

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 2nd May, 2023

To,

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

**Subject: Circulation of Checklist for release of funds for 1st instalment for
FY 2023-24 under centrally sponsored scheme in view of Finance Ministry
guidelines dated 23-03-2021 - regarding.**

Sir/Madam,

I am directed to forward a copy of O.M. G-21015/08/2021-IF-II, dated 21st
April, 2023 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 for 1st
instalment. It is further requested to provide Undertaking/Certificate w.r.t. Point No.
7 i.e. ' Mapping of IAs ' and Point No. 8 of General Checklist i.e. 'All the provision of
DoE O.M. dated 23rd March, 2021 and other SNA guidelines issued from time to
time have been strictly complied with."

3. This issues with the approval of Competent Authority.

Yours faithfully,

Encl: - As above.

AK / 02.5.2023

(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(AB)/Deputy Secretary(BA)/Deputy Secretary(SR).
3. Under Secretary (SA)/ Under Secretary (AD).

F.No.G-21015/08/2021-IF-II
Government of India
Ministry of Education
Department of School Education & Literacy
(IF-II Section)

Shastri Bhawan, New Delhi
Dated the 21st April, 2023

OFFICE MEMORANDUM

Subject: Circulation of checklist for release of funds for 1st installment for FY 2023-24 under Centrally Sponsored Schemes in view of Finance Ministry guidelines dated 23-03-2021 - regarding

The undersigned is directed to refer to the Ministry of Finance guidelines dated 23-03-2021 and several subsequent clarifications/guidelines issued from time to time for release of Centrally Sponsored Schemes and to say that a checklist in this regard is devised for administrative Bureaus for smoothening the process for release of fund under Centrally Sponsored Schemes in respect of the Schemes of Samagra Shiksha, PM-POSHAN, NILP and STARS.

2. In order to have more effective cash management and bring more efficiency in the public expenditure management, all Bureau Heads of Department of SE&L may use the above checklist for the purpose of convenience in the process of release of funds. All subsequent clarification issued/to be issued by Ministry of Finance may also be taken into consideration at the time of submission of proposals to IFD for 1st installment of FY 2023-24.

3. This issues with the approval of Secretary (SE&L).

Manoj 21-04-23
(Manoj Kumar Shukla)
Assistant Financial Advisor

Dir (VBS)
Please ensure
all conditions +
discuss

All Bureau Heads of Department of SE&L

Copy to :-

1. PPS to Secretary (SE&L)
2. PPS to JS&FA, Ministry of Education.
3. Director (F)

By
21.4/23
Dir (CUB)
Dir (CAB)
DSCDA

US (AK)
SO (DSCDA)

AB
21.4

may like to see.
21/04

US (AK) Pl. Circulate.

