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GOVERNMENT OF INDIA

कृषि एवं किसान कल्याण मन्त्रालय

MINISTRY OF AGRICULTURE & FARMERS' WELFARE

मुख्य लेखा नियंत्रक कार्यालय

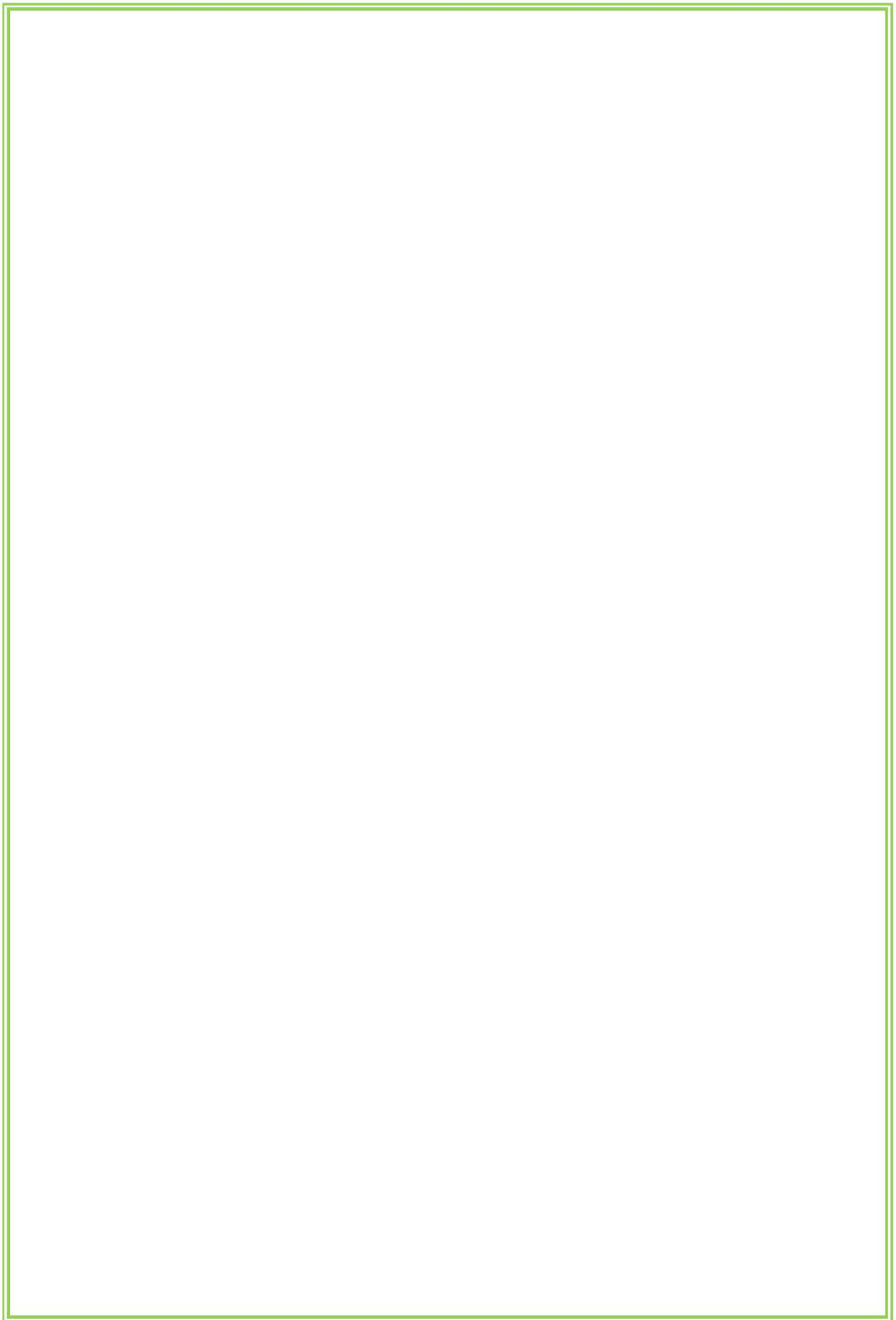
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लेखा एक झलक

ACCOUNTS AT A GLANCE

2021-22

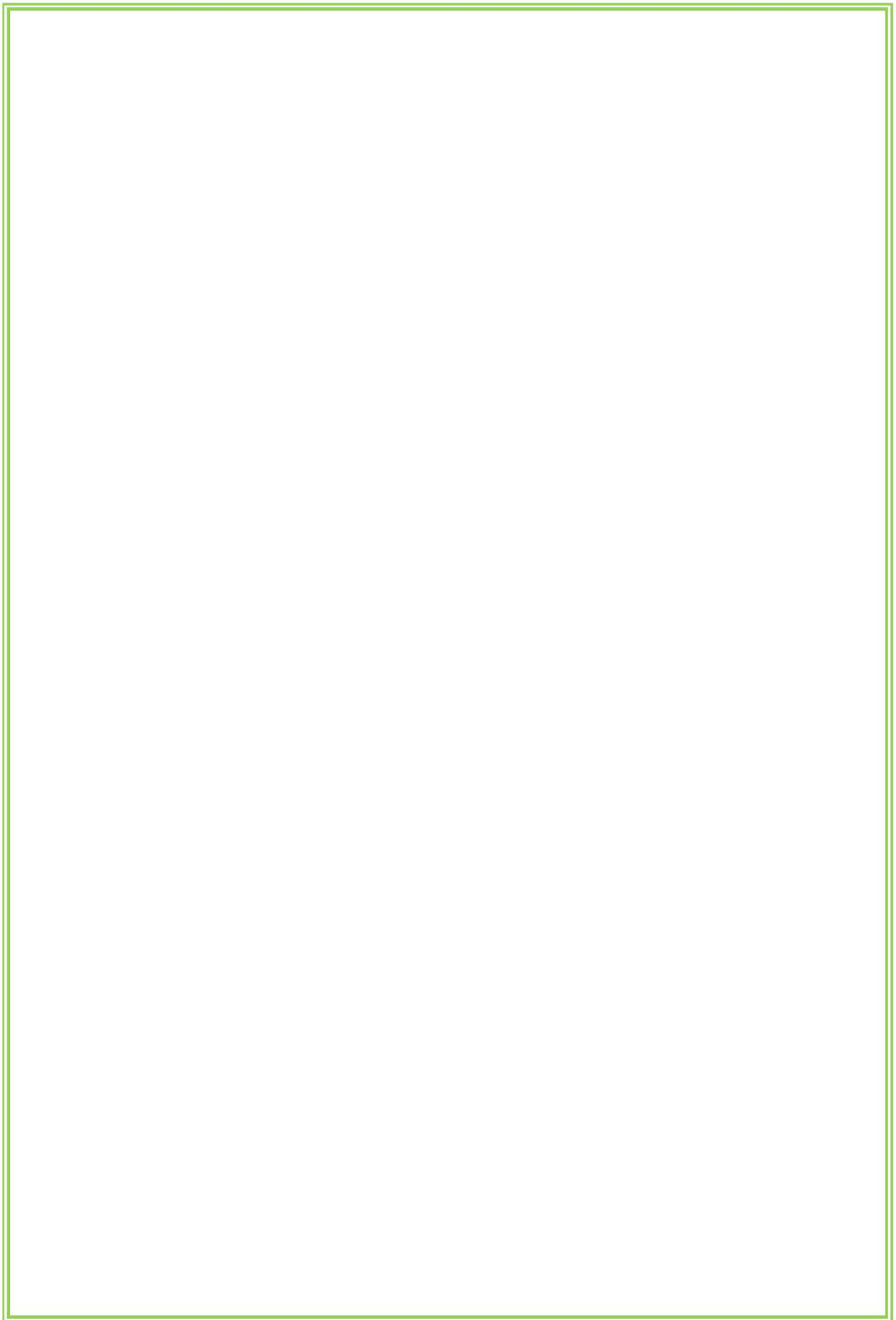


ACCOUNTS AT A GLANCE

FOR THE YEAR

2021-2022

**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 2021-22. This document provides a broad overview of the activities of the Ministry. It is based on information contained in Appropriation Accounts, Finance Accounts, Statement of Central Transactions (SCT) and e-Lekha for the financial year 2021-22.

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

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

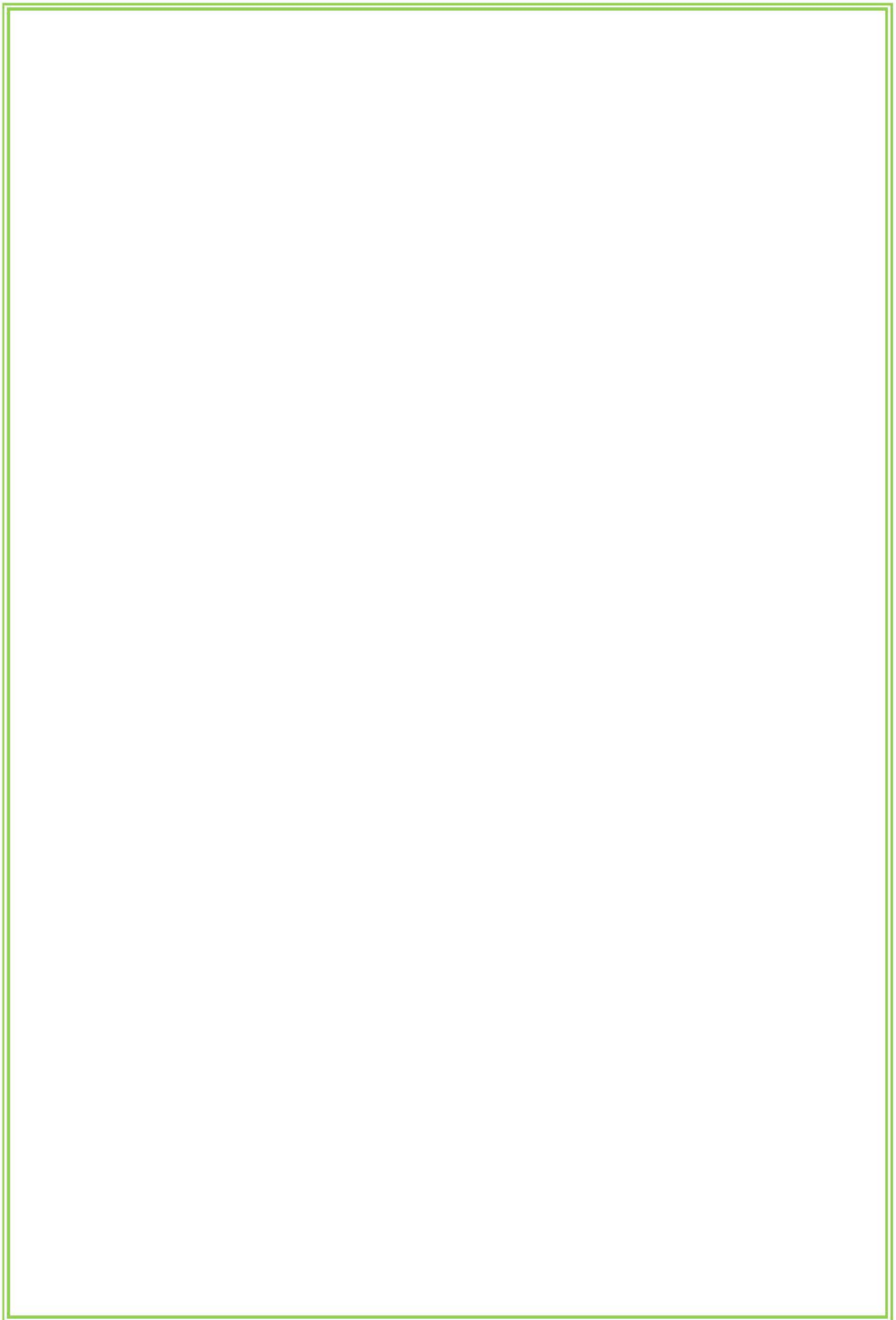


(Binod Kumar)

Chief Controller of Accounts

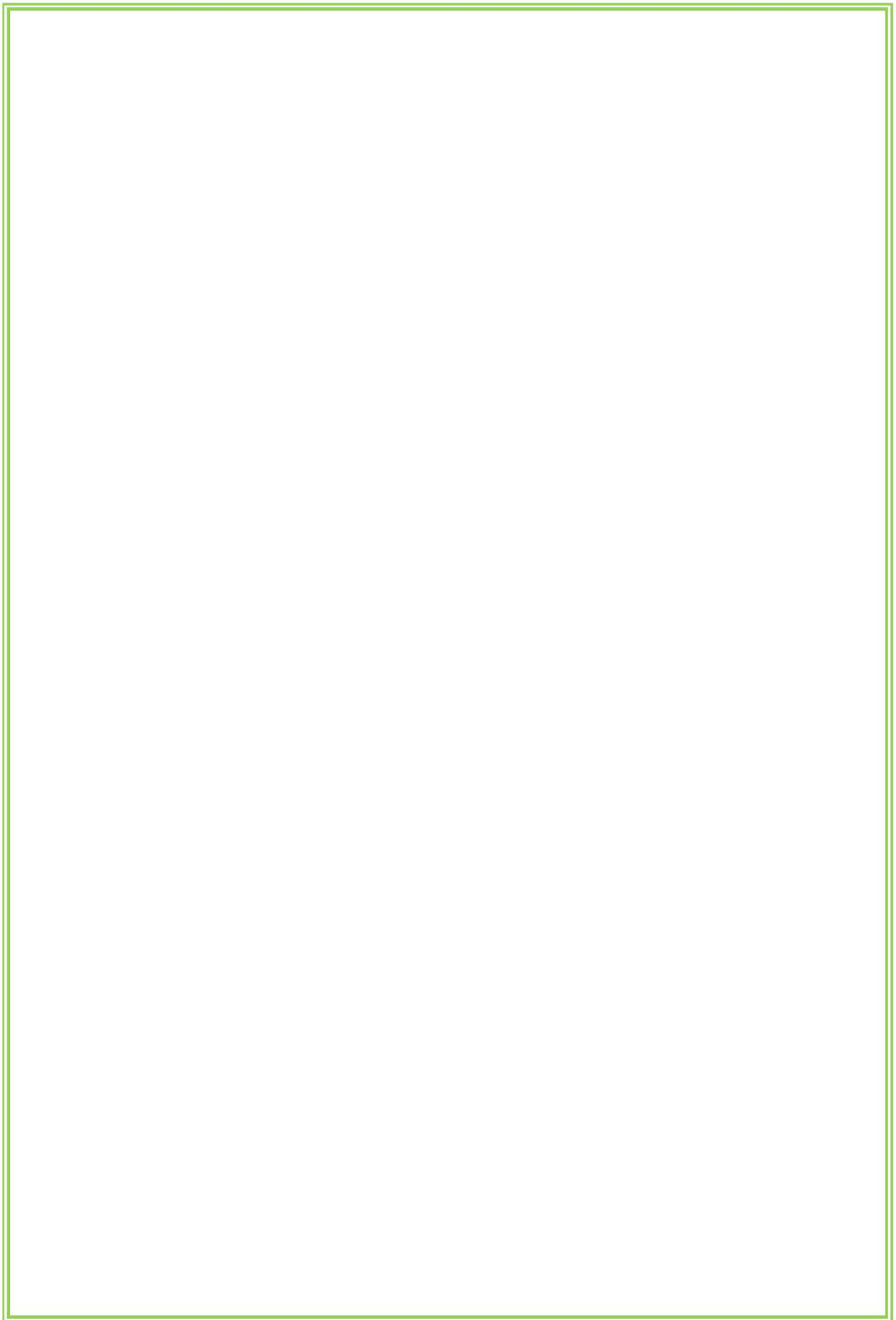
Dated:15.10.2022

Place: New Delhi



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CHAPTER-I

Overview

1.1 Agriculture plays a vital role in India's economy. 54.6% of the total workforce is engaged in agricultural and allied sector activities (Census 2011) and accounts for 18.8% (First Advance Estimates) of country's Gross Value Added (GVA) for the year 2021-22 (at current prices). Given the importance of the agriculture sector, Government of India has taken several steps for its development in a sustainable manner. Steps have been taken to improve the income of farmers.

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

As per the First Advance Estimates of National Income, 2021-22 released by National Statistical Office (NSO), Ministry of Statistics & Programme Implementation, the agriculture and allied sectors contributed approximately 18.8% 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	25,18,662	28,29,826	30,16,277	33,94,033	36,16,523	39,45,411
Percent to total GVA	18.0%	18.3%	17.6%	18.4%	20.2	18.8

Source: National statistical Office, MoSPI

Note: \$ Third Revised Estimates, # Second Revised Estimate, @ First Revised Estimates

*As per Provisional Estimated of 2021

** As per First Advance Estimates of National Income. 2021-22 released on 7th Jan 2022

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#	5.9	2.6	-1.6	8.5	7.9	9.0
2019-20 @	4.1	4.3	4.0	7.0	0.3	1.0
2020-21*	-6.2	3.6				
2021-22 **	8.6	3.9				

Source: National Statistical Office, MoSPI

Note: \$ Third Revised Estimates, # Second Revised Estimate, @ First Revised Estimates

*As per Provisional Estimates of 2021

** As per First Advance Estimates of National Income, 2021-22 released on 7th , Jan 2022

1.3 Capital Formation in Agriculture and Allied Sectors:

Gross Capital Formation (GFC) in agriculture and allied sectors relative to GVA in this sector has been showing a fluctuating trend from 14.7 per cent in 2015-16 to 15.9 per cent in 2019-20. The percentage share of GCF of agriculture & allied sector to GVA of agriculture & Allied Sector from 2015-16 to 2019-20 at 2011-12 basic prices is given in table below:-

Gross Capital Formation (GCF) in Agriculture and Allied Sectors relative to Gross Value Added (GVA) at 2011-12 base price

(Rs. in Crores)

Year	GCF of Agriculture & Allied Sector (Rs. in Crores)	GVA of Agriculture & Allied Sector (Rs. in Crores)	GCF of Agriculture & Allied Sector as percentage of GVA of Agriculture & Allied Sector (in %)
2015-16	2,37,648	16,16,146	14.7
2016-17	2,67,153	17,26,004	15.5
2017-18*	2,72,321	18,40,023	14.8
2018-19#	2,94,095	18,87,145	15.6
2019-20@	3,12,518	19,68,571	15.9

Source: Central Statistics Office, Ministry of Statistics and Programme Implementation, Govt. of India, released on 29th January 2021

@ First Revised Estimates, # Second revised estimate, *Third revised estimates

New Initiative

Development of Real Time Crop forecasting (RTCF) system has been initiated. Under the Project, an integrated portal is proposed to be developed by integrating the diversity of data sets and methodologies for harmonizing various divisions/ organisations with the use of advance digital technology. Monthly Crop Forecasts are proposed to be released from the data collected through the portal. A Task Force has been constituted under the Co-chairmanship of ADG (Statistics), DA&FW & Sr. ESA, DES for development of the system in a time bound manner.

1.4 Rainfall 2021-22:

Monsoon Rainfall (June – September):

The cumulative rainfall in the country during the monsoon season i.e. 01st June to 30th September, 2021 has been lower by 1% 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 11% in South Peninsula, by 4% in Central India but lower than LPA by 12% in East & North East India and by 4% in North-West India. Out of 36 meteorological sub-divisions, 10 met subdivisions in the country had received large excess/excess rainfall, 20 met subdivisions received normal rainfall and 6 met subdivisions received deficient rainfall. Out of 694 districts for which rainfall data is available, 37(5%) districts received large excess rainfall, 139(20%) districts received excess rainfall, 357(52%) districts received normal rainfall, 153(22%) districts received deficient rainfall and 8(1%) districts received large deficient rainfall.

Post-Monsoon (October - December):

During the post-monsoon season (1st October to 10th November, 2021), the country received rainfall which was 29% higher than the LPA. Out of 36 meteorological subdivisions, 22 received large excess/excess rainfall, 7 received normal rainfall and 7 met subdivisions received deficient/large deficient rainfall.

1.5 Production Scenario 2020-21:

As per Fourth Advance Estimates for 2020-21, total food grain production in the country is estimated at record 308.65 million tonnes which is higher by 11.14 million tonnes than the production of food grain during 2019-20. Further, the production during 2020-21 is higher by 29.77 million tonnes than the previous five years' (2015-16 to 2019-20) average production of

food grain. Total production of rice during 2020-21 is estimated at record 122.27million tonnes. It is higher by 9.83 million tonnes than the five years' average production of 112.44 million tonnes. Production of wheat during 2020-21 is estimated at record 109.52 million tonnes. It is higher by 9.10 million tonnes than the average wheat production of 100.42 million tonnes.

Total pulses production during 2020-21 is estimated at 25.72 million tonnes which is higher by 3.73 million tonnes than the five years' average production of 21.99 million tonnes. Total oilseeds production in the country during 2020-21 is estimated at record 36.10 million tonnes which is higher by 2.88 million tonnes than the production during 2019-20. Further, the production of oilseeds during 2020-21 is higher by 5.56 million tonnes than the average oilseeds production of 30.55 million tonnes.

