

**Revised guidelines for extension of the Scheme "Assistance to States and UTs for Narcotics Control" for availing assistance for strengthening their enforcement capabilities in combating illicit trafficking in Narcotics Drugs and Psychotropic Substance.**

**INTRODUCTION**

According to the latest assessments, there are approximately 4 Million drug addicts in India. The actual figure may be still higher. The most common drugs of abuse are ganja, hashish, opium and heroin. The abuse of pharmaceutical preparations like buprenorphine, codeine based cough syrups and painkillers like proxivon has also assumed serious proportions.

2. In certain regions of the country, drug abuse has already become a severe social-economic problem affecting the vulnerably age groups. It is, therefore, essential that State Governments/UTs are aware of the drug related problems in their States/UTs and address them in an effective manner before they assume epidemic proportions. The strategies would include both supply reduction and demand reduction. Supply reduction would include enforcement activities while demand reduction would involve rehabilitation and de-addiction measures.

3. The Narcotics Control Bureau (NCB) being the national nodal agency for drug administration will process the requests from State Governments/UTs for financial assistance for improving their enforcement capabilities in dealing with the supply side of the drug menace.

4. A Scheme to finance State Governments/UTs to strengthen their enforcement capabilities for combating illicit Traffic in Narcotics Drugs and Psychotropic Substances was launched by the Union Ministry of Home Affairs on October 24<sup>th</sup>, 2004 for a period of 05 years upto 31.3.2009 and the same was extended again for 05 more years from 2009-10 to 2013-14 and the scheme was further extended for 03 years from 2014-15 to 2016-17 with an estimated budget of Rs.10.00 cores, Rs.15.00 crores and Rs.15.00 crores respectively. Considering the need for continuation of the Central Assistance Scheme and its objectives, the Government of India has now decided to extend this Scheme



61

for a further period of 3 years i.e from 2017-18 to 2019-20 with an estimated budget of Rs.21 crores.

### **REVISED SCHEME**

5. This Scheme shall be referred to as "Assistance to States and UTs for Narcotics Control" and will be in operation from 1.4.2017 to 31.3.2020. The purpose of the Scheme is to assist State Governments/UTs who are contributing in controlling the inter-State and cross border drug trafficking. In order to achieve these objectives, financial assistance has been proposed to be provided to all the above agencies for strengthening their enforcement capabilities in combating illicit trafficking in narcotics drugs and psychotropic substances. Financial assistance is also proposed to be provided for all capacity building activities including training of personnel.

### **ELIGIBILITY**

6. Financial assistance shall be provided only to those States/UTs which have established the following basic institutional arrangements for effective enforcement of anti narcotics laws:-

- a) A Multi-disciplinary Coordination Committee under the Chairmanship of Chief Secretary or Home Secretary will be established for regular interaction with various Central and State agencies including Narcotics Control Bureau (NCB) for coordination and sharing of information and reviewing the drug situation in the State. The Coordination Committee may meet at regular intervals with a structured agenda on drug related matters.
- b) The States should set up an Anti Narcotics Task Force under an IG/DIG level officer with duties and responsibilities duly demarcated.
- c) The States will prepare Annual Action Plans to address narcotics related issues. The Action Plan should include, inter-alia, identification of regions, which are sensitive to drugs trafficking, requiring focused attention and strategy for action in these regions. The Action Plan should address both demand control and supply control strategies.



62

## **NATURE OF ASSISTANCE**

7. Assistance is provided for the following equipment: -

- i) Surveillance equipment;
- ii) Laboratory equipment;
- iii) Vehicles for patrolling/surveillance;
- iv) Computers and accessories;
- v) Fax machine and photocopiers and
- vi) Training equipment & other aids;
- vii) Other equipment useful for enforcement.

8. The above requirement of the States, will be examined by the 'Empowered Committee', constituted in the Union Home Ministry for the purpose. The scheme does not provide for assistance to meet recurring expenditure and therefore will be one time grant only with no matching assistance required. Assistance will be provided only to cells/units which are exclusively engaged with drug law enforcement. The assistance received shall not be diverted for other purposes.

9. Assistance will also be provided for special project falling within the mandate of NCB. The special projects would be those relating to non-enforcement activities. An example would be alternative development programmes in states, which have perennial problem of illicit cultivation. NCB would provide assistance for cultivation of agricultural products like cash crop, fruit crops and as such similar ventures which shall motivate cultivators to shift from illicit cultivation to other activities. Such proposals shall be mooted by the State Governments. As a National Nodal Agency, NCB shall encourage and support such programmes/activities which shall help in supply reduction.

## **APPROVAL MECHANISM**

10. Proposals submitted by the eligible State Government would be placed before an 'Empowered Committee' consisting of Special Secretary(IS), MHA as Chairman and AS &FA(Home), DG (NCB) and JS (IS-II), MHA as the members. The eligibility would be decided on the basis of the gravity of the problem in the concerned State(s) target group, the present infrastructure of the State Government to tackle the problem etc. The criteria, manner and kind of assistance will be determined by the 'Empowered Committee'. The assistance would be in the form of a Grant for



Creation of Capital assets to States with no matching assistance required.

11. State Governments shall submit an Action Plan for the 03 years duration and also submit the split up Annual Plan in respect of each of these 3 years

12. The Grant for Creation of Capital assets will be given upfront on an annual basis subject to submission of Utilization Certificate and Audit Certificate in respect of utilization of grants received earlier. Funds in the first year i.e. 2017-18 will be released on the basis of approval of the proposal by MHA. In the subsequent years, the funds will be released based on UCs submitted by the States in terms of Rule 239 of GFR 2017 along with Audit Certificate in respect of utilization of funds received earlier. While releasing the funds in the second and third years, the unspent balances reported by the States in the UCs submitted by them will be adjusted from the allocation of a particular year.