24.04
Sh. Sumit, ASO

24.4.2023
S. P. Chandra

CHECKLIST

Requirement for release of fund under CSS – 1st Installment

Sl. No	Item	Provision of guideline	Further amendment/exemption	Requirement/Supporting Documents
1.	Transfer of full central and state share to SNA	<p>1) The entire amount of central share of CSS released to the state till 31st March 2023 has been transferred to the single Nodal Account of the SNA concerned. (Para 1 of O.M. dated 23rd March, 2022)</p> <p>2) Corresponding State Share in full has been credited to by the State Government to the Single Nodal Account of the SNA. (Para 2 of O.M. dated 23rd March, 2022)</p>	<p>1) Department of Expenditure has prescribed that State Government shall transfer the Central Share as well as the commensurate State Share to the SNA account within 30 days of receipt of Central Share. It has also been decided to charge interest with effect from 01.04.2023 on the number of days of delay beyond 30 days in transfer of Central Share to SNA account at the rate of 7% per annum. (MoF O.M. dated 16th February, 2023)</p>	<p>1) SNA06 Report of PFMS for States and UTs with Legislature</p> <p>2) EAT05 Report for UTs without Legislature.</p>
2.	Remittance of interest	<p>1) Interest accrued in the SNA account has been deposited in the consolidated Fund of India (CFI) as per the instructions contained in DOE's O M dated 30-06-2021. (Para 3 of MoF O.M. dated 23rd March, 2022)</p>	<p>1) Single Nodal agency of each CSS in the State shall compute the total interest earned out of funds received in its account (both from the Central Government and State Government) in the preceding financial year in the first 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 respected consolidated fund. (DoE O.M. dated 30th June 2021)</p> <p>2) The interest accrued in the SNA Account shall be deposited by the SNAs online through the non-tax receipt portal (NTRP) using PFMS login. (MoF O.M. dated 15th July 2022 and 30th August 2022)</p>	<p>1) SNA04 report for Interest accrued in SNA account.</p> <p>2) SNA04A report for details of Interest deposit in CFI</p>
3	Refund of unspent balance of IAs to SNA account and closure of all accounts other than SNA	<p>1) 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 DOEs instruction dated 23rd March, 2021 have been closed and the amount available in these accounts have been deposited in the single Nodal Account of the SNA concerned. (Para 4 of MoF O.M. dated 23rd March, 2022) (Para 13 of the MoF OM. Dated 23rd March, 2021)</p>		<p>1) Details of unspent fund returned by IAs to SNA Account may be provided by State Government.</p>

4	Bank balance in SNA account	1) Funds available in the bank account of SNA should not be more than the 25% of the amount likely to be released of central share likely to be released under a CSS to a state in 2022-23. (Para 5 of MoF O.M. dated 23 rd March, 2022)	1) Funds available in the bank account of SNA should not be more than 1 st installment of central share likely to be released under CSS to a state in 2022-23 including corresponding State Share. (MoF O. M. dated 21 st June, 2022).	1) SNA01 report of PFMS for States and UTs with Legislature. 2) EAT05 Report for UTs without Legislature.
5	Separate budget lines in State Budget (MoF O.M. dated 23 rd March 2021) and having provision of matching State share in State Budget	1) Separate budget lines for central and state share under the CSS in their detailed demand for Grants of the State has been opened. (Para 6 of the MoF O.M. dated 23 rd March, 2022) 2) State should make necessary provision of the State share in their State budget. (Para 11 of the MoF O.M. dated 23 rd March, 2022)		1) Copy of TRSY07 Report of PFMS indicating matching State Share in State Budget. A. Central share as approved by PAB B. Proportionate State share C. Provision of State share in share budget as per TRSY07 Report D. Shortfall in State share in state budget = (C-B) 2) In case provisioning of State Share in State Budget is less than matching state share, release of Central Share will be limited to the extent of matching provision in State Budget.
6	No further release till 75% expenditure	1) Further release of central share after utilization of 75% of the total available fund (Para 12 of the O.M. dated 23 rd March, 2021)		1) SNA01 Report showing expenditure of not less than 75% of the total available fund. This data should be synchronized with the component wise data provided by State Government. 2) Latest Expenditure statement in all components.
7	Mapping of IAs	1) All identified IAs are required to be mapped in PFMS (Para 17 of the O.M. dated 23 rd March, 2021)		1) The undertaking from Administrative Secretary of the concerned State to be furnished as per D/o SE&L O.M. dated 18 th October, 2022
8	Full Compliance of revised procedure for release under -CSS.	1) All other provision of DoE O.M. dated 23 rd March, 2021 and other SNA guidelines issued from time to time have been strictly complied with.		1) Bureau should certify that all provisions of DOE O.M. dated 23 rd March, 2021 and other SNA guidelines issued from time to time have been duly complied by State Government with undertaking from State Government.

