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



लेखा एक झलक

ACCOUNTS AT A GLANCE
2019-20

ACCOUNTS AT A GLANCE

FOR THE YEAR

2019-2020

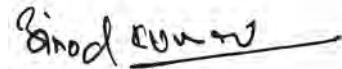
**GOVERNMENT OF INDIA
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY & DAIRYING
CHIEF CONTROLLER OF ACCOUNTS**

PREFACE

It gives me immense pleasure to present the “Accounts at a Glance” of the Ministry of Fisheries, Animal Husbandry & Dairying for the financial year 2019-20. 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 2019-20.

“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: 28.10.2020

Place: New Delhi

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CHAPTER-I

Overview

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

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

1.3 According to NSSO 66th Round Survey (July 2009 – June 2010) on Employment and Unemployment, 15.60 million workers as per usual status (Principal status plus subsidiaries status) were engaged in farming of animals, mixed farming and fishing. Whereas as per estimate of NSS 68th Round (July 2011-June 2012) survey on Employment and Unemployment, 16.44 million workers as per usual status (Principal status plus subsidiaries status) were engaged in the activities of farming of animals, mixed farming and fishing. As per Annual Report 2017-18 of Periodic Labour Force Survey, the Percentage of usually working persons (ps+ss) engaged in Animal Production, Mixed farming, Fishing and Aquaculture is as under:

Percentage of usually working persons (ps+ss) engaged in Animal Production, Mixed farming, Fishing and Aquaculture:

Percentage of usually working persons (ps+ss) engaged in Animal Production, Mixed farming, Fishing and Aquaculture during 2011-12[§] and 2017-18[#]			
Industry (Group as per NIC-2008)		2011-12	2017-18
Code	Description		
014	Animal Production	2.75	2.10
015	Mixed farming	0.83	1.41
031	Fishing	0.28	0.23
032	Aquaculture	0.05	0.08

Source:
1. [§]NSS Report No. 554: *Employment and Unemployment Situation in India, 2011-12*
2. [#] *Annual Report, PLFS, 2017-18*

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

Table 1.1: Livestock and Poultry Population

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

1.4 Livestock Production:

1.4.1 As per estimates of the Publication “National Accounts Statistics 2019”of Central Statistics Office (CSO), the value of output from livestock sector was about Rs. 10,43,656 crore at current prices during 2017-18 which is about 33.25% of the value of output from agricultural and allied sector. At constant prices the value of output from livestock was about 31.81% of total agriculture and allied sector.

1.4.2 **Milk Production:** India continues to be the largest producer of milk in world. Several measures have been initiated by the Government to increase the productivity of livestock, which has resulted in increasing the milk production significantly from the level of 102.6 million tonnes at the end of the Tenth Plan (2006-07) to 127.9 million tonnes at the end of the Eleventh Plan (2011-12). Milk production during 2017-18 and 2018-19 is 176.3 million tonnes and 187.7 million tonnes respectively showing an annual growth of 6.47%. The per capita availability of milk is around 394 grams per day in 2018-19.

1.5.2.1 Average Yield Rate for Milk: The average yield of milk per day per animal in milk at National level from different species during 2018-19 is given below:

Table 1.2: Average Yield Rate for Milk

Exotic Cows (kg/day)	Crossbred Cows (kg/day)	Indigenous Cows (kg/day)	Non-Descript Cows (kg/day)	Indigenous Buffalo (kg/day)	Non-Descript Buffalo (kg/day)	Goat (kg/day)
11.67	7.85	3.85	2.50	6.34	4.35	0.45

1.5.2 Egg Production: Poultry production in India has taken a quantum leap in the last four decades, emerging from an unscientific farming practice to commercial production system with state-of-the-art technological interventions. Egg production at the end of the Tenth Plan (2006-07) was 50.70 billion as compared to 66.45 billion at the end of the Eleventh Plan (2011-12). Currently the total Poultry population in our country is 851.81 million (as per 20th Livestock Census) and egg production is around 103.3 billion numbers during 2018-19. The per capita availability (2018-19) is around 79 eggs per annum.

1.5.3 Wool Production: Wool production declined marginally at the end of Eleventh Five Year Plan (2011-12) to 44.7 million kg from 45.1 million kg in the end of Tenth Five Year Plan (2006-07). Wool production in the beginning of Twelfth Plan (2012-13) was 46.1 million Kg and increased to 48.1 million Kg in 2014-15 but declined to 40.4 million Kgs in 2018-19. The wool production has shown negative growth as (-) 2.51% during 2018-19.

1.5.4 Meat Production: The Meat production has registered a healthy growth from 2.3 million tonnes at the end of Tenth Five Year Plan (2006-07) to 5.5 million tonnes at the end of the Eleventh Five Year Plan (2011-12). Meat production in the beginning of Twelfth Plan (2012-13) was 5.95 million tonnes which has been further increased to 8.1 million tonnes in 2018-19.

1.5.5 Fish Production- India is one of the largest fish producing Nations, second largest aquaculture nation in the world after China. The total fish production during 2018-19 (provisional) is estimated at 13.75 million metric tonnes (MMT) with a contribution of 9.58 MMT from inland sector and 4.17 MMT from marine sector. Fish production during upto 3rd quarters of 2019-20 has also shown an increasing trend and is estimated at 10.81 Million Metric Tonnes (Provisional). The fish production has increased from 5.66 MMT in 2000-01 to 13.75 MMT in 2018-19 (P). The growth in fish production has shown a cyclic pattern with an increasing long term trend.

1.5.6 Fisheries is a sunrise sector with varied resources and potential, engaging over 16 million people at the primary level and many more along the value chain. Transformation of fisheries sector from traditional to commercial scale has led to an increase in fish production from 0.75 million metric tonnes in 1950-51 to 13.75 million metric tonnes (Provisional) during 2018-19, while the export earnings from the sector registered at Rs. 46,589.37 crore (US\$6.73 billion) in 2018-19 with the Quantity of 13,92,559 tonnes.

1.5.7 The historical scenario of Indian Fisheries reveals a paradigm shift from marine dominated fisheries to a scenario where inland fisheries have emerged as a major contributor to the overall fish production in the country. As seen in the following chart, inland fisheries presently have a share of 71% in total fish production of the country.

1.5.8 Within inland fisheries there is a shift from capture fisheries to aquaculture during the last two and a half decade. Freshwater aquaculture with a share of 34 percent in inland fisheries in –mid 1980 has increased to about 80% in recent years. So far, about 0.89 million ha of water area have been brought under fish farming covering 1.1 million beneficiaries. Currently the average annual yield is around 3.0 tonnes/ha. At the time training has been imparted to about 0.94 million fishers on various aspects of fish and fisheries.

1.5.9 The marine resources of the country comprise an Exclusive Economic Zone (EEZ) of 2.02 million sq. km, a continental shelf area of 5,30,000 sq. km and a coastline of 8,118 km.

The marine fishery potential in the Indian waters have been estimated at 5.31 MMT constituting about 43.3% demersal, 49.5% pelagic and 4.3% oceanic groups, 1.1% Island resources and 1.8% others.

1.6 Government's Initiative and Assistance to States

As Agriculture, including Animal Husbandry and Dairying is a State subject, thus the emphasis of the Department has been on supplementing efforts of the State Governments in the development of these sectors. The Department has been providing assistance to the State Governments for the control of animal diseases, scientific management and upgradation of genetic resources, increasing availability of nutritious feed and fodder, sustainable development of processing and marketing facilities and enhancement of production and profitability of livestock.

1.7 New scheme launched during the FY 2019-20:

a) National Animal Disease Control Programme for FMD and Brucellosis:

National Animal Disease Control Programme (NADCP) has been launched by Honourable Prime Minister in September, 2019 for control and eradication of Foot & Mouth Disease and Brucellosis disease in the country. NADCP has been approved by the Cabinet on 31.05.2019 with 100% central funding with a financial outlay of Rs. 13,343.00 crore for five years (2019-20 to 2023-24) for vaccinating 100% cattle, buffalo, sheep, goat and pig population for FMD and 100% bovine female calves of 4-8 months of age for brucellosis.

b) Nationwide Artificial Insemination Programme:

Nationwide Artificial Insemination Programme covering for 20,000 bovine per district for 600 districts and 300 villages per districts in the country has been launched by Honourable Prime Minister in September, 2019 under Rashtriya Gokul Mission which is one of the largest such programmes with 100% central assistance for undertaking breed improvement. During the programme from 15th September 2019 to 15th March 2020 about 1.2 crore animals will be covered, so far 19.4 lakh Artificial inseminations have been performed as on 25.01.2020 and 10.9 lakh farmers benefitted.

c) Pradhan Mantri Matsya Sampada Yojana (PMMSY):-

This scheme envisages addressing the critical gaps in the value chain, including infrastructure, modernization, traceability, production, productivity, post harvest management and quality control. The PMMSY intends to double the income of fishers, fish farmers and fish workers by 2024-25, enhance fish production to 22 million metric tonnes by 2024-25 (up from 13.75 million metric tons[provisional] during 2018-19) at an Average Annual Growth of about 9% (up from 7% during) in fish production. The PMMSY further intends to increase aquaculture productivity to 5 tons per hectare (up from national average of 3 tons per hectare), create critical fisheries infrastructure, reduce post-harvest losses, modernize and strengthen value chain, double export earning to Rs. 1,00,000/- Crore, enhance domestic fish consumption with corresponding health benefits, attract investments in fisheries sector from other sources (State, private etc.) and generate 15 lakh direct employment and triple the number along the value chain.

CHAPTER -2

Functions and Organisational Structure

(A) Department of Animal Husbandry & Dairying

2 Structure

The Department of Animal Husbandry and Dairying is one of the Department under the Ministry of Fisheries, Animal Husbandry and Dairying vide Cabinet Secretariat's Notification No. S.O. 1972 (E) dated 14.06.2019. The Department of Animal Husbandry and Dairying originally came into existence on February 1, 1991 by the merger of two Divisions of the Department of Agriculture and Cooperation viz. Animal Husbandry and Dairy Development into a separate Department. The Fisheries Division of the Department of Agriculture and Cooperation and a part of the Ministry of Food Processing Industries was later transferred to this Department on October 10, 1997.

2.1.1 In pursuance of Interim Budget Announcement 2019-20, the Fisheries Division has been separated as a new Department named Department of Fisheries, by carving out of the Department of Animal Husbandry, Dairying and Fisheries, vide Cabinet Secretariat's Notification No. S.O.762(E) dated 05.02.2019.

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

2.2 Functions

2.2.1 The Department is responsible for matters relating to livestock production, preservation, protection & improvement of stocks, dairy development, matters relating to the Delhi Milk Scheme and the National Dairy Development Board.

2.2.2 The Department advises the State Governments/Union Territories in the formulation of policies and programmes in the field of animal husbandry and dairy development. The main focus of the activities is on (a) Development of requisite infrastructure in States/UTs for improving animal productivity; (b) Promoting infrastructure for handling, processing and marketing of milk and milk products; (c) Preservation and protection of livestock through provision of health care; and (d) Strengthening of central livestock farms (Cattle, Sheep and Poultry) for development of superior germplasm for distribution to States.

2.3 Subordinate Offices

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

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

2.4. Statutory Bodies

- **National Dairy Development Board (NDDB)**, located at Anand, Gujarat, set up in 1965 and declared as a statutory body corporate in 1987 under the NDDB Act, is a premier institution to accelerate the pace of dairy development on cooperative lines in the country.
- **Veterinary Council of India** is a statutory body established under the provision of Indian Veterinary Council Act, 1984. Veterinary Council of India is responsible for

regulating veterinary practices as well as for maintaining uniform standards of veterinary education through Minimum Standard of Veterinary Education Regulations in all veterinary institutes across the country.

(B) Department of Fisheries

2.5 The Department of Fisheries was created in February, 2019 and made separate ministry in June, 2019. The administrative Head of the Department is Secretary, Fisheries who is assisted by Financial Adviser, Chief Controller of Accounts and with two Joint Secretaries. The Department is responsible the formulation of polices, strategies, programs and plans on fisheries; to draft related laws, regulations and provisions, and organize their supervision and implementation across the States/Union Territories.

2.5.1 List of subjects allocated to the Department of Fisheries-

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

2.6. SUB-ORDINATE OFFICES

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

2.7. AUTONOMOUS BODIES

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

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

2.8. In addition to the above, there is a National level registered society, viz., **National Federation of Fishers Cooperatives Ltd. (FISHCOPFED), New Delhi.** FISHCOPFED is governed by its own approved bye-laws and through the provisions of Multi States Cooperative Societies (MSCS) Act, 2002.

CHAPTER -3

Major Activities and Schemes of the Ministry

3.1 RASHTRIYA GOKUL MISSION:

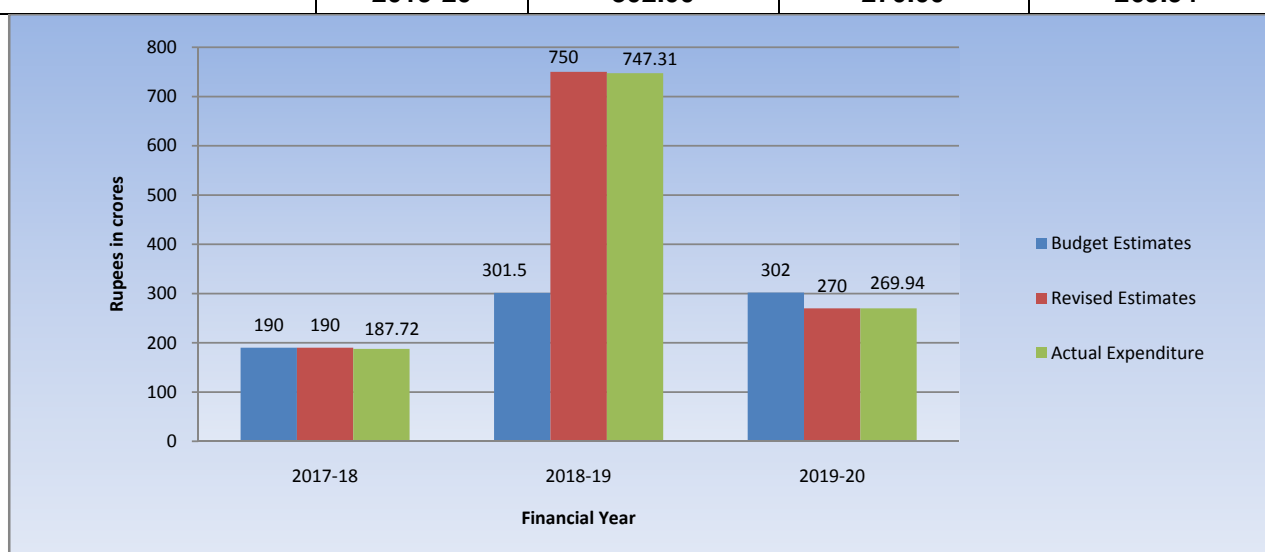
✦ The Rashtriya Gokul Mission has been implemented for development and conservation of indigenous bovine breeds since December 2014. Scheme is crucial for upliftment of rural poor as more than 80% low producing indigenous animals are with small and marginal farmers and landless labours. The scheme is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

✦ The scheme is being implemented with the following mandate:

- To undertake breed improvement programme for indigenous cattle breeds so as to improve their genetic makeup and increase the stock.
- To enhance milk production and productivity of indigenous bovine breeds.
- To upgrade nondescript cattle using elite indigenous breeds like Gir, Sahiwal, Rathi, Red Sindhi, Tharparkar, Kankrej and Hariana.
- Arrange quality Artificial Insemination (A.I) services at farmer's doorstep.
- Bring all breedable females under organised breeding through Artificial Insemination using germplasm of high genetic merit disease free bulls.
- Increasing population of high genetic merit female population.

