	0.27	0.01
13	OFFICE EXPENSES	2.90	3.74
16	PUBLICATIONS	0.10	0.01
20	OTHER ADMINISTRATIVE EXPENSES	0.10	0.00
26	ADVERTISING AND PUBLICITY	1.25	0.41
28	PROFESSIONAL SERVICES	3282.54	3443.37
31	GRANTS-IN-AID-GENERAL	0.10	0.80
32	CONTRIBUTIONS	7.03	7.33
35	GRANTS FOR CREATION OF CAPITAL ASSETS	716.32	724.02
36	GRANTS-IN-AID-SALARIES	4475.08	4370.24
50	OTHER CHARGES	4.63	2.89
53	MOTOR WORKS	9.55	12.49
	Total	8513.62	8578.15

(Source: e-Lekha)

CHAPTER -8(a)

Receipt Analysis of the Financial Year 2022-23

The Ministry of Agriculture & Farmers Welfare being social sector ministry is not the revenue earning ministry. Receipts of the Ministry consist of Tax-Revenue, Non-Tax Revenue, loans & Recoveries, etc. The total receipt of the Ministry for the year 2022-23 was ₹ 760.67 Crores.

Trend of Receipts during Last Five Years

(₹ in Crores)

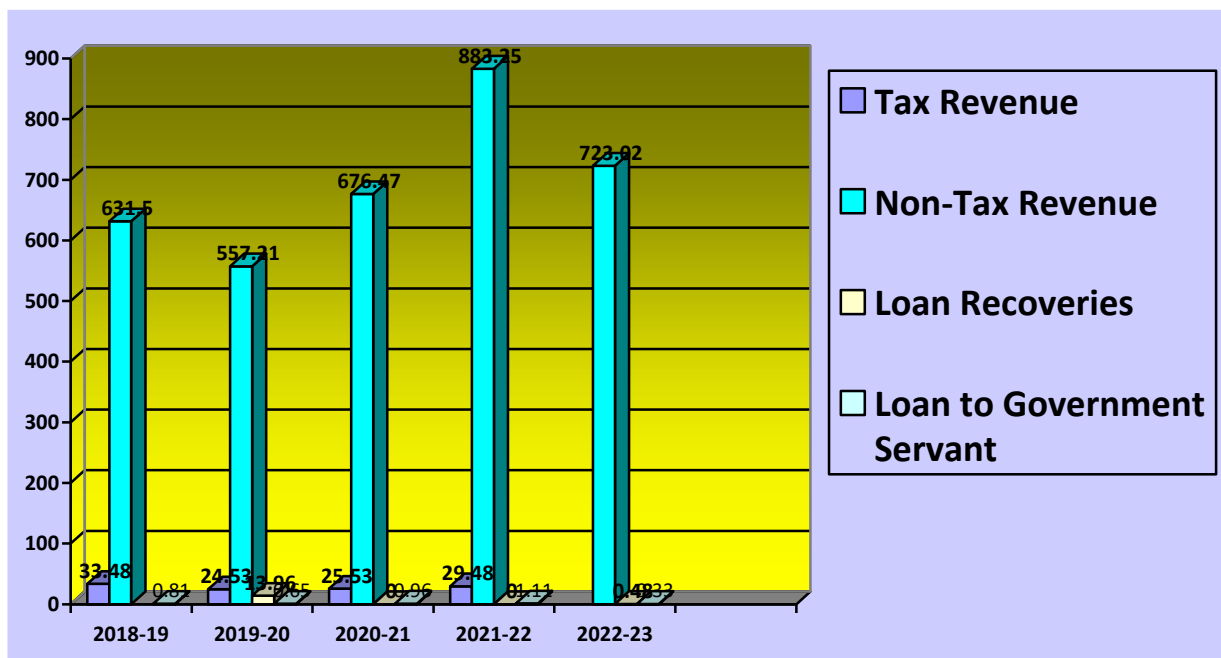
Year	2018-19	2019-20	2020-21	2021-22	2022-23
Tax Revenue	33.48	24.53	25.53	29.48	36.83
Non-Tax Revenue	631.50	557.21	676.47	883.25	723.02
Loan Recoveries	(-)32.63*	13.96	0.00	0.00	0.49
Loan to Government Servant	0.81	0.65	0.96	1.11	0.33
Total	633.16	596.35	702.96	913.84	760.67

(Source: Statement of Central Transaction)

*Note: Write off/Excess amt. on A/c of receipt of MH. 7601 transferred to Ministry of Finance

Graphical Analysis of the Receipts during the Last Five Years

(in.Crores)



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

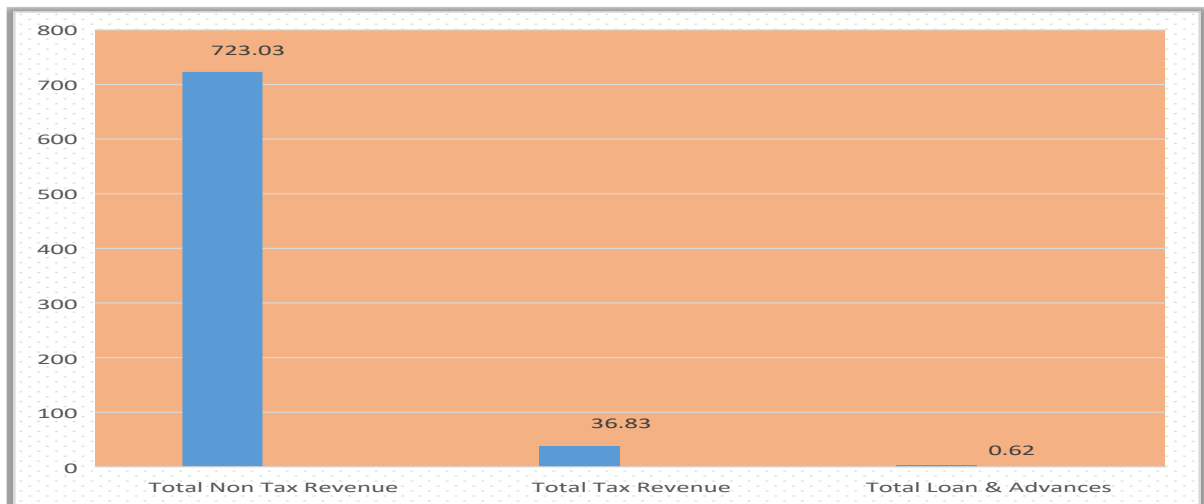
(₹ in Crores)