Total production of sugarcane in the country during 2020-21 is estimated at 399.25 million tonnes. The production of sugarcane during 2020-21 is higher by 37.18 million tonnes than the average sugar production of 362.07million tonnes.

Production of Cotton is estimated at 35.38 million bales (of 170 kg each) is higher by 3.49 million bales than the average cotton production. Production of Jute & Mesta is estimated at 9.56 million bales (of 180 kg. each).

Area, production and yield of major crops

Crops	Area (Lakh hectare)			Production (Million Tonnes)			Yield (kg/hectare)		
	2018-19	2019-20	2020-21*	2018-19	2019-20	2020-21	2018-19	2019-20	2020-21*
Rice	441.56	436.62	450.67	116.48	118.87	122.27	2638	2722	2713
Wheat	293.19	313.57	316.15	103.60	107.86	109.52	3533	3440	3464
Nutri / Coarse Cereals	221.46	239.88	238.28	43.06	47.75	51.15	1944	1991	2146
Pulses	291.56	279.87	288.33	22.08	23.03	25.72	757	823	892
Food grains	1247.77	1269.95	1293.43	285.21	297.50	308.65	2286	2343	2386
Oilseeds	247.94	271.39	287.88	31.52	33.22	36.10	1271	1224	1254
Sugarcane	50.61	46.03	48.57	405.42	370.50	399.25	80105	80497	82205
Cotton@	126.14	134.77	130.07	28.04	36.07	35.38	378	455	462
Jute & Mesta#	7.05	6.73	6.63	9.82	9.88	9.56	2508	2641	2595

* 4th advance estimates

@ Production in million bales of 170 kg each

Production in million bales of 180 Kg. each

1.6 Production Scenario during Kharif 2021-22 (as per First Advance Estimates):

The cumulative rainfall during this year's southwest monsoon season upto 15th September, 2021 has been 4% lower than Long Period Average (LPA). The production of most of the crops for the agriculture year 2021-22 has been estimated higher or closer to their normal production.

The total area coverage under kharif food grains during 2021-22 is estimated at 714.41 lakh hectares (as per 1st Advance Estimates). The area coverage under nutri/coarse cereals is estimated at 167.76 lakh hectares and under pulses it is estimated at 135.19 lakh hectares. The area under kharif oilseeds during 2021-22 (as per 1st Advance Estimates) is estimated at 194.19 lakh hectares.

A comparative position of production of food grains, oilseeds, sugarcane and cotton during 2021-22 vis-à-vis Normal Average (2015-16 to 2019-20) is given below:

Production in Kharif 2020-21 and Average (2015-16 to 2019-20)

(Million Tonnes)

Crop	2021-22 (1 st Advance Estimates)	Average (2015- 16 to 2019-20)	Absolute Difference(2021-22 over average)	Percentage Increase/ decrease (+)/ (-) in 2021 over average
Food grains	150.50	137.79	12.71	9.22
Oilseeds	23.39	20.42	2.96	14.50
Sugarcane	419.25	362.07	57.18	15.79
Cotton@	36.22	31.90	4.32	13.54
Jute& Mesta*	9.61	10.24	-0.63	-6.15

@ Production in million bales of 170 kg each

* Production in million bales of 180 kg each

As per First Advance Estimates for 2021- 22 (Kharif crops only), total food grain production in the country is estimated at record 150.50 million tonnes which is higher by 12.71 million tonnes than the average food grain production of previous five years'(2015-16 to 2019-20).

Total production of Kharif rice during 2021-22 is estimated at 107.04 million tonnes. It is higher by 9.21 million tonnes than the previous five years' (2015-16 to 2019-20) average Kharif rice production of 97.83 million tonnes. Production of Kharif nutri / coarse cereals is estimated at 34.00 million tonnes which is higher by 2.11 million tonnes than the average production of 31.89 million tonnes. Total Kharif pulses production during 2021-22 is estimated at 9.45 million tonnes. It is higher by 1.39 million tonnes than average pulse production of 8.06 million tonnes.

Total kharif oilseeds production in the country during 2021-22 is estimated at 23.39 million tonnes which is higher by 2.96 million tonnes than the average oilseeds production of 20.42 million tonnes. Total production of sugarcane in the country during 2021-22 is estimated at 419.25 million tonnes. The production of sugarcane during 2021-22 is higher by 57.18 million tonnes than the average sugarcane production of 362.07 million tonnes. Production of cotton estimated at 36.22 million bales (of 170 kg each) and production of Jute & Mesta estimated at 9.61million bales (of 180 kg each).

1.7 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 and Fair and Remunerative Prices (FRP) for sugarcane at all India level 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, tur (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 MSPs at levels of one and half times of the cost of production. Accordingly, Government had increased MSPs for all mandated Kharif, Rabi and other Commercial crops with a return of 1.5 times over all India weighted average cost of production from year 2018-19 onwards.

On the basis of above mentioned principle, Government had increased the MSPs for all mandated Kharif and Rabi crops for 2021-22 crop season on 9th June, 2021 and 8th September, 2021. The highest absolute increase in MSP of Kharif crops over the previous year has been recommended for sesamum (Rs. 452 per quintal) followed by tur and urad (Rs. 300 per quintal each). In case of groundnut and nigerseed, there has been an increase of Rs 275 per quintal and Rs 235 per quintal respectively in comparison to last year. The expected returns to farmers over their cost of production are estimated to be highest in case of bajra (85%) followed by urad (65%) and tur (62%). For rest of the crops, return to farmers over their cost of production is estimated to be at least 50%.

The highest absolute increase in MSP of Rabi crops has been announced for lentil and rapeseed/mustard (Rs. 400 per quintal each) followed by gram (Rs. 130 per quintal) and safflower (Rs. 114 per quintal). For barley and wheat, an increase of Rs. 35 per quintal and Rs 40 per quintal respectively has been announced. The expected return to farmers over their cost of production is estimated to be highest in case of Wheat (100%) and rapeseed/mustard (100%), followed by lentil (79%) and gram (74%), barley (60%) and safflower (50%).

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

Cost, * MSP and percentage return over cost
(Rs. Per quintal)

Sl. No.	Commodity	2020-21			2021-22		
		Cost*	MSP	% Return over cost	Cost	MSP	% Return over Cost
	<u>KHARIF CROPS</u>						
1	PADDY (Common)	1245	1868	50	1293	1940	50
	(Grade A)		1888			1960	
2	JOWAR (Hybrid)	1746	2620	50	1825	2738	50
	(Maldandi)		2640			2758	
3	BAJRA	1175	2150	83	1213	2250	85
4	RAGI	2194	3295	50	2251	3377	50
5	MAIZE	1213	1850	53	1246	1870	50
6	ARHAR (Tur)	3796	6000	58	3886	6300	62
7	MOONG	4797	7196	50	4850	7275	50
8	URAD	3660	6000	64	3816	6300	65
9	COTTON(Medium Staple)	3676	5515	50	3817	5726	50
	(Long Staple) ^		5825			6025	
10	GROUNDNUT IN SHELL	3515	5275	50	3699	5550	50
11	SUNFLOWER SEED	3921	5885	50	4010	6015	50
12	SOYABEAN(yellow)	2587	3880	50	2633	3950	50

13	SESAMUM	4570	6855	50	4871	7307	50
14	NIGERSEED	4462	6695	50	4620	6930	50
	<u>RABI CROPS</u>						
1	WHEAT	960	1975	106	1008	2015	100
2	BARLEY	971	1600	65	1019	1635	60
3	GRAM	2866	5100	78	3004	5230	74
4	MASUR (LENTIL)	2864	5100	78	3079	5500	79
5	RAPESEED/MUSTARD	2415	4650	93	2523	5050	100
6	SAFFLOWER	3551	5327	50	3627	5441	50

Refers to cost of Production A2+FL 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 sets etc., miscellaneous expenses and imputed value of family labour.

^ Cost data are not available for Paddy (Grade A), Jower (Maldandi) and Cotton (Long staple).

1.8 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 and thereafter, an Empowered Body was set up on 23.01.2019 to monitor and review the progress as per these recommendations. To achieve this, the Committee has identified seven sources of income growth viz., improvement in crop productivity; improvement in livestock productivity; resource use efficiency or savings in the cost of production; increase in the cropping intensity; diversification towards high value crops; improvement in real prices received by farmers; and shift from farm to non-farm occupations.

The efforts of the Government of India are to supplement the efforts of the State Governments through various schemes/ programmes and initiatives. These schemes/ programmes of the Government of India are meant for the welfare of farmers by increasing production, remunerative returns and augmentation of farmers' income. The Government has adopted several developmental programmes, schemes, reforms and policies that focus on higher incomes for farmers. All these policies & programmes are being supported by higher budgetary allocations (from Rs. 21,933.50 Crore during BE 2013-14 to Rs. 1,23,017.57 Crore during BE 2021-22), non-budgetary financial resources by way of creating Corpus Funds and supplementary income transfers under PM-KISAN. MSP is being fixed at a predetermined principle to keep it at the level of one and half times of the cost of production. Government has increased MSPs for all mandated Kharif, Rabi and other Commercial crops with a return of atleast 50% over all India weighted average cost of production. Besides, the latest major interventions include the 'AtmaNirbhar Bharat – Agriculture' which includes creation of 'Agricultural Infrastructure Fund (AIF)' worth Rs. 1 lakh Crores including Rs 500 Crores for the Bee-Keeping initiative. In addition to this several market reforms have been rolled out. These include:

- a.) Model APLMC (Promotion & Facilitation) Act, 2017
- b.) Establishment of 22,000 numbers of Gramin Agriculture Markets (GrAMs) as aggregation platforms
- c.) Agri- Export Policy, that targets to double agri-exports by 2022
- d.) Promotion of 10,000 FPOs by 2024

The Government also created Corpus Funds for the benefit of farmers such as:

- a.) Micro Irrigation Fund–Rs. 5,000 Crores
- b.) Agri- Marketing Fund to strengthen Enam and GrAMs–Rs. 2,000 Crores

1.9 Atmanirbhar Bharat Abhiyaan (ABA):

This is the vision of new India announced by the Hon'ble Prime Minister Shri Narendra Modi on May 12, 2020. In agriculture, ABA aims to strengthen Infrastructure, Logistics, Capacity Building etc. The components of the ABA for DA&FW are as follows –

1.9.1. Agriculture Infrastructure Fund (AIF):

Central Sector Scheme of financing facility under Agriculture 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. 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, Farmer 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 agriculture 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. 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. The cap on lending rate of participation lending entities will be 06 monthly MCLR plus 100 Basis Point (floating) subject to maximum 9.00 percent (Nine Percent per annum) for funding under this scheme. This cap will be applicable on the amount of loan covered under interest subvention component.

1.9.2 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 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. An amount of Rs. 145.00 Crores has been allotted under NBHM, for the year 2021-22.

1.10 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 2020-21 was fixed at Rs. 15,00,000 Crore and against this target the

achievement was Rs.15,75,398 Crore. The agriculture credit flow target for 2021-22 has been fixed at Rs.16,50,000 Crore and till 30 September, 2021 against this target a sum of Rs.7,36,589.05 Crore has been disbursed.

1.11 Interest Subvention Scheme(ISS)

The Department implements the Interest Subvention Scheme with a view to provide short term Agri-loans to the farmer at concessional rate of interest. Under the scheme, short term crop loans upto Rs.3.00 lakh is available to farmer engaged in Agriculture and other allied activities at benchmark rate. 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.

1.12 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.

CHAPTER -2

Functions and Organisational Structure Ministry of Agriculture and Farmers' Welfare

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

2.1 Structure: The Department of Agriculture & Farmers Welfare (DA&FW) is one of the two constituent Departments of the Ministry of Agriculture & Farmers Welfare, the other being, Department of Agricultural Research and Education (DARE). A separate Ministry namely, Ministry of Cooperation, has been created from erstwhile Department of Agriculture, Cooperation & Farmers' Welfare vide Cabinet Secretariat's notification no. 2516 dated 06.07.2021 for development of multi-state cooperatives and providing them adequate support. Department of Agriculture & Farmers' Welfare is headed by Agriculture & Farmers' Welfare Minister and is assisted by two Ministers of State. The Secretary (A&FW) is the administrative head of the Department. The Secretary is assisted by two Additional Secretaries including one Financial Adviser, 12 Joint Secretaries including Mission Director (Mission on Integrated Development of Horticulture) & Mission Director (National Mission on Sustainable Agriculture), Horticulture Commissioner, Trade Advisor, Horticulture Statistics Advisor, Addl. Deputy Director General and Deputy Director General. In addition, Chairman of Commission for Agricultural Costs and Prices (CACPC) 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, Seven 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. 52 new cases were received during the year. 42 cases were finalized during 2021. Further, 12 public grievance cases have been addressed/ finalized. 14 RTI cases were processed within the prescribed time limit. 03 part time Vigilance Officers were appointed during the year.

The following are the attached and subordinate offices in Department of Agriculture, Cooperation & 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.

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

2.6 Further there are following Two Authorities in Department of Agriculture, Cooperation & 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):

2.9 DARE is the other department of Ministry of Agriculture & Farmers Welfare. The Secretary (DARE)/DG ICAR is the administrative head of the department. The Secretary 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-coordinating, 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. Further, it has the following four autonomous bodies under its administrative control:

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

ICAR has 97 ICAR Institutes, 53 Agriculture Universities, 6 Bureaus, 18 National Research Centers, 25 Project Directorates and 87 All India Coordinated Research Projects. And is one of the largest National Research System in the World.

2.10 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

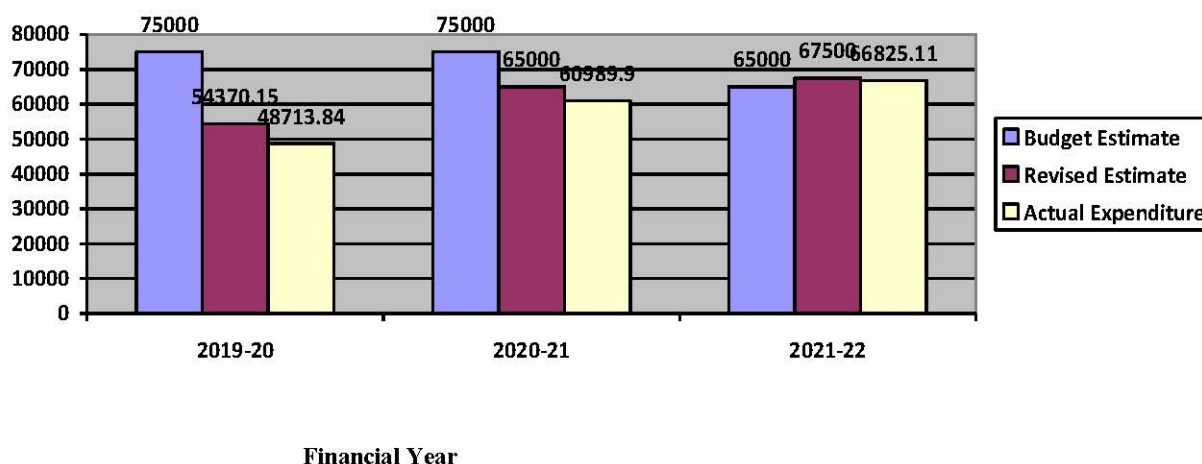
3.1 Pradhan Mantri Kisan Samman Nidhi (PM-KISAN):

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 farmer families.
- iii. The scheme was originally started for small and marginal farmers (SMFs) only, possessing a combined holding of up to 2 hectares of land, but later w.e.f. 1.06.2019 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 who uploads necessary details on the PM-Kisan portal for enabling transfer of benefits to eligible farmers.
- 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)	2019-20	75000	54370.15	48713.84
	2020-21	75000	65000	60989.90
	2021-22	65000	67500	66825.11



3.2 INTEREST SUBSIDY FOR SHORT TERM CREDIT TO FARMERS:

- Under the Scheme, interest subvention is provided to NABARD, Regional Rural Banks, Cooperative Banks, Public Sector Banks and scheduled Private Sector Banks for providing Short Term Credit to Farmers at subsidized rate of interest.
- The interest subvention scheme for farmers aims at providing short term credit to farmers at subsidised interest rate. The policy came into force with effect from Kharif 2006-07. The scheme is being implemented for the year 2020-21. The interest subvention will be given to Public Sector Banks (PSBs), Private Sector Banks, Cooperative Banks and Regional Rural Banks (RRBs) on use of own funds and to NABARD for refinance to RRBs and Cooperative Banks. The Interest Subvention Scheme is being implemented by NABARD and RBI.

3.2.1 Interest subvention for short term crop loans:

- The Central Government provides to all farmers for short term crop loan upto one year for loan upto Rs. 3 lakhs borrowed by them.
- Under this scheme, the farmers can avail concessional crop loans of upto Rs.3 lakh at 7 per cent rate of interest. It also provides for an additional subvention of 3 per cent for prompt repayment within a period of one year from the date of advance. The scheme will help farmers to avail short term crop loans up to Rs. 3 lakh payable within one year at only 4 per cent per annum. In case farmers do not repay the short term crop loan in time they would be eligible for interest subvention of 2% as against 5% available above.
- The amount of interest subvention will be calculated on the crop loan amount from the date of its disbursement/drawal up to the date of actual repayment of the crop loan by the farmer or up to the due date of repayment of crop loan fixed by the bank whichever is earlier subject to a maximum period of one year.
- Interest Subvention would be available only on credit requirement for cultivation of crops and post-harvest loan components under ST limit of KCC. Limit towards household / consumption requirement / maintenance expenses of farm assets, term loan etc. will be outside the purview of the Interest Subvention Scheme.
- To ensure hassle-free benefit to farmers under Interest Subvention scheme, the lending institutions may make Aadhar linkage mandatory for availing short term crop loans during 2018-19 and 2019-20.

3.2.2 Interest subvention for post-harvest loans:

- As a measure to check distress sale, post-harvest loans for storage in accredited warehouses against Negotiable Warehouse Receipts (NWRs) are available for upto 6 months for KCC holding small & marginal farmers. The Interest Subvention Scheme will continue for one year and it will be implemented by NABARD and RBI.
- In order to give relief to small and marginal farmers who would have to borrow at 9% for the post-harvest storage of their produce, the Central Government has approved an interest subvention of 2% i.e. an effective interest rate of 7% for loans upto 6 months. Subvention (incentive) for prompt repayment will not be available to the farmers for loans extended against NWRs.

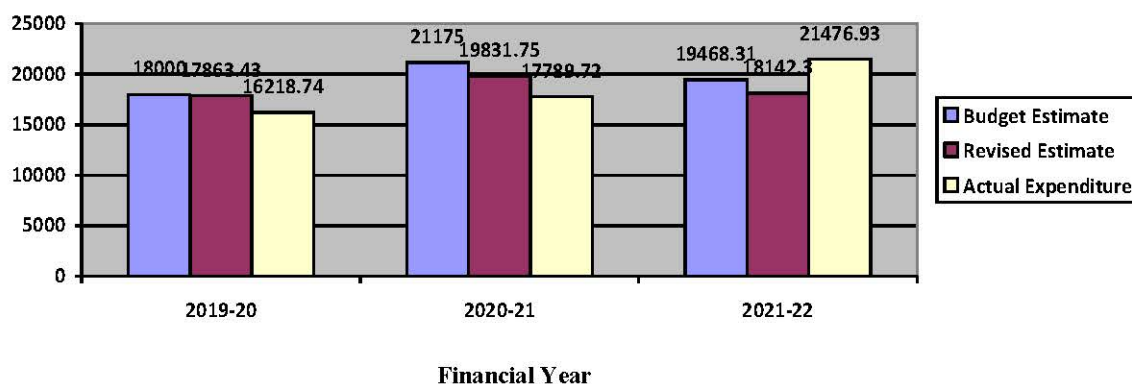
3.2.3 Interest subvention for relief to farmers affected by natural calamities:

- To provide relief to the farmers affected by Natural Calamities, the interest subvention of 2% will be provided to Banks for the first year on the restructured amount. Such restructured loans will attract normal rate of interest from the second year onwards as per the policy laid down by the RBI.
- However, to provide relief to farmers affected by severe natural calamities, Interest Subvention of 2% will be available to Banks for the first three years/entire period (subject to a maximum of five years) on the restructured loan amount. Further, in all such cases, the benefit of prompt repayment incentive @3% per annum shall also be provided to the affected farmers. The grant of such benefits in cases of severe natural calamities shall, however, be decided by a High-Level Committee (HLC) based on the recommendation of Inter-Ministerial Central Team (IMCT) and Sub Committee of National Executive Committee (SC-NEC).

(Source : [NABARD](#))

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Interest Subsidy for Short Term Credit to Farmers	2019-20	18000.00	17863.43	16218.74
	2020-21	21175.00	19831.75	17789.72
	2021-22	19468.31	18142.30	21476.93



3.3 PRADHAN MANTRI FASAL BIMA YOJNA – NCIP:

- **Pradhan Mantri Fasal Bima Yojana (PMFBY)** aims at supporting sustainable production in agriculture sector by way of providing financial support to farmers suffering crop loss/damage arising out of unforeseen events, stabilizing the income of farmers to ensure their continuance in farming Encouraging farmers to adopt innovative and modern agricultural practices and Ensuring flow of credit to the agriculture sector which will contribute to food security, crop diversification and enhancing growth and competitiveness of agriculture sector besides protecting farmers from production risks.