(Rs. In Crores)

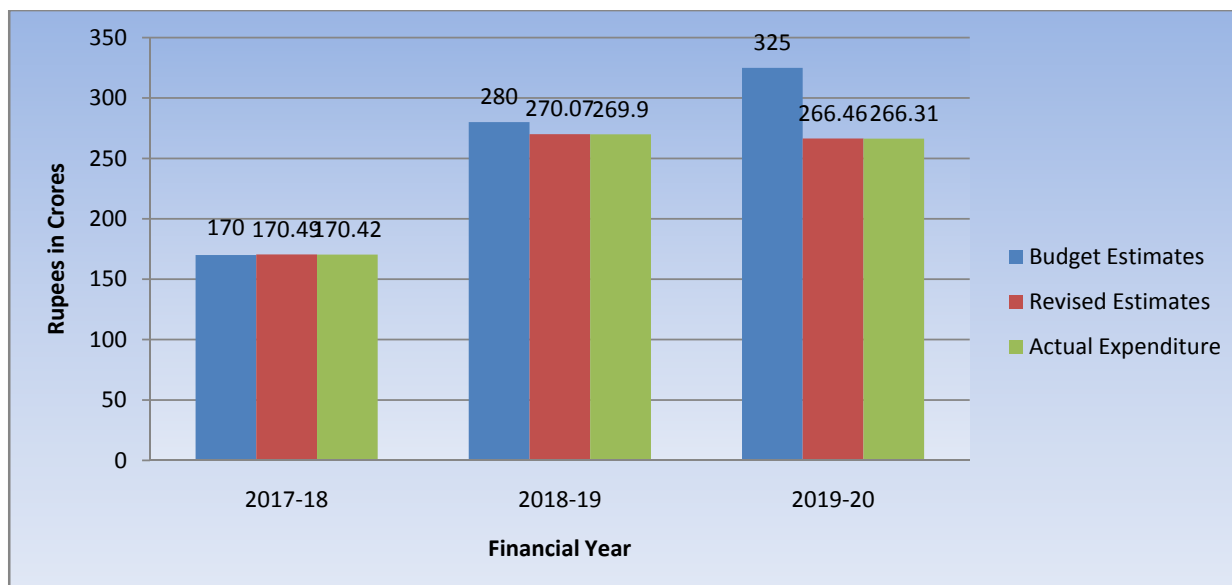
Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Rashtriya Gokul Mission	2017-18	190.00	190.00	187.72
	2018-19	301.50	750.00	747.31
	2019-20	302.00	270.00	269.94



3.2 NATIONAL PROGRAMME FOR DAIRY DEVELOPMENT (NPDD):

- National Programme for Dairy Development was initiated in March 2014 with a total scheme outlay of Rs. 600 crore for period up to the end of 12th Plan i.e. 2016-17. The scheme is aimed at strengthening dairy infrastructure covering village level procurement centres, establishment of bulk milk cooling units, milk processing plants at district & state level and marketing infrastructure for facilitating Milk Unions and Federations to market their products. The scheme with the same objectives and target has been implemented during 2017-18 to 2019-20.
- The NPDD focuses on creating/strengthening of infrastructure for production of quality milk, procurement, processing and Marketing of Milk & Milk Products by the State Implementing Agency (SIA) i.e. State Cooperative Dairy Federations/District Cooperative Milk Producers' Union.

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
National Programme for Dairy Development	2017-18	170.00	170.49	170.42
	2018-19	280.00	270.07	269.90
	2019-20	325.00	266.46	266.31



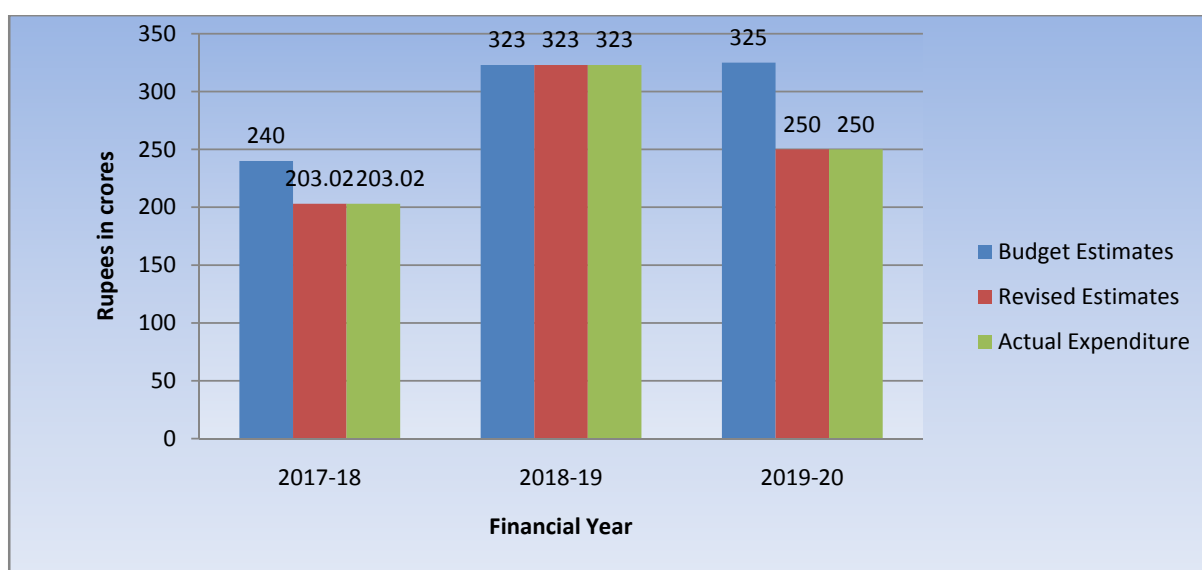
3.3 DAIRY ENTREPRENEURSHIP DEVELOPMENT SCHEME:

- Dairy Entrepreneurship Development Scheme (DEDS) was started in September, 2010. This scheme is being implemented through NABARD which provides financial assistance to commercially bankable projects with loans from Commercial, Cooperative, Urban and Rural banks.

- To generate self-employment and provide infrastructure for dairy sector, to set up modern dairy farms and infrastructure for production of clean milk, to encourage heifer calf rearing for conservation and development of good breeding stock, to bring structural changes in the unorganized sector, so that initial processing of milk can be taken up at the village level, to upgrade traditional technology to handle milk on a commercial scale, to provide value addition to milk through processing and production of milk products.
- An individual entrepreneur, farmer, Group of farmers, Self Help Groups, Dairy Cooperative Societies, District Milk Unions and Panchayati Raj Institutions are eligible under the scheme. An applicant may avail assistance for all components under the scheme but only once for each component. More than one member of a family can be assisted under the scheme provided they set up separate units with separate infrastructure at different location. The distance between the boundaries of two such farms should be at least 500m.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Dairy Entrepreneurship Development Scheme (DEDS)	2017-18	240.00	203.02	203.02
	2018-19	323.00	323.00	323.00
	2019-20	325.00	250.00	250.00



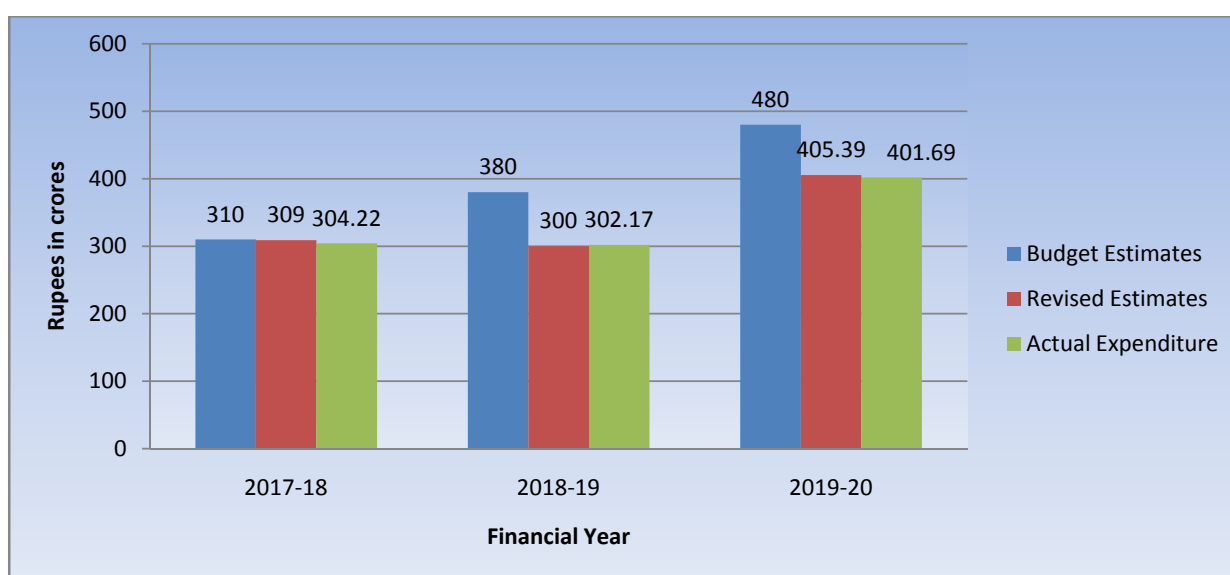
3.4 Delhi Milk Scheme (DMS):

- Delhi Milk Scheme (DMS) was set up in 1959 with the primary objective of supplying wholesome milk to the Citizens of Delhi at reasonable prices as well as for providing remunerative prices to milk producers. The initial installed capacity of Delhi milk Scheme was for processing/packing of 2.55 lakh litres of milk per day. However in order to meet increasing demand for milk in the city the capacity was expanded in phases to the level of 5.00 lakh litres of milk per day.
- Delhi Milk Scheme is processing and supplying milk (Toned, Double Toned and Full Cream). DMS is also manufacturing & marketing Dahi, Ghee, Butter, Paneer, Chhachh and Flavoured Milk for supply to the citizens of Delhi.

- DMS is supplying milk through its 490 booths in Delhi. The DMS also supplies milk to about 111 institutions such as Hospital, Parliament House, Annexes, Government Canteens, Hostels and Defence Units etc. In addition, DMS also supplies Milk to the consumers through milk distributors and private entrepreneurs.
- The milk booths are allotted to and manned by Ex-servicemen/retired Govt. Servants, physically handicapped, widows, unemployed persons.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Delhi Milk Scheme (DMS)	2017-18	520.00	419.00	319.64
	2018-19	455.00	360.27	322.48
	2019-20	390.40	390.27	377.54



3.5 NATIONAL LIVESTOCK MISSION (NLM):

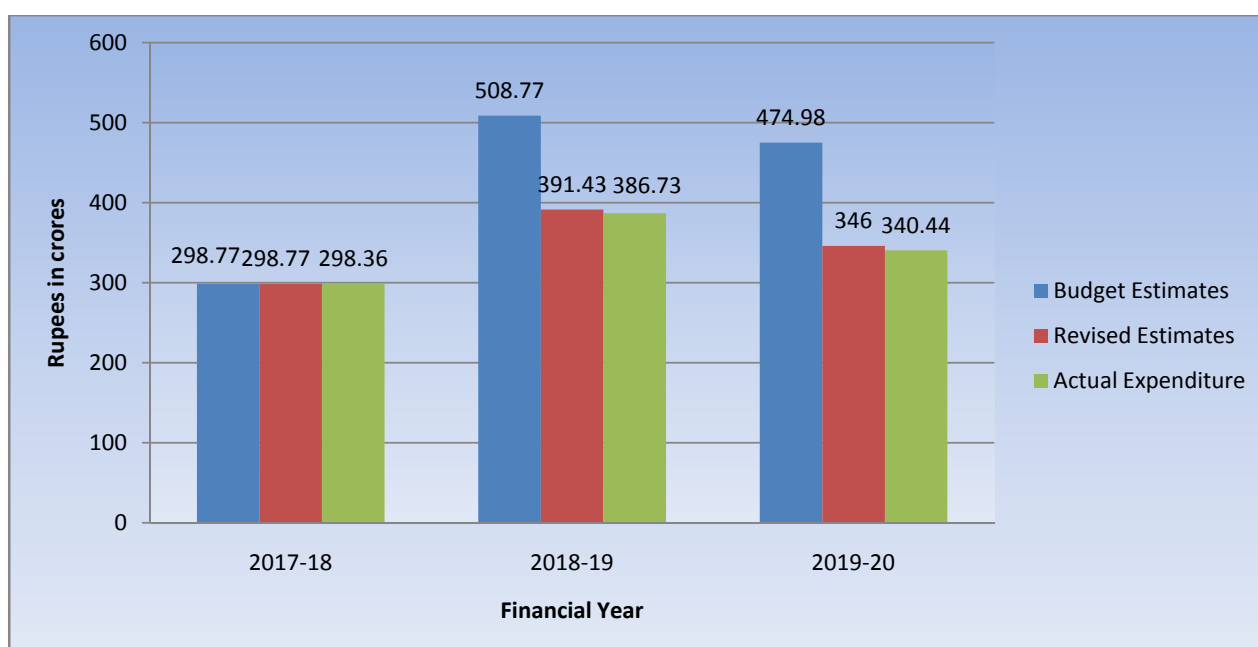
- Under National Livestock Mission (NLM), a Sub Mission on Skill Development, Technology Transfer & Extension has been launched with the objective to adoption of new technologies and practices require linkages between stakeholders. The sub-mission will provide a platform to develop, adopt or adapt the technologies including frontline field demonstrations in collaboration with farmers, researchers and extension workers, etc. wherever it is not possible to achieve this through existing arrangements.
- The proposed objectives under National Livestock Mission (NLM) are sustainable growth of livestock and poultry for nutritional security and economic prosperity. In order to achieve the goal, five year action plans have been prepared on Feed and Fodder, Poultry, Sheep Goat and Pig.
- The subject dealt under the scheme are as under:
 1. Double the productivity of goat and sheep for milk, meat and wool by selective breeding.
 2. Transform Backyard Poultry to commercial economic model.
 3. Utilization of Fallen Animals.

4. Establishment of Rural Slaughter Houses.
5. Observation of World Rabies Day 2019.
6. Celebration of World Egg Day 2019.

- With improvement in the quality of livestock through cross-breeding programmes, the susceptibility of these livestock to various diseases including exotic diseases has increased. In order to reduce morbidity and mortality, efforts are made by the State/Union Territory Governments to provide better healthcare through Polyclinics/Veterinary Hospitals, Dispensaries and First-Aid Centres including Mobile Veterinary Dispensaries available with them. In order to provide referral services, over and above the existing disease diagnostic laboratories in the States, one Central and five Regional Disease Diagnostic Laboratories have been established and are fully functional. Further, for control of major livestock and poultry diseases by way of prophylactic vaccination, the required quantity of vaccines is produced in the country.
- While efforts are made to ensure better livestock health in the country, the same are also being made to prevent ingress of diseases from outside the country, and to maintain standards of veterinary drugs and formulations. At present, Drug Controller General of India regulates the quality of veterinary drugs and biological in consultation with this Department.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
National Livestock Mission (NLM)	2017-18	310.00	309.00	304.22
	2018-19	380.00	300.00	302.17
	2019-20	480.00	405.39	401.69



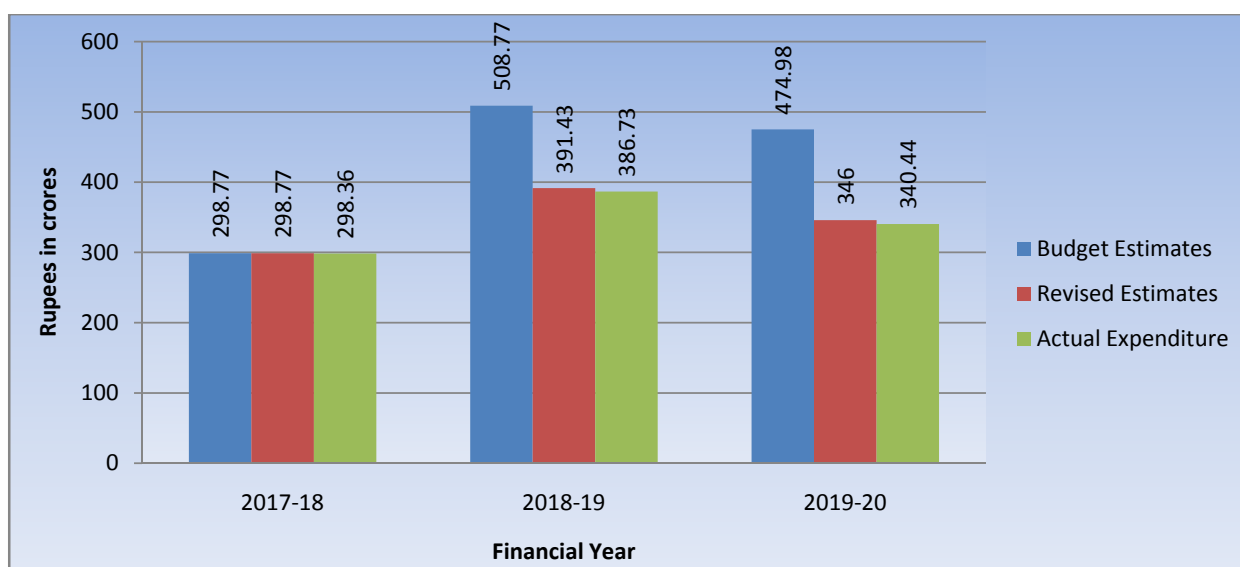
3.6 LIVESTOCK HEALTH AND DISEASE CONTROL:

- In order to effectively tackle the issue of livestock health, the Department supplements the efforts of the State Governments / Union Territories by way of financial assistance

through the 'Livestock Health & Disease Control (LH&DC) Scheme. At present, the scheme has been clubbed under umbrella scheme "White Revolution - Rastriya PashudhanVikas Yojana" as "Veterinary Services" and the funding pattern is 60:40 between Centre and State (90:10 for North Eastern states and Himalayan States and UT's 100%)

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Livestock Health & Disease Control (LH&DC)	2017-18	298.77	298.77	298.36
	2018-19	508.77	391.43	386.73
	2019-20	474.98	346.00	340.44



3.7 BLUE REVOLUTION-INTEGRATED DEVELOPMENT & MANAGEMENT OF FISHERIES:

The Blue Revolution, with its multi-dimensional activities, focuses mainly on increasing fisheries production and productivity from aquaculture and fisheries resources, both inland and marine.