A. TAX REVENUE		
0021	Taxes on Income other than Corporation Tax	36.83
	Total Tax Revenue	36.83
B. NON-TAX REVENUE		
0049	Interest Receipts	259.45
0050	Dividends & Profits	4.72
0070	Other Administrative Services	0.75
0071	Contribution and Recoveries towards Pension and Other Retirement benefits	0.48
0075	Miscellaneous General Services	-0.02
0210	Medical & Public Health	1.59
0216	Housing	0.76
0401	Crop Husbandry	427.02
0415	Agricultural Research and Education	7.11
0435	Other Agricultural Programmes	21.16
	Total Non-Tax Revenue	723.02
C. LOANS & ADVANCES(Capital Receipts)		
6402	Loan for Soil & Water Conservation	0.29
6425	Loans for Cooperation	0.20
7602	Loans and Advances to Union Territory Governments with Legislature	0.00
7610	Loans to Govt. Servants etc.	0.33
	Total Loans & Advances	0.82
	Total Receipt	760.67

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

Graphical Analysis of receipts during the year 2022-23

(₹ in Crores)



CHAPTER -8(b)

Details of Non-Tax Receipts (NTR) During Last Five Years

(₹ in Lakhs)

Head of Accounts	2018-19			2019-20			2020-21			2021-2022			2022-23		
	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual
0050 – Dividends & Profits (a)	1374.01	1445.91	1012.60	1514.84	1557.22	1242.39	1631.74	1657.90	1072.54	1509.70	1102.91	82.76	1102.91	90.75	471.98
0070- Other Administrative Services	6.80	8.25	9.08	8.30	12.19	24.95	13.20	11.40	4.86	11.45	9.30	32.02	9.35	40.70	74.83
0070- Receipts from Guest House	0.00	0.00	0.00	0.00	0.00	12.36	0.00	0.00	0.00	0.00	0.00	0.24	0.00	0.00	0.00
0070-Other Receipts	8.00	8.00	8.78	8.00	11.88	12.23	12.87	11.00	4.53	0.45	0.30	31.09	9.00	40.00	70.68
0070- Receipt under RTI Act 2005	0.25	0.30	0.30	0.30	0.31	0.36	0.33	0.40	0.33	11.00	9.00	0.69	0.35	0.70	3.60
0071- Contribution & Recoveries towards Pension & other Retirement Benefits (c)	72.00	75.00	68.30	76.00	40.30	37.28	40.30	80.00	72.08	70.00	100.00	128.63	120.00	100.00	48.23
0071- Subscription & Contribution	70.00	1.00	66.85	75.00	40.00	37.28	40.00	60.00	63.03	60.00	60.00	54.13	70.00	55.00	30.32
0071-Other Receipts	2.00	76.00	1.45	1.00	0.30	0.00	0.30	20.00	9.05	10.00	40.00	74.50	50.00	45.00	17.91
0075-Misc. General Services (d)	5.00	4.75	10.80	5.00	11.40	1.30	9.50	5.00	6.95	5.00	5.00	21.14	7.00	10.00	2.45
0075- Other Receipts	5.00	4.75	0.00	5.00	11.40	0.96	9.50	5.00	6.95	5.00	5.00	21.14	7.00	10.00	2.45
0075- Guarantee Fees	0.00	0.00	10.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0075- Unclaimed Deposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0235-Social Security & Welfare (e)	0.00	0.00	0.00	0.1	0.1	0.00	0.01	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0235- Government Employees Insurance Scheme	0.01	0.01	0.00	0.1	0.1	0.00	0.01	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0401—Crop Husbandry (f)	42405.00	0057056	43002.51	59256.00	60240.50	51351.24	62342.50	52304.50	43957.60	52304.50	51505.00	42002.19	51505.00	73604.00	42703.53
0401-Seeds	0.00	1.00	0.00	1.00	0.50	0.00	0.50	0.50	1.43	0.50	3.00	3.11	3.00	3.50	4.60
0401- Receipts from Agricultural Farms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163.96	0.00	600.00	560.19
0401- Receipts from Commercial Crops	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

0401-Receipts from Plant Protection Services	41000.0	55.00	41073.39	57000.00	58000.00	46809.58	60000.00	50000.00	42584.86	50000.00	50000.00	40364.42	50000.00	42000.00	37659.49
0401-Other Receipts	1400.00	55000.00	1896.64	2200.00	2200.00	4537.93	2300.00	2300.00	1370.93	2300.00	1500.00	678.59	1500.00	250.00	293.20
0401-Manures & Fertilizers	5.00	2000.00	32.48	55.00	40.00	3.73	42.00	4.00	0.38	4.00	2.00	0.15	2.00	.50	.01
0401-Receipts from Horticulture and vegetable Crops	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.69	0.00	0.00	0.00
0401-Sale Hire and Services of Agricultural Implements and Machinery Cluding Tractors	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.79	0.00	0.00	0.00
0401-Services and Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	670.48	0.00	750.00	566.07
0415-Agricultural Research & Education	32.48	050	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	711.00
0435-Other Agriculture Programmes (g)	2050.00	2300.25	2227.15	2355.22	1955.02	2246.53	1956.02	2508.02	2317.64	2408.00	2316.00	2154.53	2366.00	2420.00	2115.57
0435-Fee for Quality Control Grading of Agriculture	650.00	850.00	867.84	855.00	950.00	1812.34	950.00	1500.00	1627.89	1600.00	1600.00	1835.62	1700.00	1850.00	1966.29
0435-Soil & Water Conservation	0.00	0.05	0.02	0.02	0.02	0.00	0.02	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0435-Service & Service Fees	0.00	0.20	0.15	0.20	5.00	7.37	6.00	8.00	15.81	8.00	16.00	207.38	16.00	170.00	183.05
0435-Other Receipts	1400.00	1450.00	1329.14	1500.00	1000.00	426.83	1000.00	1000.00	637.94	800.00	700.00	111.53	650.00	400.00	-33.77
TOTAL	45875.87	60887.17	46330.44	63215.87	63215.87	54903.69	65993.27	56566.86	47431.67	56308.65	55038.21	44421.27	55110.26	76765.45	46127.59

CHAPTER – 9(a) Expenditure Analysis

Budget estimates under Department of Agriculture and Farmers Welfare (DA&FW) for 2022-23 was ₹ 124000.00 Crores (Revenue and Capital) and Actual Expenditure was ₹ 101572.54.