PM POSHAN Scheme

Additional Requirement for release of 1 st Installment in addition to Points 1 to 8 mentioned above.			
Sl. No	Item	Provision of guideline	Requirement/Supporting Documents
Release of Recurring grants			
1	Admissibility of No. of schools, no. of children, no of days, no. of CCH to be covered in State/UT	PAB minutes	Copy of the minutes of PAB approved for State/UT
2	Utilization of grant for previous year & Utilization of grant released against committed liability (if released)	Release of entire central share along with corresponding matching state share for previous year including committed liability. Component-wise expenditure of Central and State Share in the previous year including committed liability Annexure-II	Statement in regard to utilization of grant for previous year to be submitted by the concerned State Govt./UT. Statement in regard to full utilization of committed liability to be submitted by the concerned State Govt./UT. Annexure-III
3	Utilization of food-grains for previous year & Utilization of grant released against committed liability (if released)	To indicate utilization of food-grains in the previous year & against committed liability (if released) and unspent quantity of food-grain available at the end of previous year Annexure-IV	Statement in regard to utilization of food-grains for previous year & against committed liability (if released) to be submitted by the concerned State Govt./UT.
4	Submission of Utilization Certificate in respect of grants released in previous year	UC from previous year (both for central and state grant released) has to be submitted by the State Govt. in prescribed proforma signed by the Administrative Secretary/Finance Secretary Annexure-I	UC is to be submitted by the concerned State Govt./UT. Bureau certifies that UCs are satisfactory
5	Submission of Utilization Certificate in respect of committed liability (if released)	UC for full utilization in respect of committed liability (if released) has to be submitted by the State Govt. in prescribed proforma signed by the Administrative Secretary/Finance Secretary	UC is to be submitted by the concerned State Govt./UT Bureau certifies that UCs are satisfactory
6	The admissibility of Central Share of recurring grant to be worked out	On the basis of PAB approval, USB of quantity of food-grain etc. from the previous year, Bureau is required to work out admissible central share under each recurring component of the scheme	To be worked out by the administrative Bureau
Release of Non-recurring grants			
1	Admissibility of new as well as replacement of kitchen-cum-store and utensils for State/UTs	PAB approval	Copy of the minutes of PAB approved for State/UT
2	Utilization of previous grants released	UC against the Central and State Share released earlier to be submitted by the State/UT in prescribed proforma signed by the Administrative Secretary/Finance Secretary. Physical and financial progress report in respect of previous sanctions to be submitted by the State/UT	UC received from State/UT is to be attached Bureau certifies that UCs are satisfactory

**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 Ministry of Finance’s O.M. dated, 15th July, 2022 and 30th August, 2022 on the subject matter.

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.

Annexure – II

PM POSHAN SCHEME

Expenditure Statement (Recurring components and Flexi component) during the year 2022-23

State/UT: _____

(Rs. in lakh)

S. No	Component	Unspent balance as on 01.04.2022		Central Assistance received during 2022-23	Matching contribution released by the State/UT during 2022-23	Total Funds available with the State/UT during 2022-23	Expenditure incurred by the State/UT during 2022-23		Expenditure under Flexi component		Unspent Balance as on 31.03.2023	
		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	Material 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: _____

PM POSHAN SCHEME

Expenditure Statement (Committed Liabilities) during the year 2022-23

State/UT: _____

(Rs. in lakh)

S. No	Component	Central Assistance received during 2022-23	Matching contribution released by the State/UT during 2022-23	Total Funds available with the State/UT during 2022-23	Expenditure incurred by the State/UT during 2022-23		Unspent Balance as on 31.03.2023	
					Central Share	State share	Central Share	State share
1	2	3	4	5 = (3+4)	6	7	8 = (3)-(6)	9 = (4)-(7)
1	Cost of Foodgrain							
2	Material 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: _____

**PM POSHAN Scheme
FOODGRAINS (PRY & U PRY) during 2022-23**

State/UT: _____

(Figures in MTs)

Sl. No.	Food grains	PRIMARY					UPPER PRIMARY				
		Allocation for the year 2022-23	Unspent Balance as on 01.04.2022	Lifted from FCI during 2022-23	Aggregate quantity Consumed at School level (2022-23)	Balance* Stock as on 31.03.2023	Allocation for the Year 2022-23	Unspent Balance as on 01.04.2022	Lifted from FCI from during 2022-23	Aggregated quantity Consumed at School level (2022-23)	Balance* Stock as on 31.03.2023
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: _____