

F. No. 9-1/2021- Desk (MDM)
Government of India
Ministry of Education
Department of School Education & Literacy
(PM POSHAN Division)

Shastri Bhavan, New Delhi.
Dated 20th May, 2022

To,

The Additional Chief Secretaries/Principal Secretaries/ Secretaries of Education/
All Nodal Department for PM POSHAN.

Subject: Circulation of Checklist for release of funds under centrally sponsored scheme of PM POSHAN scheme and monitoring utilization of fund released - regarding.

Sir/Madam,

I am directed to forward a copy of Note No. 29-11/2021-IFD dated 19th May, 2022 received from Integrated Finance Division, MoE on the subject cited above which is self-explanatory.

2. Accordingly, all States and UTs are requested to comply with all the points mentioned in the checklist and submit proposals for releasing of funds. It is further requested to provide Undertaking/Certificate w.r.t. point nos. 4, 6, 10, 14, and 17, as mentioned in the checklist.

3. This issues with the approval of Competent Authority.

Yours faithfully,

Encl: - As above.

AK
20.5.2022

(Ajay Kumar)
Under Secretary to the Govt. of India
Tel: 011-23386169
Email: ajay.kr71@gov.in

Copy to:-

1. The Commissioners/Directors (PM Poshan) of all States & UTs.
2. Director (GVB)/Director(RA)/Deputy Secretary(DA).

No. 29-11/2021-IFD
Government of India
Ministry of Education
Department of School Education & Literacy
Integrated Finance Division

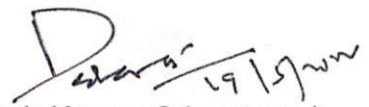
Dated the 19th May, 2022

Subject: Circulation of checklist for release of funds under centrally sponsored scheme of PM POSHAN scheme and monitoring utilization of fund released- regarding

The undersigned is directed to refer to M/o Finance, D/o Expenditure's OM dt. 23rd March, 2021 and subsequent instruction(s) issued regarding new procedure of release of funds under centrally sponsored schemes.

2. Keeping in view the new procedure as prescribed by M/o Finance, D/o Expenditure for release under centrally sponsored scheme of PM POSHAN scheme, a checklist is prepared to facilitate the administrative Bureau to process the release of funds under Centrally Sponsored Scheme of PM POSHAN scheme. MDM Bureau is advised to adhere the above checklist during the processing of release proposals.

3. This issues with the approval of JS&FA.


(Prakash Kumar Srivastava)
Assistant Financial Adviser
Tele: 01123388566

Pl. put up.

AK

20.5.2022

JS (MDM), D/o SE&L

1063984/2022/IFD (SE&L)

Copy for information to:

1. PPS to Secretary (SE&L). 1063984(1)/2022/IFD (SE&L)
2. PPS to JS&FA 1063984(2)/2022/IFD (SE&L)
3. Director (F) 1063984(3)/2022/IFD (SE&L)

Sh. Sumit, Asst

✓
Dir (CVB)
Dir (CRA)
Dir (CAFA)
To

JS (AK)
19/5

19/5

Check list to be ensured by Bureau before submitting file to IFD for concurrence
under PM POSHAN SCHEME

Sr.No.	Items	Requirement/Supporting Documents
1.	The entire amount of central share of CSS released to the state till 31 st March 2022 has been transferred to the single Nodal Account of the SNA concerned.	SNA 01 and SNA 06 Report of PFMS
2.	Corresponding State Share in full has been credited to by the State Government to the Single Nodal Account of the SNA.	SNA 01 & SNA 06 Report of PFMS
3.	Interest accrued in the SNA account has been deposited in the consolidated Fund of India (CFI) as per the instructions contained in DOE's OM dated 30-06-2021.	State Government should calculate the interest earned with clear bifurcation of central and state share and deposit in respective CFIs. SNA 04 report Interest income should be shown in UC
4.	All the bank accounts except the single Nodal Account of the SNA and all the bank accounts of implementing Agencies except Zero balance account opened under DoE OM dated 23 rd March, 2021 have been closed and the amount available in these accounts have been deposited in the single Nodal Account of the SNA concerned.	SNA 01 Report & "Manage Scheme/Bank Account" Report of PFMS by State Government Bureau to certify that Central Share is not diverted to PD account/FD/Flexi Account/Multi Option Deposit Account.
5.	Funds available in the bank account of SNA should not be more than 25% of the amount likely to be released under CSS to a state in 2022-23.	M 22 Report & SNA 01 report of PFMS along with closing balance of SNA account as on date. Bureau certified that Funds available in the bank account of SNA is not be more than 25% of the amount (Rs. _____) likely to be released under CSS (Rs. _____) to the state in 2022-23.