Budget Estimate under Department of Agricultural, Research and Education (DARE) for 2022-23 was ₹8513.62 Crores (Revenue and Capital) and Actual Expenditure was ₹8578.15 Crore.

Therefore, the total budget of the Ministry of Agriculture and Farmers Welfare for 2022-23 was ₹ 132513.62 Crores (Revenue and Capital). Against this budget, actual expenditure was ₹ 110150.69 Crores (₹ 110142.59 Crores on Revenue side and ₹ 8.10 Crores on Capital side).

Trend of Expenditure during Last Five Years

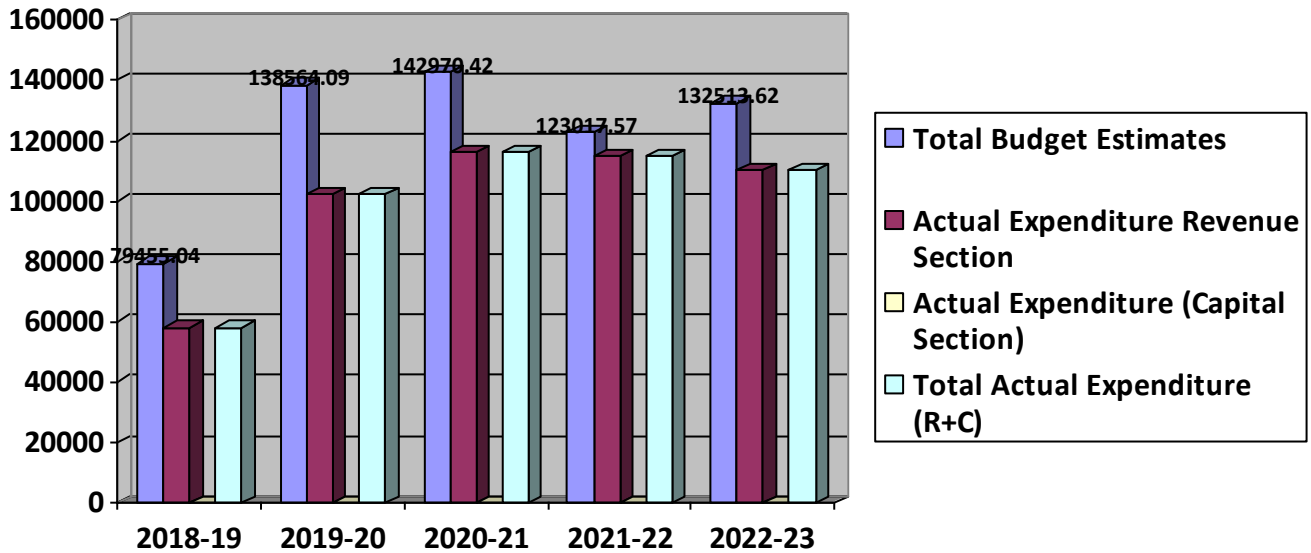
(₹ in Crores)

	2018-19	2019-20	2020-21	2021-22	2022-23
Total Budget Estimates	79455.04	138564.09	142970.42	123017.57	132513.62
Actual Expenditure (Revenue Section)	58088.89	102342.79	116286.23	114827.54	110142.59
Actual Expenditure (Capital Section)	18.52	13.65	21.80	12.90	8.10
Total Actual Expenditure (Revenue and capital)	58107.41	102356.44	116308.03	114840.44	110150.69

(Source: Appropriation Accounts, 2022-23)

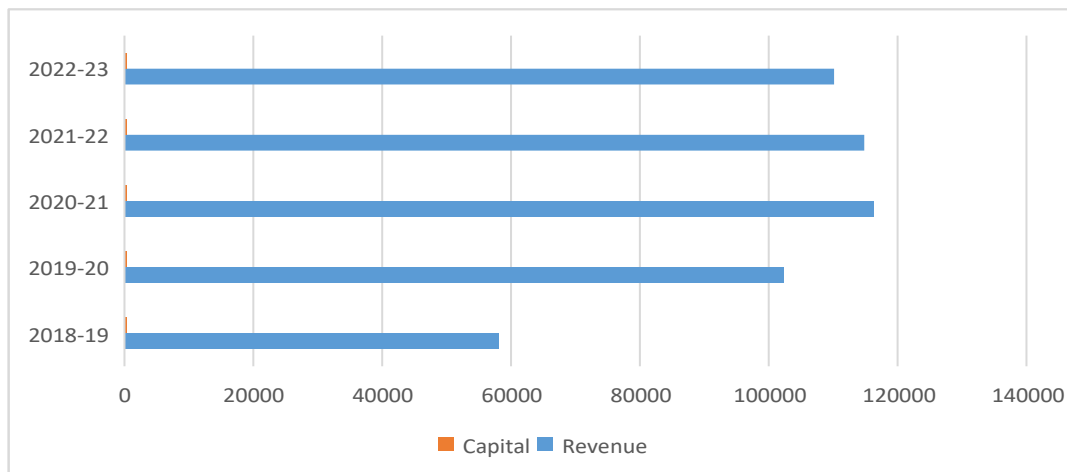
Graphical Representation of Total Budget Estimates and Actual Expenditure During Last Five Years

(₹ in Crores)



Graphical Representation of Revenue and Capital Expenditure During Last Five Years

(₹ in Crores)



**MONTHLY FLOW OF EXPENDITURE DURING 2022-23
FOR GRANT NO. 01 – (DA&FW)**

(₹ in Crores)

Month	Total Expenditure
April,2022	13411.01
May,2022	8392.16
June,2022	3788.95
July,2022	536.71
August,2022	1744.28
September,2022	16695.23
October,2022	17305.97
November,2022	1320.48
December,2022	1399.92
January,2023	707.87
February,2023	23170.54
March,2023	13099.42
TOTAL	101572.54

(Source:- e-Lekha)

**MONTHLY FLOW OF EXPENDITURE DURING 2022-23
FOR GRANT NO. 02(DARE)**

(₹ in Crores)