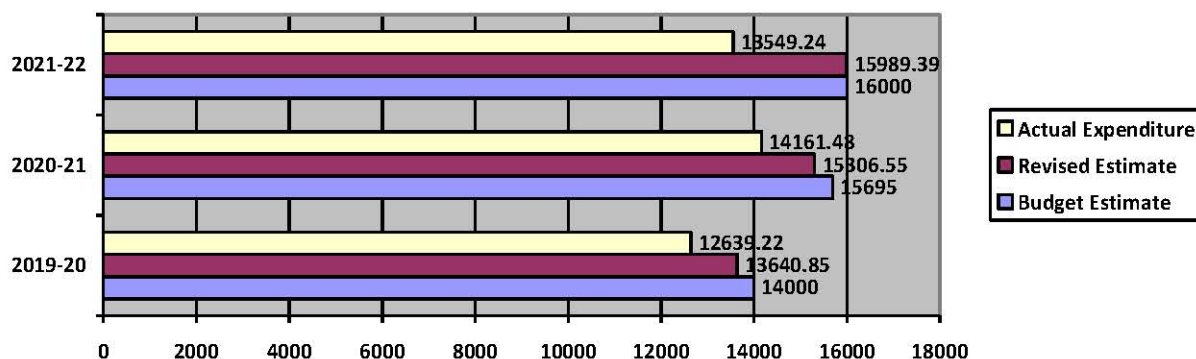
- In an endeavour to integrate Technology in implementation and execution of the Scheme, the Govt. of India has designed and developed a National Crop Insurance Portal (NCIP) (www.pmfby.gov.in). This will bring in better administration and coordination amongst stakeholders viz. Farmers, States, Insurers and Banks as well as real time dissemination of information and transparency. The Scheme is being implemented through 18 General Insurance Companies including 5 Government Sector Companies.

(www.pmfby.gov.in)

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Pradhan Mantri Fasal Bima Yojna – NCIP	2019-20	14000.00	13640.85	12639.22
	2020-21	15695.00	15306.55	14161.48
	2021-22	16000.00	15989.39	13549.24

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.

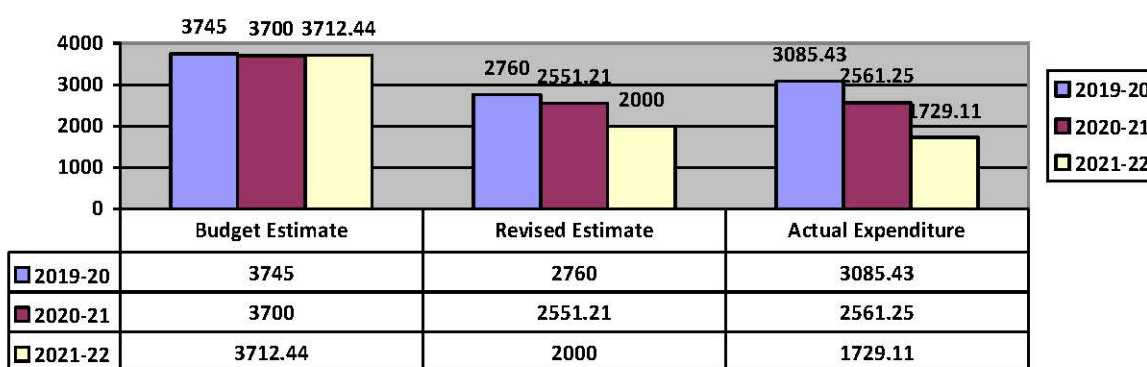
3.4.2 The Scheme has been revamped as the Rashtriya Krishi Vikas Yojana-Remunerative Approaches for Agriculture and Allied Sector Rejuvenation (RKVY-RAFTAAR) for

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. The scheme is available for the entire spectrum of agriculture & allied sector activities such as crop development, horticulture, agricultural mechanization, marketing, pre & post-harvest management, animal husbandry, dairy development, fisheries, extension etc.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Rashtriya Krishi Vikas Yojana (RKVY)	2019-20	3745.00	2760.00	3085.43
	2020-21	3700.00	2551.21	2561.25
	2021-22	3712.44	2000	1729.11

Rashtriya Krishi Vikas Yojana (RKVY)



Financial Year

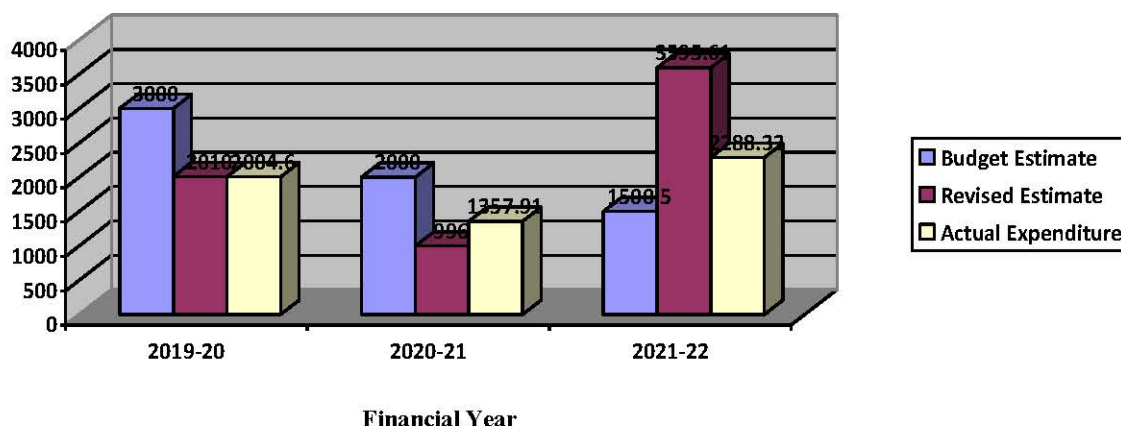
3.5 Implementation of Market Intervention Scheme – Price Support Scheme:

- 3.5.1 Market Intervention Scheme (MIS) is a price support mechanism implemented on the request of State Governments for procurement of perishable and horticultural commodities in the event of a fall in market prices. The Scheme is implemented when there is at least 10% increase in production or 10% decrease in the ruling rates over the previous normal year. Market Intervention Scheme works in a similar fashion to Minimum Support Price based procurement mechanism for food grains, but is an ad-hoc mechanism.
- 3.5.2 Its objective is to protect the growers of these horticultural/agricultural commodities from making distress sale in the event of bumper crop during the peak arrival period when prices fall to very low level. Thus it provides remunerative prices to the farmers in case of glut in production and fall in prices.

3.5.3 The Department of Agriculture & Cooperation is implementing the scheme. Under MIS, funds are not allocated to the States. Instead, central share of losses as per the guidelines of MIS is released to the State Governments/UTs, for which MIS has been approved, based on specific proposals received from them.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Implementation of Market Intervention Scheme – Price Support Scheme	2019-20	3000.00	2010.00	2004.60
	2020-21	2000.00	996.00	1357.91
	2021-22	1500.50	3595.61	2288.33



3.6 Green Revolution – Krishonnati Yojna:

3.6.1 "Green Revolution – Krishonnati Yojna" is the Umbrella Scheme in agriculture sector that has been implemented since 2016-17 by clubbing several schemes / missions under one umbrella scheme. The scheme has now been continued for the period from 2017-18 to 2019-20 with the Central Share of Rs. 33,269.976 Crore. These schemes look to develop the agriculture and allied sector in a holistic and scientific manner to increase the income of farmers by enhancing production, productivity and better returns on produce. The Schemes will be continued with an expenditure of Rs.33,269.976 Crore for three financial years, i.e., 2017-18, 2018-19 and 2019-20.

3.6.2 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. 2249.72 Crore has been earmarked for MIDH during 2021-22. As on 31 December, 2021, funds to the tune of Rs. 525.59 Crores have been released for implementation of activities of MIDH i.e. Rs. 207.63 Crore under NHM, Rs. 144.84 Crore under HMNEH, Rs. 80.14 Crore under CDB, 83.66 Crore to NHB and Rs. 9.32 Crore to CIH, DCCD & DASD. Rs. 994.83 Crores have been released under the scheme up to 31st March, 2022.

(ii) National Food Security Mission (NFSM)

National Food Security Mission was launched in 2007-08 to increase the production of rice, wheat and pulses. Currently, NFSM is being implemented in identified districts of 28 states & 2 Union Territories (UTs) viz. Jammu & Kashmir and Ladakh in the country. Against the B.E of Rs.2096 Crores for F.Y. 2021-22, Rs. 995.17 Crore have been released up to 31st March, 2022. At present, NFSM(OS) is being implemented in 27 states and 3 UTs comprising of 7 Central Seed producing agencies with BE of Rs 536 Crore & NFSM (OP) is being implemented in 12 states of the country.

(iii) Sub-Mission on Agriculture Extension (SMAE)

The Sub Mission on Agricultural Extension (SMAE) under Green Revolution is being implemented with an objective to restructure and strengthen the agricultural extension machinery. Against the B.E of Rs.1173.75 Crores for F.Y. 2021-22, Rs. 820.98 Crore have been released up to 31st March, 2022. The Scheme is being implemented in 691 districts of 28 states & 5 Union Territories (UTs) of the country.

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

Sub Mission on Seed and Planting Material (S M S P) 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. Against the B.E of Rs.448 Crores for F.Y. 2021-22, Rs. 141.05 Crore have been released up to 31st March, 2022.

(V) Sub-Mission on Agricultural Mechanisation (SMAM)

SMAM aims to increase the reach of farm mechanization to small and marginal farmers and to the regions where availability of farm power is low, to promote 'Custom Hiring Centres to offset the adverse economies of scale arising due to small landholding and high cost of individual ownership, to create hubs for hi-tech and high value farm equipment, to create awareness among stakeholders through demonstration and capacity building activities, and to ensure performance testing and certification at designated testing centers located all over the country. Against the B.E of Rs.1050 Crores for F.Y. 2021-22, Rs. 816.55 Crore have been released up to 31st March, 2022.

(iv) Integrated Scheme on Agriculture Census, Economics and Statistics (ISACES)

The Agriculture Census Scheme is a component of Integrated Scheme on Agriculture Census, Economics and Statistics under which 100 per cent financial assistance is provided to States/UTs for payment of salaries, office expenses, honoraria etc. Agriculture Census is conducted in the country at five yearly intervals. Against the B.E of Rs.374 Crores for F.Y. 2021-22, Rs. 267.11 Crore have been released up to 31st March, 2022.

(v) **Integrated Scheme on Agricultural Cooperation (ISAC)**

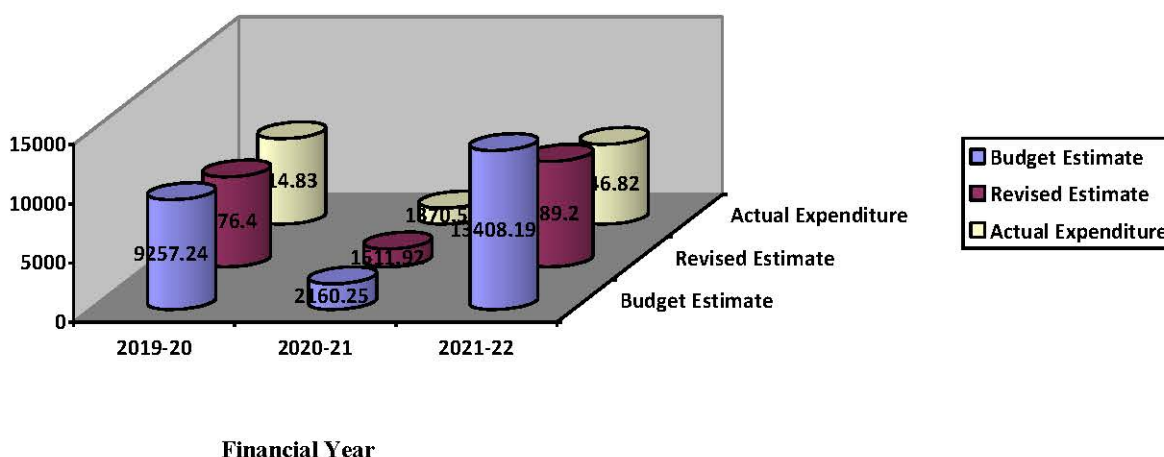
It aims to provide financial assistance for improving the economic conditions of cooperatives, remove regional imbalances and to speed up - cooperative development in agricultural marketing, processing, storage, computerization and weaker section programmes; to help cotton growers fetch remunerative price for their produce through value addition besides ensuring supply of quality yarn at reasonable rates to the decentralized weavers. . Against the B.E of Rs.373 Crores for F.Y. 2021-22, Rs. 341.67 Crore have been released up to 31st March, 2022.

(vi) **Integrated Scheme on Agricultural Marketing (ISAM)**

ISAM aims to develop agricultural marketing infrastructure; to promote innovative and latest technologies and competitive alternatives in agriculture marketing infrastructure; to provide infrastructure facilities for grading, standardization and quality certification of agricultural produce; to establish a nationwide marketing information network; to integrate markets through a common online market platform to facilitate pan-India trade in agricultural commodities, etc. Against the B.E of Rs.410 Crores for F.Y. 2021-22, Rs. 238.28 Crore have been released up to 31st March, 2022.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Green Revolution-Krishonnati Yojana	2019-20	9257.24	7576.40	7214.83
	2020-21	2160.25	1511.92	1370.59
	2021-22	13408.19	8889.20	6746.82



3.7 Agriculture Infrastructure Fund:- (New Scheme)

3.7.1 Introduction:

3.7.1.1 The Hon'ble Finance Minister announced on 15.05.2020 Rs 1 lakh Crore Agri Infrastructure Fund for farm-gate infrastructure for farmers. Financing facility of Rs. 1,00,000 Crore will be provided for funding Agriculture Infrastructure Projects at farm-gate & aggregation points (Primary Agricultural Cooperative Societies, Farmers Producer Organizations, Agriculture entrepreneurs, Start-ups, etc.). Impetus for

development of farm-gate & aggregation point, affordable and financially viable Post Harvest Management infrastructure.

3.7.1.2 Accordingly, DA&FW has formulated the Central Sector Scheme to mobilize a medium - long term debt financing facility for investment in viable projects relating to post-harvest management Infrastructure and community farming assets through incentives and financial support.

3.7.2 Objectives of Scheme:

To mobilize a medium - long term debt finances facility for investment in viable projects for post-harvest management Infrastructure and community farming assets through incentives and financial support in order to improve agriculture infrastructure in the country. This financing facility will have numerous objectives for all the stakeholders in the agriculture eco-system.

3.7.3 Implementation Period of Scheme:

The Scheme will be operational from 2020-21 to 2032-33. Disbursement in four years starting with sanction of Rs. 10,000 Crore in the first year and Rs. 30,000 Crore each in next three financial years. Moratorium for repayment under this financing facility may vary subject to minimum of 6 months and maximum of 2 years.

CHAPTER -4 (a)

ACCOUNTING ORGANIZATION

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 Special 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 performs his duties with the assistance of two Controller of Accounts, one Assistant Controller of Accounts, three Pr. Accounts Officers (Admn., Accounts and IAW) at HQ and with the help of Nine(9) Pay and Accounts Offices of Ministry of Agriculture & Farmers Welfare . Zonal Internal Audit parties headed by Assistant Accounts Officer is also stationed at Cochin whose works is being monitored by Internal Audit wing at HQ. 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 have 20 CDDOs, 138 NCDDOs and 22 NCDDOs to CDDO. The Non-Cheque Drawing DDOs submit bills to the Pay and Accounts Offices under pre-check system of payment. Accounting information Flow chart is given at **Exhibit 'B'**.

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

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

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

7. As per provisions contained in Civil Accounts Manual, Pay & Accounts offices make payments pertaining to respective Ministries/ Departments and in certain cases payments will be made by the Departmental Drawing and Disbursing Officers (CDDOs) authorized to draw

funds, by means of cheques drawn on the offices/branches of accredited bank that may be authorized for handling the receipts and payments of the Ministry/Department. These payments will be accounted for in separate scrolls to be rendered to the Pay and Accounts Offices of Ministry/Department concerned. Each Pay and Accounts Office or Drawing and Disbursing Officer authorized to make payments by cheques, will draw only on the particular branch/branches of the accredited bank with which the Pay and Accounts Office or the Drawing and Disbursing Office as the case may be, is placed in account. All receipts of the Ministry/Department are also be finally accounted for in the books of the Pay and Accounts Office. The Pay and Accounts office is the basic Unit of Departmentalized Accounting Organization. Its main function include:-

- 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 liasoning 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 cannons of financial propriety and higher standard of financial regulation are being maintained and followed and instructions are attended as soon as procedural lapses and irregularities are noticed so that statutory audit has little work left to do.

13.3 In pursuance of O/o Controller General of Accounts, Department of Expenditure, Ministry of Finance, OM No.G.25014/33/2015-16/MF.CGA/IAD/306-53 dated 15.05.2017, an Internal Audit Committee has been constituted in Department of 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 180 Auditee units / DDOs in Ministry of Agriculture & Farmers Welfare excluding autonomous 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 30.09.2022 are given below:-

Department	Outstanding Paras up to 31.03.2021	Paras Raised from 01.04.2021 to 30.06.2021	Paras Dropped from 01.04.2021 to 30.06.2021	Total Outstanding Paras as on 30.06.2021
DAC&FW DDOs	1007	59	29	1037
DARE	12	NIL	NIL	12
TOTAL	1019	59	29	1049

Department	Total Outstanding Paras as on 30.06.2021	Paras Raised from 01.07.2021 to 30.09.2021	Paras Dropped from 01.07.2021 to 30.09.2021	Total Outstanding Paras as on 30.09.2021
DA&FW DDOs	1037	6	112	931
DARE	12	NIL	NIL	12
TOTAL	1049	6	112	943

Department	Total Outstanding Paras as on 30.09.2021	Paras Raised from 01.10.2021 to 31.12.2021	Paras Dropped from 01.10.2021 to 31.12.2021	Total Outstanding Paras as on 31.12.2021
DA&FW DDOs	931	30	108	853
DARE	12	NIL	12	0
TOTAL	943	30	120	853

Department	Total Outstanding Paras as on 31.12.2021	Paras Raised from 01.01.2022 to 31.03.2022	Paras Dropped from 01.01.2022 to 31.03.2022	Total Outstanding Paras as on 31.03.2022
DA&FW DDOs	853	9	71	791
DARE	NIL	NIL	NIL	NIL
TOTAL	853	9	71	791

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

14. Banking Arrangements: -State Bank of India is the accredited bank for PAOs and its field offices 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 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 9(Nine) Pay & Accounts Offices. Four PAOs are located in Delhi/NCR, One in Mumbai, One each in Chennai, Kolkata, Cochin and Nagpur. All payments pertaining to the Department/Ministry are made through PAOs/CDDOs attached with respective PAOs. Drawing and Disbursing Officers present their claims/bills to the designated PAOs/CDDOs, who issue cheques/releases e-payment after exercising the necessary scrutiny as per provisions contained in Civil Accounts Manual, Receipt and Payment Rules and other orders issued by Govt. from time to time.

CHAPTER -4 (b)

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

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

1. Receipts, Payments and Accounts:

- i. Oversee that effective and efficient systems with necessary internal controls are in place for accounting of all receipts and payments of respective Ministry/Department of the Central Government.
- ii. Supervise payments and receipts through Pay and Accounts Offices and Cheque Drawing and Disbursing Offices (CDDOs) of various Central Civil Ministries/Departments in conformity with prescribed Rules and regulations.
- iii. Supervise timely payment to claimants (Government servants, vendors, grantee and loan institutions etc. including payment to suppliers w.r.t procurement through GeM) as per codal provisions.
- iv. Ensure efficiency, accuracy and timely submission of monthly and annual accounts to o/o of CGA.
- v. Ensure timely, accurate, comprehensive, relevant and useful Financial Reporting.
- vi. Ensure accuracy and timely submission of monthly reports to O/o CGA.
- vii. Monitor efficient service delivery to the Ministry/Department by the accredited/ authorized banks and monitor their system for timely realization of receipts into Government Accounts.
- viii. Monitor adherence to prescribed accounting standards, rules and principles.
- ix. Ensure timely submission of Audited Annual Appropriation Accounts duly signed by Chief Accounting Authority of the Ministry/Department to O/o CGA.
- x. Ensure preparation of annual 'Accounts at a Glance' in r/o their Ministry/Department.
- xi. Examine the proposal of Ministries/Departments for opening of a Personal Deposit Account or framing accounting procedure in respect of a newly created Fund in the Public Account of India for making it operational.
- xii. Review of payment sanctions (including GST refunds sanction) by Pr.CCA /CCA /CA as per the monetary limit prescribed by O/o CGA from time to time.
- xiii. Monitor the clearance of balances under Debt, Deposit, Suspense and Remittance (DDSR) heads and take timely corrective actions to clear adverse balances under the heads.
- xiv. Monitor opening of appropriate heads of account for new schemes as per Budget circular and LMMHA.
- xv. Monitor timely and accurate authorization of pension and other retirement benefits to retiring Government servants.
- xvi. Coordinate with GeM Standing Committee on the matters relating to procurement and related payments.
- xvii. Financial and technical advice specific to CBDT and CBIC on matters relating to accounting of direct/indirect taxes.
- xviii. Pr. CCA, CBDT/Pr. CCA, CBIC shall oversee and monitor the overall banking operations in regard to collection and refund of direct/indirect taxes and their reconciliation and remittance to the Government Account.
- xix. CCA, Finance shall be responsible for overseeing preparation of Internal Debt Accounting and compilation of Security/Bond-wise balances based on inputs from various stakeholders.
- xx. Chief Controller(Pension),CPAO,O/o CGA shall oversee disbursement and accounting of pension and family pension through authorised Banks in respect of Central Civil Pensioners, National Capital Territory of Delhi, Union Territories without Legislature, Former Members of

Parliament, retired Judges of the High Courts and the Supreme Court, All India Service Officers, pension and other amenities to the former Presidents Vice Presidents of India, Pension to Freedom Fighters and Family Pension to the families of the Central Government employees who are covered by NPS. CPAO is entrusted with the responsibility of administering the "Scheme of payment of pension to Central Government (Civil) Pensioners through Authorized Banks". In respect of the above responsibilities, the Pr.CCAs/CCAs/CAs(IC) shall function under the direction, superintendence and control of the Controller General of Accounts.