6.	Whether all IAs are mapped on PFMS	<p>The details regarding all IAs, and IAs mapped on PFMS may be provided</p> <table border="1" data-bbox="742 324 1428 649"> <tr> <td>Total No. of IAs</td> <td>No. of IAs where zero balance have been opened</td> <td>No. of IAs which details have been submitted to bank opening balance account</td> <td>Details of IAs where no process has been initiated</td> <td>Time Period when the details will be submitted to bank</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table> <p>SNA 03 Report on PFMS. Bureau certified that all IAs are mapped on PFMS.</p>	Total No. of IAs	No. of IAs where zero balance have been opened	No. of IAs which details have been submitted to bank opening balance account	Details of IAs where no process has been initiated	Time Period when the details will be submitted to bank					
Total No. of IAs	No. of IAs where zero balance have been opened	No. of IAs which details have been submitted to bank opening balance account	Details of IAs where no process has been initiated	Time Period when the details will be submitted to bank								
7.	Separate budget lines for central and state share under the CSS in their detailed demand for Grants of the State has been opened.	Copy of DDG indicating that separate budget line for central share and state share have been opened										
8.	PAB minutes	PAB minutes indicating Budget Estimates and actual releasable amount (Page no. ----)										
9.	Confirmation from state Government towards provision of matching state share in the State Budget	<p>State government letter (Page no. ----) and copy of DDG of State Government</p> <table border="1" data-bbox="742 1254 1444 1467"> <thead> <tr> <th>A</th> <th>B</th> <th>C</th> <th>D</th> </tr> </thead> <tbody> <tr> <td>Proposed Released by M/o Education</td> <td>Matching state share (corresponding Colum (A)</td> <td>Provision in State Budget</td> <td>Deficit (if any) in State Budget B-C</td> </tr> </tbody> </table> <p>Central share as approved by PAB Rs. _____ Provision made by State Government as central share in DDG Rs. _____ Whether there is any deficit of central share. - Yes/No. Amount of State share required to be provisioned by State government Rs. _____ Provision made by State Government Rs. _____ Whether there is any deficit in state share - yes/No</p>	A	B	C	D	Proposed Released by M/o Education	Matching state share (corresponding Colum (A)	Provision in State Budget	Deficit (if any) in State Budget B-C		
A	B	C	D									
Proposed Released by M/o Education	Matching state share (corresponding Colum (A)	Provision in State Budget	Deficit (if any) in State Budget B-C									

10.	Audited UC of 2020-21 for PM POSHAN Scheme (at the time of release of balance of 1 st installment)	The Bureau is to examine and certify the Audited UC. <i>Annexure - I</i>
11.	Component-wise expenditure statement for previous year 2021-22 is submitted by the State Government/UT indicating component-wise opening balance (Central and State share) as on 01.04.2021; component-wise central and state share received in FY 2021-22; Component-wise expenditure incurred both under Central and state share (must be in prorata basis) and component-wise unspent balance of Central and state share as on 31.03.2022.	Statement to be submitted <i>Annexure - II</i>
12.	A statement showing quantity of food grains available as opening balance as on 01.04.2021; quantity of food grains received during 2021-22; quantity of food grains lifted from FCI/utilized in 2021-22; unspent quantity of food grains available as on 31.3.2022.	Statement to be submitted <i>Annexure - III</i>
13.	The entire due State share against the Central share released in previous year 2021-22 and adhoc in respect of 2022-23 has also been released by State Govt. from their treasury to SNA (supported by PFMS report).	

14.	<p>Expenditure statement</p> <p>(Atleast 75% of utilization of funds available as on 31.03.2022 at the time of release of adhoc grant</p> <p>(Atleast 75% of utilization of funds available against adhoc release at the time of release of balance of 1st installment)</p> <p>(Atleast 75% of utilization of funds available against balance of 1st installment at the time of release of 2nd installment)</p>	<p>SNA 01 Report showing expenditure not be less than 75% of the total available fund.</p> <p>Bureau certifies that pace of expenditure is satisfactory (utilization of at least 75% of the funds released earlier including central share and state share both)</p>
15.	<p>The due State Share against the Central Share released as adhoc, balance of 1st installment has been released by State Govt. and State/UT for release of 2nd installment.</p>	<p>The Bureau needs to certify that no previous state share is pending</p>
16.	<p>Physical and financial progress report in respect of non-recurring grants-in-aid released under PM POSHAN Scheme</p>	<p>Physical and Financial Progress Report is to be submitted by the State Govt. alongwith utilization certificate</p>
17.	<p>All other provision of DOE O. M. dated 23rd March, 2021 have been strictly complied with.</p>	<p>Bureau certifies that all provisions of DOEs OM dated 23rd March 2021 have been duly complied by State Government with undertaking from State Government.</p>

- Note:
1. Bureau to specifically certify wherever required in above table.
 2. Bureau should submit proposal in above Tabular format of checklist so that file is not returned back for any deficiency in document.
 3. The format of release of fund should specifically be attached in tabular form.

**FORMS
GFR 12 C
[See Rule 239]**

FORM OF UTILIZATION CERTIFICATE (FOR STATE GOVERNMENTS) (Where expenditure incurred by Govt. bodies only)

SI. No.	Letter No. and date	Amount	Certified that out of Rs of grants sanctioned during the year.....in favour of under the Ministry / Department Letter No. given in the margin and Rs..... on account of unspent balance of the previous year, a sum of Rs.....has been utilized for the purpose of for which it was sanctioned and that the balance of Rs.....remaining unutilized at the end of the year has been surrendered to Government (vide No.dated.....) / will be adjusted towards the grants payable during the next year.....