Month	Total Expenditure
April,2022	2119.96
May,2022	1.23
June,2022	1.03
July,2022	2120.10
August,2022	1.29
September,2022	7.27
October,2022	2037.06
November,2022	84.46
December,2022	1.67
January,2023	1971.43
February,2023	30.68
March,2023	201.97
TOTAL	8578.15

(Source:- e-Lekha)

**MAJOR-HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF
DEPARTMENT OF AGRICULTURE & FARMERS WELFARE
GRANT NO.-01**

(₹ in Crores)

SI. No.	MAJOR HEADS	2022-23	CHARGED /VOTED
1.	3451 – Secretariat – Economic Services	152.93	voted
2.	2401 – Crop Husbandry	74902.18	voted
3.	2402-Soil and Water Conservation	33.58	voted
4.	2416 – Agriculture Financial Institutions	17997.89	voted
5.	2435 – Other Agricultural Programmes	1927.65	voted
6.	2552-North Eastern Areas	---	voted
7.	3601- Grants-in-aid to State Governments	6486.90	voted
8.	3602-Grants-in-aid to Union Territory Governments with Legislature	63.31	voted
9.	4401 –Capital Outlay on Crop Husbandry	8.10	voted
Total (Revenue and Capital) Expenditure		101572.54	Voted

**MAJOR-HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF
DEPARTMENT OF AGRICULTURE RESERACH & EDUCATION
GRANT NO.-02**

(₹ in Crores)

SI. No.	MAJOR HEADS	2022-23	CHARGE /VOTED
1.	3451 – Secretariat – Economic Services	33.19	Voted
2.	2415 –Agriculture Research and Education	8544.96	Voted
3.	2552-North Eastern Areas	---	Voted
Total (Revenue and Capital) Expenditure		8578.15	Voted

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

CHAPTER – 9(b)

Details of Budget Estimates(B.E.), Revised Estimates(R.E.) & Actual Expenditure alongwith percentage of expenditure with reference to B.E. & R.E. for last five years in respect of Grant 01

2018-19

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	28200.00	52504.40	31379.26	111.27%	59.77%
Centrally Sponsored Scheme	17908.92	14756.95	14168.69	79.12%	96.01%
Establishment Expenditure	569.95	521.60	510.04	89.49%	97.78%
Other Central Expenditure	21.13	17.05	18.20	86.13%	106.74%
Total	46700.00	67800.00	46076.19	98.66%	67.96%

2019-20

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	113800.00	89369.92	81342.70	71.48%	91.02%
Centrally Sponsored Scheme	16060.55	11997.10	12594.92	78.42%	104.98%
Establishment Expenditure	552.34	506.51	498.90	90.32%	98.50%
Other Central Expenditure	72.32	30.47	74.93	103.61%	245.91%
Total	130485.21	101904.00	94511.45	72.43%	92.75%

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 Scheme	116490.00	103162.30	95779.72	82.22%	92.84%
Centrally Sponsored Scheme	17319.77	13036.70	12305.31	71.04%	94.39%
Establishment Expenditure	556.07	526.99	508.55	90.54%	95.53%
Other Central Expenditure	33.93	31.93	28.93	85.26%	90.60%
Total	134399.77	116757.92	108622.51	80.82%	93.03%

2021-22

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector Scheme	105018.81	106428.80	105368.88	100.33	99.00
Establishment Expenditure	557.47	927.70	879.89	157.84	94.85
Other Central Expenditure	33.10	48.54	48.68	147.10	100.31
Central Sponsored Schemes	17408.19	10889.20	8542.95	49.07	78.45
Total	123017.57	118294.24	114840.42	93.35	97.08

2022-23

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector Scheme	105710.00	97296.97	91004.76	86.09	93.53
Centrally Sponsored Scheme	17616.00	12000.00	9963.38	56.56	83.03
Establishment Expenditure	633.50	926.99	573.94	90.60	61.91
Other Central Expenditure	40.50	30.57	30.46	75.20	99.64
Total	124000	110254.53	101572.54	81.91	92.12

(Source: Budget document & PFMS)

CHAPTER – 9(c)

Details of Budget Estimates(B.E.), Revised Estimates(R.E.) & Actual Expenditure alongwith percentage of expenditure with reference to B.E. & R.E. for last five years in respect of Grant 02

2018-19

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector Scheme	2914.77	2508.43	2508.72	7544.25	100.01%
Establishment Expenditure	14.30	14.42	12.89	90.14%	89.39%
Other Central Expenditure	4870.93	5429.88	5022.64	103.11%	92.50%
Total	7800.00	7952.73	7544.25	96.72%	94.86%

2019-20

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector Scheme	2699.00	2488.61	2488.61	92.20%	100%
Establishment Expenditure	14.80	13.18	12.20	82.43%	92.56%
Other Central Expenditure	5364.96	5344.38	5344.17	99.61%	99.99%
Total	8078.76	7846.17	7844.98	97.11%	97.11%

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 Scheme	2729.00	2305.00	2246.99	82.33%	97.48%
Establishment Expenditure	13.85	13.11	12.58	90.83%	95.95%
Other Central Expenditure	5619.73	5444.27	5425.95	96.55%	99.66%
Total	8362.58	7762.38	7685.52	91.90%	99.01%

2021-22

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector Scheme	2686.00	2347.00	2347.00	87.38%	100.00%
Establishment Expenditure	14.05	14.09	12.62	89.82%	89.57%
Other Central Expenditure	5813.57	6152.53	6139.90	105.61%	99.79%
Total	8513.62	8513.62	8499.52	99.83%	99.83%

2022-23

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Establishment Expenditure	39.68	44.80	40.52	102.11	90.44
Central Sector Scheme	1995.63	1995.61	1993.36	99.88	99.89
Other Central Expenditure	6478.11	6618.48	6544.26	101.02	98.88
Total	8513.42	8658.89	8578.14	100.76	99.06

(Source: Budget document & PFMS)

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. However, from 1st April 2020, it has become a part of regular functions of Controller General of Accounts.

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.

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

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

- (i) All central schemes have to be mapped /configured and brought on the PFMS platform.
- (ii) All Implementing Agencies (IAs) receiving and utilizing funds needs to be mandatorily registered on PFMS.
- (iii) Usage of PFMS modules has to be made mandatory for all registered agencies for making payments, advances and transfers.
- (iv) All Departmental Agencies incurring expenditure in respect of Central Sector Schemes must register and compulsorily use the PFMS Modules.