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

2. Budget formulation including Outcome Budget:

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

3. Estimation of Non- Tax Revenue Receipts:

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

4. Internal Audit/Risk Based Audit:

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

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

- a. Assessment of adequacy and effectiveness of internal controls in general, and soundness of financial systems and reliability of financial and accounting reports in particular;
- b. Identification and monitoring of risk factors (including those contained in the Outcome Budget/OOMF Framework);

- c. Critical assessment of economy efficiency and effectiveness of service delivery mechanism to ensure value for money; and
- d. Providing an effective monitoring system to facilitate mid-course corrections.

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

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

V. Conducts Internal Audit of collections of the National Small Savings Scheme. (Specific to 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.

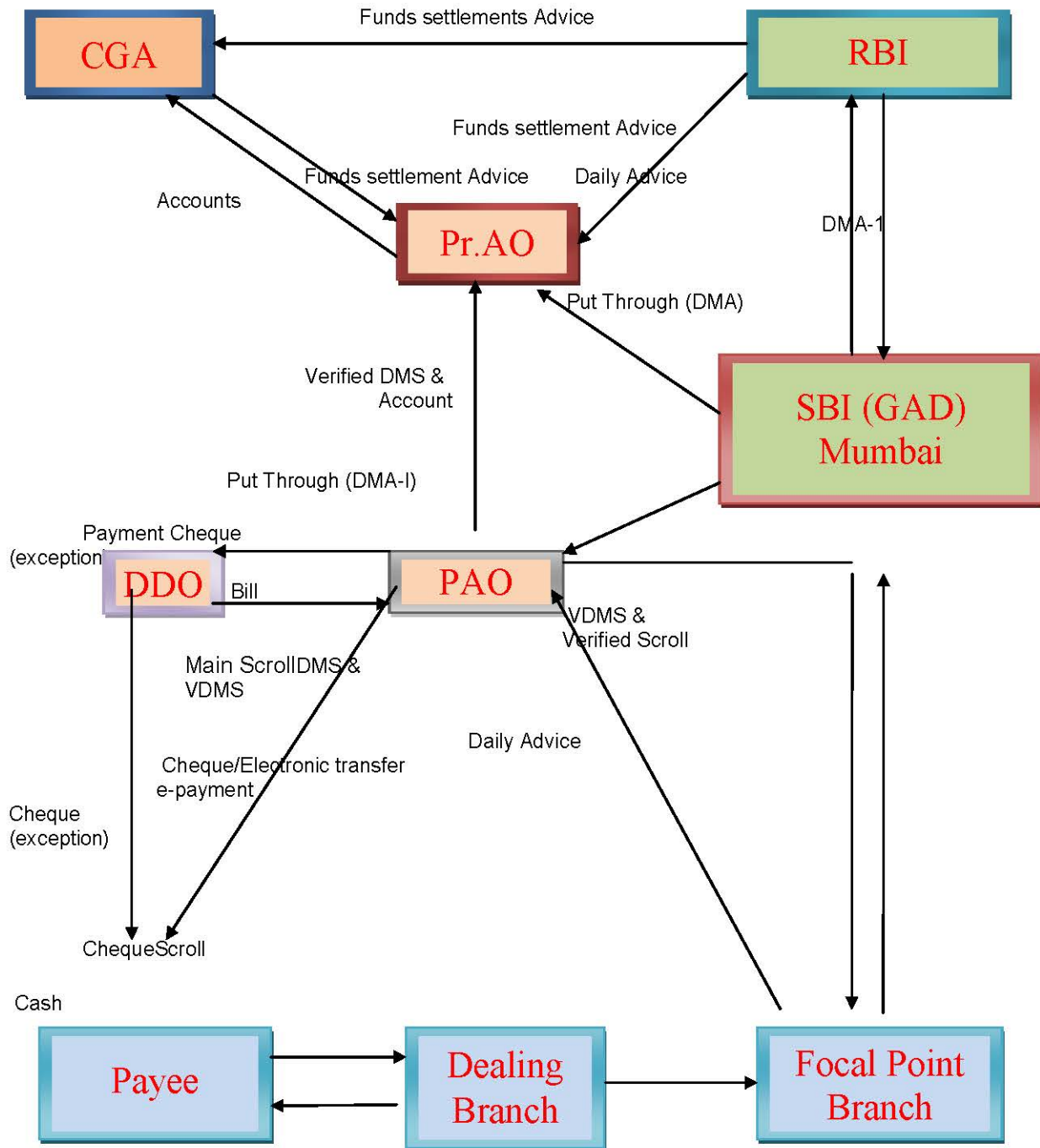
10. General Administration and Coordination:

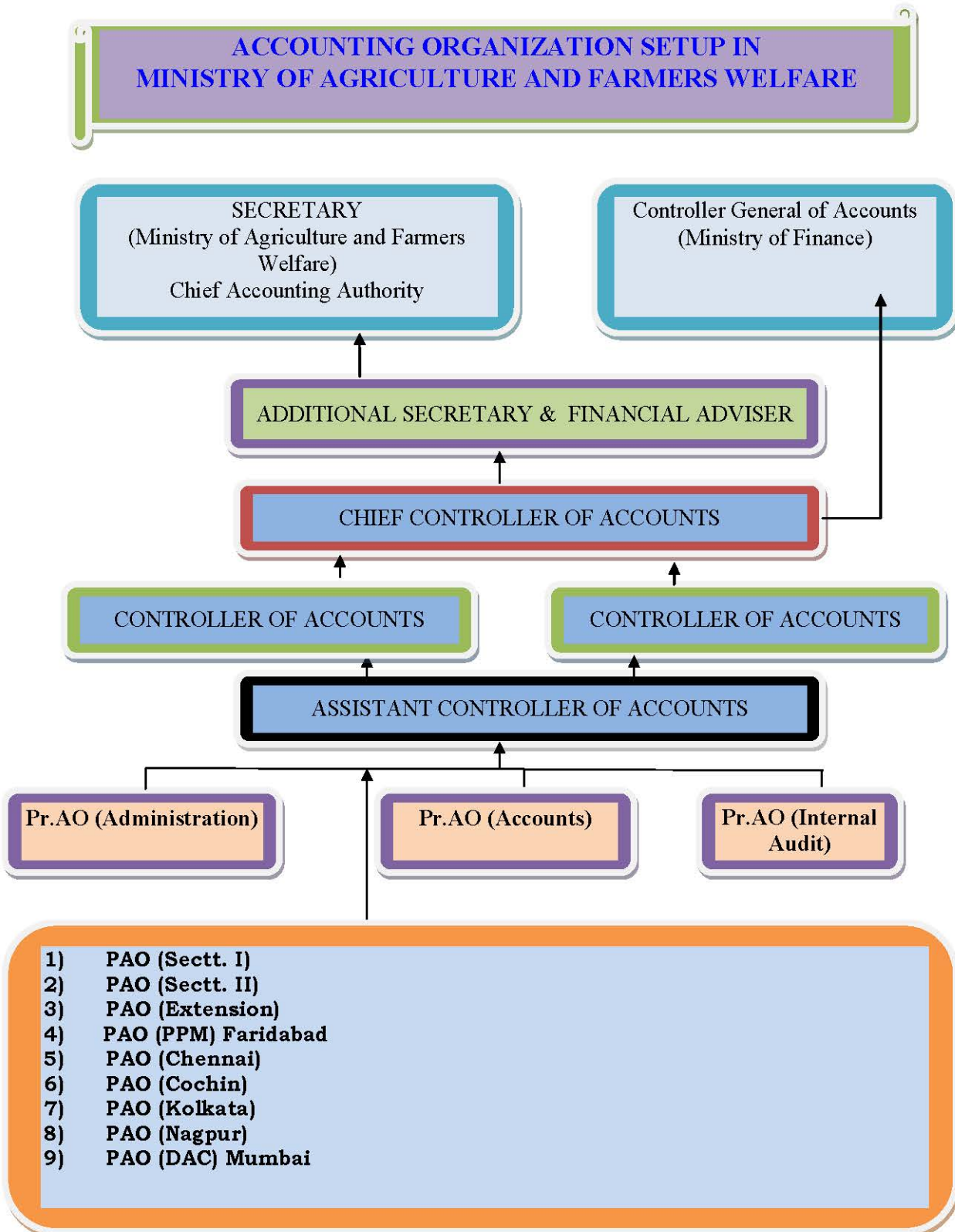
- i. Exercise the powers of the Head of the Department for the Accounting Organisation and is responsible for the Administration and Establishment related functions.
- ii. Discharge of responsibilities in terms of the statutory powers to be exercised being the Appointing Authority/Disciplinary Authority.

Note:-

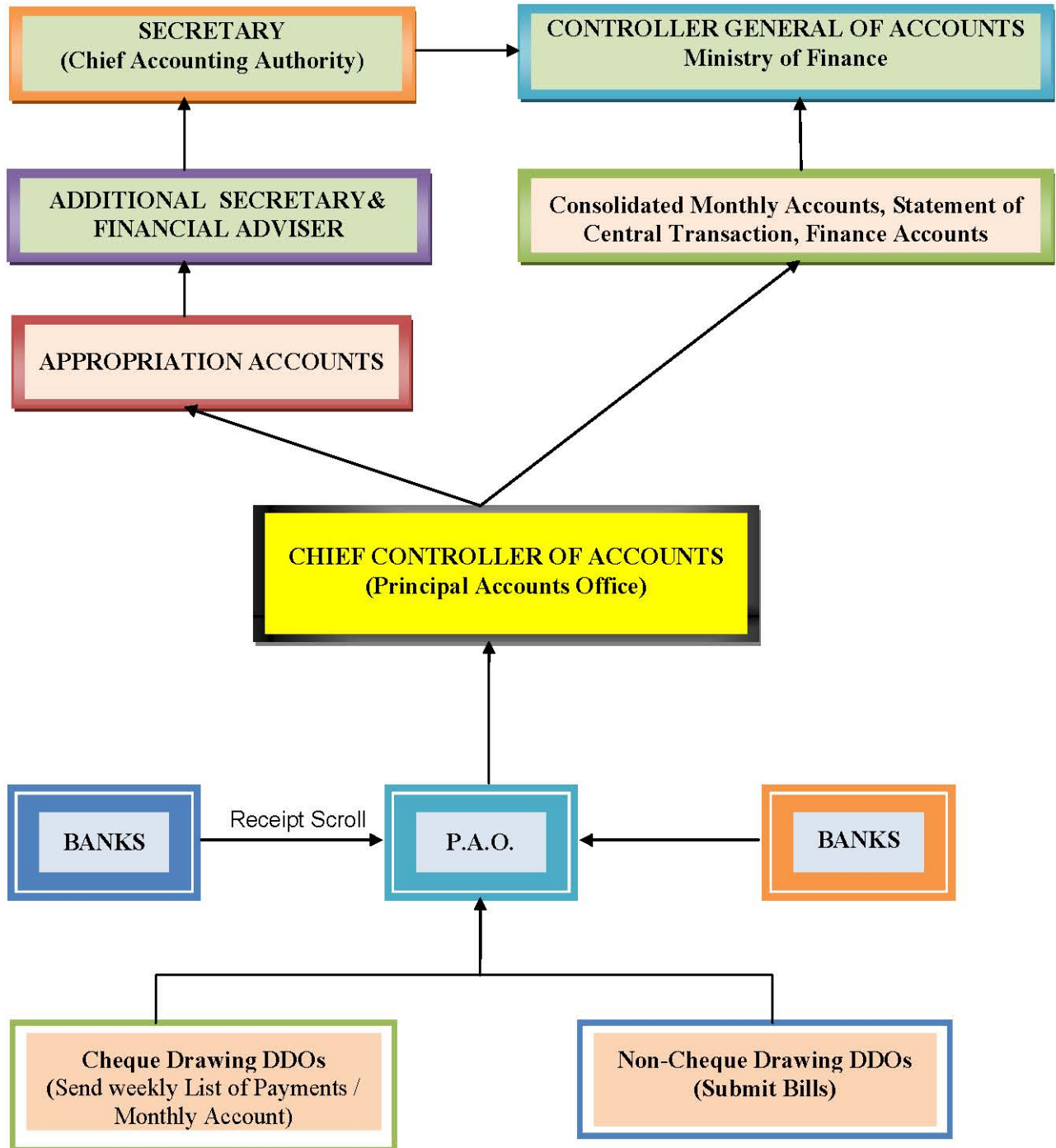
- a. In Ministries/ Departments which are headed by Pr. CCAs, these items of work may be delegated to CCAs/CAs as per their administrative convenience, subject to codal provisions.
- b. In addition to the above, Pr.CCAs/CCAs/CAs shall also be responsible for any other works assigned by Chief Accounting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

Banking Arrangements
Flow diagram of accounting of Payment





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.

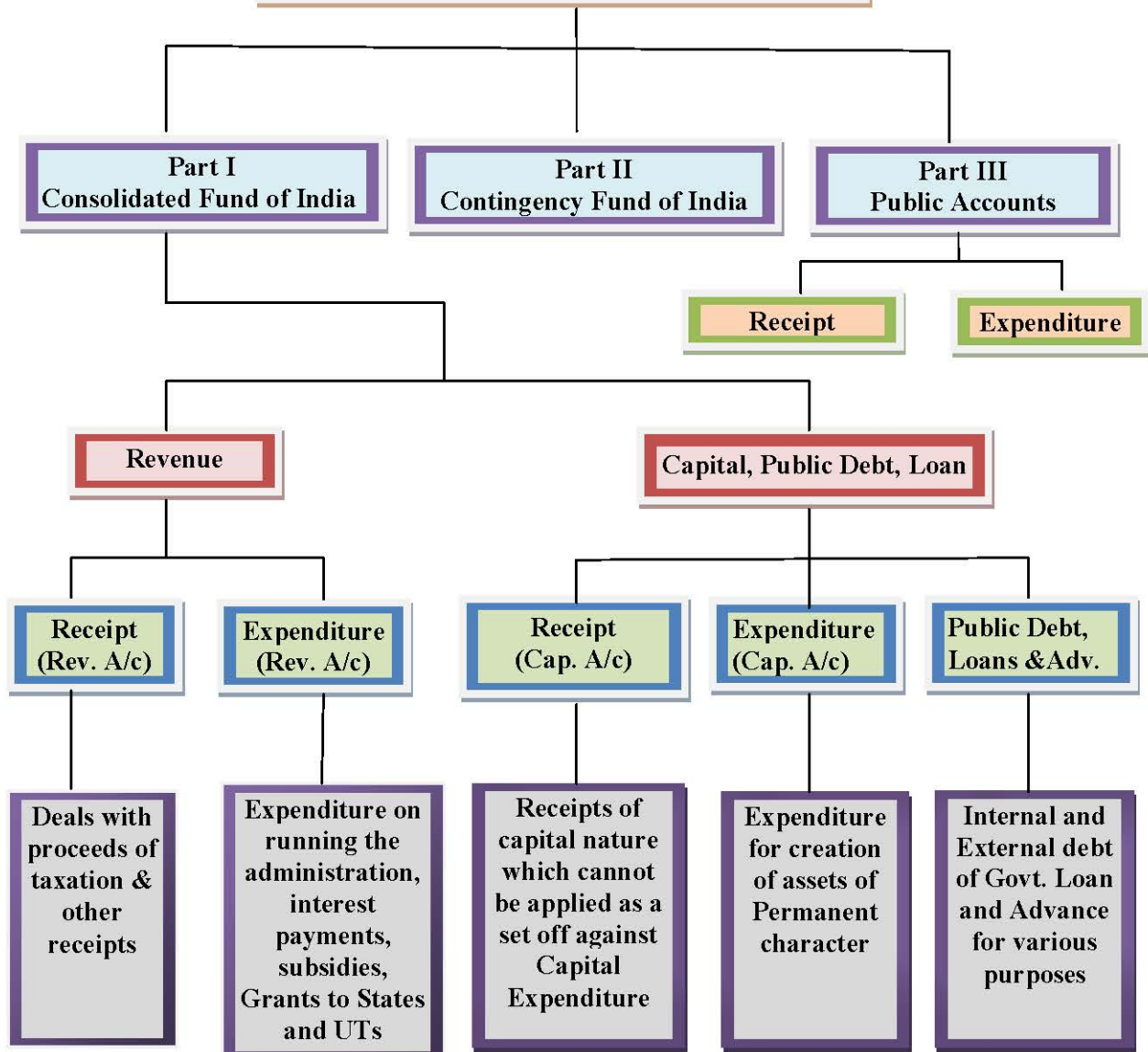
Finance Accounts:

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.

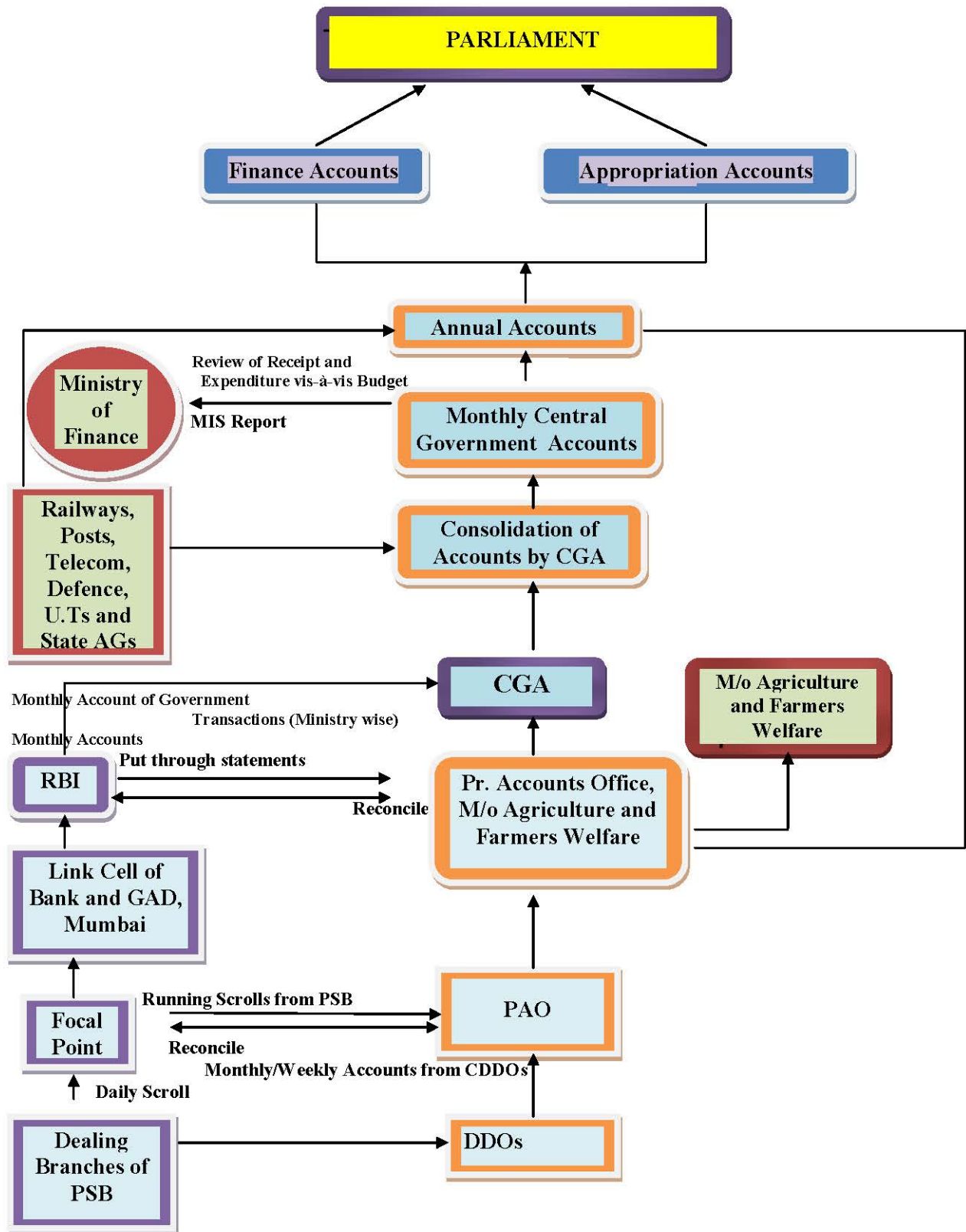
Presentation of Annual Accounts:

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 2021-22 accounted to ₹913.84 Crores. This figure consists of ₹912.73 Crores from the Revenue Receipt and ₹1.11 Crores from Loans and Advances.

