

F. No. 18-9/2016-MIDH (NHM)  
Government of India  
Ministry of Agriculture & Farmers' Welfare  
Department of Agriculture, Cooperation & Farmers Welfare  
Horticulture Division

Krishi Bhavan, New Delhi  
Dated the 22<sup>nd</sup> April, 2016

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 in previous financial years and accrued interest thereon and release of funds in 2016-17 - 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 2015-16 and accrued bank interest earned on central grants-in-aid 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 and interest earned 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) 2016-17 on the basis of availability of total funds (Allocation under BE 2016-17 (+) unspent balance as on 01/04/2016 out of funds released in 2015-16 (+) interest accrued. AAP 2016-17 have to compulsorily include unfinished/spill over activities and the committed liability of previous financial year (2015-16).

3. Balance Sheet and Audited statement of Accounts should clearly reflect unspent balance and amount earned as interest as on 01.04.2016, 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 2015-16, a proposal with full justification may be sent to the Joint Secretary and Mission Director, Mission for Integrated Development of Horticulture (MIDH).

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 2014-15 supported by physical and financial progress report, if not already furnished;
- (ii) Provisional Utilization Certificate for the F.Y. 2015-16 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 2015-16;
- (iv) Details of interest accrued as on 1-4-2016 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. While sending the proposal for release of funds, State Governments/Implementing Agencies should take following into consideration: -

- (i) Mere release of funds from State Headquarters to Districts does not amount to utilization of funds. State Horticulture Missions/Implementing Agencies should also mention in the Utilization Certificate that expenditure for amount shown as spent in UC has been actually incurred and does not include any committed liability or funds transferred to field agencies.
- (ii) Practice of cross transactions amongst various schemes in the state should be discontinued forthwith. Separate accounts for the scheme should be maintained.
- (iii) Auditing of accounts should be completed mandatorily by 30<sup>th</sup> September 2016.
- (iv) The release of funds shall be regulated as per conditions as stated in this Department's letter No.18-9/2016-Hort dated 18<sup>th</sup> April 2016 (please visit [nhm.nic.in](http://nhm.nic.in) and [midh.gov.in](http://midh.gov.in)).
- (v) Assistance under the Mission will be provided in the ratio of 60:40 by Central Government and State Governments respectively whereas in case of 8 North-Eastern and 3 Himalayan States, the Central Assistance will be provided in the ratio of 90:10 (Centre : State) and in the case of NHB, CDB, CIH, National Level Agencies and Union Territories, the Central Assistance will be @ 100%.

Yours faithfully,

  
(Sanjay Kohli)

Under Secretary to the Government of India  
Tel No. 011-23385957

**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 2016-17	Central Share 2016-17

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.	2012-13					
2.	2013-14					
3.	2014-15					
4.	2015-16					

4. Unspent balance of previous years:

Sl. No.	State/Implementing Agency	Unspent balance of previous financial years (GOI share only)		
		1-4-2014	1-4-2015	1-4-2016*

\* Mention opening balance (unspent balance of 2015-16 plus bank interest)

5. Funds (GOI share) received during last quarter/installment (January – March) (2015-16).
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 2014-15.
8. Whether bank account is savings bank account or current account (Please furnish the amount of interest earned (GOI share) as on 1.4.2014/ 1.4.2015/1.4.2016 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

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
1	2	3	4	5	6
2012-13					
2013-14					
2014-15					
2015-16					

10. Whether provisional UC for 2015-16 furnished? Enclose a copy.
11. Consolidated physical and financial Progress Report for 2015-16 with remarks to be furnished for each component (Annexure III).
12. Amount of unspent balance (year wise) from funds received prior to 2015-16, which require revalidation from Ministry. Revalidation for 2015-16 already communicated vide letter dated.....

(signature of signing authority)

**(To be submitted after full utilization of previous unspent balances and utilization of 50% of 1<sup>st</sup> installment released during current year)**

**Proforma for release of second/final installment of funds under MIDH Schemes**

1. Name of Scheme:
2. Allocation to the State SHMs/NLAs/Implementing Agencies (Central Share/State Share):
3. State Share Position. Whether 15% of state share received for previous years in respect of NHM (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	Outstanding State Share
1.	2012-13					
2.	2013-14					
3.	2014-15					
4.	2015-16					

4. Amount received under 1<sup>st</sup> /2<sup>nd</sup> Installments:

5. Unspent balance (GOI Share only):

Total Unspent balances available as on 1-4-2016 and revalidated by Central Govt.	Total accrued bank interest available as certified by auditor as on 1-4-2016	Unspent balance available out of 1 <sup>st</sup> /2 <sup>nd</sup> installment released during 2016-17	Total Unspent balance as on date

6. Funds being sought from the Central Government:

Allocation 2016-17	GOI share 2016-17	Funds released during 2016-17	Expenditure so far during 2016-17 (GOI)	Funds proposed by the Implementing Agency
1	2	3	4	5

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7. Trend of expenditure as certified by Auditor to be furnished by the State SHMs/NLAs/Implementing Agencies before seeking release of second/last installment (Year wise expenditure for last 3 years):

Year	Unspent balance at the beginning of the financial year (GOI)	Releases during current year (GOI)	Total availability of GOI funds including bank interest	Expenditure (GOI)	Remarks
2012-13					
2013-14					
2014-15					
2015-16					
2016-17					

8. In case of savings bank account, please furnish the amount of interest earned (GOI) as on 1.4.2014/ 1.4.2015/1.4.2016 on the deposits and consolidated interest available with the State SHMs/Implementing Agencies (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 (GOI)	Unspent interest available (GOI)

9. Whether provisional UC (provisional UC should indicate unspent balance and bank interest available as on 01.04.2016) for current financial year (2016-17) is furnished.

10. Whether physical and financial progress report for the F.Y.2016-17 furnished in proforma 3 (enclose authenticated copy).

11. Whether Audited UC (**in respect of GOI share only**) and Audited Statement of Account for the F.Y. 2015-16 is furnished (Enclose original copy) supported by matching physical and financial progress report for the F.Y. 2015-16.

(signature of signing authority)



## FORM GFR 19 A

(See Government of India's Decision (1) below Rules (150)

### FORM OF UTILIZATION CERTIFICATES

Sl. No.	Letter and date	No.	Amount	
				Certified that out of Rs. ----- of grants-in-aid sanctioned during the year ----- in favour of ----- under this Ministry/Department Letter No. given in the margin and Rs.----- on account of unspent balance of the previous year and Rs. _____ on account of interest earned on Central grants-in-aid, 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 will be adjusted towards the grant-in-aid 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 purpose for which it was sanctioned.

Kinds of Checks exercised

- 1.
- 2.
- 3.

Signature .....

Designation .....

Date .....

**Note: - All the above blanks must be filled up and if left blank UC will not be accepted. The UC should reflect GOI share only.**