- To increase the overall fish production in a responsible and sustainable manner for economic prosperity.
- To modernize the fisheries with special focus on new technologies.
- To ensure food and nutritional security.
- To generate employment and export earnings.
- To ensure inclusive development and empower fishers and aquaculture farmers.

The Ministry of Fisheries, Animal Husbandry & Dairying, Department of Animal Husbandry, Dairying & Fisheries has accordingly restructured the scheme by merging all the ongoing schemes under an umbrella of Blue Revolution. The restructured scheme provides focused development and management of fisheries, covering inland fisheries, aquaculture, marine

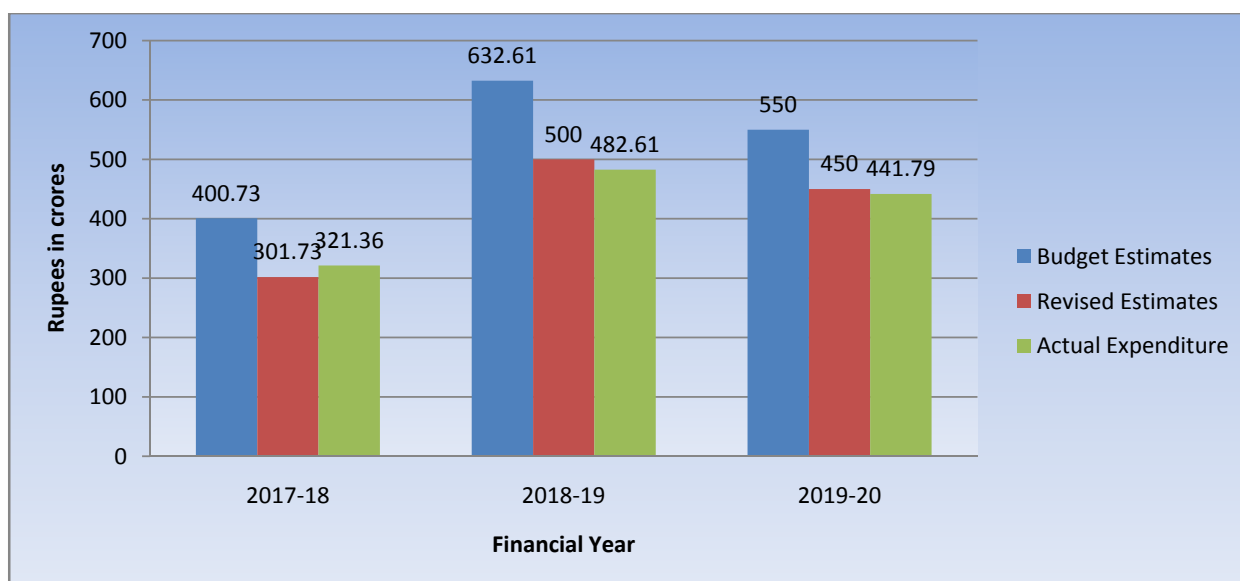
fisheries including deep sea fishing, mariculture and all activities undertaken by the National Fisheries Development Board (NFDB).

The restructured Centrally Sponsored Scheme on Blue Revolution: Integrated Development and Management of Fisheries formulated at a total Central outlay of 3000 crore for five years has the following components:

- National Fisheries Development Board (NFDB) and its activities.
- Development of Inland Fisheries and Aquaculture.
- Development of Marine Fisheries, Infrastructure and Post-Harvest Operations.
- Strengthening of Database & Geographical Information System of the Fisheries Sector.
- Institutional Arrangement for Fisheries Sector and Monitoring, Control and Surveillance (MCS) and other need-based Interventions.
- National Scheme of Welfare of Fishers.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Blue Revolution	2017-18	400.73	301.73	321.36
	2018-19	632.61	500.00	482.61
	2019-20	550.00	450.00	441.79



CHAPTER -4 (a)

ACCOUNTING ORGANIZATION MINISTRY OF AGRICULTURE AND FARMERS WELFARE

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

2. As per Rule 70 of GFR- 2017, the Secretary of a Ministry/Department who is the Chief Accounting Authority of the Ministry/Department shall: –

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

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

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

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

- (b) Compilation and consolidation of accounts of the Ministry/ Department and their submission in the form prescribed, to the Controller General of Accounts; preparation of Annual

Appropriation Accounts for the Demands for Grants of his Ministry/Department, getting them duly audited and submitting them to the CGA, duly signed by the Chief Accounting Authority.

- (c) Arranging internal inspection of payment and accounts records maintained by the various subordinate formations and Pay and Accounts Offices of the Department and inspection of records pertaining to transaction of Government Ministries / Departments, maintained in Public Sector Banks.

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

5. The Ministry of Fisheries, Animal Husbandry & Dairying have 18 CDDOs, 39 NCDDOs and 05 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:-

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

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

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

- Consolidation of monthly accounts of Ministry and its submission to the CGA.
- Annual Appropriation Accounts which are submitted to the CGA, Ministry of Finance and Principal Director of Audit..
- Union Finance accounts
- Statement of Central Transactions.
- Preparation of "Accounts at a Glance".
- Payments of grants-in-aid to Grantee Institutions / Autonomous Bodies etc.
- Rendering technical advice to all PAOs and Ministry; if necessary in consultation with other organization like DOPT, Ministry of Finance and CGA etc.
- Preparation of Receipt Budget.
- Preparation of Pension Budget.
- Procuring and supplying of cheque books for and on behalf of PAOs/Cheque drawing DDOs and Personal Deposit Account Holder.
- Maintaining necessary liaisoning with Controller General of Accounts office and to effect overall co-ordination and control in accounting matters and accredited Bank.
- Verify and reconcile all receipts and payments made on behalf of Ministry of Fisheries, Animal Husbandry & Dairying through the accredited Bank.
- Maintaining accounts with Reserve Bank of India relating to Ministry of Fisheries, Animal Husbandry & Dairying and reconciling the cash balances.
- Ensuring prompt payments.
- Speedy settlement of Pension/Provident fund and other retirement benefits.

- Internal Audit of the Ministry, subordinate and attached offices under Ministry of Fisheries, Animal Husbandry & Dairying and its Grantee institutions, etc.
- Making available accounting information to all concerned authorities.
- Budget co-ordination works of Ministry of Fisheries, Animal Husbandry & Dairying.
- Monitoring of New Pension Scheme and pension revision cases of Pre-2016 and Pre-2006 retirees.
- Computerization of Accounts and e-payment.
- Administrative and co-ordination function of the accounting organization.
- Roll out of PFMS under Central Sector / Centrally sponsored / other central expenditure.
- Roll out of Non-Tax Receipt Portal (NTRP) in Ministry of Fisheries, Animal Husbandry & Dairying as per the guidelines of M/o Finance.

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

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

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

13. INTERNAL AUDIT WING:

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

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

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

constituted under the Chairmanship of then Additional Secretary (Expenditure), Ministry of Finance with the approval of Finance Minister has also highlighted the need of regular internal audit system in Government of India. The working group in its report submitted on 22nd November, 2011 has also advocated the need of regular system of Internal Audit and Audit Committee in department which would lead to detection and prevention of financial irregularities and also enable the setting up proper financial control system which would ensure that no adverse comments of C&AG are raised at later date. Therefore, Internal Audit is a strong instrument in the hand of Financial Adviser and Secretary of the Ministry being Chief Accounting Authority in terms of Rule-70 of GFR-2017 to ensure that 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.

There are **62** Auditee units / DDOs under various departments of Ministry of Fisheries, Animal Husbandry and Dairying excluding autonomous bodies and other grantee institutions and specific schemes under the Ministry. In the Financial Year 2019-20, 26 DDO Units and 2 schemes audit have been audited.

Status of Outstanding Internal Audit paras in Ministry of Fisheries, Animal Husbandry and Dairying as on 31.03.2020 are given below:

Department	Outstanding Paras up to 31.03.2019	Paras Raised from 01.04.2019 to 30.06.2019	Paras Dropped from 01.04.2019 to 30.06.2019	Total Outstanding Paras as on 30.06.2019
AHD&F	645	NIL	74	571
TOTAL	645	NIL	74	571

Department	Total Outstanding Paras as on 30.06.2019	Paras Raised from 01.07.2019 to 30.09.2019	Paras Dropped from 01.07.2019 to 30.09.2019	Total Outstanding Paras as on 30.09.2019
AHD	341	35	46	330
Fisheries Units	230	NIL	7	223
TOTAL	571	35	53	553

Department	Total Outstanding Paras as on 30.09.2019	Paras Raised from 01.10.2019 to 31.12.2019	Paras Dropped from 01.10.2019 to 31.12.2019	Total Outstanding Paras as on 31.12.2019
AHD	330	14	22	322
Fisheries Units	223	NIL	NIL	223
TOTAL	553	14	22	545

Department	Total Outstanding Paras as on 31.12.2019	Paras Raised from 01.01.2020 to 31.03.2020	Paras Dropped from 01.01.2020 to 31.03.2020	Total Outstanding Paras as on 31.03.2020
AHD	322	NIL	5	317
Fisheries Units	223	NIL	NIL	223
TOTAL	545	NIL	5	540

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

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

CHAPTER -4 (b)

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

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

(i) Receipts, Payments and Accounts:

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

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

(ii) Financial Management System:

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

(iii) Internal Audit/Performance Audit :

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

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

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

(iv) FRBM related Tasks :

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

(v) Expenditure and Cash Management :

The Chief Controller of Accounts will support Financial Adviser in the discharge of their responsibilities for expenditure and cash management. The expenditure management function should

also be closely linked to the Outcome Budget. He would provide support to improve cash management through monitoring of monthly cash flows effectively in the context of cash expenditure/commitments, tighten the system of receipt and payment monitoring and assist in securing greater convergence of revenue inflow and expenditure outflows.

(vi) Non-Tax Receipt :

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

(vii) Monitoring of Assets and Liabilities :

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

(viii) Accounts and Audit :

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

(ix) Budget Formulation:

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

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

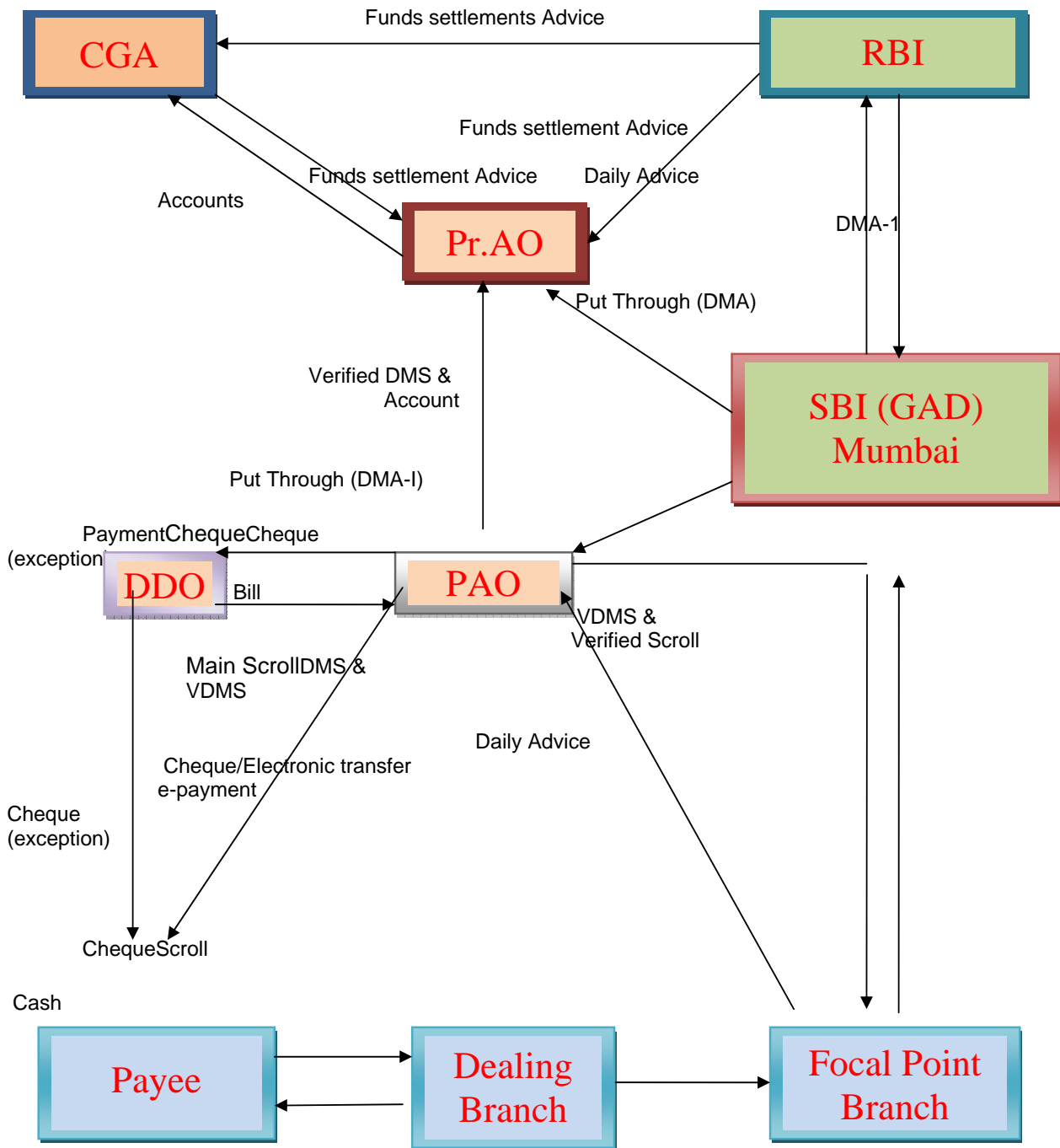
The Chief Controller of Accounts shall be responsible for providing necessary material in respect of Annual Finance Report, Annual Outcome & Systems Report of the Financial Adviser to the Secretary (Expenditure), through the Secretary/the Chief Accounting Authority of the administrative Ministry(structured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