- (v) All Grantee Institutions have to adopt PFMS modules for making Payments/Transfers/ Advance from Grants received from the Central Govt. This will enable generation of on-line Utilization Certificates for claiming funds from the Central Government.
- (vi) Ministries have to take an action for integrating their respective systems/applications with the PFMS.

4. 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.

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

Modules to implement the Mandate

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

I. Fund Flow Monitoring

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

II. Direct Benefit Transfer (DBT) modules

Direct Benefit Transfer (**DBT**) transferring subsidies directly to the people through their bank/Post office account is Direct Benefit Transfer. It **aims** to timely transfer of benefit to the citizen by bringing efficiency, effectiveness, transparency and accountability in the Government system. Ministry of Agriculture is dealing with two (02) Grants viz. (1) **Department of Agriculture, Cooperation & Farmers Welfare** and (2) **Department of Agriculture Research & Education**. 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 Scheme (CS)

Activities to be completed

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

II. Implementation Strategy for Centrally Sponsored Schemes (CSS)

Activities to be undertaken by states

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

At present, all 11 (Eleven) Pay & Accounts Offices attached with M/o Agriculture and Farmers Welfare & Ministry of Fisheries, Animal Husbandry & Dairying are functioning successfully on PFMS. All payments are routed through PFMS and e-payments being directly credited to the beneficiary's account.

I. CDDO Module of PFMS:

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

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

II. Employees Information System (EIS) Module:

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

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

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

III. EAT Module of PFMS:

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

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

IV. Non Tax Receipt Portal (NTRP):

- The objective of Non-Tax Receipt Portal (NTRP) is to provide a one-stop window to Citizens/ Corporate /Other users for making online payment of Non-Tax Revenue payable to Government of India (GoI).The annual collection of Non Tax Receipts of Government of India is over Rs.6 (six) lakh Crores.
- Non-Tax Revenue of Government of India comprise of a large bouquet of receipts, collected by individual departments/ministries.
- The online electronic payment in a completely secured IT environment, will help common users/citizen from the hassle of going to banks for making drafts and then to Government offices to deposit the instrument for availing the services.It also helps avoidable delays in the remittance of these instruments into Government account as well as eliminates undesirable practices in the delayed deposit of these instruments into bank accounts.
- NTRP shall facilitate instant payment in a transparent environment using online payment technologies such as Internet Banking, Credit/Debit Cards.
- NTR Portal in M/o Agriculture & Farmers Welfare is functional from 1stNovember'2016.
- The collection of Non-tax revenue of the Ministry in the financial year (2022-23) in respect of online and offline transaction was ₹ 409.92Crores and ₹ 230.95 Crores **respectively** have been collected through Bharatkosh on NTR e-portal (<https://bharatkosh.gov.in/>).

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

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

1. Policy Level:

A) Treasury Single Account (TSA):-

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

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

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

B) SNA Model:

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

Brief on Process Flow for SNA Model:

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

C) Central Nodal Agency (CNA):

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

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

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

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

This model will be applicable in case of Central Sector Schemes having (A) annual outlay of less than Rs. 500 Crores or (B) the schemes are being implemented by agencies of the State

Governments exclusively or in addition to the Central Agencies or (C) other schemes not covered in Model-1.

Brief on Process Flow for Central Sector Schemes:

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

New Initiatives 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 Agriculture & Farmers Welfare have been included in **Phase-III** for training purpose for implementation of e-bill rollout process. At present, **all PAOs** under Ministry of Agriculture & Farmers Welfare 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) Standardisation/rationalisation of New Object Heads:

The matter regarding standardisation/ rationalisation of Object Heads (Rule 8 of DFPRs) was under consideration of the Government. The Rule 8 along with its Annexure which contains revised list of Object Heads has been worked out in consultation with Budget Division, CGA and concurred by C&AG. The details of standardization of Object Heads are mentioned in MoF notification No. 01(14)/2016-E.II(A) dated 12/12/2022 on amendment to Rule 8 of DFPR, 1978.

D) 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 Agriculture & Farmers Welfare in 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 A&FW and DARE 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 Accounts Office under the chairmanship of CA 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.

- 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)

OM issued on Revised Procedure for release of funds under the Centrally Sponsored Schemes (CSS) issued 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:

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.	27/06/2022
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 contribution in excess of the proportional State share.	16/08/2022

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/2 020	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/2 020	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/2 020	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/2 020	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)/PFM S/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/20 22	Procedure for flow of funds under Centrally Sponsored Schemes (CSS).	30/03/2023
21	F.No.1/(15)/PFMS/20 21	Facility to change the bank of SNAs and CNAs - reg.	03/04/2023
22	F. No. 8(01)/PFMS	Role of Pr. CCAs/CCAs/CAs in Public Financial Management System (PFMS) and	17/04/2023

	/2023	implementation of Department of Expenditure 's instructions regarding flow of funds under Centrally Sponsored and Central Sector Schemes.	
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/(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
26	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
27	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
28	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
29	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
30	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
31	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
32	F.No.1/(03)/PFMS/2023	Revised Procedure for flow of funds under Centrally Sponsored Schemes- relaxation sought by Department of Agriculture and Farmers Welfare (DAFW) regarding Crop Residue Management (CRM) component of RKVY.	24-08-2023
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
39	F. No.I/(03)/ G. PFMS/2022	Revised procedure for flow of funds under Centrally Sponsored Schemes -relaxation sought by Department of Agriculture and Farmers 's Welfare (DAFW) regarding release of funds to State of Telangana under Mission for Integrated Development of Horticulture (MIDH) under Krishonnati Yojana.	09-11-2023

**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.

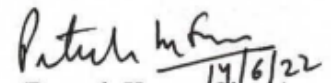
The undersigned is directed to refer to this department OM No. 1(13)/PFMS/FCD/2020 dated 15th March, 2022 on the above-mentioned subject wherein instructions regarding operationalization of a check in PFMS were issued. The check prevents generation of sanction order for release of Central share if the 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

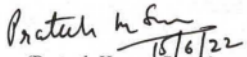
OFFICE MEMORANDUM

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

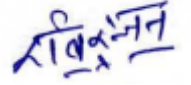
Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

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

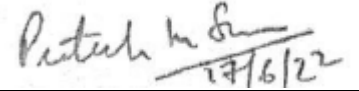
OFFICE MEMOANDUM

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



(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

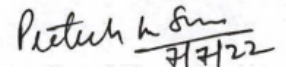
OFFICE MEMORANDUM

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)
Director
Tel. No. 23094961