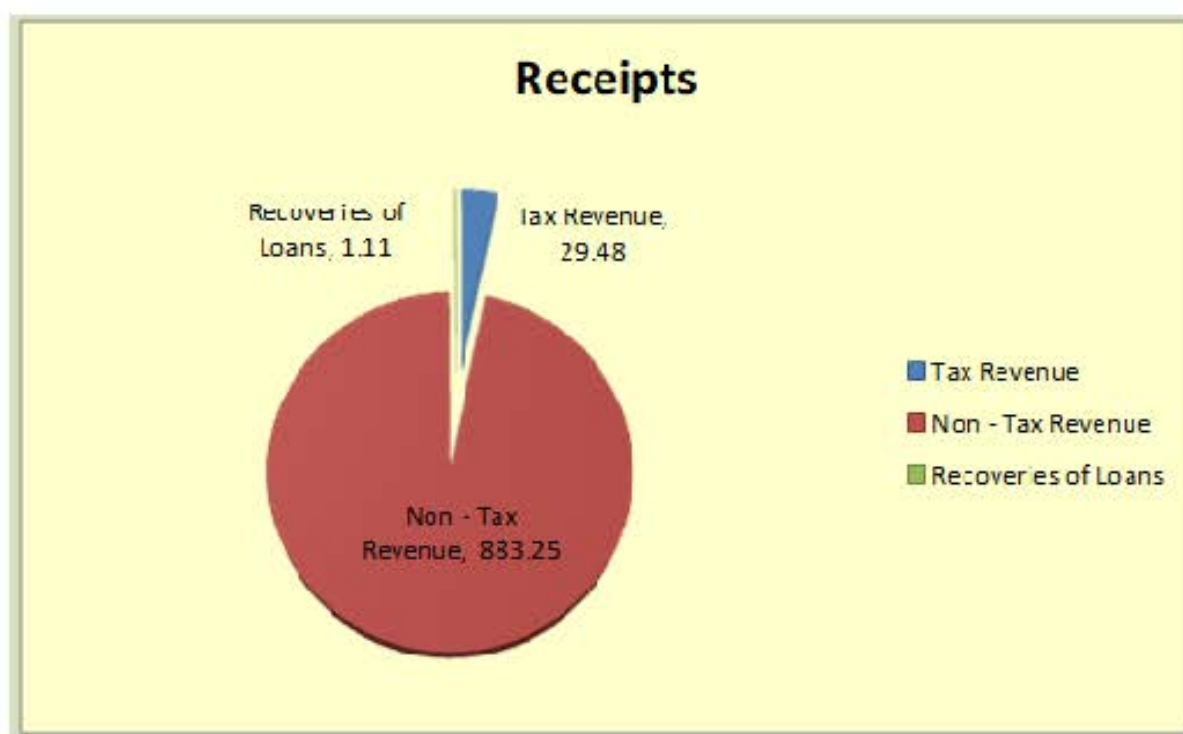
The total revenue receipt of ₹912.73 Crores comprises Gross Tax Revenue of ₹29.48 Crores and Gross Non-Tax Revenue amounting to ₹883.25 Crores.

TOTAL RECEIPTS DURING 2021-22	
(₹ in Crores)	
TOTAL RECEIPTS	913.84
(A) Revenue Receipts	
(i) Tax Revenue	29.48
(ii) Non-Tax Revenue (including amount realized on account of License fee and CGHS subscription)	883.25
(B) Capital Receipts	
(i) Recoveries of loans	1.11

(Source : Statement of Central Transaction 2021-22)

GRAPHICAL REPRESENTATION OF TOTAL RECEIPTS DURING 2021-22

(₹ in Crores)



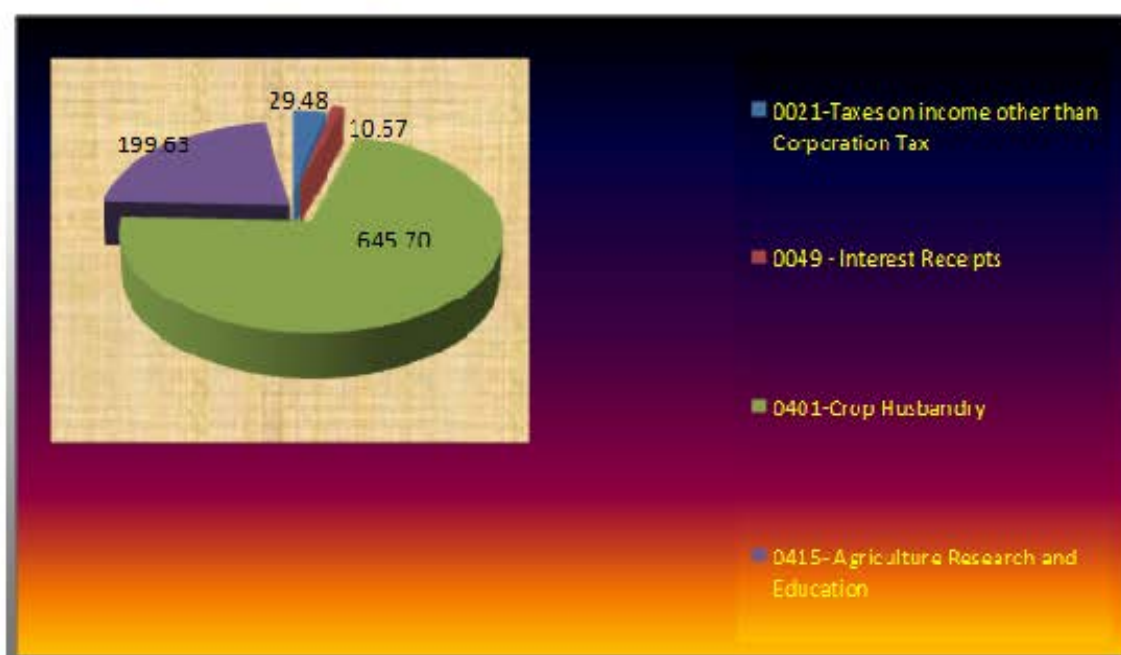
**ANALYSIS OF RECEIPTS FOR MINISTRY OF AGRICULTURE & FARMERS' WELFARE
DURING 2021-22**

The contributions towards receipts were from:-

(₹ in Crores)

Sl. No.	Major Head of Account	Amount
1.	0021 - Taxes on income other than Corporation Tax	29.48
2.	0049 - Interest Receipts	10.67
3.	0050 - Dividends & Profit	0.83
4.	0070 - Other Administrative Services	0.33
5.	0071 - Contributions and Recoveries towards Pension and Other Retirement benefits	1.29
6.	0075 - Miscellaneous General Services	0.21
7.	0210 - Medical and Public health - (CGHS subscription)	2.32
8.	0216 - Housing - (License Fee)	0.72
9.	0401- Crop Husbandry	645.70
10.	0415- Agriculture Research and Education	199.63
11.	0435 - Other Agriculture program	21.55
12.	6402 - Loan For Soil & Water conservation	0.29
13.	7602 - Loans and Advances to Union Territory Governments with Legislature	0.30
14.	7610 - Loans to Government servants, etc.	0.52
TOTAL		913.84

Pie - Diagram for Major receipts:



APPROPRIATION ACCOUNTS
(Department of Agriculture, Cooperation & Farmers' Welfare)

Annual Appropriation Accounts 2021-22 under **Grant No. 01, Department of Agriculture, Cooperation & 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 ₹123017.57 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹114840.43 Crores and net saving of ₹8177.19 Crores in the voted portion of the Grant No.01.

(₹ in Crores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionality	Total Budget Estimates after supplementary	Voted Exp.	Saving(-) Excess(+)
01	123017.57	0.05	123017.62	114840.43	-8177.19

(Source: Appropriation Accounts 2021-22)

Annual Appropriation Accounts 2021-22 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 ₹8513.64 Crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹8439.94 Crores and net saving of ₹73.69 Crores in the voted portion of the **Grant No. 02**.

(₹ in Crores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionally	Total Budget Estimates after supplementary	Voted Exp.	Saving(-) Excess(+)
02	8513.62	0.02	8513.64	8439.94	-73.69

(Source: Appropriation Accounts 2021-22)

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

- (a) that the moneys indicated therein as having disbursed were legally available for and applicable to the service or purpose to which they had been applied or charged;
- (b) that the expenditure conforms to the authority which governs it;

- (c) the effect of all the re-appropriation, surrender orders issued by the Ministry. Department are incorporated.

The Appropriation Accounts in respect of Grant No. 01 & 02 is prepared by the Chief Controller of Accounts and sent to the Controller General of Accounts / Principal Director of Audit, DGA (CE).

Grant No.01
Salient Features of Appropriation Accounts (2021-22)
{Department of Agriculture, Cooperation & Farmers' Welfare
(DAC&FW)

(₹ in Crores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	147.28	147.28	144.79	-2.74
2401 – Crop Husbandry	78413.49	78413.51	85623.06	-695.69
2402-Soil and Water Conservation	28.30	28.30	26.18	-1.43
2416 – Agriculture Financial Institutions	17679.14	17679.14	21476.93	-1443.24
2425–Co-operation	343.57	343.58	371.97	-1.36
2435 – Other Agricultural Programmes	1089.90	1089.90	713.00	-9.23
2552-North Eastern Areas	12242.70	12242.72	--	--
3601- Grants-in-aid to State Governments	12667.66	12667.66	6384.74	-761.01
3602-Grants-in-aid to Union Territory Governments with Legislature	349.53	343.53	86.86	-96.86
Amount surrendered during the year	--	5122.45	--	-5122.45
Revenue Section (I)	122961.57	122961.62	114827.54	-8134.08
4401 –Capital Outlay on Crop Husbandry	54.50	54.50	11.46	-12.96
4435-Capital Outlay on Other Agricultural Programmes	1.50	1.50	1.42	-0.00
Amount surrendered during the year	--	4.78	--	-30.15
Capital Section (II)	56.00	56.00	12.88	-43.11
Total (I + II)	123017.57	123017.62	114840.43	-8177.19

(Source: Appropriation Accounts 2021-22)

Grant No.01
SUB-HEAD WISE EXPENDITURE DURING 2021-22
MINISTRY OF AGRICULTURE COOPERATION 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	143.86	144.10	141.72	98.51	98.35
2	Other Offices	3.42	3.43	3.07	89.77	89.50
Total Major Head "3451"		147.28	147.53	144.79	98.31	98.14
Major Head "2401" – Crop Husbandry						
1	Seeds- Protection of Plant Varieties and Farmer's Rights	4.70	2.50	2.50	53.19	100.00
2	Seeds- National Seeds Research and Training Centre	3.90	3.36	3.19	81.79	94.94
3	Seeds- Green Revolution -Krishonnati Yojna	177.50	110.86	94.94	53.49	85.64
4	Manures and Fertilizers- National Project on Promotion of Organic Farming	16.21	14.79	12.22	75.39	82.62
5	Manures and Fertilizers- Green Revolution -Krishonnati Yojna	11.29	61.04	58.47	5.18	95.79
6	Manures and Fertilizers- Central Fertilizer Quality Control and Training Institute	8.80	7.56	6.00	68.18	79.37
7	Plant Protection- Directorate of Plant Protection Quarantine and Storage	141.10	131.27	123.56	87.57	94.13
8	Plant Protection- National Institute of Plant Health Management	9.82	8.75	8.39	85.44	95.89
9	Plant Protection- Green Revolution -Krishonnati Yojna	34.00	25.00	24.52	72.12	98.08
10	Commercial Crops- National Rain Fed Area Authority	3.80	3.28	2.74	72.11	83.54
11	Commercial Crops- Green Revolution -Krishonnati Yojna	199.95	185.96	185.61	92.83	99.81
12	Commercial Crops- Crop Directorates	10.48	11.77	10.21	97.42	86.75
13	Extension and Farmers Training- Green Revolution -Krishonnati Yojna	208.30	227.50	213.96	102.72	94.05
14	Extension and Farmers Training- Support to Central Institute/DOE	16.22	15.46	14.13	87.11	91.40
15	Extension and Farmers Training- National Institute of Agricultural Extension Management (MANAGE)	7.77	6.93	5.00	64.35	72.15
16	Crop Insurance- Pradhan Mantri Fasal Bima	10742.78	8964.57	8960.56	83.41	99.96

	Yojna(NCIP)					
17	Agricultural Economics and Statistics- Directorate of Economics and Statistics	26.30	25.60	23.85	90.68	93.16
18	Agricultural Economics and Statistics- Commission of Agricultural Costs and Prices	6.80	6.63	6.04	88.82	91.10
19	Agricultural Economics and Statistics- Green Revolution Krishonnati Yojna	338.80	269.86	267.11	78.84	98.98
20	Agricultural Economics and Statistics- Mahalanobis National Crop Forecasting Centre	3.25	383.90	383.21	11791.08	99.82
21	Agricultural Engineering- Tractor Training and Testing Institutes	30.66	32.27	28.09	91.62	87.05
22	Agricultural Engineering- Green Revolution -Krishonnati Yojna	20.00	5.00	4.87	24.35	97.40
23	Agricultural Engineering- Promotion of Agriculture Mechanization for in-situ Management of Crop Residue	583.80	584.08	575.10	98.51	98.46
24	Development of Oil Seeds- Directorate Oil Seeds Development	2.80	2.08	1.79	63.93	86.06
25	Development of Oil Seeds- Directorate Oil Seeds Development	101.00	59.94	59.24	58.65	98.83
26	Scheme of Small/Marginal Farmers and Agriculture Labour- Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	43758.00	52506.00	52239.60	119.38	99.49
27	Scheme of Small/Marginal Farmers and Agriculture Labour- Pradhan Mantri Kisan Mandhan Yojna	50.00	40.00	39.50	79.00	98.75
28	Horticulture and Vegetable Crops- Pradhan Mantri Krishi Sinchai Yojna-Per Drop More Crop(PMKSY)	78.35	66.50	59.63	76.11	89.67
29	Horticulture and Vegetable Crops- Green Revolution - Krishonnati Yojna	382.07	284.30	252.33	66.04	88.75
30	Horticulture and Vegetable Crops- Directorates and institutes of Development of Horticulture	9.72	9.44	7.39	76.03	78.28
	Special Component Plan for Scheduled Castes					
31	Pradhan Mantri Fasal Bima Yojna (NCIP)	2389.58	2402.84	2402.84	100.55	100.00
32	Green Revolution - Krishonnati Yojna	120.91	74.28	74.14	61.32	99.81
33	Distribution of Pluses to State/Union Territories for Welfare Schemes	44.82	....	....	0.00	0.00
34	Implementation of MIS/PSS	224.10	....	....	0.00	0.00
35	Promotion of Agriculture Mechanization for in-situ Management of Crop Residue.	116.20	....	....	0.00	0.00
36	Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA)	22.41	....	....	0.00	0.00
37	Pradhan Mantri Kisan Samman	9711.00	8250.81	8201.08	84.45	99.40

	Nidhi (PM-KISAN)					
38	Agriculture Infrastructure Fund	149.40	21.00	0.36	0.24	1.71
	Tribal Area Sub-Plan					
39	Pradhan Mantri Fasal Bima Yojna (NCIP)	1237.98	2185.86	2185.85	176.57	100.00
40	Green Revolution - Krishonnati Yojna	62.46	125.12	124.32	199.04	99.36
41	Distribution of Pluses to State/Union Territories for Welfare Schemes	23.22	....	....	0.00	0.00
42	Implementation of MIS/PSS	116.10	....	....	0.00	0.00
43	Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA)	11.61	....	....	0.00	0.00
44	Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	5031.00	6525.04	6384.43	126.90	97.85
45	Agriculture Infrastructure Fund	77.40	2.84	....	0.00	0.00
46	International Co-operation- Contributions to International Organizations	49.69	49.69	39.90	80.30	80.30
47	Other Expenditure- Implementation of MIS/PSS	1010.30	2288.41	2288.33	226.50	100.00
48	Other Expenditure- Green Revolution - Krishonnati Yojna	21.00	29.95	25.58	121.81	85.41
49	Other Expenditure- Green Revolution -Rashtriya Krishi Vikas Yojna	120.00	51.15	36.24	30.20	70.85
50	Other Expenditure- Distribution of Pluses to State/Union Territories for Welfare Schemes	201.96	50.00	50.00	24.76	100.00
51	Other Expenditure- Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA)	100.98	....	....	0.00	0.00
52	Other Expenditure- Agriculture Infrastructure Fund	583.20	89.35	21.06	3.61	23.57
	Total Major Head "2401"	78413.49	86318.76	85623.06	109.19	99.19
	Major Head "2402" Soil and Water Conservation					
1	Soil Survey and Testing- Soil and Land Use Survey of India	28.30	27.61	26.18	92.51	94.82
	Total Major Head "2402"	28.30	27.61	26.18	92.51	94.82
	Major Head "2416" Agricultural Financial Institutions					
1	Reserve Bank of India- Interest Subsidies for Short Term Credit to Farmers	13283.07	21426.04	20032.80	150.81	93.50
2	Special Component Plan for Scheduled Castes- Reserve Bank of India	2917.73	950.64	900.64	30.87	94.74
3	Tribal Area Sub Plan- Reserve Bank of India	1478.34	543.49	543.49	36.76	100.00
	Total Major Head "2416"	17679.14	22920.17	21476.93	121.48	93.70
	Major Head "2425" Co-operation					
1	Training- National Council for Cooperative Training	6.57	30.30	30.30	461.19	100.00

2	Assistance to Other Cooperatives- Green Revolution- Krishonnati Yojna	250.00	255.00	253.64	101.46	99.47
3	Special Component Plan for Scheduled Castes- Green Revolution- Krishonnati Yojna	56.00	56.68	56.68	101.21	100.00
4	Tribal Area Sub Plan- Green Revolution- Krishonnati Yojna	31.00	31.35	31.35	101.13	100.00
	Total Major Head "2425"	343.57	373.33	371.97	108.27	99.64
	Major Head "2435" Other Agricultural Programmes					
1	Marketing Facilities- Directorate of Marketing and Inspection	52.16	52.71	46.60	89.34	88.41
2	Marketing Facilities- Green Revolution- Krishonnati Yojna	270.10	229.67	230.33	85.28	100.29
3	Marketing Facilities- Formation and Promotion of Farmers Producers Organizations	556.60	430.56	427.04	76.72	99.18
4	Choudhary Charan Singh National Institute of Agricultural Marketing	-	4.24	2.50	0.00	58.96
5	Special Component Plan for Scheduled Castes- Green Revolution- Krishonnati Yojna	74.70	0.90	2.32	3.11	257.78
6	Formation and Promotion of Farmers Producers Organizations	74.70	-	-	0.00	0.00
6	Tribal Area Sub-Plan- Green Revolution- Krishonnati Yojna	18.70	4.20	4.20	22.46	100.00
7	Formation and Promotion of Farmers Producers Organizations	38.70	-	-	0.00	0.00
	Total Major Head "2435"	1089.90	722.28	712.99	65.42	98.71
	Major Head "2552" North Eastern Areas					
1	Crop Husbandry- Extension and Farmers Training- Green Revolution- Krishonnati Yojna	68.00	-	-	0.00	0.00
2	Crop Husbandry- Agricultural Economics and Statistics- Green Revolution- Krishonnati Yojna	35.20	-	-	0.00	0.00
3	Crop Husbandry- Seeds- Green Revolution- Krishonnati Yojna	20.65	-	-	0.00	0.00
4	Crop Husbandry- Manures & Fertilizers- Green Revolution- Krishonnati Yojna	137.29	-	-	0.00	0.00
5	Crop Husbandry- Agriculture Engineering- Green Revolution- Krishonnati Yojna	35.28	-	-	0.00	0.00
6	Crop Husbandry- Commercial Crops- Green Revolution- Krishonnati Yojna	108.45	-	-	0.00	0.00
7	Crop Husbandry- Development of Oilseeds- Green Revolution- Krishonnati Yojna	24.00	-	-	0.00	0.00
8	Crop Husbandry- Horticulture & Vegetable Crops- Pradhan Mantri Krishi Sinchay Yojna- Per Drop More Crop(PMKSY)	208.54	-	-	0.00	0.00
9	Green Revolution- Krishonnati Yojna	141.56	-	-	0.00	0.00
10	Crop Husbandry- Crop Insurance- Pradhan Mantri Fasal Bima Yojna (NCIP)	1209.02	-	-	0.00	0.00