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

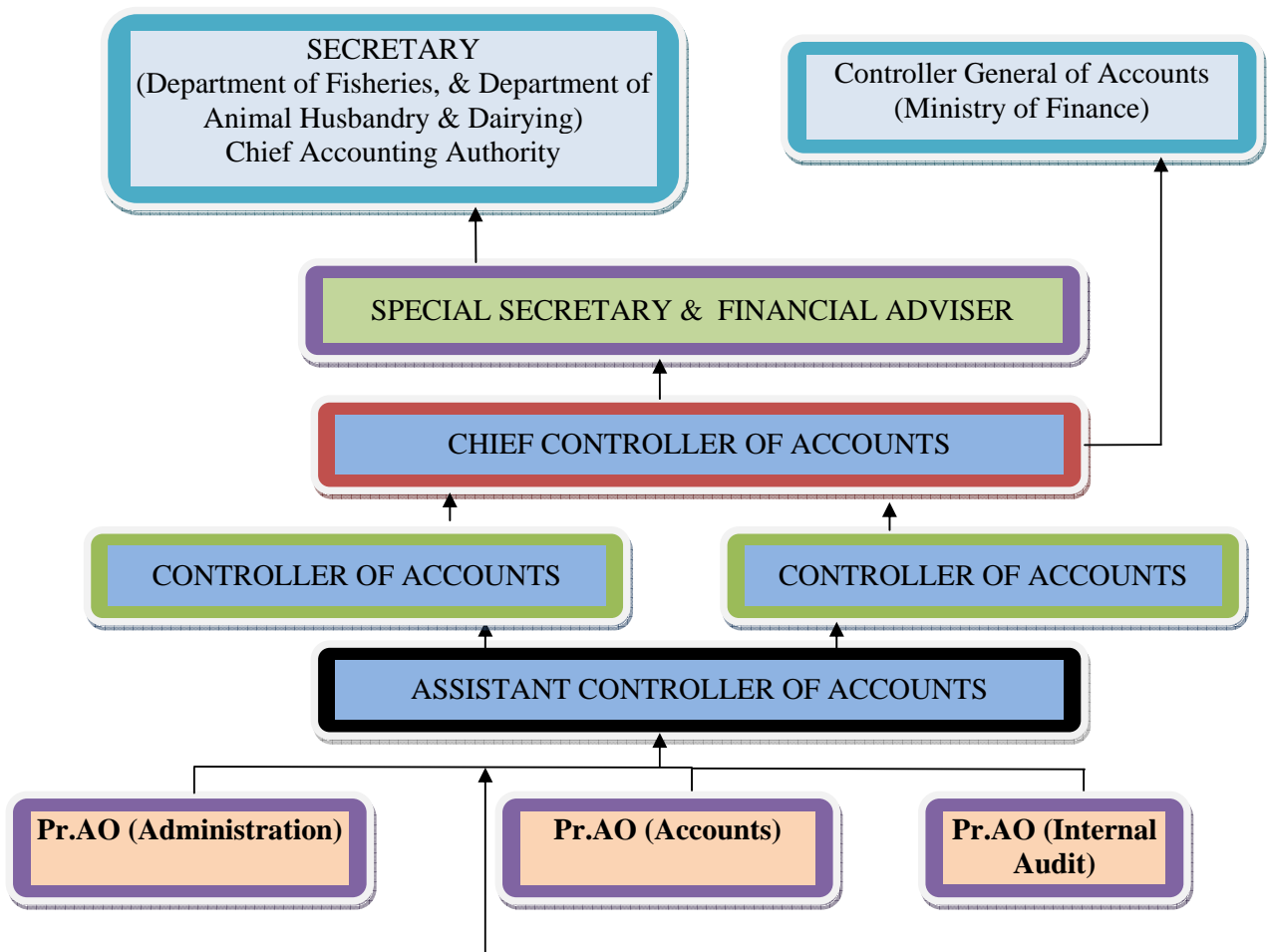
The Chief Controller of Accounts shall provide required material and assistance for the quarterly meeting of Financial Adviser with Secretary (Expenditure) and the Finance Minister.

Banking Arrangements

Flow diagram of accounting of Payment

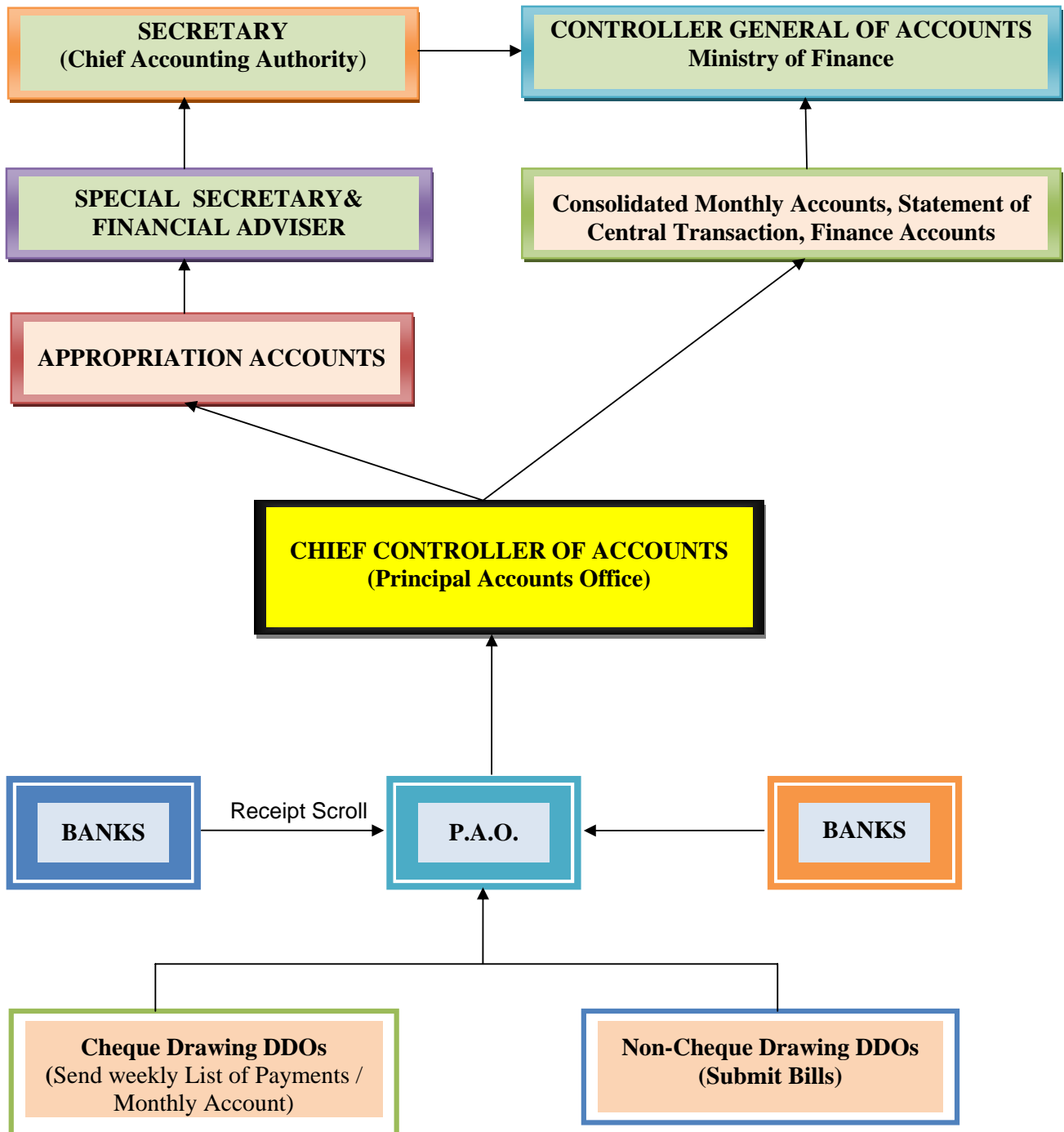


**ACCOUNTING ORGANIZATION SETUP IN
MINISTRY OF FISHERIES, ANIMAL HUSBANDRY &
DAIRYING**



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

FLOW OF ACCOUNTING INFORMATION



Government Accounts

Preparation and Presentation of Accounts:

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

Form of Accounts:

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

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

Principles of Accounting:

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

Cash-based Accounting:

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

Period of Accounts:

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

Currency in which Accounts are kept:

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

Main Divisions and structure of Accounts:

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

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

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

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

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

Classification of transactions in Government Accounts:

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

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

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

Authority to open new Head of Account:

The List of Major and Minor Head of Accounts of Union and State is maintained by the Ministry of Finance (Department of Expenditure-Controller General of Accounts) which is authorized to open a new Head of Account on the advice of the Comptroller and Auditor General of India under the powers of Article 150 of the Constitution. It contains General

Directions for opening Heads of Accounts (and also some Sub/Detailed Heads under some of them authorized to be so opened).

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

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

Conformity of Budget Heads with rules of classification:

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

Responsibility of Departmental Officer:

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

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

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

Charged or Voted Expenditure:

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

Capital or Revenue Expenditure:

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

Public Financial Management System (PFMS)

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

Direct Benefit Transfer (DBT):

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

ANNUAL ACCOUNTS

Appropriation Accounts:

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

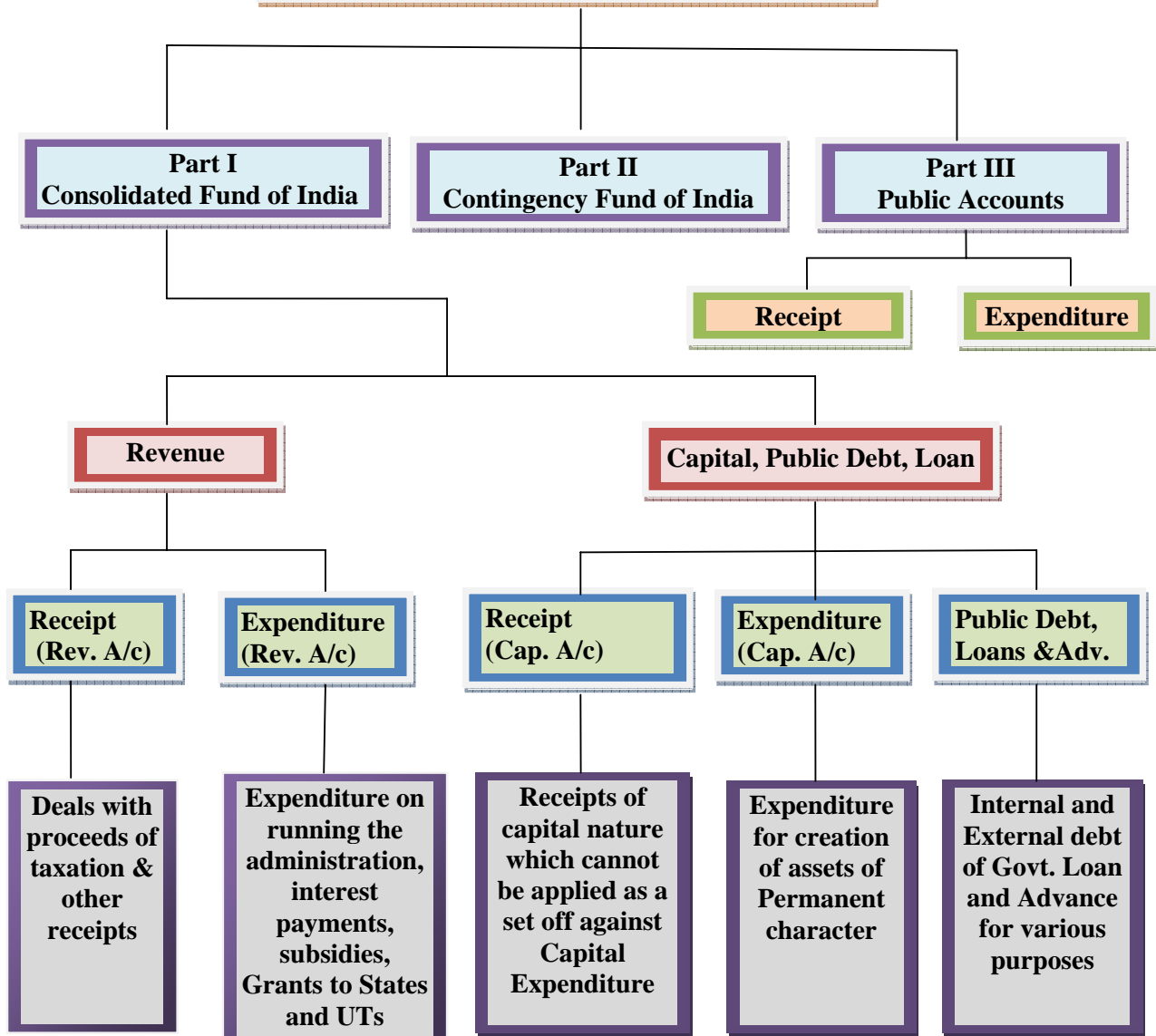
Finance Accounts:

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

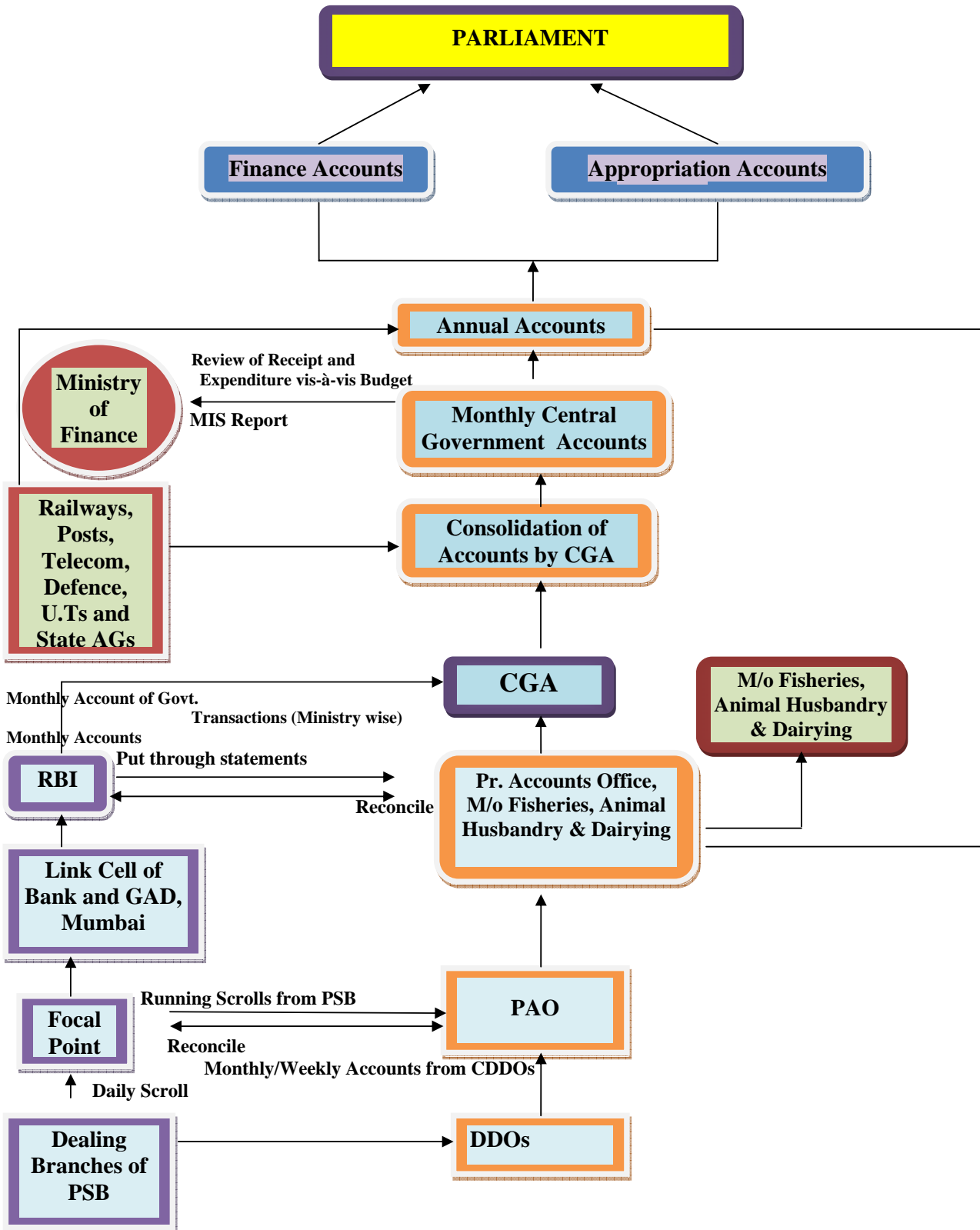
Presentation of Annual Accounts:

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

Government Accounts



Accounting Operations – An Overview



CHAPTER - 6

ACCOUNTS HIGHLIGHTS

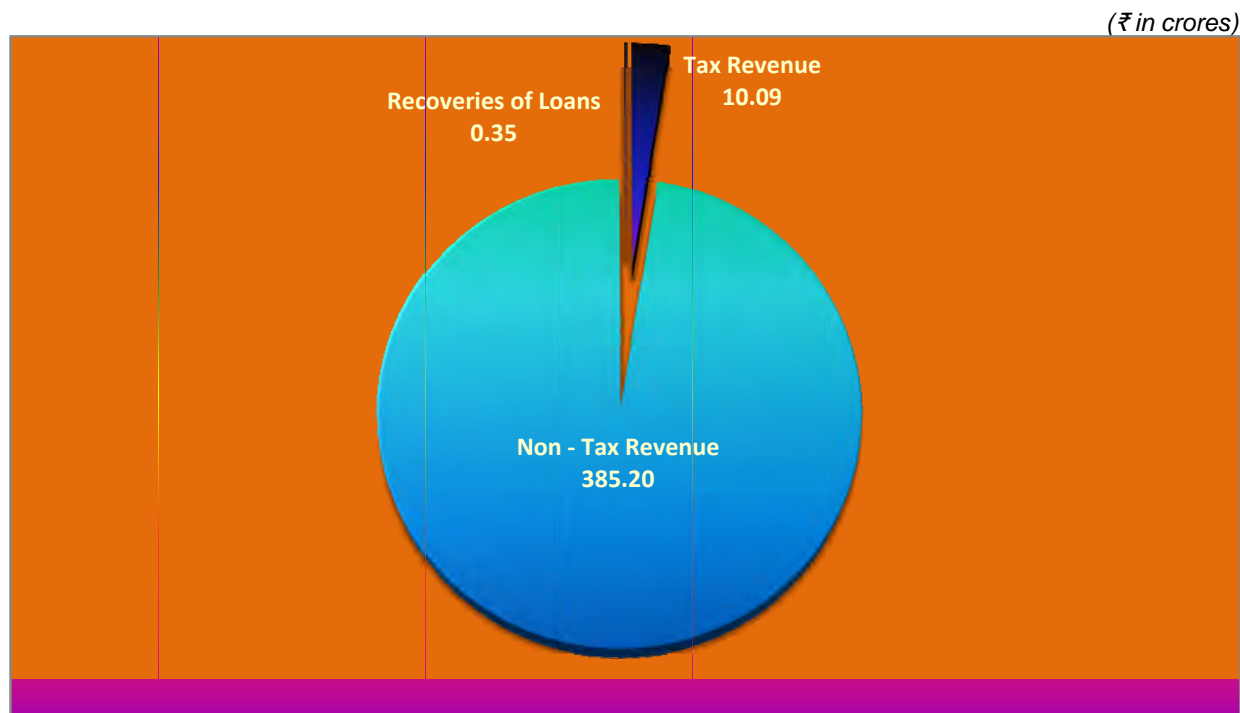
The total receipts of the Ministry of Fisheries, Animal Husbandry and Dairying in the consolidated fund of India during the year 2019-20 accounted to ₹395.64 crores. This figure consists of ₹395.29 crores from the Revenue Account and ₹0.35 crores from Loans and Advances.

The total revenue comprises of ₹395.29 crores and Tax Revenue ₹10.09 crores Gross Non-Tax Revenue including Non-Tax receipt of this Ministry amounting to ₹385.20 crores.

TOTAL RECEIPTS DURING 2019-20	
(₹ in crores)	
TOTAL RECEIPTS	395.64
(A) Revenue Receipts	
(i) Tax Revenue	10.09
(ii) Non-Tax Revenue (including amount realized on account of License fee and CGHS subscription)	385.20
(B) Capital Receipts	
(i) Recoveries of loans	0.35

(Source: Statement of Central Transaction 2019-20)

GRAPHICAL REPRESENTATION OF TOTAL RECEIPTS DURING 2019-20

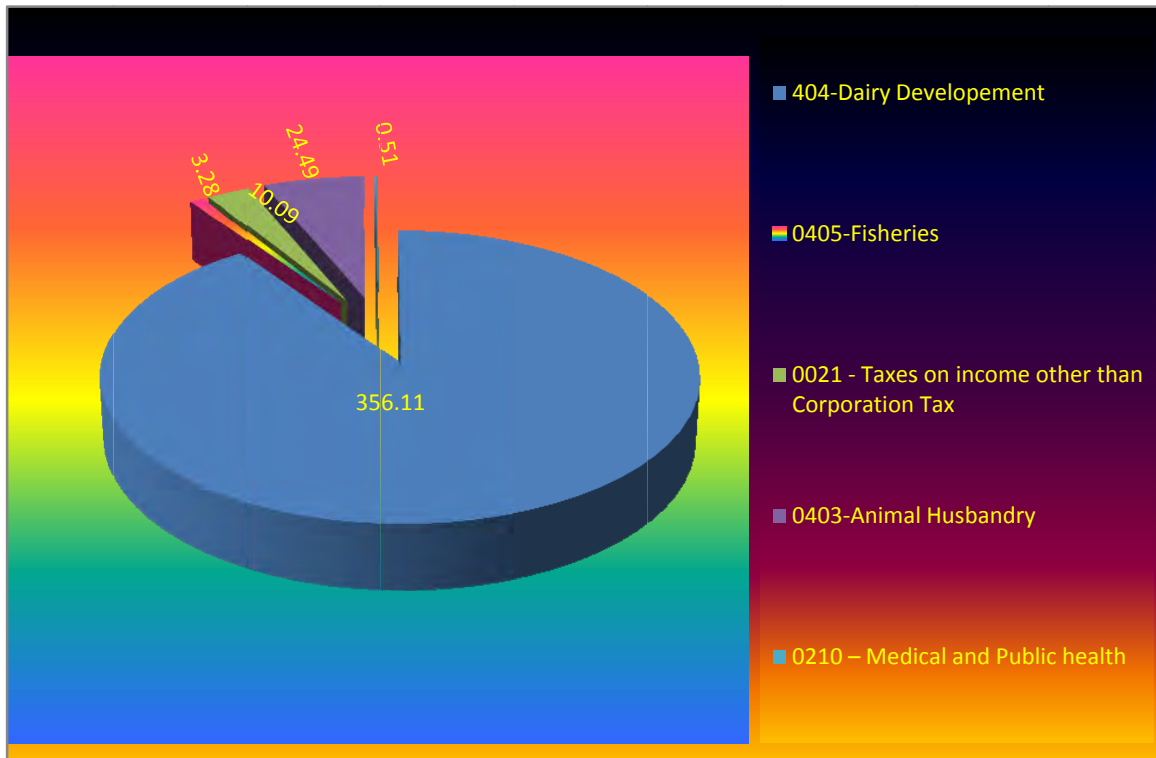


ANALYSIS OF RECEIPTS FOR MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING DURING 2019-20

The major contributions towards receipts were from:-

(₹ in crores)

S.No.	Major Head of Account	Amount
(1)	0021 - Taxes on income other than Corporation Tax	10.09
(2)	0049 - Interest Receipts	0.18
(3)	0071 - Contributions and Recoveries towards Pension and Other Retirement benefits	0.11
(4)	0075 – Miscellaneous General Services	-0.09
(5)	0202 - Education, Sports, Art and Culture	0.00
(6)	0210 – Medical and Public health - (CGHS subscription)	0.51
(7)	0216 – Housing - (License Fee)	0.67
(8)	0403 – Animal Husbandry	24.43
(9)	0404 – Dairy Development	356.11
(10)	0405 - Fisheries	3.28
(11)	6404 –Loan For Dairy Development	0.00
(12)	7610 – Loans to Government servants, etc.	0.35
TOTAL		395.64



APPROPRIATION ACCOUNTS (Department of Fisheries)

Annual Appropriation Accounts 2019-20 under **Grant No. 39 Department of Fisheries** of Ministry of Fisheries, Animal Husbandry & Dairying deals with Voted expenditure in the Revenue Section and Capital Section.

As against the total budget estimates of ₹804.76 crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹663.63 crores and net saving of ₹141.13 crores in the voted portion of the Grant No.39.

(₹ in crores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionality	Total Budget Estimates after supplementary	Voted Exp.	Saving(-) Excess(+)
39	804.75	0.01	804.76	663.63	-141.13

(Source : Appropriation Accounts 2019-20)

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

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

The Appropriation Accounts in respect of Grant No. 39 is prepared by the Chief Controller of Accounts and sent to the Controller General of Accounts / Principal Director of Audit, DGA (CE).

Annual Appropriation Accounts 2019-20 under **Grant No. 40 –Department of Animal Husbandry & Dairying** of Ministry of Fisheries, Animal Husbandry & Dairying deals with Voted expenditure in the Revenue Section and Capital Section.

As against the total budget estimates of ₹3361.32 crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹3131.05 crores and net saving of ₹230.27 crores in the voted portion of the **Grant No.40**.

(₹ in crores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionality	Total Budget Estimates after supplementary	Voted Exp.	Saving(-) Excess(+)
40	3342.65	18.67	3361.32	3131.05	-230.27

(Source : Appropriation Accounts 2019-20)

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

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

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

Grant No.39
Salient Features of Appropriation Accounts (2019-20)
(Department of Fisheries)

(₹ in crores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	20.00	11.23	11.23	-
2405– Marine Fisheries	249.69	211.26	211.25	-0.01
2552-North East Areas	64.00	0.00	0.00	-
3601-Grants in Aid to State Government	445.14	425.21	425.21	-
3602-Grants in Aid to Union Territory Governments with Legislature	11.75	12.50	12.50	-
Amount surrendered during the year	-	130.39	-	-130.39
Total Revenue Section (I)	790.58	790.59	660.18	-130.41
4405 –Capital Outlay on Fisheries	-	14.17	3.45	-10.72
Amount surrendered during the year	-	-	-	-
Total Capital Section (II)	14.17	14.17	3.45	-10.72
Total (I + II)	804.75	804.76	663.63	-141.13

(Source : Appropriation Accounts 2019-20)

Grant No.39
SUB-HEAD WISE EXPENDITURE DURING 2019-20
Department of Fisheries

(₹ in Crores)

S. No.	SUB-HEAD	BUDGET ESTIMATE (B.E.)	TOTAL BUDGET ESTIMATE (T.B.E.) after Supplementary	Total Expenditure	% of Expenditure over B.E.	% of Expenditure over T.B.E. after Supplementary
	Revenue Section					
	Major Head "3451" Secretariat- Economic Services					
1	Secretariat-Department of Fisheries	20.00	11.23	11.23	56.15%	100%
	Total Major Head "3451"	20.00	11.23	11.23	56.15%	100%
	Major Head "2405" – Fisheries					
1	Marine Fisheries-Blue Revolution	206.16	190.85	190.84	92.57%	99.99%
2	Special Component Plan for Schedule Castes-Blue Revolution	29.88	13.53	13.53	45.28%	100%
3	Tribal Area Sub-Plan- Blue Revolution	13.65	6.88	6.88	50.40%	100%
	Total Major Head "2405"	249.69	211.26	211.25	84.60%	99.99%
	Major Head "2552" North Eastern Areas					
1	Marine Fisheries- Blue Revolution	49.88	-	-	--	--
2	Special Component Plan for Schedule Castes-Blue Revolution	9.30	-	-	--	--
3	Tribal Area Sub-Plan- Blue Revolution	4.82	-	-	--	--
	Total Major Head "2552"	64.00	-	-	--	--
	Major Head "3601" Grants in Aid to State Government					
1	Central Assistance/Share-Blue Revolution	340.14	319.35	319.35	93.89%	100%
2	Special Component Plan for Scheduled Castes- Blue Revolution	72.00	67.08	67.08	93.17%	100%
3	Tribal Area Sub Plan- Blue Revolution	33.00	38.79	38.79	117.54%	100%
	Total Major Head "3601"	445.14	425.21	425.21	95.52%	100%
	Major Head "3602" Grants in Aid to Union Territory Governments with Legislature					
1	Central Assistance/Share-Blue Revolution	7.68	9.00	9.00	117.19%	100%
2	Special Component Plan for Scheduled Castes- Blue Revolution	1.71	3.30	3.30	192.98%	100%

3	Tribal Area Sub Plan- Blue Revolution	2.36	0.20	0.20	8.47%	100%
	Total Major Head "3602"	11.75	12.50	12.50	106.38%	100%
	Surrenders or withdrawals within grant	130.39	-	--	--	--
	Total Revenue Section (I)	790.58	790.59	660.18	83.51%	83.50%
	Capital Section					
	Major Head "4405" Capital Outlay on Fisheries					
1	Marine Fisheries-Blue Revolution	-	14.17	3.45	--	24.35%
	Total Major Head "4405"	-	14.17	3.45	--	24.35%
	Surrenders or withdrawals within grant	-	-	-	--	--
	Total Capital Section (II)	14.17	14.17	3.45	--	24.35%
	Total (I) and (II)	804.75	804.76	663.63	83.94%	82.46%

(Source : e-Lekha/Appropriation Accounts 2019-20)

Grant No.40
Salient Features of Appropriation Accounts (2019-20)
(Department of Animal Husbandry & Dairying)

(₹ in crores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	63.25	40.78	40.79	0.01
2403 –Animal Husbandry	1072.88	1340.15	1340.21	0.05
2404-Dairy Development	1073.74	1028.54	1028.23	-0.30
2552-North Eastern Areas	291.92	---	---	---
3601-Grant in aid to State Government	795.29	715.49	715.49	0.00
3602-Centrally sponsored schemes	3.93	0.65	0.65	-
Amount surrendered during the year	194.06	194.06	---	-194.06
Total Revenue Section (I)	3301.01	3319.68	3125.37	-194.31
4403-Capital outlay on Animal Husbandry	17.88	8.31	5.47	-2.84
4404-Capital Outlay on Dairy Development	23.76	0.21	0.21	-
Amount surrendered during the year	33.12	33.12	---	-33.12
Total Capital Section (II)	41.64	8.52	5.68	-35.96
Total (I) and (II)	3342.65	3361.32	3131.05	-230.27

Grant No.40
SUB-HEAD WISE EXPENDITURE DURING 2019-20
DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING

(₹ in Crores)

S. No.	SUB-HEAD	BUDGET ESTIMATE (B.E.)	TOTAL BUDGET ESTIMATE (T.B.E.) after Supplementary	Total Expenditure	% of Expenditure over B.E.	% of Expenditure over T.B.E. after Supplementary
	Revenue Section					
	Major Head "3451" Secretariat- Economic Services					
1	Secretariat-Department of Animal Husbandry & Dairying	63.25	40.78	40.79	64.49%	100.02%
	Total Major Head ""	63.25	40.78	40.79	64.49%	100.02%
	Major Head "2403" – Animal Husbandry					
1	Veterinary Services & Animal Health-White Revolution	363.46	629.51	629.49	173.19%	99.99%
2	Cattle & Buffalo Development- White Revolution	215.15	228.82	228.82	106.35%	100%
3	Poultry Development- White Revolution	209.59	150.13	150.13	71.63%	100%
4	Administrative Investigation & Services- White Revolution	6.72	1.43	1.50	22.32%	104.89%
5	Special Component Plan for Scheduled Castes- White Revolution	178.09	208.48	208.48	117.06%	100%
6	Tribal Area Sub-Plan- White Revolution	82.87	114.45	114.45	138.10%	100%
7	Other Expenditure- White Revolution	17.00	7.34	7.34	43.17%	100%
	Total Major Head "2403"	1072.88	1340.15	1340.20	124.91%	100%
	Major Head "2404" Dairy Development					
1	Dairy Development Projects-White Revolution	888.80	859.44	859.46	96.69%	100%
2	Special Component Plan for Scheduled Castes- White Revolution	121.77	113.06	112.74	92.58%	99.71%
3	Tribal Area Sub-Plan- White Revolution	63.17	56.04	56.04	88.71%	100%
	Total Major Head "2404"	1073.74	1028.54	1028.24	95.76%	99.97%
	Major Head "2552" North Eastern Areas					
1	Animal Husbandry-Cattle & Buffalo Development-White Revolution	20.88	-	-	--	--
2	Animal Husbandry-Veterinary Services and Animal Health-White Revolution	121.02	-	-	--	--
3	Dairy Development-Dairy Development Projects- White Revolution	81.83	-	-	--	--