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

North Block
New Delhi, 15th July, 2022

OFFICE MEMORANDUM

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

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

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

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

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

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

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

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

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

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

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

Sub-Head – 'XX-Interest'

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

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

Major Head – '0210-Medical and Public Health'

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

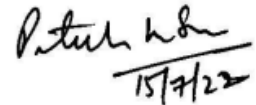
Minor Head – '801-Interest or Other earnings from Grantee on unspent balances'

Sub-Head – 'XX-Interest'

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

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

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



(Prateek Kumar Singh)
Director
Tel. No. 23094961

**F. No 1(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.

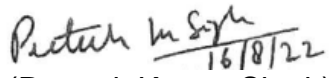
3. The matter has been reviewed in consultation with the Departments/Ministries, the State Governments and O/o CGA and it has been decided that if a State Government wants to contribute an amount in excess of its proportionate share of funds under a CSS as "top-up", the State may adopt one of the following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


(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. Pradeep Deshmukh, 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

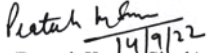
Minor Head: 913 - Deduct-Recovery of unspent balance of grant-in-aid from States/UTs

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 -

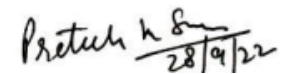
i. Departments/Ministries are facing the issue of validation check due to a mismatch between the 'minor head' used by Ministries/Departments in releasing funds to the State treasury and the minor head' used by the States to transfer funds from treasury to the SNA account. To address the issue, a utility 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

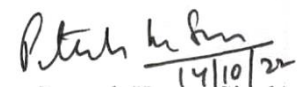
North Block,
New Delhi, 14th October, 2022

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**

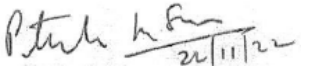
North Block,
New Delhi, 22nd November, 2022

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

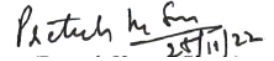
OFFICE MEMORANDUM

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.


28/11/22

(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

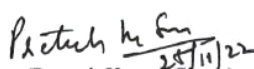
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes-release of funds by various Ministries/Departments before transfer of earlier central and proportionate State share to the SNA account-reg

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,

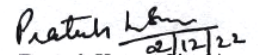
The undersigned is directed to refer to DoE's guidelines on revised procedure for flow of funds for Centrally Sponsored Schemes issued vide OM No. 1(13)/PFMS/FCD/2020 dated 23rd March, 2021. As per the guidelines, the State Government should transfer the Central share of funds received under a CSS to 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

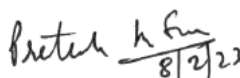
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) – Deletion of para 23 of the guidelines-reg.

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

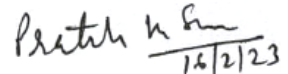
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes– Transfer of Central and State share of funds to the Single Nodal Agency (SNA) account and levy of interest for delay in such transfer.

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.


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

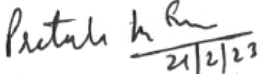
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) – Entry of annual State wise amount earmarked for a CSS in PFMS –reg.

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

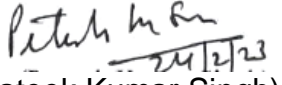
**Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS) --
Entry of legacy data in PFMS-reg.**

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

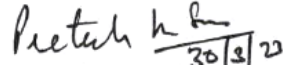
OFFICE MEMORANDUM

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.


2/4/23

(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).


17/4/23

(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

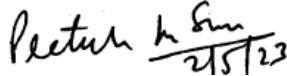
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes (CSS)
–Delay in transfer of scheme funds from State treasury to the SNA account.

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**

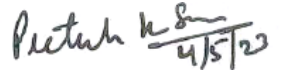
North Block,
New Delhi, 4th May, 2023

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. 1/13)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-

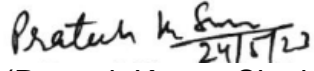
i. Funds under all CSS shall be released by Ministries/Departments through the State treasury as per the SNA guidelines dated 23rd March, 2021.

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.

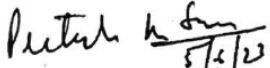
The undersigned is directed to refer to this Department's instructions dated 23 March 2022 and corrigendum dated 21 June, 2022 regarding release of 1st instalment of funds under a CSS in 2022-23. References have been received in this Department on whether the conditions enumerated in the aforesaid OM 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
Tel. No. 23094961

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

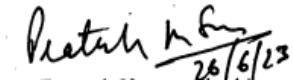
North Block,
New Delhi, 26th June, 2023

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.

iv. 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, 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.

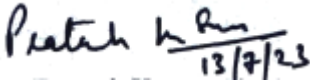
xvi. In some schemes, the State Governments are releasing 'top up' amount in addition to the Central share and State share. State IFMIS and PFMS shall maintain a master database of proportion of Central, State share and the top up amount in such schemes. Payment files of such schemes will mandatorily 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 re-initiated 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).


13/7/23

(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**

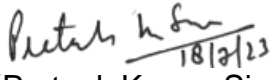
North Block,
New Delhi, 18 July, 2023

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/(03)/PFMS/2023
Government of India
Ministry of Finance
Department of Expenditure**

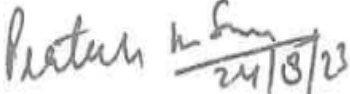
North Block,
New Delhi, 24th
August, 2023

OFFICE MEMORANDUM

Subject: Revised Procedure for flow of funds under Centrally Sponsored Schemes-relaxation sought by Department of Agriculture and Farmers Welfare (DAFW) regarding Crop Residue Management (CRM) component of RKVY.

The undersigned is directed to refer to Secretary, Department of Agriculture and Farmers Welfare (DAFW) DO letter no. 3-3/2018-M&T(I&P)(54705) dated 8th August 2023 and email from DAFW dated 18th August 2023.

2. In 2023-24, DAFW has proposed to release Rs 180 Crore, Rs. 210 Crore and Rs. 90 Crore to States of Haryana, Punjab and Uttar Pradesh in one go. It is observed that significant balances from previous years - Rs. 209.92 Crore, Rs. 83.21 Crore and Rs. 54.05 Crore are lying in the CRM Component's bank accounts of Haryana, Punjab and Uttar Pradesh respectively which DAFW can utilize in 2023-24.
3. However, in view of the difficulties highlighted by the Department, relaxation from DoE's guidelines dated 23rd March 2023 is granted to DAFW to release 1st instalment of up to 50% of the funds earmarked under CRM Component to States of Haryana, Punjab and Uttar Pradesh in 2023-24. Other provisions of DoE's guidelines regarding flow of CSS funds shall be strictly adhered to.
4. This issues with the approval of the competent authority.