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the propose for which it was sanctioned.

3. It is also certified that the interest incurred in the SNA account has been deposited in the consolidated fund of India (CFI) as per the instructions contained in DOE's OM dated 30.06.2021.

Kinds of checks exercised

- 1.
- 2
- 3
- 4
- 5

Signature.....
Designation.....
Date.....

PS: The UC shall disclose separately the actual expenditure incurred and loans and advances given to suppliers of stores and assets, to construction agencies and like in accordance with scheme guidelines and in furtherance to the scheme objectives, which do not constitute expenditure at the stage. These shall be treated as utilized grants but allowed to be carried forward.

PM POSHAN SCHEME**Expenditure Statement (Recurring components and Flexi component) during the year 2021-22**

State/UT: _____

(Rs. in lakh)

S. No	Component	Unspent balance as on 01.04.2021		Central Assistance received during 2021-22	Matching contribution released by the State/UT during 2021-22	Total Funds available with the State/UT during 2021-22	Expenditure incurred by the State/UT during 2021-22		Expenditure under Flexi component		Unspent Balance as on 31.03.2022	
		Central Share	State Share				Central Share	State share	Central Share	State share	Central Share	State share
1	2	3	4	5	6	7 = (3+4+5+6)	8	9	10	11	12 = (3+5)- (8+10)	13 = (4+6)- (9+11)
1	Cost of Foodgrain											
2	Cooking Cost											
3	Honorarium to cook-cum-helper											
4	Transportation Cost											
5	MME											
6	Total											

(Signature)

Secretary of the Nodal Department
Government/UT Administration of _____Date: _____

Annexure-III

**PM POSHAN Scheme
FOODGRAINS (PRY & U PRY) during 2021-22**

State/UT: _____

(Figures in MTs)

Sl. No.	Food grains	PRIMARY					UPPER PRIMARY				
		Allocation for the year 2021-22	Unspent Balance as on 01.4.2021	Lifted from FCI during 2021-22	Aggregate quantity Consumed at School level (2021-22)	Balance* Stock as on 31.3.2022	Allocation for the Year 2021-22	Unspent Balance as on 01.4.2021	Lifted from FCI from during 2021-22	Aggregated quantity Consumed at School level (2021-22)	Balance* Stock as on 31.3.2022
1	2	3	4	5	6	7	8	9	10	11	12
1	Rice										
2	Wheat										
Total											

*Include unspent balance at State, District, Block and schools/cooking agencies level at the end of the year.

(Signature)

Secretary of the Nodal Department
Government/UT Administration of _____

Date: _____

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

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

OFFICE MEMORANDUM

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

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

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

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

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

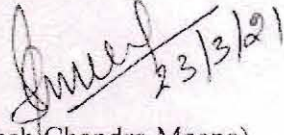
SNA's will keep a record of unspent balance lying in the account of IAs and the amount refunded by IAs.

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

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23. In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly to the districts/blocks/Gram Panchayats/Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.
24. UTs without legislature work directly in PFMS. Therefore, there is no need for them to open a Single Nodal Account. They will ensure that the funds are released to the vendors/beneficiaries 'just in time'. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GRF 2017 will be strictly followed to avoid parking of funds, with agencies.
25. Ministries/Departments shall undertake monthly review of the release of funds (both the Central and State Share) from the State treasury to the SNA, utilization of funds by SNAs and IAs and outputs/outcomes vis-à-vis the targets for each CSS.

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


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

To,

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

Copy to:

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



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

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

OFFICE MEMORANDUM

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

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

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

2. In this regard, it is clarified that the Single Nodal Agency (SNA) of each CSS in the State shall compute the total interest earned out of the funds received in its account (both from the Central Government and the State Government) in the preceding financial year in the 1st week of April each year. The interest earned will be apportioned by the SNA between the Central and the State Government as per the approved funding pattern of the CSS and shall be deposited in the respective Consolidated Funds. In the current financial year (2021-22) such calculation may be done as on 15th October, 2021.
3. For Central Government, the amount shall be deposited in the Major Head 0049, Sub-major Head - 01, Minor Head (i.e.0049-01-800) by the States and in the Major Head 0049, Sub-major Head-02, Minor Head 800 (i.e. 0049-02-800) by the UTs with Legislature.
4. An undertaking shall be furnished to this effect to the Ministry concerned of the Central Government by the Secretary of the State Government in the enclosed format every year along with the proposal for release of the 1st instalment of funds under the CSS. For the current financial year (2021-22) such undertaking shall be furnished by 31st October, 2021.
5. This issues with the approval of the competent authority.

[Handwritten signature]

[Handwritten signature]

(Abhay Kumar)
Director

Tele No. 24360647

To

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

JS/PA
Acc B/S