4	Special Component Plans for Schedule Castes- White Revolution	40.73	-	-	--	--
5	Tribal Area Sub-Plan- White Revolution	27.40	-	-	--	--
	Total Major Head "2552"	291.9			--	--
	Major Head "3601" Grants in Aid to State Government					
1	Central Assistance/Share-White revolution	507.33	445.28	445.28	87.76%	100%
2	Special Component Plans for Schedule Castes- White Revolution	109.22	98.84	98.84	90.49%	100%
3	Tribal Area Sub-Plan- White Revolution	59.57	47.15	47.15	79.15%	100%
4	Special Assistance-White Revolution	112.12	116.19	116.19	103.63%	100%
5	Special Component Plans for Schedule Castes- White Revolution	4.65	4.80	4.80	103.22%	100%
6	Tribal Area Sub-Plan- White Revolution	2.40	3.23	3.23	134.58%	100%
	Total Major Head "3601"	795.29	715.49	715.49	89.96%	100%
	Major Head '3602' Centrally Sponsored Schemes					
1	Centrally Assistance/Share-White Revolution	1.39	0.37	0.37	26.61%	100%
2	Tribal Area Sub-Plan - White Revolution	0.30	0.04	0.04	13.33%	100%
3	Tribal Area Sub-Plan- White Revolution	0.1	-	-	--	--
4	Special Assistance - White Revolution	1.66	0.2	0.20	12.04%	100%
5	Tribal Area Sub-Plan- White Revolution	0.1	-	-	--	--
	Total Major Head "3602"	3.93	0.65	0.65	16.53%	100%
	Surrenders or Withdrawals	194.06	194.06	-	--	--
	Total Revenue Section (I)	3301.01	3319.68	3125.37	94.67%	94.14%
	Capital Section					
	Major Head '4403' Capital Outlay on Animal Husbandry					
1	Veterinary Services & Animal Health-White Revolution	11.01	5.09	3.33	30.24%	65.42%
2	Cattle & Buffalo Development--White Revolution	6.87	3.22	2.15	31.29%	66.77%
	Total Major Head '4403'	17.88	8.31	5.47	30.59%	65.82%
	Major Head '4404' Capital Outlay on Dairy Development					
1	Dairy Development Projects-White Revolution	23.76	0.21	0.21	0.88%	100%
	Total Major Head '4404'	23.76	0.21	0.21	0.88%	100%
	Surrender or Withdrawals	33.12	33.12		--	--
	Total Capital Section (II)	41.64	41.64	5.68	--	13.64%
	Total (I) & (II)	3342.65	3361.32	3131.05	94.85%	93.14%

Fund Flow Statement for the Financial Year 2019-20

MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING

(₹ in Crores)

RECEIPTS (Cr)	AMOUNT	DISBURSEMENTS (Dr)	AMOUNT
CONSOLIDATED FUND OF INDIA		CONSOLIDATED FUND OF INDIA	
I. REVENUE	395.29	I. REVENUE	3750.81
1. TAX REVENUE	10.09	GENERAL SERVICES	49.86
2. NON TAX REVENUE	385.11	SOCIAL SERVICES	0.07
(a) INTEREST RECEIPTS	0.18	ECONOMIC SERVICES	2581.77
(b) MISC. GENERAL RECEIPTS	-0.09	GRANTS-IN-AID (STATES AND UNION TERRITORIES)	1119.11
II. CAPITAL RECEIPTS	0.35	II. CAPITAL	6.13
(a) LOAN RECOVERIES	0.00	CAPITAL EXPENDITURE	4.57
(b) LOANS TO GOVT. SERVANTS	0.35	LOANS AND ADVANCES	1.56
TOTAL C.F.I.(I+II)	395.64	TOTAL C.F.I.(I+II)	3756.94
PUBLIC ACCCOUNT		PUBLIC ACCCOUNT	
PROVIDENT FUND, SMALL SAVINGS	136.99	PROVIDENT FUND, SMALL SAVINGS	31.57
DEPOSITS & ADVANCES	1.61	DEPOSITS & ADVANCES	1.55
REMITTANCES, RESERVE FUNDS	-98.89	REMITTANCES, RESERVE FUNDS	0.00
SUSPENSE AND MISC.	3842.30	SUSPENSE AND MISC.	487.59
TOTAL PUBLIC ACCCOUNT	3882.01	TOTAL PUBLIC ACCCOUNT	520.71
TOTAL RECEIPTS	4277.65	TOTAL DISBURSEMENTS	4277.65

(Source : Statement of Central Transaction 2019-20)

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

CHAPTER - 7

GRANT ANALYSIS

The Budget of Ministry of Fisheries, Animal Husbandry & Dairying is provided in Grant No.39 and 40.

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

Total Expenditure during the year 2019-20 has been to the tune of ₹3794.68 crores in respect of Ministry of Fisheries, Animal Husbandry & Dairying.

TOTAL EXPENDITURE ₹3794.68 CRORES

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

FINANCIAL YEAR 2019-20

(₹ in Crores)

BUDGET ESTIMATES	SUPPLEMENTARY / ADDITIONALITY	TOTAL BUDGET ESTIMATES AFTER SUPPLEMENTARY	ACTUAL EXP.	VARIATION*
804.75	0.01	804.76	663.63	-141.13

* compared to Total Budget Estimates after supplementary.

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

FINANCIAL YEAR 2019-20

(₹ in Crores)

BUDGET ESTIMATES	SUPPLEMENTARY/ ADDITIONALITY	TOTAL BUDGET ESTIMATES AFTER SUPPLEMENTARY	ACTUAL EXP.	VARIATION*
3342.65	18.67	3361.32	3131.05	-230.27

** compared to Total Budget Estimates after supplementary.*

OBJECT HEAD-WISE BUDGET Vs EXPENDITURE 2019-20
DEPARTMENT OF FISHERIES
GRANT No.39

(₹ in Crores)

Object Head	Account Description	Budget Estimates	Expenditure
01	SALARIES	53.70	51.80
02	WAGES	7.11	6.16
03	OVERTIME ALLOWANCE	0.05	0.00
06	MEDICAL TREATMENT	1.30	0.68
11	DOMESTIC TRAVEL EXPENSES	3.74	2.67
12	FOREIGN TRAVEL EXPENSES	1.04	0.36
13	OFFICE EXPENSES	11.16	9.15
14	RENTS, RATES AND TAXES	2.57	1.62
16	PUBLICATIONS	0.26	0.07
20	OTHER ADMINISTRATIVE EXPENSES	1.08	0.26
21	SUPPLIES AND MATERIALS	15.40	13.07
26	ADVERTISING AND PUBLICITY	0.33	0.07
27	MINOR WORKS	42.22	45.26
28	PROFESSIONAL SERVICES	2.70	0.71
31	GRANTS-IN-AID-GENERAL	636.68	519.17
32	CONTRIBUTIONS	2.20	0.00
36	GRANTS-IN-AID SALARIES	7.94	7.94
50	OTHER CHARGES	1.10	1.29
	TOTAL REVENUE ACCOUNT (I)	790.58	660.18
	CAPITAL ACCOUNT		
51	MOTOR VEHICLES	0.56	0.35
52	MACHINERY AND EQUIPMENT	7.41	3.03
53	MAJOR WORKS	6.20	0.07
	TOTAL CAPITAL ACCOUNT (II)	14.17	3.45
	TOTAL (I) & (II)	804.75	663.63

OBJECT HEAD-WISE BUDGET Vs EXPENDITURE 2019-20
DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING
GRANT No.40

(₹ in Crores)

Object Head	Account Description	Budget Estimates	Expenditure
01	SALARIES	133.34	114.27
02	WAGES	4.54	5.18
03	OVERTIME ALLOWANCE	1.37	0.89
06	MEDICAL TREATMENT	2.47	1.87
11	DOMESTIC TRAVEL EXPENSES	4.44	2.52
12	FOREIGN TRAVEL EXPENSES	2.07	0.72
13	OFFICE EXPENSES	49.91	33.24
14	RENTS, RATES AND TAXES	13.41	6.73
16	PUBLICATIONS	0.69	0.16
20	OTHER ADMINISTRATIVE EXPENSES	4.15	0.83
21	SUPPLIES AND MATERIALS	309.50	338.16
26	ADVERTISING AND PUBLICITY	6.34	12.45
27	MINOR WORKS	6.87	2.92
28	PROFESSIONAL SERVICES	8.23	5.27
31	GRANTS-IN-AID-GENERAL	2742.35	2594.21
32	CONTRIBUTIONS	3.80	1.74
36	GRANTS-IN-AID SALARIES	4.30	2.70
50	OTHER CHARGES	3.23	1.51
	TOTAL REVENUE ACCOUNT (I)	3301.01	3125.37
	CAPITAL ACCOUNT		
51	MOTOR VEHICLES	00	00
52	MACHINERY AND EQUIPMENT	26.58	1.18
53	MAJOR WORKS	15.06	4.50
	TOTAL CAPITAL ACCOUNT (II)	41.64	5.68
	TOTAL (I) & (II)	3342.65	3131.05

CHAPTER -8(a)

RECEIPT ANALYSIS FOR THE FINANCIAL YEAR 2019-20

The Ministry of Fisheries, Animal Husbandry & Dairying being a social sector ministry is not the revenue earning Ministry. Receipts of the ministry consist of Tax-Revenue, Non-Tax Revenue, Loans and Recoveries etc. The total receipt of the Ministry for the year 2019-20 was ₹395.64 Crores.

Receipts during 2019-20

(₹ in crores)

Year	2019-20
Tax Revenue	10.09
Non-Tax Revenue	385.20
Loan Recoveries	0.00
Loan to Government Servant	0.35
Total	395.64

(Source : Statement of Central Transaction)

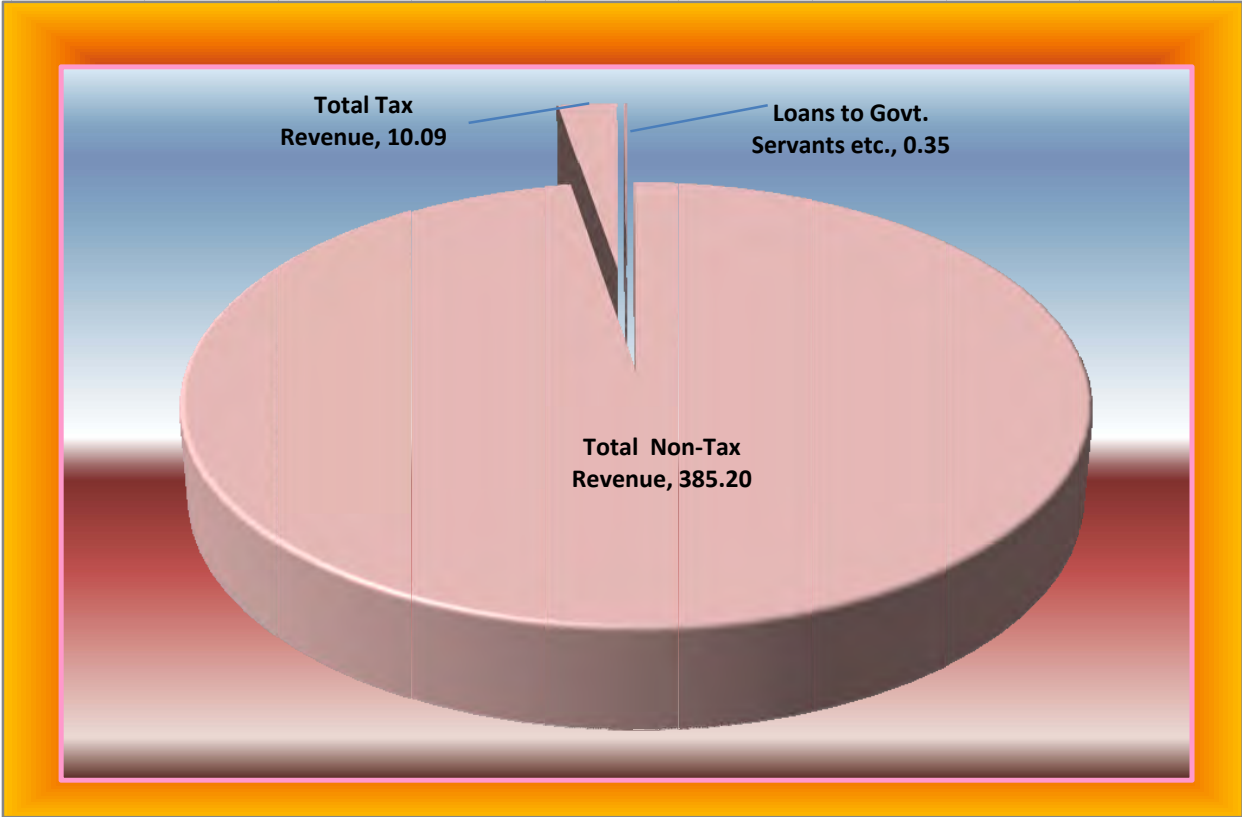
The Details of receipts during the year 2019-20 are as follows:-

(₹ in crores)

A.	TAX REVENUE	
0021	Taxes on Income other than Corporation Tax	10.09
	Total Tax Revenue	10.09
B.	NON-TAX REVENUE	
0049	Interest Receipts	0.18
0050	Dividends & Profits	0.00
0070	Other Administrative Services	0.00
0071	Contribution and Recoveries towards Pension and Other Retirement benefits	0.11
0075	Miscellaneous General Services	-0.09
0210	Medical & Public Health	0.51
0216	Housing	0.67
0403	Animal Husbandry	24.43
0404	Dairy Development	356.11
0405	Fisheries	3.28
	Total Non-Tax Revenue	385.20
C.	LOANS & ADVANCES (Capital Receipts)	
7610	Loans to Govt. Servants etc.	0.35
	Total Loans to Govt. Servants etc.	0.35
	Total Receipt	395.64

(Source :- Statement of Central Transaction 2019-20)

Graphical Analysis of receipts during the year 2019-20



CHAPTER -8(b)

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

MINISTRY OF FISHERIES, ANIMAL HUSBANDRY AND DAIRYING

(₹ in Lakhs)

Head of Accounts	2015-16			2016-17			2017-18			2018-19			2019-20		
	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual
0403-Animal Husbandry (A)	2875.00	1745.00	1678.74	1745.00	1620.00	1881.10	1679.00	1825.00	2058.18	1925.00	1960.00	3343.04	2097.00	2435.00	24.43
Cattle Development	600.00	500.00	458.82	500.00	325.00	310.13	350.00	250.00	245.50	300.00	260.00	206.85	280.00	280.00	4.45
Poultry Development	600.00	500.00	473.02	500.00	500.00	578.91	509.00	580.00	648.60	600.00	650.00	679.69	650.00	680.00	6.72
Sheep and Wool Development	75.00	50.00	32.15	50.00	20.00	30.14	20.00	25.00	12.41	25.00	75.00	88.55	77.00	90.00	0.69
Fodder and Feed Development	200.00	195.00	191.33	195.00	20.00	239.77	200.00	220.0	152.32	250.00	210.00	262.05	230.00	180.00	1.76
Other Livestock Development	-	-	-	-	-	-	-	-	8.54	0.00	10.00	0.00	10.00	5.00	0.38
Other Receipts	1400.00	500.00	523.42	500.00	575.00	722.15	600.00	750.00	990.81	750.00	755.00	2105.90	850.00	1200.00	10.14
0404-Dairy Development (B)	55073.00	46000.00	42514.49	55000.00	43000.00	41897.86	55045.00	44000.00	43550.30	48000.00	39027.00	35923.23	41040.00	39027.00	356.11
DMS-Sale of Milk	55035.00	45972.21	42491.08	54959.44	42972.00	41866.45	55000.00	43968.00	43534.88	47965.00	39000.00	35920.21	41000.00	39000.00	354.76
Other Receipts	38.00	27.79	23.41	40.56	27.50	31.41	45.00	32.00	15.42	35.00	27.00	3.02	40.00	27.00	1.34
0405-Fisheries (C)	614.00	563.00	448.55	563.00	428.00	415.84	449.00	420.00	394.25	440.00	395.00	308.34	400.00	390.50	3.28
Rent	13.00	13.00	7.99	13.00	8.00	6.42	8.00	10.00	8.95	10.00	10.00	10.15	10.00	10.50	0.12
Sale of Fish & Fish Seeds etc	200.00	200.00	206.94	200.00	240.00	253.98	240.00	250.00	256.47	250.00	255.00	157.55	260.00	200.00	1.28
Service and Service Fees	1.00	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	0.61
Other Receipts	400.00	350.00	233.62	350.00	180.00	155.44	201.00	160.00	128.83	180.00	130.00	140.64	130.00	180.00	1.27
TOTAL (A)+(B)+(C)	58562.00	48308.00	44641.69	57308.00	45048.00	44194.80	57173.00	46245.00	46002.73	50365.00	41382.00	39574.61	43537.00	41852.50	383.81

CHAPTER – 9(a)

EXPENDITURE ANALYSIS

Total Budget of the Ministry of Fisheries, Animal Husbandry & Dairying for 2019-20 was ₹4166.08 crores (Revenue and Capital). Against this budget actual expenditure was ₹3794.68 crores (₹3785.55 crores on Revenue side and ₹9.13 crores on Capital side).

