

F. No. 18-3/2020-MIDH  
Government of India  
Ministry of Agriculture & Farmers' Welfare  
Department of Agriculture, Cooperation & Farmers Welfare  
Horticulture Division

Krishi Bhavan, New Delhi  
Dated the 30 April, 2020

To

The All Mission Directors of SHMs/Head of Organization of  
NLAs/Implementing Agencies under MIDH  
(NHM/HMNEH/NBM/NHB/CDB/CIH).  
(As per list attached)

Subject: - Revalidation of unspent funds out of grants-in-aid released during 2019-20 and accrued interest thereon and release of funds in 2020-21 – reg.

Sir/Madam,

It may so happen that grant-in-aid released during a particular financial year may remain unutilized, in full or in part, at the close of the financial year with the State Horticulture Missions/National Level Agencies under erstwhile plan schemes of National Horticulture Mission (NHM), Horticulture Mission for North Eastern and Himalayan States (HMNEH), Central Institute of Horticulture (CIH), National Horticulture Board (NHB) and Coconut Development Board (CDB), which now stand subsumed under Mission for Integrated Development of Horticulture (MIDH). Implementing Agencies also earn interest from grants-in-aid deposited in banks.

2. **It has been decided with the approval of the Competent Authority that unspent balance in respect of funds released during 2019-20 under Plan Schemes of Horticulture Division stands revalidated.** The revalidated amount will be counted towards grant-in-aid under the scheme for the current financial year. Revalidation of unspent balance will be adjusted against release of first/second installment and allocation of current financial year will be reduced to that extent. However, State Governments/Implementing Agencies under MIDH can prepare their Annual Action Plan (AAP) 2020-21 on the basis of availability of total funds (Allocation under BE 2020-21 (+) unspent balance as on 01/04/2020 out of funds released in 2019-20, if any. AAP 2020-21 have to compulsorily include unfinished/spill over activities and the committed liability of previous financial year.

3. Balance Sheet and Audited statement of Accounts should clearly reflect unspent balance and amount earned as interest as on 01.04.2020, so that these amounts are accounted for in a transparent and unambiguous manner.

4. As regards revalidation of unspent balance of funds released for earlier period i.e., prior to 2019-20, a proposal with full justification may be sent to the Joint Secretary and Mission Director, Mission for Integrated Development of Horticulture (MIDH) as early as possible and not later than 30.08.2020.

5. Proposal for release of funds should be sent in the prescribed proforma (copy enclosed) only after utilizing substantial part of available unspent balance along with following documents for consideration:

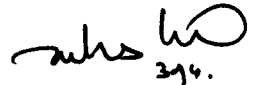
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- (i) Audited Utilization Certificate (in respect of GOI share only) along with audited statement of accounts of the scheme for the Financial Year 2018-19 supported by physical and financial progress report, if not already furnished;
- (ii) Provisional Utilization Certificate for the F.Y. 2019-20 in respect of GOI share only. The unspent balance of previous year, accrued bank interest and balance carried forward shall be clearly reflected therein.
- (iii) Consolidated Physical-cum-Financial Progress Report pertaining to year 2019-20;
- (iv) Details of interest accrued as on 1-4-2020 on central grant-in-aid received by grantee institutions/implementing agencies.
- (v) Proof of receipt of matching state share.
- (vi) Each page of the above mentioned documents should be duly authenticated indicating the name and designation of the signing authority.

**6. Government has made PFMS mandatory to centrally monitor the expenditure in the government schemes including MIDH.** Hence, the expenditure is to be booked using EAT module of PFMS in order to facilitate GoI to monitor and analyze expenditure incurred by the spending units under each of the Government Schemes. **Further release of funds under the scheme will be made based on balances available in PFMS as per the EAT module data for the respective agency in line with the express provisions of GFR 2017.**

7. Further, as per Rule 230(8) of GFR 2017, all interests or other earnings against Grants-in-aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalization of the accounts.

Yours faithfully,



(M.K. Mishra)

Deputy Secretary to the Government of India

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**Proforma for release of first installment of funds under MIDH and its Sub-Schemes.**

1. Name of Scheme:
2. Allocation to the State SHMs/NLAs/Implementing Agencies (Central Share/State Share):

(Rs. in lakh)

Total Outlay 2020-21	Central Share 2020-21

3. State Share Position. Whether state share received for previous years in respect of MIDH (enclose proof of receipt of state share).

Sl. No.	Financial year	Central Assistance received	State Share as per guidelines	Outstanding state share of previous share	State Share received	Balance State Share
1.	2016-17					
2.	2017-18					
3.	2018-19					
4.	2019-20					

4. Unspent balance of previous years:

Sl. No.	State/Implementing Agency	Unspent balance of previous financial years (GOI share only)		
		1-4-2018	1-4-2019	1-4-2020

5. Funds (GOI share) received during last quarter/installment (January - March) (2019-20).
6. Total Unspent balance (GOI share) as on date of submission of proposal.
7. Enclose copy of Audited Utilization Certificate (GOI share) for grants released in 2018-19.
8. Whether bank account is savings bank account or current account (Please furnish the amount of interest earned (GOI share) as on 1.4.2018/ 1.4.2019/1.4.2020 on the deposits) and consolidated interest available with the State SHM/Implementing Agency (including Districts).

Sl. No.	Financial year	Interest earned on Central assistance	Unspent interest relating to previous F.Ys.	Interest utilized as part of annual allocation	Unspent interest available

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9. Trend of expenditure as certified by Auditor (GOI share):

Financial Year	Unspent balance at the beginning of the financial year	Release during the year	Total availability of funds (Col. 2 + 3)	Expenditure	Balance carried forward
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
2016-17					
2017-18					
2018-19					
2019-20					

10. Whether provisional UC for 2019-20 furnished? Enclose a copy.
11. Consolidated physical and financial Progress Report for 2019-20.
12. Amount of unspent balance (year wise) from funds received prior to 2019-20, which require revalidation from Ministry. Revalidation for 2019-20 already communicated vide letter dated.....

(signature of signing authority)