24/8/23

(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

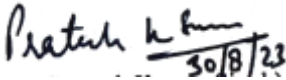
North Block,
New Delhi, 30th
August, 2023

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

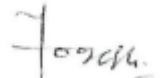
Sub: Implementation of Revised Procedure for flow of Funds under Centrally Sponsored Scheme-SOP depicting the process of interest remittance by the Users (including external systems) to all stakeholders.

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**

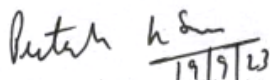
North Block,
New Delhi, 19 September, 2023

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.


19/9/23
(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)

3rd 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

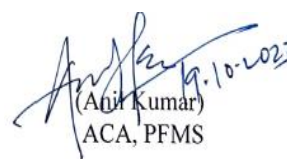
3rd Floor Shivaji Stadium Annexe
New Delhi 110001
Dated: 19/10/2023

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 i.e. 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.
4. 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

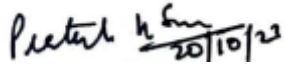
OFFICE MEMORANDUM

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 issues with the approval of competent authority


(Prateek Kumar Singh)
Director
Tel. No. 23094961

F. No. I/(03)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 9th November, 2023

OFFICE MEMORANDUM

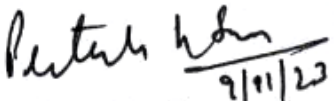
Subject: Revised procedure for flow of funds under Centrally Sponsored Schemes -relaxation sought by Department of Agriculture and Farmers 's Welfare (DAFW) regarding release of funds to State of Telangana under Mission for Integrated Development of Horticulture (MIDH) under Krishonnati Yojana.

The undersigned is directed to refer to DAFW e file No. 18-11/2017-MIDH (E) on the above mentioned subject. The matter was discussed with officers of DAFW on 7 th November, 2023. It was informed that State share of Rs. 410.81 lakhs under SCSP category is lying in SNA account in State of Telangana. The State will not be able to utilize these funds under SCSP category in 2023-24 and DAFW is unable to release funds under MIDH to State of Telangana due to unspent balance lying in the SNA account. Therefore the unspent state share of Rs. 410.81 lakhs has to be returned from SNA account to State treasury.

2. The matter has been examined in this Department. It is informed that the facility to return funds from the SNA account to State treasury is under development in PFMS. After the facility has been made operational, State of Telangana can return the funds from SNA account to State treasury using the said facility.

3. Till the aforesaid facility is made operational, onetime relaxation in the validation check put in PFMS regarding unspent balance lying in SNA account is granted to DAFW for release of next one instalment of funds to Telangana under MIDH in 2023-24. The relaxation is subject to utilization of 75% of funds released earlier along with compliance of other conditions stipulated by DoE's OMs No I(13)/PFMS/FCD/2020 dated 23rd March, 2021 and 5th June, 2023 and is valid till 25th November, 2023 or till the release of next one instalment, whichever is earlier.

4. This issues with the approval of competent authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

To:-

Sh Sanjiv Kumar, AS&FA, Department of Agriculture and Farmers's Welfare, Krishi Bhawan
New Delhi

Copy: Addl. CGA (PFMS), O/o CGA, INA, New Delhi

CHAPTER –10(c)

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

O.Ms related to Ministry of Finance:

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

List of OMs in respect of Central Sector Scheme

Sl. No.	OFFICE MEMORANDUM NO.	SUBJECT	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. 3/(06)/PFMS/2023	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	06/10/2023

**Ministry of Finance
Department of Expenditure
Controller General of Accounts
Mahalekha Niyantrak 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.

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



(Nalin Srivastava)
Joint Controller General of Accounts

F.No. 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 favour of foreign suppliers, scholarships to foreign students not having account in India, and payment of salaries of the month of march to be paid in 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.

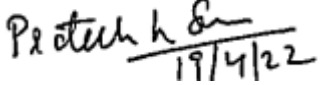
He may also be contacted for any further clarifications.

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.


19/4/22
(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

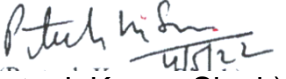
Subject: Revised Procedure for flow of funds under Central Sector Schemes.

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:

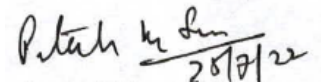
- (i) Fund released by Ministries/Departments in Direct Benefit Transfer (DBT) mode or reimbursement mode.
- (ii) Fund releases involving payment of equity share or extension of loan by the Government to a company.
- (iii) Fund releases where 100% payments are made by the Ministry/Department directly 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. 1/(12)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

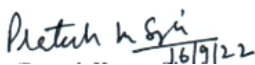
North Block
New Delhi, 16th September, 2022

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/(20)/PFMS/2022
Government of India
Ministry of Finance
Department of Expenditure

North Block,
New Delhi, 15th May, 2023

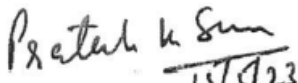
OFFICE MEMORANDUM

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,
15 May, 2023

OFFICE MEMORANDUM

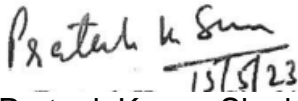
Subject: Revised procedure for flow of funds under Central Sector Schemes - Functionality for of Interest accrued in the CNA account to the Consolidated Fund of India.

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.