Expenditure during 2019-20

Grant No. 39

Department of Fisheries

(₹ in Crores)

	2019-20
Budget Estimates	804.75
Actual Expenditure (Revenue Section)	660.18
Actual Expenditure (Capital Section)	3.45
Total Actual Expenditure (Revenue and capital)	663.63

(Source: Appropriation Accounts 2019-20)

Grant No. 40

Department of Animal Husbandry and Dairying

	2019-20
Budget Estimates	3342.65
Actual Expenditure (Revenue Section)	3125.37
Actual Expenditure (Capital Section)	5.68
Total Actual Expenditure (Revenue and capital)	3131.05

Trend of Expenditure during Last Five Years

Grant No.40 Department of Animal Husbandry and Dairying

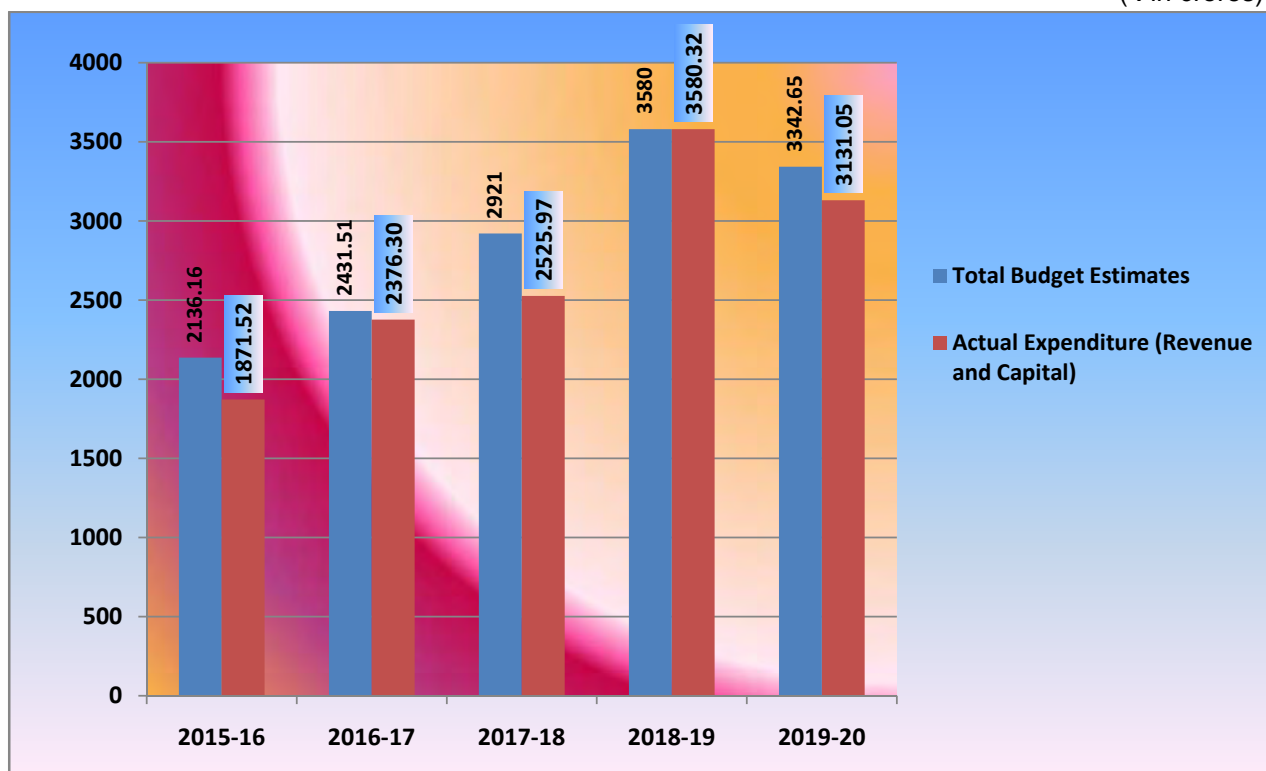
(₹ in Crores)

	2015-16	2016-17	2017-18	2018-19	2019-20
Budget Estimates	2136.16	2431.51	2921.00	3580.00	3342.65
Actual Expenditure (Revenue Section)	1864.15	2368.30	2517.97	3572.58	3125.37
Actual Expenditure (Capital Section)	7.37	8.00	8.00	7.74	5.68
Total Actual Expenditure (Revenue and capital)	1871.52	2376.30	2525.97	3580.32	3131.05

(Source: Appropriation Accounts 2019-20)

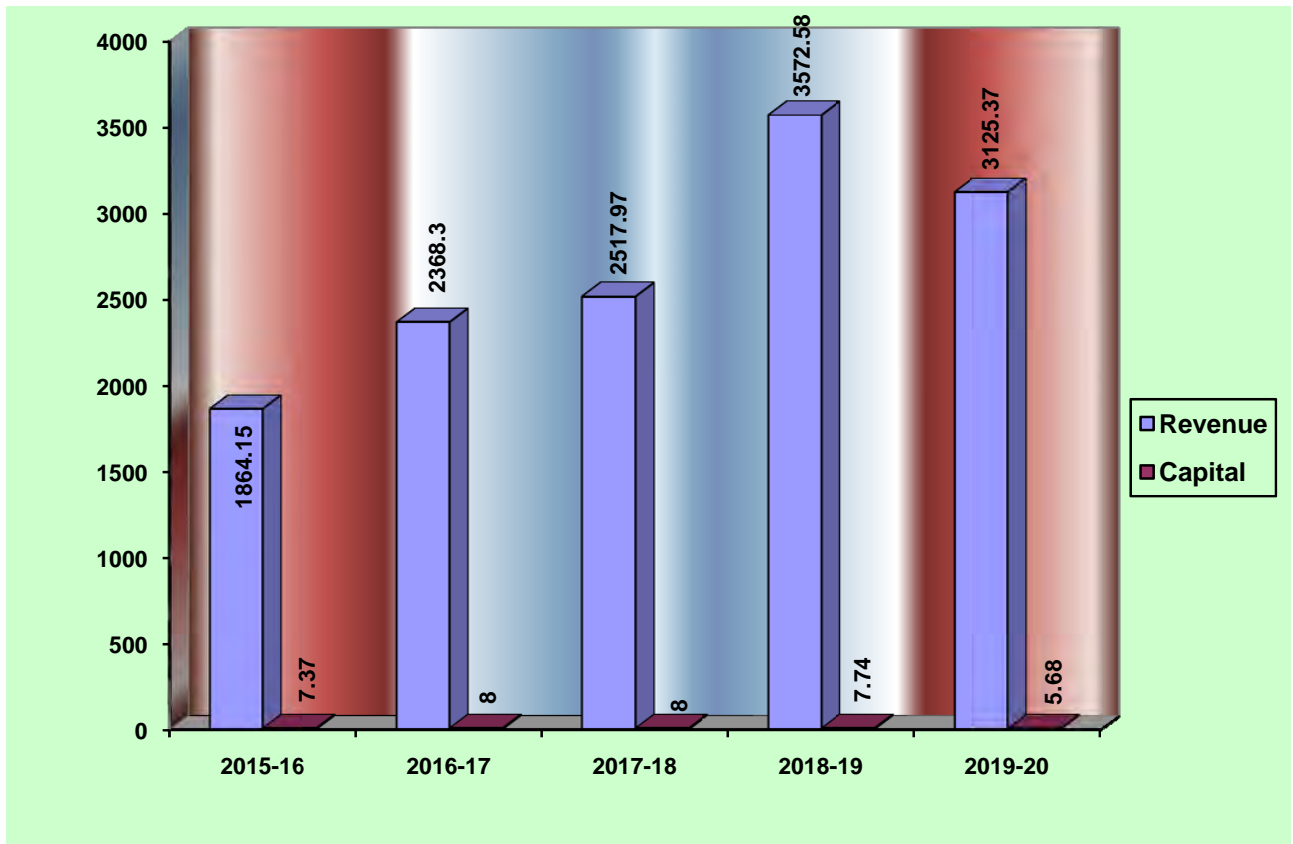
Graphical Representation of Total Budget Estimates and Actual Expenditure During Last Five Years

(₹ in crores)



Graphical Representation of Revenue and Capital Expenditure During Last Five Years

(₹ in crores)



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

(₹ in Crores)

S.No.	MAJOR HEADS	2019-20	CHARGE /VOTED
1.	3451 – Secretariat – Economic Services	11.23	voted
2.	2405 – Marine Fisheries	211.26	voted
3.	2552-North Eastern Areas	0.00	voted
4.	3601- Grants-in-aid to State Governments	425.21	voted
5.	3602-Grants-in-aid to Union Territory Governments with Legislature	12.50	voted
6.	4405 –Capital Outlay on Fisheries	3.43	voted
Total (Revenue and Capital) Expenditure		663.63	Voted

(Source :- Appropriation Accounts & SCT 2019-20)

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

(₹ in Crores)

S.No.	MAJOR HEADS	2019-20	CHARGE /VOTED
1.	3451 – Secretariat – Economic Services	40.79	Voted
2.	2403 –Animal Husbandry	1340.21	Voted
3.	2404-Dairy Development	1028.24	Voted
4.	2552-North Eastern Areas	---	Voted
5.	3601-Grant in aid to State Government	715.49	Voted
6.	3602-Centrally sponsored schemes	0.65	Voted
7.	4403-Capital outlay on Animal Husbandry	5.47	Voted
8.	4404-Capital Outlay on Dairy Development	0.20	Voted
Total (Revenue and Capital) Expenditure		3131.05	Voted

(Source :- Appropriation Accounts & SCT 2019-20)

CHAPTER – 9(b)

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

Department of Animal Husbandry and Dairying (Grant-40)

2016-17

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	--	--	--	--	--
Centrally Sponsored Scheme	1384.78	1704.11	1597.31	115.35%	93.73%
Establishment Expenditure	324.61	276.08	235.98	72.70%	85.47%
Other Central Expenditure	722.12	443.81	443.35	61.40%	99.90%
Total	2431.51	2424.00	2276.64	93.63%	93.92%

2017-18

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	--	--	--	--	--
Centrally Sponsored Scheme	2034.70	1934.70	1895.26	93.15%	97.96%
Establishment Expenditure	353.20	240.44	222.83	63.09%	92.68%
Other Central Expenditure	533.10	431.50	407.73	76.48%	94.49%
Total	2921.00	2606.64	2525.82	86.47%	96.90%

2018-19

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	--	--	--	--	--
Centrally Sponsored Scheme	2862.50	2931.92	2907.47	101.57%	99.17%
Establishment Expenditure	252.50	263.17	240.67	95.31%	91.45%
Other Central Expenditure	465.00	468.19	432.11	92.93%	92.29%
Total	3580.00	3663.28	3580.25	100.00%	97.73%

2019-20

(₹ in Crores)

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

(Source: Budget document/Appropriation A/Cs)

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

Actual Expenditure along with percentage of Expenditure with reference to B.E. & R.E. in respect of Grant No.39

DEPARTMENT OF FISHERIES

2019-20

(₹ in Crores)

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

(Source: PFMS)

CHAPTER – 9(c)

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

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

(Rs. in crores)

2016-17									
Scheme/Non-Scheme	B.E.	Expndr. In 1 st Quarter	Expndr. In 2 nd Quarter	Expndr. In 3 rd Quarter	Expndr. In 4 th Quarter	% Expndr. In 1 st Quarter over B.E.	% Expndr. In 2 nd Quarter over B.E.	% Expndr. In 3 rd Quarter over B.E.	% Expndr. In 4 th Quarter over B.E.
Scheme/Non-Scheme	2431.51	444.61	371.47	532.84	394.21	18.28%	15.28%	21.91%	16.21%
Total	2431.51	444.61	371.47	532.84	394.21	18.28%	15.28%	21.91%	16.21%
2017-18									
Scheme/Non-Scheme	B.E.	Expndr. In 1 st Quarter	Expndr. In 2 nd Quarter	Expndr. In 3 rd Quarter	Expndr. In 4 th Quarter	% Expndr. In 1 st Quarter over B.E.	% Expndr. In 2 nd Quarter over B.E.	% Expndr. In 3 rd Quarter over B.E.	% Expndr. In 4 th Quarter over B.E.
Scheme	2034.70	594.73	439.06	489.92	371.55	29.23%	21.58%	24.08%	18.26%
Non-Scheme	886.30	168.84	149.83	154.03	157.86	19.05%	16.91%	17.38%	17.81%
Total	2921.00	763.57	588.89	643.95	529.41	26.14%	20.16%	22.04%	18.12%
2018-19									
Scheme/Non-Scheme	B.E.	Expndr. In 1 st Quarter	Expndr. In 2 nd Quarter	Expndr. In 3 rd Quarter	Expndr. In 4 th Quarter	% Expndr. In 1 st Quarter over B.E.	% Expndr. In 2 nd Quarter over B.E.	% Expndr. In 3 rd Quarter over B.E.	% Expndr. In 4 th Quarter over B.E.
Scheme	2862.50	729.86	718.41	708.54	750.67	25.50%	25.10%	24.75%	26.22%
Non-Scheme	717.50	135.84	211.81	160.90	164.22	18.93%	29.52%	22.42%	22.89%
Total	3580.00	865.70	930.22	869.44	914.89	24.18%	25.98%	24.29%	25.55%
2019-20									
Scheme/Non-Scheme	B.E.	Expndr. In 1 st Quarter	Expndr. In 2 nd Quarter	Expndr. In 3 rd Quarter	Expndr. In 4 th Quarter	% Expndr. In 1 st Quarter over B.E.	% Expndr. In 2 nd Quarter over B.E.	% Expndr. In 3 rd Quarter over B.E.	% Expndr. In 4 th Quarter over B.E.
Scheme	2740.00	420.73	1074.50	623.48	481.23	15.35%	39.21%	22.75%	17.56%
Non-Scheme	602.65	141.07	215.00	49.50	125.54	23.41%	35.67%	8.21%	20.80%
Total	3342.65	561.80	1289.50	672.98	606.77	16.81%	38.58%	20.13%	18.15%

DEPARTMENT OF FISHERIES (Grant No.39)

Details of Budget Estimates (B.E.) and quarter-wise Expenditure along with percentage with reference to BE for FY 2019-20.

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

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

COMPUTERIZATION OF ACCOUNTS

The process of computerization of accounts in the Departmentalized Accounting Organization of M/o Fisheries, Animal Husbandry & Dairying started with computerization of accounting function by the O/o Controller General of Accounts, Ministry of Finance. The software titled COMPACT had been used in the Pay & Accounts Offices for computerization of a monthly consolidated account. In this Ministry all PAOs, voucher level computerization was being used on the software i.e. COMPACT. All the stages like pre-check, cheque writing, cheque review, scrolls, Transfer Entries and consolidation were being done by using this package. From the month of November, 2008 onwards the monthly account has been submitted to the O/o CGA after PAO wise adjustment of Put through Statement with online acceptance by the Principal Accounts Office. Window based applications like Microsoft Word and Excel are also used for preparation of Head-wise Appropriation accounts, Material of Union Government Finance Account (Civil) and monthly expenditure and receipt statements for submission to Ministry and for other MIS purposes.