11	Crop Husbandry- Other Expenditure- Green Revolution- Krishonnati Yojna	1.70	-	-	0.00	0.00
12	Green Revolution- Rashtriya Krishi Vikas Yojna	226.84	-	-	0.00	0.00
13	Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA)	29.92	-	-	0.00	0.00
14	Distribution of Pulses to State/Union Territories for Welfare Schemes	22.44	-	-	0.00	0.00
15	Implementation of MIS/PSS	112.20	-	-	0.00	0.00
16	Agriculture Infrastructure Funds	90.00	-	-	0.00	0.00
17	Green Revolution- Krishonnati Yojna	25.92	-	-	0.00	0.00
18	Other Agricultural Programmes- Marketing Facilities- Green Revolution- Krishonnati Yojna	37.75	-	-	0.00	0.00
19	Formation and Promotion of Farmers Producers Organizations	17.40	-	-	0.00	0.00
20	Reserve Bank of India- Interest Subsidy for Short Term Credit to Farmers	1336.45	-	-	0.00	0.00
21	Crop Husbandry-Scheme of Small/Marginal Farmers and Agricultural Labour- Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	4862.00	-	-	0.00	0.00
22	Special Component Plan for Scheduled Castes- Green Revolution- Krishonnati Yojna	170.41	-	-	0.00	0.00
23	Green Revolution- Krishonnati Yojna	82.80	-	-	0.00	0.00
24	Pradhan Mantri Krishi Sinchai Yojna-Per Drop More Crop(PMKSY)	63.08	-	-	0.00	0.00
25	Reserve Bank of India	383.80	-	-	0.00	0.00
26	Formation and Promotion of Farmers Producers Organizations	8.30	-	-	0.00	0.00
27	Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA)	6.64	-	-	0.00	0.00
28	Distribution of Pulses to State/Union Territories for Welfare Schemes	4.98	-	-	0.00	0.00
29	Implementation of MIS/PSS	24.90	-	-	0.00	0.00
30	Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	1079.00	-	-	0.00	0.00
31	Pradhan Mantri Fasal Bima Yojna (NCIP)	277.36	-	-	0.00	0.00
32	Tribal Area Sub Plan- Green Revolution- Rashtriya Krishi Vikas Yojna	59.80	-	-	0.00	0.00
33	Green Revolution- Krishonnati Yojna	411.22	-	-	0.00	0.00
34	Pradhan Mantri Krishi Sinchai Yojna-Per Drop More Crop(PMKSY)	128.38	-	-	0.00	0.00
35	Reserve Bank of India	68.92	-	-	0.00	0.00
36	Formation and Promotion of Farmers Producers Organizations	4.30	-	-	0.00	0.00
37	Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA)	3.44	-	-	0.00	0.00
38	Distribution of Pulses to State/Union Territories for Welfare Schemes	2.58	-	-	0.00	0.00
39	Implementation of MIS/PSS	12.90	-	-	0.00	0.00

40	Pradhan Mantri Kisan Samman Nidhi (PM-KISAN)	559.00	-	-	0.00	0.00
41	Pradhan Mantri Fasal Bima Yojna (NCIP)	143.28	-	-	0.00	0.00
	Total Major Head "2552"	12242.70	-	-	0.00	0.00
	Major Head "3601" Grants-in-aid to State Governments					
1	Centrally Sponsored Scheme-Central Assistance/share-Green Revolution- Krishonnati Yojna	4146.73	2457.15	2101.44	50.68	85.52
2	Green Revolution- Rashtriya Krishi Vikas Yojna	2400.36	1203.32	1196.10	49.83	99.40
3	Pradhan Mantri Krishi Sinchai Yojna-Per Drop More Crop(PMKSY)	2698.11	1427.65	1266.05	46.92	88.68
4	Special Component Plan for Scheduled Castes- Pradhan Mantri Krishi Sinchai Yojna-Per Drop More Crop(PMKSY)	598.92	273.17	240.49	40.15	88.04
5	Green Revolution-Rashtriya Krishi Vikas Yojna	546.62	345.69	345.69	63.24	100.00
6	Green Revolution- Krishonnati Yojna	1101.92	571.92	444.07	40.30	77.65
7	Tribal Area Sub-Plan- Pradhan Mantri Krishi Sinchai Yojna-Per Drop More Crop(PMKSY)	214.62	275.04	229.96	107.15	83.61
8	Green Revolution-Rashtriya Krishi Vikas Yojna	262.02	151.08	151.08	57.66	100.00
9	Green Revolution- Krishonnati Yojna	473.36	440.73	409.86	86.59	93.00
10	Other Transfer/Grant to States-Special Assistance- Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA)	168.30	-	-	0.00	0.00
11	Special Component Plan for Scheduled Castes Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA)	37.35	-	-	0.00	0.00
12	Tribal Area Sub-Plan- Pradhan Mantri Annadata Aay Sanrakshan Abhiyan (PM-AASHA)	19.35	-	-	0.00	0.00
	Total Major Head "3601"	12667.66	7145.75	6384.74	50.40	89.35
	Major Head "3602" Grants-in-Aid to Union Territory Governments with Legislature					
1	Centrally Sponsored Scheme-Central Assistance/Share- Green Revolution-Rashtriya Krishi Vikas Yojna	9.00	4.50	-		
2	Green Revolution-Krishonnati Yojna	259.22	126.74	71.47	27.57	56.39
3	Pradhan Mantri krishi Sinchai Yojna (PMKSY)	7.00	3.50	-		
4	Special Component Plan for Scheduled Castes- Green Revolution-Krishonnati Yojna	30.76	18.90	6.72	21.85	35.56
5	Green Revolution-Rashtriya Krishi Vikas Yojna	2.50	1.25	-		
5	Pradhan Mantri krishi Sinchai Yojna (PMKSY)	2.00	1.00	-		
7	Tribal Area Sub-Plan- Green Revolution-Krishonnati Yojna	35.55	26.08	8.67	24.39	33.24
8	Green Revolution- Rashtriya Krishi Vikas Yojna	2.50	1.25	-		

9	Pradhan Mantri krishi Sinchai Yojna (PMKSY)	1.00	0.05	-		
	Total Major Head "3602"	349.53	183.72	86.86	24.85	47.28
	Surrenders or withdrawals within grant	---	5122.45	--		
	Total Revenue Section (I)	122961.57	122961.62	114827.54		
	Capital Section					
	Major Head "4401" Capital Outlay on Crop Husbandry					
1	Seeds- Green Revolution-Krishonnati Yojna	1.00	0.00	-		
1	Seeds-Manures and Fertilizers	14.00	9.06	0.25	1.79	2.76
2	Plant Protection- Green Revolution-Krishonnati Yojna	11.00	1.00	0.81	7.36	81.00
3	Agricultural Engineering- Green Revolution-Krishonnati Yojna	24.00	10.00	7.72	32.17	77.20
4	Horticultural and Vegetable Crops- Green Revolution-Krishonnati Yojna	4.50	4.23	2.67	59.56	63.36
	Total Major Head "4401"	54.50	24.42	11.46	21.03	46.93
	Major Head "4435" Capital Outlay on Other Agricultural Programmes-					
1	Marketing and Quality Control-Marketing Facilities- Green Revolution-Krishonnati Yojna	1.50	1.43	1.42	94.67	99.30
	Total Major Head "4435"	1.50	1.43	1.42	94.67	99.30
	Surrenders or withdrawals within grant	---	30.14	---		
	Total Capital Section (II)	56.00	56.00	12.88	23.00	23.00
	Total (I) and (II)	123017.57	123017.62	114840.43	93.35	93.35

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

Grant No.02
Salient Features of Appropriation Accounts (2021-22)
{Department of Agricultural Research & Education (DARE)}

(₹ in Crores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	7.32	6.83	5.98	-0.85
2415 –Agriculture Research and Education	7857.70	8493.55	8433.96	-59.58
2552-North Eastern Areas	648.60	11.45	---	-11.45
Amount surrendered during the year	---	1.81	---	-1.81
Revenue Section	8513.62	8513.64	8439.94	-73.69

Grant No.02
SUB-HEAD WISE EXPENDITURE DURING 2021-22
MINISTRY OF AGRICULTURE COOPERATION AND FARMERS WELFARE

(₹ 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	7.32	6.83	5.98	81.79	87.55
Total Major Head "3451"		7.32	6.83	5.98	81.79	87.55
Major Head "2415" – Agriculture Research and Education						
1	Crop Science Institutes, Research & Education Schemes	564.00	547.90	541.50	96.01	98.83
2	Horticulture Institutes, Research and Education Schemes	154.60	160.81	159.47	103.15	99.17
3	I.C.A.R. Headquarter Administration Including Directorate of Information and Publication in Agriculture, Intellectual Property Rights Management	5152.02	5561.48	5551.90	107.76	99.83
4	Agricultural Extension Institutes, Research & Education Schemes	188.10	201.86	201.57	107.16	99.86
5	Agricultural Education Institutes, Research & Education Schemes	275.00	260.68	260.66	94.79	99.99
6	Agricultural Economics & Statistics Institutes, Research & Education Schemes	30.50	25.81	25.53	83.70	98.92
7	Agricultural Engineering Institutes, Research & Education Schemes	56.60	50.28	50.27	88.82	99.98
8	National Funds for Basic, Strategic and Frontier Application Research in Agriculture	48.00	42.00	42.00	87.50	100.00
9	National Agricultural Higher Education Project	–	225.00	224.62		99.83
10	Crop Science Institutes, Research and Education Schemes	56.40	49.28	46.33	82.15	94.01
11	Agricultural Extension Institutes, Research & Education Schemes	54.00	47.18	47.17	87.35	99.98
12	Horticulture Institutes, Research and Education Schemes	16.60	14.50	14.37	86.57	99.10
13	Agricultural Education Institutes, Research & Education Schemes	29.50	25.78	25.74	87.25	99.84
14	Agricultural Engineering Institutes, Research & Education Schemes	5.40	4.72	4.62	85.56	97.88
15	Agricultural Economics & Statistics Institutes, Research & Education Schemes	2.50	2.19	2.11	84.40	96.35
16	Crop Science Institutes, Research and Education Schemes	20.40	17.82	15.44	75.69	86.64
17	Agricultural Extension Institutes, Research & Education Schemes	40.00	34.96	34.96	87.40	100.00
18	Horticulture Institutes, Research and Education Schemes	8.80	7.69	7.61	86.48	98.96
19	Agricultural Education Institutes, Research & Education Schemes	15.50	13.54	13.54	87.35	100.00
20	Other Natural Resource Management Institutes, Research & Education Schemes including Agro-Forestry Research & Education Schemes	126.30	145.54	145.10	114.89	99.70
21	Climate Resilient Agriculture Initiative	44.90	42.98	42.98	95.72	100.00
22	Other Natural Resource Management Institutes, Research & Education Schemes including Agro-Forestry Research & Education Schemes	15.70	13.72	13.72	87.39	100.00
23	Climate Resilient Agriculture Initiative	4.60	4.02	4.02	87.39	100.00

24	Other Natural Resource Management Institutes, Research & Education Schemes including Agro-Forestry Research & Education Schemes	10.00	8.74	8.74	87.40	100.00
25	Animal Science Institutes, Research and Education Schemes including Dairy Research institutes & Schemes	230.20	228.11	225.29	97.87	98.76
26	Animal Science Institutes, Research and Education Schemes including Dairy Research institutes & Schemes	25.00	21.84	20.24	80.96	92.67
27	Animal Science Institutes, Research and Education Schemes including Dairy Research institutes & Schemes	13.80	12.05	12.05	87.32	100.00
28	Fisheries Institutes, Research & Education Schemes	135.70	120.26	120.25	88.61	99.99
29	Fisheries Institutes, Research & Education Schemes	13.30	11.62	11.61	87.29	99.91
30	Fisheries Institutes, Research & Education Schemes	7.00	6.12	6.12	87.43	100.00
	Major Head "2415" – General Assistance to Other Institutions					
31	Grants-in-Aid to Central Agricultural University, Imphal	–	251.55	220.84		87.79
32	Grants-in-Aid to Central Agricultural University, Bundelkhand	110.95	112.95	112.95	101.80	100.00
33	Grants-in-Aid to Central Agricultural University, Bihar	150.00	187.00	187.00	124.67	100.00
34	Grants-in-Aid to National Academy of agricultural Sciences and Indian Agricultural Universities Association	1.60	1.29	1.29	80.63	100.00
35	Agricultural Scientist Recruitment Board	19.00	25.63	25.63	134.89	100.00
36	India's Membership Contribution to Commonwealth Agricultural Bureau	0.60	0.57	0.57	95.00	100.00
37	India's Membership Contribution to Consultative Group on International Agricultural Research	5.50	5.50	5.50	100.00	100.00
38	Asia Pacific Association of Agricultural Institutions	0.10	0.07	0.07	70.00	100.00
39	N.A.C.A	0.48	0.45	0.45	93.75	100.00
40	International Seed Testing Association, Zurich, Switzerland	0.05	0.04	0.04	80.00	100.00
	Total Major Head "2415"	7857.70	8493.54	8433.96	110.52	99.29
	Major Head "2552" North Eastern Areas					
	Total Major Head "2552"	648.60	11.45	--		
	Surrenders or withdrawals within grant	1.81	1.81			
	Total Revenue Section	8513.62	8513.64	8439.94	99.13	99.13

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

Fund Flow Statement for the Financial Year 2021-22

(₹ in Crores)

RECEIPTS (Cr)	AMOUNT	DISBURSEMENTS (Dr)	AMOUNT
CONSOLIDATED FUND OF INDIA		CONSOLIDATED FUND OF INDIA	
I. REVENUE	912.73	I. REVENUE	122491.11
1. TAX REVENUE	29.48	GENERAL SERVICES	107.65
2. NON TAX REVENUE	883.25	SOCIAL SERVICES	0.13
(a) INTEREST RECEIPTS	10.67	ECONOMIC SERVICES	116022.21
(b) OTHER RECEIPTS	872.58	GRANTS-IN-AID (STATES AND UNION TERRITORIES)	6361.12
		(a) GRANT-IN-AID TO STATE GOVERNMENTS	6267.98
		(b) GRANT-IN-AID TO UNION TERRITORY GOVERNMENT	86.57
		(c) TECHNICAL & ECONOMIC CO-OPERATION WITH OTHER COUNTRIES	6.57
II. CAPITAL RECEIPTS	1.11	II. CAPITAL	5.06
(a) LOAN RECOVERIES	0.59	CAPITAL EXPENDITURE	4.60
(b) LOANS TO GOVT. SERVANTS	0.52	LOANS AND ADVANCES	0.46
TOTAL C.F.I.(I+II)	913.84	TOTAL C.F.I.(I+II)	122496.17
PUBLIC ACCCOUNT		PUBLIC ACCCOUNT	
PROVIDENT FUND	84.17	PROVIDENT FUND	84.51
DEPOSITS & ADVANCES	-0.59	DEPOSITS & ADVANCES	0.07
REMITTANCES, RESERVE FUNDS	0.16	REMITTANCES, RESERVE FUNDS	0.00
SUSPENSE AND MISC	124052.45	SUSPENSE AND MISC	2469.28
TOTAL PUBLIC ACCCOUNT	124136.19	TOTAL PUBLIC ACCCOUNT	2553.86
TOTAL RECEIPTS	125050.03	TOTAL DISBURSEMENTS	125050.03

(Source: Statement of Central Transaction 2021-22)

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

CHAPTER - 7

GRANT ANALYSIS

The Budget of 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 2021-22 has been to the tune of ₹123280.37 Crores in respect of Ministry of Agriculture & Farmers Welfare.

TOTAL EXPENDITURE ₹123280.37 CRORES

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

FINANCIAL YEAR 2021-22

(₹ inCrores)

BUDGET ESTIMATES	SUPPLEMENTARY / ADDITIONALITY	FINAL BUDGET ESTIMATES AFTER SUPPLEMENTARY	ACTUAL EXP.	SURRENDER W.R.T. FINAL BUDGET (BE+SUPP.)
123017.57	0.05	123017.62	114840.43	-5152.60

** compared to Total Budget Estimates after supplementary.*

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

FINANCIAL YEAR 2021-22

(₹ in Crores)

BUDGET ESTIMATES	SUPPLEMENTARY/ ADDITIONALITY	FINAL BUDGET ESTIMATES AFTER SUPPLEMENTARY	ACTUAL EXP.	SURRENDER W.R.T. FINAL BUDGET (BE+SUPP.)
8513.62	0.02	8513.64	8439.94	-73.70

* compared to Total Budget Estimates after supplementary.

**OBJECT HEAD-WISE BUDGET Vs EXPENDITURE (2021-22)
D/O AGRICULTURE, COOPERATION & FARMERS WELFARE (DAC&FW)
Grant No. 01**

(₹ in Crores)

Object Head	Account Description	Budget Estimates	Expenditure
01	SALARIES	351.00	340.00
02	WAGES	6.00	6.00
03	OVERTIME	0.00	0.00
03	MEDICAL EXPENSES	6.00	6.00
04	DOMESTIC TRAVEL EXPENSES	20.00	11.00
05	FOREIGN TRAVEL EXPENSES	4.00	0.00
06	OFFICE EXPENSES	134.00	108.00
07	RENTS, RATES AND TAXES	16.00	17.00
08	PUBLICATIONS	1.00	1.00
09	OTHER ADMINISTRATIVE EXPENSES	72.00	11.00
10	SUPPLIES AND MATERIALS	10.00	3.00
11	ADVERTISING AND PUBLICITY	165.00	158.00
12	MINOR WORKS	12.00	7.00
13	PROFESSIONAL SERVICES	135.00	66.00
14	OTHER CONTRACTUAL SERVICES	1.00	0.00

15	GRANTS-IN-AID-GENERAL	83154.00	76076.00
16	CONTRIBUTIONS	16060.00	13608.00
17	SUBSIDIES	22605.00	23889.00
18	GRANTS FOR CREATION OF CAPITAL ASSETS	139.00	65.00
19	GRANTS-IN-AID-SALARIES	33.00	49.00
20	MOTOR VEHICLES	0.00	4.22
21	OTHER CHARGES	36.00	406.00
22	MACHINERY AND EQUIPMENTS	28.00	5.00
23	MAJOR WORKS	27.00	8.00
Total		123018.00	114841.00

(Source: e-Lekha)

OBJECT HEAD-WISE BUDGET Vs EXPENDITURE 2021-22
D/O AGRICULTURAL RESEARCH & EDUCATION (DARE)
Grant No. 02

(₹ in Crores)

Object Head	Account Description	Budget Estimates	Expenditure
01	SALARIES	0.56	0.55
02	OVERTIME ALLOWANCE	0.00	0.00
03	MEDICAL TREATMENT	0.01	0.03
04	DOMESTIC TRAVEL EXPENSES	0.30	0.10
05	FOREIGN TRAVEL EXPENSES	0.30	0.01
06	OFFICE EXPENSES	0.70	0.20
07	OTHER ADMINISTRATIVE EXPENSES	0.30	0.01
08	GRANTS-IN-AID-GENERAL	3428.00	3303.00
09	CONTRIBUTIONS	7.00	7.00
10	GRANTS FOR CREATION OF CAPITAL ASSETS	1054.00	891.00
11	GRANTS-IN-AID-SALARIES	4017.00	4234.00
Total		8514.00	8440.00

(Source: e-Lekha)

CHAPTER -8(a)

RECEIPT ANALYSIS FOR THE FINANCIAL YEAR 2021-22

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 2021-22 was ₹ 913.84 Crores.