Jagadish Sahu
16/06/23

(Jagadish Sahu)
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 DoE'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

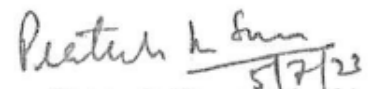
drawing limits among SAS during a financial year, subject to issue of a consolidated revised sanction order as per (i), (ii), (iii), and (iv) above at the fag end of the financial year.

v. 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**

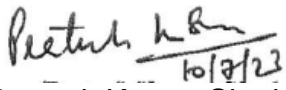
North Block,
New Delhi, 10th July, 2023

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 DoE'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

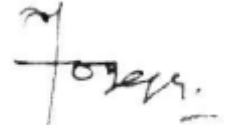
Dated: 22.08.2023

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. 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 DoE'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

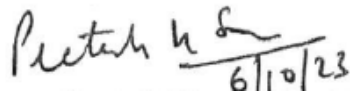
2. In view of the difficulties highlighted by various Ministries/Departments in issuing new sanctions, following relaxations/clarifications are provided-

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 under the administrative control of Office of Chief Controller of Accounts, Ministry of Agriculture & Farmers Welfare and Ministry of Fisheries, Animal Husbandry & Dairying

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

CHAPTER – 12

Important Phone Numbers

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

Sl. No.	Name & Designation	Office Address	Telephone No./ Mobile No./email ID
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 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	011-23741352 prao-comp-agri@gov.in pracbook-agri@gov.in 9891251042
12	Sh. Kailash, PAO, Accounts(Agri.)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741352 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 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. Anurag Yadav, AAO	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	7017523990
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 9970266189
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
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 paosect2nd-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 paosect2nd-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 paosect2nd-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 paosect2nd-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. Akhilesh Pratap Singh, AAO	Shashtri Bhawan New Delhi	011-23070793 paoext-dac@gov.in 8860516166

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, Sr.AO	Room No. 26, Delhi Milk Scheme, Patel Nagar, Near Shadipur Depot, New Delhi-110008	011-25876249/ Mob. 9013202064 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
04.	Sh. Avinash Jha, Sr.AO (Encadered Post)	Directorate of PPQS, Old CGO Complex, NH-IV, Faridabad, Haryana	0129-2476343 acdpps@nic.in 9868085370

PAY & ACCOUNTS OFFICE, CHENNAI

Sl. No.	Name & Designation	Office Address	Telephone No./ Mobile No./email ID
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 Avanie, 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 Avanie, Fore Shore Road, Cochin-682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in 7736712468
03	Sh. Anil Kumar P. George, AAO	Fine Arts Avanie, Fore Shore Road, Cochin-682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in 9496229709
04	Sh. Madhav Rai, AAO	Fine Arts Avanie, Fore Shore Road, Cochin-682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in 6397615483
05	Sh. Sharad Chandran P.S., AAO	Fine Arts Avanie, Fore Shore Road, Cochin-682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in 9995104682

PAY & ACCOUNTS OFFICE, KOLKATA

Sl. No.	Name & Designation	Office Address	Telephone No./ Mobile No./email ID
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02	Sh. Ranojit Bala, AAO	Nizam Palace Campus, Mazenine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) sraokolkata-agri@nic.in paofish.kol-agri@gov.in 9718695106
03	Sh. Sanjoy Roy, AAO	Nizam Palace Campus, Mazenine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) sraokolkata-agri@nic.in paofish.kol-agri@gov.in 8100331619

PAY & ACCOUNTS OFFICE (AHD), MUMBAI

Sl. No.	Name & Designation	Office Address	Telephone No./ Mobile No./email ID
01.	Sh. Prem Prakash Ajmeria, Sr.AO	Pay & Accounts Office, (AHD) Exchange Building, Ground Floor, Ballard Estate, Mumbai-400001	022-22630540 paomh14@nic.in
02.	Sh. Sanjeev Kumar, AAO	Pay & Accounts Office, (AHD) Exchange Building, Ground Floor, Ballard Estate, Mumbai-400001	022-22630540 paomh14@nic.in

PAY & ACCOUNTS OFFICE (DA&FW), MUMBAI

Sl. No.	Name & Designation	Office Address	Telephone No./ Mobile No./email ID
01.	Ms. Vidhya Ranganatha, Sr.AO	3 rd Floor, B-Wing, Nishtha Bhawan, New CGO Building, New Marine Lines, Mumbai-400020	022-22016933 022-22016945 paomumbai-agri@nic.in 9867192503
02.	Sh. Prakash S. Mendon, AAO	3 rd Floor, B-Wing, Nishtha Bhawan, New CGO Building, New Marine Lines, Mumbai-400020	022-22016933 022-22016945 paomumbai-agri@nic.in 9029471261

PAY & ACCOUNTS OFFICE (DMI), NAGPUR

Sl. No.	Name & Designation	Office Address	Telephone No./ Mobile No./email ID
01.	Sh. Shaju K. Mathew, Sr. AO	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in 9890830485
02.	Sh. Devendra Gopal Hedao, AAO	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in 7020350600
03.	Ms. Mangla Manoj Kumar Ghajibhiye, AAO	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in 9423101967

Public Financial Management System - PFMS
O/o Controller General of Accounts, Ministry of Finance

As the Nation celebrates
Azadi Ka Amrit Mahotsav

LET US SING THE NATIONAL ANTHEM

Today's Transactions
Count: 83,99,608
Amount (Crores): 13,790

FY 2023 - 24 Transactions
Count: 1,35,43,19,723
Amount (Crores): 25,14,338

Know your Payments
Track NSP Payments | Track DBT Details

Get Login Details if Agency is already registered
SMA Orders and Circulars (New)
Manage Registered Agency

What's New ?
PFMS Dashboard
Help Desk (helpdesk.pfms@pfms.gov.in, 011-23383860
Ext: 100-101, 100-200, 300, 200-310)

Attention!! security guidelines for State G

Direct Benefit Transfer | Centrally Sponsored Schemes | Central Sector Schemes | Others

Direct Benefit Transfer

Transferring subsidies directly to the people through their bank/PoD 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. Through the DBT Government intend to achieve electronic transfer of benefits, reduce delays in payments and most importantly, accurate targeting of beneficiaries, thereby curbing leakages and duplication.

Using Microsoft Edge web-browser to access PFMS- User Guide is available under What's new section.
PFMS will be replaced by ePA for all agencies having account with DSC enabled banks w.e.f 30/09/2022.

Min. of Finance | Controller General of Accounts | MyGov.in | e-Lehra | GePG | DBT Mission | Non-Tax Receipts Portal

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Development for North Eastern Region
(MOVCDNER) Contests**

MyGov.in

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**Closure Announcement for
Millets Magic - Share
your recipe contest**

सत्यमेव जयते
**Ministry of Agriculture
& Farmers Welfare,
Government of India**

Prepared & Designed by:

**PRINCIPAL ACCOUNTS OFFICE
MINISTRY OF AGRICULTURE & FARMERS WELFARE,
1ST FLOOR, JEEVAN TARA BUILDING, NEW DELHI-110001**