COMPACT(PAO 2000):

A multi user software for use at the Pay & Accounts Office level was inducted to replace the existing IMPROVE Software. This software was developed with a view to computerise the work in all the Pay & Account Offices. This software had the following features:

1. Pre-check (Integrated payment and accounting functions and Automatic Cheque printing)
2. Electronic Bank Reconciliation
3. General Provident Fund
4. Compilation of Accounts
5. Settlement of Pension Cases
6. Expenditure Vs. Budget Control

INITIATIVES ON E- PAYMENT

The e-payment system in all Pay & Accounts Offices of Ministry of Fisheries, Animal Husbandry & Dairying had been successfully implemented under phase-I from 2011 onwards.

e- Payment System

Since, the IT Act, 2000 recognizes the digitally signed documents or electronic records digitally authenticated by means of an electronic method or procedure in accordance with the provisions of section 3 of the Act, the Controller General of Accounts had developed a facility in COMPACT for electronic payment (e-payment) through digitally signed electronic advices. This had replaced the existing system of payment through cheque while leveraging the COMPACT application running in all Pay & Accounts Offices in all Ministries/ Departments of Central Government.

The e-payment system developed was a fully secured web based system of electronic payment services which introduces transparency in government payment system. Payment of dues from the government under this system were made by credit of money directly in to the bank account of payee through a digitally signed e-advices generated from COMPACT through the 'Government e-payment Gateway (GePG)' on a secured communication channel.

Necessary functional and security certification were obtained from STQC Directorate for its roll out. The system was implemented in all Central Government Civil Ministries/ Departments in a phased manner.

Government e-payment Gateway (GePG)

Government e-payment Gateway (GePG) is a portal which enables the successful delivery of payment services from Pay & Accounts Offices for online payment transactions. The portal is developed by the Office of CGA and has got STQC certification from Department of Information & Technology. The GePG serves as middleware between COMPACT application at PAOs and the Core Banking Solutions (CBS) of the banks/RBI and facilitates automating the manual registration process, e-payment advice, and e-scrolls communications.

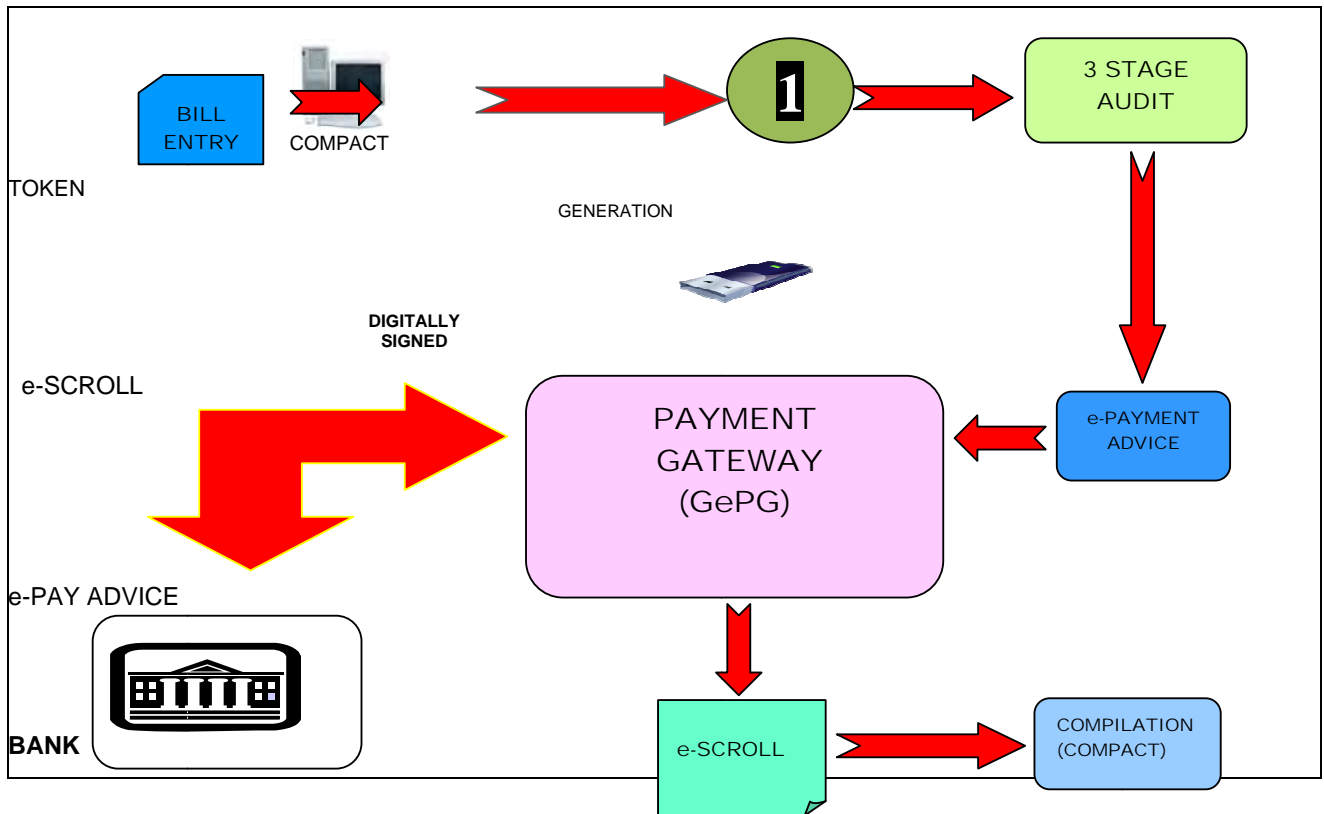
Highlights of e-payment and GePG System

High Security Standards and System Logs of Transactions.

The PAO's applications have the following security requirements in place for effective e-payments.

- ❖ 128 Bit PKI encryption.
- ❖ Integrity of Information: Hash Algorithm (SHA1): security standard are designed to ensure confidently of data, authenticity of data and integrity of data being conveyed on the internet by PAOs to the bank.
- ❖ Non-repudiation- Key generation/ Digital Signature based on 128 Bit PKI Infrastructure (as recommended by RBI)
- ❖ Digitally signed e-payment Authorization along with Itemized tracking of each e-payment authorization and automated reconciliation.

Process Flow of e-payment System



Registration of digital signatures: The Pay & Accounts Officer obtains digital signature from the NIC Certifying Authority. The digital signatures obtained from the NIC Certifying Authority are stored in a USB Token called i-Key. The PAO registers the digital signatures with GePG portal through the Principal Accounts Office of the concerned Ministry/ Department. The concerned banks download the PAOs digital signatures from the GePG portal. Digital signatures of the authorized signatory of the concerned banks are also uploaded on GePG portal for authentication of e-payment scrolls provided to PAOs by the banks.

Submission of Bill: The Drawing and Disbursing Officers (DDOs) submit bills for e-payment along with mandate form and details of payee viz. IFSC Code of Bank Branch, A/C Number, Name, Address, etc., to the Pay & Accounts Officer (PAO). A token number is generated from COMPACT and communicated to DDO.

Bill Processing: The bills are processed in the Pay & Accounts office in COMPACT System.

Digital Signatures: Once the bill is passed by the PAO, it is digitally signed using the secure I-Key and e-payment authorization is generated by the system.

Uploading authorization on GePG: The e-payment authorization file (e-advice) is uploaded on the GePG in a secure environment. Concerned banks download the e-advice from GePG and after necessary verification of digital signature etc, the bank would credit the beneficiaries' account using CBS/NEFT/RTGS as applicable.

e-Scrolls: A digitally signed electronic scroll is generated and uploaded by the bank on GePG for all successful e-payments. E-Scrolls are downloaded by the PAOs and incorporated in the COMPACT system for reconciliation and other MIS purposes.

Advantages of e-payment

- Saving in time and effort due to online fund transfer using digitally signed unique e-authorization ID.
- Secure mode of payment.
- Transparency in payment procedure.
- Elimination of physical cheques and their manual processing.
- Elimination of constraints of manual deposit of cheque by the payee into his bank account.
- Enhancement of overall payment processing efficiency.
- Online auto-reconciliation of payments.
- Efficient compilation of accounts.
- Complete audit trail of transactions at all level.

PUBLIC FINANCIAL MANAGEMENT SYSTEM (PFMS)

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

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

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

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

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

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

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. There are three types of payments for DBT beneficiaries:-

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

III. Interfaces for Banking

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

Modules to implement Enhanced mandate

1. PAO Computerization-Online payments, receipts and accounting of Govt. of India
 - (a) Programme Division module
 - (b) DDO module
 - (c) PAO module
 - (d) Pension module
 - (e) GPF & HR module
 - (f) Receipts including GSTN
 - (g) Annual Financial Statements
 - (h) Cash Flow Management
 - (i) Interface with non-civil ministries
2. Non-Tax Receipt Portal.

Other Departmental Initiatives

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

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

Implementation Strategy

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

Improved Financial Management through:

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

Strategy:

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

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

Activities to be completed

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

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

Activities to be undertaken by states

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

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

I. CDDO Module of PFMS:

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

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

II. Employees Information System (EIS) Module:

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

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

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

III. EAT Module of PFMS:

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

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

IV. Non Tax Receipt Portal (NTRP):

- The objective of Non-Tax Receipt Portal (NTRP) is to provide a one-stop window to Citizens/ Corporate /Other users for making online payment of Non-Tax Revenue payable to Government of India (GoI).The annual collection of Non Tax Receipts of Government of India is over Rs.3 (three) lakh crores.
- Non-Tax Revenue of Government of India comprise of a large bouquet of receipts, collected by individual departments/ministries.
- The online electronic payment in a completely secured IT environment, will help commonusers/citizen from the hassle of going to banks for making drafts and then to Government offices to deposit the instrument for availing the services.It also helps avoidable delays in the remittance of these instruments into Government account as well as eliminates undesirable practices in the delayed deposit of these instruments into bank accounts.
- NTRP shall facilitate instant payment in a transparent environment using online payment technologies such as Internet Banking, Credit/Debit Cards.
- NTR Portal in M/o Fisheries, Animal Husbandry & Dairying is functional from 1stNovember'2016.
- The collection of Non-tax revenue of the Ministry in the financial year (2019-20) was **₹ 385.20 Crores** and **₹ 1.57 Crores** have been collected through Bharatkosh on NTR e-portal (<https://bharatkosh.gov.in/>). **FAQs on NTRP are available at website link <http://cga.nic.in//Page/FAQs.aspx>.**

CHAPTER – 11

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

(A) Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Agriculture & Farmers Welfare				
Sr.No.	Name of the PAOs	No. of NCDDOs	No. of CDDOs	No. of NCDDOs to CDDO
1.	PAO (Secretariat-I), New Delhi.	4	-	-
2.	PAO (Secretariat-II), New Delhi.	21	-	-
3.	PAO (Extension), New Delhi.	7	4	2
4.	PAO (PPM), Faridabad.	24	3	15
5.	PAO, Chennai.	13	4	-
6.	PAO, Cochin.	16	-	-
7.	PAO, Kolkata.	26	3	2
8.	PAO (AHD), Mumbai.	1	-	-
9.	PAO (DAC), Mumbai.	13	-	-
10.	PAO (DMI), Nagpur.	13	6	3
		138	20	22
(B) Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Fisheries, Animal Husbandry & Dairying				
1.	PAO (Secretariat-I), New Delhi.	2	-	-
2.	PAO (Secretariat-II), New Delhi.	4	4	2
3.	PAO (Extension), New Delhi.	2	-	-
4.	PAO (DMS), New Delhi.	2	1	-
5.	PAO (PPM), Faridabad.	4	1	-
6.	PAO, Chennai.	8	2	3
7.	PAO, Cochin.	6	-	-
8.	PAO, Kolkata.	3	-	-
9.	PAO (AHD), Mumbai.	7	6	-
10.	PAO (DMI), Nagpur.	1	4	-
		39	18	05
(C) Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Food Processing Industries				
1.	Principal Cum Pay & Accounts Office, New Delhi.	2	-	-
(D) Summary of CDDOs/NCDDOs attached with PAOs of Ministry of Agriculture & Farmers Welfare for GPF, Pension & other retirement benefits .				
1.	PAO (Chennai).	-	1	-

CHAPTER – 12

IMPORTANT TELEPHONE NUMBERS

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

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Binod Kumar, Chief Controller of Accounts	Room No.241, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23385240 011- 23384611(F) cca-agri@gov.in
02.	Ms. Sushma Rani, PS to CCA	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23385240(T) 011-23384611(F)
03.	Ms. Seema Keshav, PA to CCA.	Room No.242, 2 nd Floor, KrishiBhawan, New Delhi- 110001	011-23364611(T) 011-23384611(F)
04.	Ms. Parul Gupta, Controller of Accounts	Room No. 287, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23388642 parul.g@gov.in
05.	Mr. Anand Kumar Singh PA to CA	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23388642
06.	Sh. K.C. Gautam, Sr.AO, (Admn.)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741351 kc.gautam66@gov.in
07.	Ms. Urmila Rawat, Sr.AO, (Accounts)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741357 urmila.rawat30@nic.in
08.	Sh. R. S. Khatri, Sr.AO (IAW)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741359 rs.khatri63@gov.in
09.	Ms. Sunita Kumari, Sr. AO (Internal Audit HQ)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741359
10.	Sh. Sunil Sharma, AAO (Coord.)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741365
11.	Sh. Ajay Kumar, AAO (Admin)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741363
12.	Sh. Janardan Landa, AAO (DDO)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741350
13.	Sh. V.K. Thukral, AAO (Comp.)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741355

14.	Sh. Sunil Kumar, AAO (Book)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741355 pracbook-agri@gov.in
15.	Ms. Jyoti Gupta, AAO (L & G)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741356
16.	Sh.Sarvan Singh, AAO (IAW))	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741358
17.	Sh. Rajesh Kumar Malik, AAO (IAW)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741358

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

Sl. No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Sh. Rakesh Kumar, Sr. AO	Room No. 35, Krishi Bhawan, New Delhi-110001	01123381158 rakesh.kmr64@gov.in
02.	Smt. Sunita Gupta, AAO	Room No. 35, Krishi Bhawan, New Delhi-110001	01123389060
03.	Smt. Tripta Mahajan, AAO	Room No. 35, Krishi Bhawan, New Delhi-110001	01123389060

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

Sl. No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Sh. Subhash Singh, Sr. AO (PAO Sectt.-II)	Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741354 sub-sin@gov.in
02.	Sh. Narottam Singh, AAO (Pre-Check & Accounts)	Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741353
03.	Sh. Arvind Sood, AAO (Fund & Pension)	Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741353

PAY & ACCOUNTS OFFICE (EXTENTION), NEW DELHI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Mrs. O.Geetha Laxmi Nayar, Sr.AO	Shashtri Bhawan New Delhi	011-23070793 Sr.AO-extn@gov.in ccs.niah@gov.in
02.	Smt. Saroj Pathak, AAO	Shashtri Bhawan New Delhi	011-23070793 Sr.AO-extn@gov.in ccs.niah@gov.in
03.	Sh. R.S. Meena, AAO	Shashtri Bhawan New Delhi	011-23070793 Sr.AO-extn@gov.in ccs.niah@gov.in

PAY & ACCOUNTS OFFICE (PPM), FARIDABAD

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

PAY & ACCOUNTS OFFICE, CHENNAI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
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02.	Smt. S. Sridevi, AAO	G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai-600090	044-24913217 044-24463248 paotn11@nic.in
03.	Sh. G. Ravichandran, Adhoc AAO	G-1, A- Block, RajajiBhawan, 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	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in
02.	Sh. G. MunniLal, AAO	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F) gmanilal.17@gov.in
03.	Sh. Anil George, AAO	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F)
04	Sh. S. Dasan, AAO	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F)

PAY & ACCOUNTS OFFICE, KOLKATA

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Palash Das, Accounts Officer	Nizam Palace Campus, Mazenine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) Sraokolkata-agri@nic.in paofish.kol-agri@gov.in
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PAY & ACCOUNTS OFFICE (DAC), MUMBAI

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PAY & ACCOUNTS OFFICE (AHD), MUMBAI

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