Trend of Receipts during Last Five Years

(₹ in Crores)

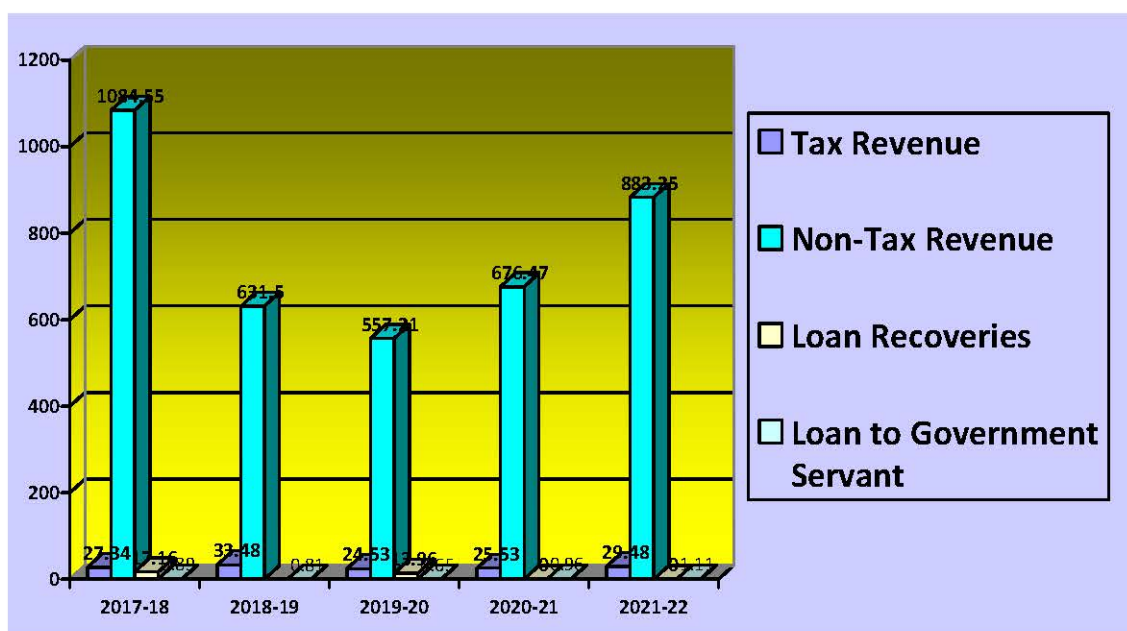
Year	2017-18	2018-19	2019-20	2020-21	2021-22
Tax Revenue	29.34	33.48	24.53	25.53	29.48
Non-Tax Revenue	1084.55	631.50	557.21	676.47	883.25
Loan Recoveries	17.16	(-)32.63*	13.96	0.00	0.00
Loan to Government Servant	0.89	0.81	0.65	0.96	1.11
Total	1131.94	633.16	596.35	702.96	913.84

(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 2021-22 are as follows:-

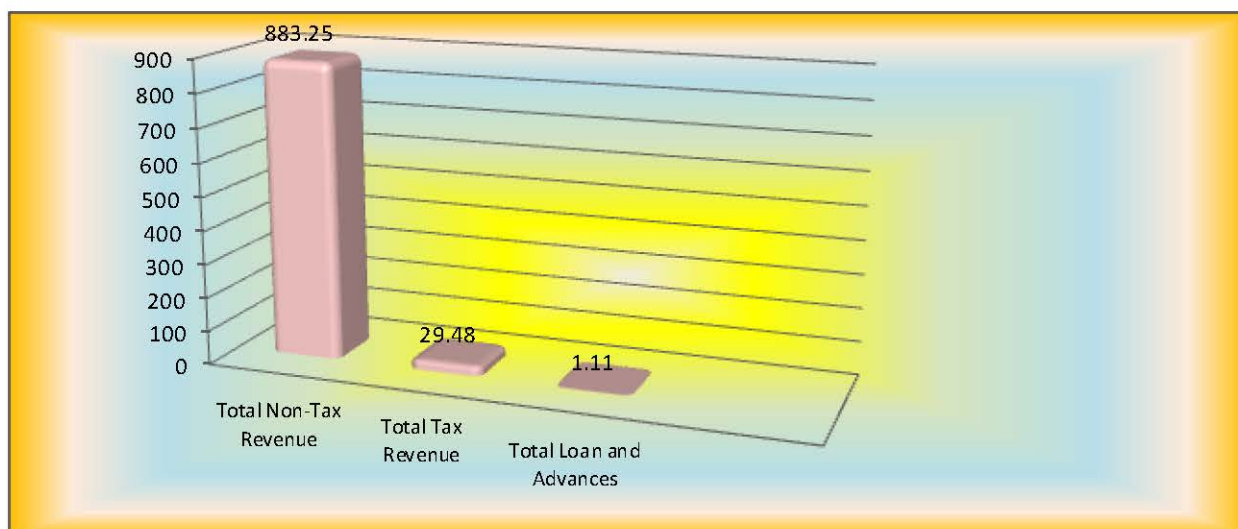
(₹ in Crores)

A.	TAX REVENUE	
0021	Taxes on Income other than Corporation Tax	29.48
	Total Tax Revenue	29.48
B.	NON-TAX REVENUE	
0049	Interest Receipts	10.67
0050	Dividends & Profits	0.83
0070	Other Administrative Services	0.33
0071	Contribution and Recoveries towards Pension and Other Retirement benefits	1.29
0075	Miscellaneous General Services	0.21
0210	Medical & Public Health	2.32
0216	Housing	0.72
0401	Crop Husbandry	645.70
0415	Agricultural Research and Education	199.63
0435	Other Agricultural Programmes	21.55
	Total Non-Tax Revenue	883.25
C.	LOANS & ADVANCES(Capital Receipts)	
6402	Loan for Soil & Water Conservation	0.29
7602	Loans and Advances to Union Territory Governments with Legislature	0.30
7610	Loans to Govt. Servants etc.	0.52
	Total Loans & Advances	1.11
	Total Receipt	913.84

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

Graphical Analysis of receipts during the year 2021-22

(₹ in Crores)



CHAPTER -8(b)

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

(₹ in Lakhs)

Head of Accounts	2017-18			2018-19			2019-20			2020-21			2021-2022		
	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual
0050 - Dividends & Profits (a)	1246.27	1308.58	1506.21	1374.01	1445.91	1012.60	1514.84	1557.22	1242.39	1631.74	1657.90	1072.54	1509.70	1102.91	82.76
0070- Other Administrative Services	9.30	7.30	5.41	6.80	8.25	9.08	8.30	12.19	24.95	13.20	11.40	4.86	11.45	9.30	32.02
0070- Receipts from Guest House	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.36	0.00	0.00	0.00	0.00	0.00	0.24
0070-Other Receipts	9.00	7.00	5.17	8.00	8.00	8.78	8.00	11.88	12.23	12.87	11.00	4.53	0.45	0.30	31.09
0070- Receipt under RTI Act 2005	0.30	0.30	0.24	0.25	0.30	0.30	0.30	0.31	0.36	0.33	0.40	0.33	11.00	9.00	0.69
0071- Contributions & Recoveries towards Pension & other Retirement Benefits (c)	30.15	35.10	42.63	72.00	75.00	68.30	76.00	40.30	37.28	40.30	80.00	72.08	70.00	100.00	128.63
0071- Subscription & Contribution	30.00	35.00	42.21	70.00	1.00	66.85	75.00	40.00	37.28	40.00	60.00	63.03	60.00	60.00	54.13
0071- Other Receipts	0.15	0.10	0.42	2.00	76.00	1.45	1.00	0.30	0.00	0.30	20.00	9.05	10.00	40.00	74.50
0075- Misc. General Services (d)	153.60	4.50	4.52	5.00	4.75	10.80	5.00	11.40	1.30	9.50	5.00	6.95	5.00	5.00	21.14
0075- Other Receipts	3.60	4.50	4.52	5.00	4.75	0.00	5.00	11.40	0.96	9.50	5.00	6.95	5.00	5.00	21.14
0075- Guarantee Fees	150.00	0.00	0.00	0.00	0.00	10.80	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	0.01	0.01	0.00	0.00	0.00	0.1	0.1	0.00	0.01	0.04	0.00	0.00	0.00	0.00
0235- Government Employees Insurance Scheme	0.00	0.00	0.01	0.01	0.01	0.00	0.1	0.1	0.00	0.01	0.04	0.00	0.00	0.00	0.00
0401- Crop Husbandry (f)	23001.30	41305.00	57679.73	42405.00	0057056	43002.51	59256.00	60240.50	51351.24	62342.50	52304.50	43957.60	52304.50	51505.00	42002.19
0401- Seeds	0.00	0.00	2.14	0.00	1.00	0.00	1.00	0.50	0.00	0.50	0.50	1.43	0.50	3.00	3.11
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	0.00	0.00	0.00	163.96

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	22000.00	40000.00	55778.58	41000.0	55.00	41073.39	57000.00	58000.00	46809.58	60000.00	50000.00	42584.86	50000.00	50000.00	40864.42
0401-Other Receipts	1000.00	1300.00	1874.33	1400.00	55000.00	1896.64	2200.00	2200.00	4537.93	2300.00	2300.00	1370.93	2300.00	1500.00	678.59
0401-Manures & Fertilizers	1.30	5.00	24.68	5.00	2000.00	32.48	55.00	40.00	3.73	42.00	4.00	0.38	4.00	2.00	0.15
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	0.00	0.00	0.00	58.69
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	0.00	0.00	0.00	62.79
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	0.00	0.00	0.00	670.48
0415- Agricultural Research & Education	1.00	2.00	0.00	32.48	0.50	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0435-Other Agriculture Programs (g)	1744.00	1950.00	2175.22	2050.00	2300.25	2227.15	2355.22	1955.02	2246.53	1956.02	2508.02	2317.64	2408.00	2316.00	2154.53
0435-Fee for Quality Control Grading of Agriculture	444.00	600.00	600.00	650.00	850.00	867.84	855.00	950.00	1812.34	950.00	1500.00	1627.89	1600.00	1600.00	1835.62
0435-Soil & Water Conservation	0.00	0.00	1.44	0.00	0.05	0.02	0.02	0.02	0.00	0.02	0.02	0.00	0.00	0.00	0.00
0435-Service & Service Fees	0.00	0.00	0.18	0.00	0.20	0.15	0.20	5.00	7.37	6.00	8.00	15.81	8.00	16.00	207.38
0435-Other Receipts	1300.00	1350.00	1434.50	1400.00	1450.00	1329.14	1500.00	1000.00	426.83	1000.00	1000.00	637.94	800.00	700.00	111.53
TOTAL	26184.62	44610.49	61413.73	45875.87	60887.17	46330.44	63215.87	63215.87	54903.69	65993.27	56566.86	47431.67	56308.65	55038.21	44421.27

CHAPTER – 9(a)

EXPENDITURE ANALYSIS

Total Budget of the Ministry of Agriculture for 2021-22 was ₹ 142970.42 Crores (Revenue and Capital). Against this budget actual expenditure was ₹ 116308.03 Crores (₹ 116286.23 Crores on Revenue side and ₹ 21.80 Crores on Capital side).

Trend of Expenditure during Last Five Years

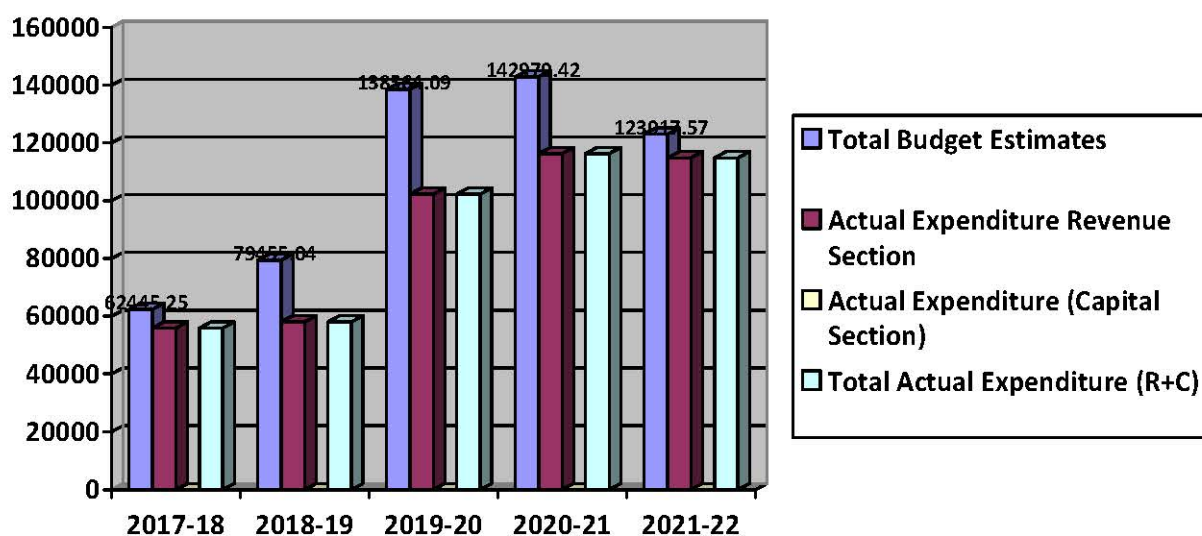
(₹ in Crores)

	2017-18	2018-19	2019-20	2020-21	2021-22
Total Budget Estimates	62445.25	79455.04	138564.09	142970.42	123017.57
Actual Expenditure (Revenue Section)	55920.31	58088.89	102342.79	116286.23	114827.54
Actual Expenditure (Capital Section)	25.37	18.52	13.65	21.80	12.90
Total Actual Expenditure (Revenue and capital)	55945.68	58107.41	102356.44	116308.03	114840.44

(Source: Appropriation Accounts)

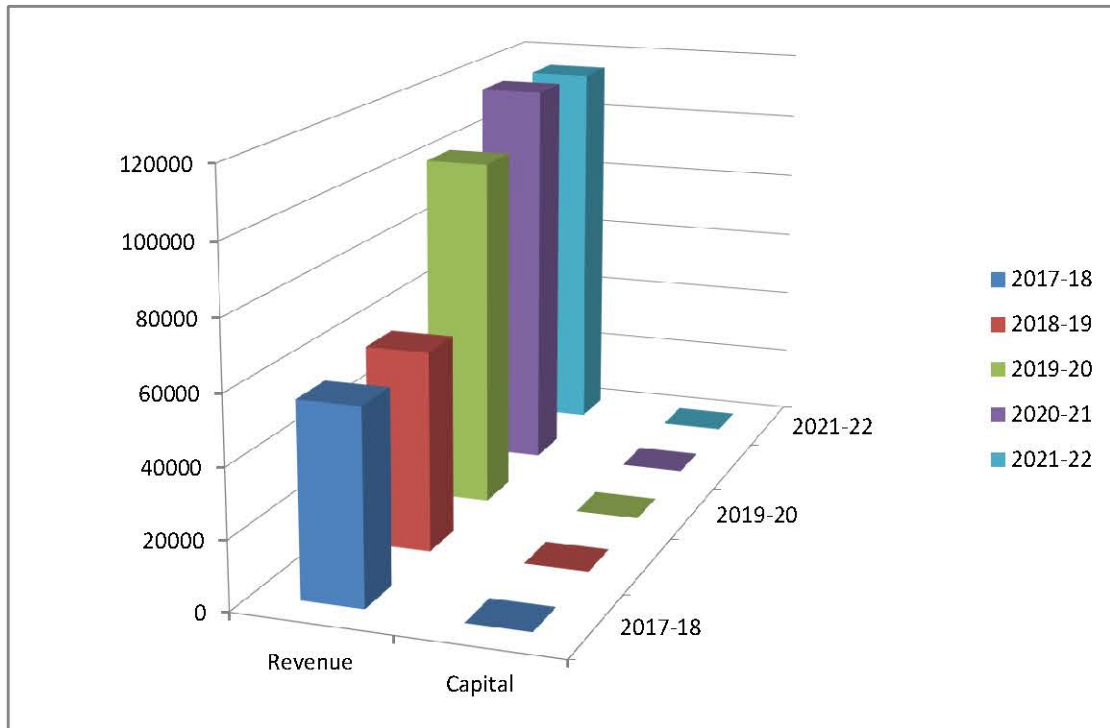
Graphical Representation of Total Budget Estimates and Actual Expenditure During Last Five Years

(₹ in Crores)



Graphical Representation of Revenue and Capital Expenditure During Last Five Years

(₹ in Crores)



**MONTHLY FLOW OF EXPENDITURE DURING 2021-22
FOR GRANT NO. 01 – (DAC&FW)**

(₹ in Crores)

Month	Total Expenditure
April,2021	3083.73
May,2021	25277.50
June,2021	1023.85
July,2021	884.41
August,2021	22434.24
September,2021	1878.37
October,2021	1929.19
November,2021	3746.18
December,2021	27388.83
January,2022	5179.94
February,2022	2919.31
March,2022	19094.88
TOTAL	114840.43

(Source:- e-Lekha)

**MONTHLY FLOW OF EXPENDITURE DURING 2021-22
FOR GRANT NO. 02(DARE)**

(₹ in Crores)

Month	Total Expenditure
April,2021	2125.30
May,2021	0.41
June,2021	0.44
July,2021	1697.96
August, 2021	3.19
September, 2021	425.51
October,2021	2107.87
November,2021	5.31
December,2021	12.56
January,2022	1736.64
February,2022	1.66
March,2022	323.09
TOTAL	8439.94

(Source:- e-Lekha)

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

(₹ in Crores)

SI. No.	MAJOR HEADS	2020-21	CHARGED /VOTED
1.	3451 – Secretariat – Economic Services	131.81	voted
2.	2401 – Crop Husbandry	79674.14	voted
3.	2402-Soil and Water Conservation	26.26	voted
4.	2416 – Agriculture Financial Institutions	17789.72	voted
5.	2425–Co-operation	379.14	voted
6.	2435 – Other Agricultural Programmes	529.62	voted
7.	2552-North Eastern Areas	---	voted
8.	3601- Grants-in-aid to State Governments	9951.61	voted
9.	3602-Grants-in-aid to Union Territory Governments with Legislature	118.41	voted
10.	4401 –Capital Outlay on Crop Husbandry	21.80	voted
11.	4435-Capital Outlay on Other Agricultural Programmes	---	voted
12.	4552-Capital Outlay on North Eastern Areas.....	---	voted
Total (Revenue and Capital) Expenditure		108622.51	Voted

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

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

(₹ in Crores)

SI. No.	MAJOR HEADS	2021-22	CHARGE /VOTED
1.	3451 – Secretariat – Economic Services	5.98	Voted
2.	2415 –Agriculture Research and Education	8435.96	Voted
3.	2552-North Eastern Areas	---	Voted
Total (Revenue and Capital) Expenditure		8441.94	Voted

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

CHAPTER – 9(b)

Details of Budget Estimates (B.E.), Revised Estimates (R.E.) &

Actual Expenditure along with percentage of Expenditure with reference to B.E. & R.E. for last Five years in respect of Grant No. 01.

2017-18

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	24199.30	26398.00	23165.86	95.73%	87.76%
Centrally Sponsored Scheme	17141.00	14184.66	13733.94	80.12%	96.82%
Establishment Expenditure	473.52	484.81	460.74	97.30%	95.04%
Other Central Expenditure	41.18	37.53	36.18	87.86%	96.40%
Total	41855.00	41105.00	37396.72	89.35%	90.98%

2018-19

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

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

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	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

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector Schemes	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

(Source: Budget document & PFMS)

CHAPTER – 9(c)

Details of Budget Estimates (B.E.), Revised Estimates (R.E.) &

Actual Expenditure along with percentage of Expenditure with reference to B.E. & R.E. for last Five years in respect of Grant No. 02.

2017-18

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	2166.46	2166.46	2166.46	100%	100%
Establishment Expenditure	13.98	14.45	13.03	93.20%	90.17%
Other Central Expenditure	4619.56	4811.09	4763.43	103.11%	99.01%
Total	6800.00	6992.00	6942.92	102.10%	99.30%

2018-19

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	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

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	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

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	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

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	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%

(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 9(Nine) Pay & Accounts Offices of M/o Agriculture and Farmers Welfare 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.3 (three) lakh Crores.
- Non-Tax Revenue of Government of India comprise of a large bouquet of receipts, collected by individual departments/ministries.
- The online electronic payment in a completely secured IT environment, will help commonusers/citizen from the hassle of going to banks for making drafts and then to Government offices to deposit the instrument for availing the services.It also helps avoidable delays in the remittance of these instruments into Government account as well as eliminates undesirable practices in the delayed deposit of these instruments into bank accounts.
- NTRP shall facilitate instant payment in a transparent environment using online payment technologies such as Internet Banking, Credit/Debit Cards.
- NTR Portal in M/o Agriculture & Farmers Welfare is functional from 1stNovember'2016.
- The collection of Non-tax revenue of the Ministry in the financial year (2021-22) in respect of online and offline transaction was ₹ 209.92Crores and ₹ 143.44 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.
- ❖ Mandatorily use of REAT module of PFMS or integration of their systems with the PFMS.

New Initiatives by Ministry of Finance/CGA:

A) e-Bill Rollout:

The Union Minister for Finance & Corporate Affairs Smt. Nirmala Sitharaman launched the Electronic Bill (e-Bill) processing system, announced in Union Budget 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, **07 PAOs** under Ministry of Agriculture & Farmers Welfare have successfully implemented e-bill rollout process till **Phase-V**.

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

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

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

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

C) Standardisation/rationalisation of New Object Heads:

The matter regarding standardisation/ rationalisation of Object Heads (Rule 8 of DFPRs) has been under consideration of the Government for some time. The Rule 8 along with its Annexure which contains revised list of Object Heads has been worked out in consultation with

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

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

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

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

(a) Ministry of Finance (MoF), Department of Expenditure has issued guidelines to return the amount not released by the state treasury to SNA Account, in to CFI through RBI (read with O.M No.1/(13)/PFMS/2022 dated 20th May 2022).

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

CHAPTER –10(b)

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

O.Ms related to Ministry of Finance:

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

List of OMs in respect of Centrally Sponsored Scheme

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

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

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

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

OFFICE MEMORANDUM

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

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

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

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

Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.

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

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

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

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

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

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

11. Except in case of schemes/sub-schemes having no State share, States will maintain separate budget lines for Central and State Share under each CSS in their Detailed Demand for Grants (DDG), and make necessary provision of the State share in the State's budget. While releasing funds to SNA, State's Integrated Financial Management Information System (IFMIS) should provide these budget heads and the same should be captured in PFMS through treasury integration.

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

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

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

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

16. The State Government will transfer the Central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government. Corresponding State share should be released as early as possible and not later than 40 days of release of the Central share. The funds will be maintained by the SNA in the Single Nodal Account of each CSS. State Governments/SNAs/IAs shall not transfer scheme-related funds to any other bank account, except for actual payments under the Scheme.

17. State Governments will register the SNAs and all IAs on PFMS and use the unique PFMS ID assigned to the SNA and IAs for all payments to them. Bank accounts of the

SNAs, IAs, vendors and other organizations receiving funds will also be mapped in PFMS.

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

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

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

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

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

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

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

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

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



(Subhash Chandra Meena)
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**F.No. 1(13)/PFMS/FCI/2021
Government of India
Ministry of Finance
Department of Expenditure**

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

OFFICE MEMORANDUM

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

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

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

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

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

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

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



(Abhay Kumar)
Director

Tele No. 24360647

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

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

OFFICE MEMORANDUM

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

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

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



(Abhay Kumar)
Director
Tele No. 24360647

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

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

OFFICE MEMORANDUM

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

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



(Abhay Kumar)
Director
Tele No. 24360647

Frequently Asked Questions

(Set-1)

On

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

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

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

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

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

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

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

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

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

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

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

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

Date: 30th July,2021

OFFICE MEMORANDUM

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

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

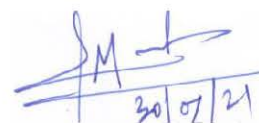
SOP has been prepared for different models of adoption, to implement the new procedure of payment under CSS is enclosed herewith. State Department may refer to Standard Operating Procedure depending upon the model selected by them.

State Department having any issues may send the same to-

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

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

This issues with the approval of Competent Authority.



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

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

Introduction

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

1. Flow of Funds

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

2. Preliminary Activities

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

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

3. Mapping of Agencies

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

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

4. Mapping of Schemes

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

5. Models for integration – Various Modules.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

g. The Payment orders (FTO) are to be processed by Program Implementing Agencies on the SIS and validated against drawing limits for all PIAs making payments. Once an FTO is generated, the drawing limits of the concerned PIA should be reduced by debit amount in the FTO. For all DBT payments processed by PIAs, the DBT mission code is to be mandatorily specified in the payment order to be sent to PFMS. The digitally signed FTOs are sent to PFMS SFTP. PFMS in turn would

process the payment files by validating the signatures against the DSC enrollment details sent by SIS earlier and send the FTOs to SFTP location of State Nodal Agency's bank.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Model – 4 Using State IFMIS

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

New Reports

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

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

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

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

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

Existing Reports

EAT Reports

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

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

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

c. EAT05: CSS Scheme State Wise unspent balances –This report shows complete EAT data for all the linked schemes for one CSS scheme.

d. EAT06: Agency EAT DBT usage summary.

e. EAT07: Agency Specific EAT unspent summary.

f. EAT09: Agency Fund Reversal/Failure EAT Summary – It provides information about failed/expired PPAs and DSC.

g. EAT10: EAT parent agency account usage summary.

h. EAT11: Agency Fund deduction EAT report – It shows the deductions made by the agencies while booking vouchers.

PFMS-State Treasury Interface reports:

a) **TRSY-01** : Displays amount released by Gol to States, Budget earmarked by the State – Scheme wise, releases/expenditure and funds released Gol to agencies located in the State.

b) **TRSY-03** : Displays the mapping of State expenditure heads against Gol Scheme releases.

c) **TRSY-04** : Displays the status of data exchange between treasury and PFMS

List of Acronyms:

1. **API** : Application Programming Interface

2. **CBM** : Central Beneficiary Master

3. **CSS** : Centrally Sponsored Scheme

4. **DSC** : Digital Signature Certificate

5. **ePA** : Electronic Payment Advice

6. **FTO** : Fund Transfer Order

7. **IA/PIA** : Implementing Agency/Programme Implementing Agency

8. **NPCI** : National Payment Corporation of India

9. **PFMS** : Public Financial Management System

10. **PPA** : Print Payment Advice

11. **REAT** : Receipt Expenditure Advance Transfer

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

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

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

OFFICE MEMORANDUM

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

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

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

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



(Abhay Kumar)
Director
Tele No. 24360647

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


New Delhi, the 23rd March, 2022

OFFICE MEMORANDUM

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

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

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



(Abhay Kumar)
Director

Tele No. 24360647

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

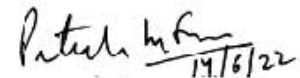
New Delhi, 14th June, 2022

OFFICE MEMORANDUM

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

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

2. In this regard it has been decided that following exceptions be made in the check regarding the release of 1st installment of Central share in 2022-23-
 - a. Where the release to Implementing Agencies (IAs) by the State treasury in 2021-22 is more than Central share released to the State treasury in 2021-22 plus the corresponding State share.
 - b. Where the Central share released to the state treasury has been returned to the Consolidated Fund of India (CFI) in compliance of DoE OM No.1(33)/PFMS /2022 dated 20th May, 2022.
3. This issues with the approval of competent authority.


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

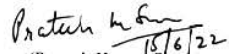
OFFICE MEMORANDUM

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.


15/6/22
(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
21st June, 2022

CORRIGENDUM

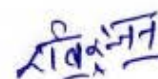
Subject: Procedure for release of funds under Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released.

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

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

Instead of

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



(Rabi Ranjan)
Deputy Director
Tel. No. 2305672

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

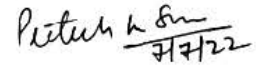
North Block
New Delhi, 7th July, 2022

OFFICE MEMORANDUM

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

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

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



(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

North Block
New Delhi, 15th July, 2022

OFFICE MEMORANDUM

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

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

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

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

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

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

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

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

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

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

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

Sub-Head – 'XX-Interest'

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

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

Major Head – '0210-Medical and Public Health'

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

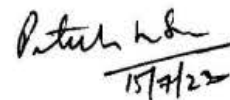
Minor Head – '801-Interest or Other earnings from Grantee on unspent balances'

Sub-Head – 'XX-Interest'

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

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

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



(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

North Block
New Delhi, 14th September, 2022

OFFICE MEMORANDUM

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

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

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

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

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

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

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

Sub-Major Head:06-Centrally Sponsored Schemes

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

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

Detailed Head: 00(Default)

Object Head: 70-Deduct Recoveries

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

Prateek Kumar Singh
14/9/22

(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/PCD/2020 dated 23rd March, 2021 regarding the revised procedure for flow of funds under Centrally Sponsored Schemes. References from various Departments/Ministries have been received in this Department regarding the issues arising due to validation check in PFMS, incorrect data in PFMS reports etc. in implementing the revised procedure.

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

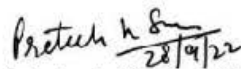
i. Departments/Ministries are facing the issue of validation check due to a mismatch between the 'minor head' used by Ministries/Departments in releasing funds to the State treasury and the minor head' used by the States to transfer funds from treasury to the SNA account. To address the issue, a utility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

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

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

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

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


(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

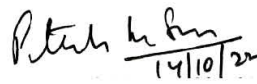
North Block,
New Delhi, 14th October, 2022

OFFICE MEMORANDUM

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

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

2. To accurately monitor flow of CSS funds from Ministries/Department of State treasury and further to the SNA account through PFMS, it is imperative that the Central head of accounts used by Ministries/Department to transfer funds to the State are mapped in PFMS with the corresponding State heads of accounts used by the State to further transfer match the funds released using Central heads of accounts with the funds released using corresponding State heads of accounts. However, due to issues faced by Ministries/Departments, the minor head-based validation check put in PFMS has been **relaxed** temporarily to provide interim relief till 31st October, 2022. Ministries/Departments are likely to face the validation check issues again while generating sanction if the mapping of State's heads of account with the Central heads of account using the utility is not completed before the end of the relaxation period.
3. It is therefore once again requested that the Ministries/Departments may take up the matter with States to fill the requisite mapping information in the utility latest by 31st October, 2022.
4. This issue with the approval of the Competent Authority.


(Prateek Kumar Singh)
Director
Tel. No. 23094961

CHAPTER –10(c)

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

O.Ms related to Ministry of Finance:

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

List of OMs in respect of Central Sector Scheme

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

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

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

OFFICE MEMORANDUM

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

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

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

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

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

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

Model — 2: Implementation through scheduled commercial banks

3. In case of Central Sector Schemes having (a) annual outlay of less than Rs 500 crores or (b) the schemes are being implemented by agencies of the State Governments exclusively

or in addition to the central agencies or (c) other schemes not covered in Model-1, the following procedure will be followed by the Ministries/Departments:

- (i) Every Ministry/Department will designate a Central Nodal Agency (CNA) for implementing each Central Sector Scheme. The CNA will open a Central Nodal Account for each Central Sector Scheme in a scheduled commercial bank authorized to conduct Government business by the Ministry/ Department concerned.
- (ii) Implementing Agencies (IAs) down the ladder will be designated as Sub- Agencies (SAs). The SAs will use the CNA's accounts with clearly defined drawing limits set for that account. However, depending upon operational requirements, zero balance subsidiary accounts for each scheme may also be opened by the SAs.
- (iii) All zero balance subsidiary accounts will have allocated drawing limits to be decided by the CNA concerned from time to time and will draw on real time basis from the Central Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.
- (iv) For seamless management of funds, the main account and all zero balance subsidiary accounts should be maintained with the same bank. However, Ministry/ Department may choose different banks for opening Central Nodal Accounts of different Central Sector Schemes.
- (v) Only banks having a robust IT system and adequate branch network should be chosen for opening Central Nodal Account and the zero balance accounts of SAs of each Central Sector Scheme. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide necessary reports and a user-friendly dashboard to officers at various levels to monitor utilization of funds by SAs.
- (vi) The bank's software system should be able to monitor the drawing limits of the SAs who should be able to draw funds on real time basis from the CNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.
- (vii) Ministries/ Departments will release the scheme funds for each Central Sector Scheme to the account of CNA concerned strictly on the basis of requirement, keeping in view the balance funds of the scheme available with the CNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with Rule 232(v) and 230(vii) of the General Financial Rules, 2017.
- (viii) The Ministries/ Departments and the CNAs shall ensure that the interest earned from the funds released is mandatorily remitted to the Consolidated Fund of India in terms of Rule 230(8) of GFR. 2017. The interest component shall be distinctly reflected in the MIS provided by the banks.
- (ix) The Ministries/ Departments shall release the funds as far as possible in 'Just- In-Time' manner keeping the float in CNAs account to the minimum possible and shall in no case release more than 25% of the amount earmarked for the scheme in a financial year at a time. Additional funds (not more than 25% at a time) will be released only upon utilization of at least 75% of the funds released earlier and in compliance with the conditions of previous sanction.

- (x) For administrative convenience and efficiency, the Program Division may obtain approval of the competent authority and concurrence of the Financial Advisor for more than 25% at a time. But release of funds shall not exceed 25% in one installment.
 - (xi) After opening of Central Nodal Account of the scheme and before opening zero balance subsidiary account of SAs or assigning their drawing rights from CNA's account, the SAs at all levels shall return all unspent amounts of the scheme lying in their accounts to the Central Nodal Account of the CNA.
 - (xii) It will be the responsibility of the Ministry/ Department concerned to ensure that the entire unspent amount of the scheme is returned by all the SAs to the Central Nodal Account of the CNA concerned before releasing funds to CNAs.
 - (xiii) Ministries/ Departments will ensure that releases under all Central Sector Schemes are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.
 - (xiv) Ministry/ Department will register the CNAs and all SAs on PFMS and use the unique PFMS ID assigned to the CNA and SAs for making all payments to them. Bank accounts of the CNAs, SAs, vendors and other organizations receiving funds will also be mapped in PFMS.
 - (xv) Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Central Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.
 - (xvi) CNAs and SAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each SA at least once every day.
 - (xvii) CNAs will keep all the funds received in the Central Nodal Account only and shall not transfer the funds to any other account or not divert the same to Fixed Deposits/ Flexi-Account/ Multi-Option Deposit Account/ Corporate Liquid Term Deposit (CLTD) account etc. The funds released to CNA shall not be parked in bank account of any other agency.
 - (xviii) Release of funds by the Ministries/ Departments towards the end of the financial year should be avoided to prevent accumulation of unspent balances with CNAs.
4. UTs without legislature work directly in PFMS and should be given Letter of Authorization (LoA). There is no need for them to open a Central Nodal Account. They will ensure that the funds are released on the basis of LoA to the vendors/ beneficiaries 'Just-In-Time'.
5. Secretaries are requested to, and Financial Advisors of Ministries/ Departments shall, undertake monthly review of strict implementation of these guidelines, opening of accounts in RBI, issue of authorization or release of funds to the CNA, utilization of funds by CNAs and IAs and outputs/ outcomes vis-a-vis the targets of each Central Sector Scheme.
6. Gradually, schemes in Model-2 are expected to move to Model-1 depending on readiness of RBI and Ministries for which necessary orders will be issued separately by the Department of Expenditure.

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

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

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

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

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



(Abhay Kumar)
Director
Tele No. 24360647

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

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

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

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

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

3. One time activity :—

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

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

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

Dated: 24th March, 2022

OFFICE MEMORANDUM

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

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

2. The process flow will be as under:

2.1. Model-1:

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

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

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

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

2.2. Model-2:

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

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

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

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

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

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

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



(TCA Kalyani)
Addl. Controller General of Accounts

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

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

Dated: 18th April, 2022

OFFICE MEMORANDUM

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

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

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

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

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

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



(Nalin Srivastava)
Joint Controller General of Accounts

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

New Delhi, the 4th May, 2022

CORRIGENDUM

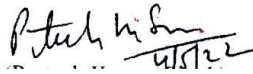
Subject: Revised Procedure for flow of funds under Central Sector Schemes.

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

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

Instead of

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


(Prateek Kumar Singh)
Director
Tel. No. 23094961

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

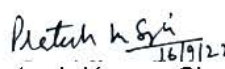
North Block
New Delhi, 16th September, 2022

OFFICE MEMORANDUM

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

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

2. In addition to the above, the Financial Advisers 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

CHAPTER – 11

Summary of PAOs/CDDOs/NCDDOs of Ministry of Agriculture & Farmers' Welfare:-

(A) Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Agriculture & Farmers' Welfare

Sr.No.	Name of the PAOs	No. of NCDDOs	No. of CDDOs	No. of NCDDOs to CDDO
1.	PAO (Secretariat-I), New Delhi.	4	-	-
2.	PAO (Secretariat-II), New Delhi.	21	-	-
3.	PAO (Extension), New Delhi.	7	4	2
4.	PAO (PPM), Faridabad.	24	3	15
5.	PAO, Chennai.	13	4	-
6.	PAO, Cochin.	16	-	-
7.	PAO, Kolkata.	26	3	2
8.	PAO (DAC), Mumbai.	13	-	-
9.	PAO (DMI), Nagpur.	13	6	3
	Total	138	20	22

CHAPTER – 12

IMPORTANT TELEPHONE NUMBERS

O/o Chief Controller of Accounts, M/o Agriculture & Farmers' Welfare, New Delhi

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Binod Kumar, Chief Controller of Accounts	Room No.241, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23385240 011- 23384611(F) cca-agri@gov.in
02.	Sh. Vinay Kumar, PA to CCA	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23385240(T) 011-23384611(F)
03.	Sh. Anand kumar Singh, PA to CA.	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23364611(T) 011-23384611(F)
04	Sh. Harprit K. Singh, Controller of Accounts	Room No. 287, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23388642 ca-agri@gov.in
05.	Ms. Seema Keshav, PA to CA	Room No.389, 3 rd Floor, Krishi Bhawan, New Delhi-110001	011-23388642
06.	Sh. Madan Singh, Dy. Controller of Accounts	Ground Floor, Gate No. 05, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741360 dca-agri@gov.in
07.	PA to DCA Vacant	Ground Floor, Gate No. 05, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741360
08.	Ms. Archana Mittal, Sr.AO, (Admn.)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741351 prao.admn-agri@gov.in
07.	Ms. Urmila Rawat, AO (Accounts)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741357 ao.prao-agri@gov.in prac767.del-agri@gov.in
08.	Sh. S.K. Gupta, Sr.AO (IAW)	Ground Floor, Gate No. 05, Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741359 Internalaudit-agri@gov.in
09.	Sh. Buddha Ramchiary, AAO (Admn)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741363 prao.admn-agri@gov.in
10.	Sh. Janardan, AAO (Estt.)/DDO	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741350 aao.estt-prao-agri@gov.in 9990378210
11.	Ms. Sunita Gupta, AAO (Comp.)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741355 prao-comp-agri@gov.in
12.	Sh. Sarwan Singh, AAO (Book)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk),	011-23741355 pracbook-agri@gov.in

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

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

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

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

Sl. No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Sh. Subhash Singh, Sr. AO PAO Code-000743	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741354 paosectt2nd-agri@gov.in
02.	Sh. Pawan Kumar Singh, AAO (Pre-Check & Accounts)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741353 paosectt2nd-agri@gov.in
03.	Sh. Chetan Chauhan, AAO (Fund & Pension)	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741353 paosectt2nd-agri@gov.in
04.	Vacant	1 st Floor, Gate No. 03, Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741353 paosectt2nd-agri@gov.in

PAY & ACCOUNTS OFFICE (EXTENSION), NEW DELHI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Mrs. Sunita Kumari, Sr.AO PAO Code-000162	Shashtri Bhawan New Delhi	011-23388683 011-23070793 paoext-dac@gov.in ccs.niah@gov.in
02.	Smt. Saroj Pathak, AAO	Shashtri Bhawan New Delhi	011-23070793 paoextn-dac@gov.in ccs.niah@gov.in
03.	Ms. Jyoti Gupta, AAO	Shashtri Bhawan New Delhi	011-23070793 paoext-dac@gov.in jyoti.gupta@gov.in
04.	Vacant	Shashtri Bhawan New Delhi	011-23070793 paoext-dac@gov.in jyoti.gupta@gov.in

PAY & ACCOUNTS OFFICE (PPM), FARIDABAD

Sl. No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Sh. Satvinder Singh, Sr. AO PAO Code-000569	Room No. 302, Block-III, Level-III, Old CGO Complex, NH-IV, Faridabad, Haryana	0129-2415956 0129-2420693 paoppm.fbd-agri@gov.in
02.	Sh. Anup Kumar Verma, AAO	Room No. 302, Block-III, Level-III, Old CGO Complex, NH-IV, Faridabad, Haryana	0129-2415956 0129-2420693 Anupkumarverma.17@gov.in
03.	Vacant	Room No. 302, Block-III, Level-III, Old CGO Complex, NH-IV, Faridabad, Haryana	0129-2415956 0129-2420693 Anupkumarverma.17@gov.in

PAY & ACCOUNTS OFFICE, CHENNAI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Smt. Shanthi Ranganathan Sr. AO PAO Code-000365	G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai- 600090	044-24913217 044-24463248 paotn11@nic.in
02.	Sh. G. Ravichandran, Adhoc AAO	G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai- 600090	044-24913217 044-24463248 paotn11@nic.in
03.	Vacant	G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai- 600090	044-24913217 044-24463248 paotn11@nic.in

PAY & ACCOUNTS OFFICE, COCHIN

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Smt. Jayashree Vinod P., Sr. AO PAO Code-000476	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in
02.	Sh. Anil Kumar P. George, AAO	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in
03.	Vacant	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in
04.	Vacant	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in

PAY & ACCOUNTS OFFICE, KOLKATA

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Dalta Murli Rao, Accounts Officer PAO Code-000824	Nizam Palace Campus, Mazanine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) sraokolkata-agri@nic.in paofish.kol-agri@gov.in
02.	Sh. Sagen Murmu, AAO	Nizam Palace Campus, Mazanine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) sraokolkata-agri@nic.in paofish.kol-agri@gov.in
03.	Sh. Sanjoy Roy, AAO	Nizam Palace Campus, Mazanine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) sraokolkata-agri@nic.in paofish.kol-agri@gov.in

PAY & ACCOUNTS OFFICE (DAC), MUMBAI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Saikh Nisar Ali Umar, Accounts Officer PAO Code-000264	3 rd Floor, B-Wing, Nishtha Bhawan, New CGO Building, New Marine Lines, Mumbai- 400020	022-22016933 022-22016945 paomumbai-agri@nic.in
02.	Sh. Hansraj Prasad, AAO	3 rd Floor, B-Wing, Nishtha Bhawan, New CGO Building, New Marine Lines, Mumbai- 400020	022-22016933 022-22016945 paomumbai-agri@nic.in

PAY & ACCOUNTS OFFICE (DMI), NAGPUR

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Shaju K. Mathew, Sr. AO PAO Code-004797	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in
02.	Sh. Mukesh Ranjan Gupta, AAO	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in
03.	Vacant	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in