#### **MONITORING MECHANISM**

13. The implementation of the Scheme will be monitored by IS-II Division, Ministry of Home Affairs and DG, Narcotics Control Bureau. The State Governments/UTs who avail of assistance under the Scheme, shall furnish annual performance in the proforma prescribed by NCB.

14. The Narcotics Control Bureau (NCB) will call meeting of all the ANTF Head/Senior officials of State & UTs for better management of the Scheme.



F.No.08/01/2022-Fin.V  
Government of India  
Ministry of Home Affairs  
Integrated Finance Division  
\*\*\*

North Block, New Delhi  
Dated 30<sup>th</sup> May, 2024

**OFFICE MEMORANDUM**

Subject: Master Circular-Procedure for release of funds under the Central Sector Schemes (CS) and monitoring utilization of the funds released.

The undersigned is directed to forward herewith a copy of the O.M. No. 3/(06)/PFMS/2023 dated 21<sup>st</sup> May, 2024 received from Ministry of Finance, Department of Expenditure, New Delhi on the above subject for information and necessary compliance.

Encl:- As above.

*Borkia*  
30/5/2024  
(Simanta Borkia)  
Under Secretary to the Government of India  
Tel: 23094911

To,

1. All Additional Secretaries in the Ministry of Home Affairs.
2. All Joint Secretaries in the Ministry of Home Affairs and RGIL.
3. Pr. CCA (Home)/CCA (Home).

Copy for information to:-

1. PSO to Home Secretary
2. Sr.PPS to Secretary (BM)
3. PPS to AS&FA (Home)
4. PPS /PS to DS (F/P)/DS (F/II)
5. Fin.I/II/III/IV/V/Pers.
6. SO (IT) for uploading in e-office, MHA



65

F. No. 3/(06)/PFMS/2023  
Government of India  
Ministry of Finance  
Department of Expenditure  
PFMS Division

North Block  
New Delhi, 21<sup>st</sup> May, 2024

OFFICE MEMORANDUM

Subject: Master Circular - Procedure for release of funds under the Central Sector Schemes (CS) and monitoring utilization of the funds released.

The undersigned is directed to refer to DoE's guidelines dated 9<sup>th</sup> March, 2022, commonly known as the Central Nodal Agency (CNA) model regarding revised procedure for flow of funds under Central Sector Schemes.

2. Based on the feedback received from Ministries/Departments, various amendments/clarifications regarding the CNA model have been issued by the Department of Expenditure from time to time. Further, attention is also invited to this Department's OM of even no dated 5<sup>th</sup> February, 2024 wherein the decisions to (i) implement all Central Sector Schemes with annual outlay of Rs. 100 crore or more through Model 1 w.e.f. 01.06.2024, and to (ii) develop a hybrid TSA system to facilitate onboarding of Sub Agencies, whose account cannot be opened in RBI, on Model-1 were conveyed.

3. The enclosed Master circular is being issued in compliance of the aforesaid DoE's OM and to consolidate all the instructions / guidelines issued on the CNA guidelines till date. Instructions issued by this Department but inadvertently not included in the Master circular should also be followed by the Ministries/Departments.

4. This issues with the approval of competent authority.

*Prateek Kumar Singh*  
21/5/24  
(Prateek Kumar Singh)  
Director  
Tel. No. 011-23094961

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 Finance Secretary & Secretary (Expenditure)
2. PPS to CGA.
3. PSO to AS (PFC-II)/AS (Pers)/AS (PFS)/JS (PFC-I)
4. Addl. CGA (PFMS), O/o CGA, INA, New Delhi



66

F. No. 3/(06)/PFMS/2023

Master Circular on the 'CNA Model' - Procedure for release of funds under the Central Sector Schemes (CS) and monitoring utilization of the funds released

Contents

Sl No	Particulars	Page No.
A	<u>Model - 1</u> : Implementation through Treasury Single Account (TSA)	3
B	<u>Model - 1A</u> : Implementation through Hybrid TSA	6
C	<u>Model - 2</u> : Implementation through scheduled commercial banks	8
D	Fund releases exempted from CNA model	11
E	Annexures - I & II	12-13

Prateek h s/s  
21/5/24



68

Master Circular on the 'CNA Model' - Procedure for release of funds under the Central Sector Schemes (CS) and monitoring utilization of the funds released

The following procedure shall be followed by the Ministries/ Departments of Government of India for flow of funds under the Central Sector Schemes and monitoring utilization of funds released.

2. Every Ministry/ Department will designate a Central Nodal Agency (CNA) for implementing each Central Sector Scheme. CNA shall be referred to as 1<sup>st</sup> level agency of the scheme.
3. If there are other agencies involved in implementation of the scheme down the ladder, which get funds from the CNA, these Implementing Agencies (IAs) will be notified as Sub-Agencies (SAs) of the CNA.
4. SAs immediately below CNA are referred to as 2<sup>nd</sup> level agencies; SAs below 2<sup>nd</sup> level SAs are referred to as 3<sup>rd</sup> level agencies and so on.
5. Depending on (i) Budget Estimate of the scheme, (ii) number of levels of implementing agencies in the scheme, and (iii) nature of implementing agencies i.e. whether Government or private, Ministries/Departments have to select one of the following Models to implement the Central Sector scheme -
  - A. Model - 1: Implementation through Treasury Single Account (TSA)
6. This model will be applicable for schemes -
  - i. Having Budget Estimate of Rs 100 crore or more in a Financial Year (FY), and
  - ii. which are being implemented through only two level of Central/State Government agencies eligible to open account in Reserve Bank of India (RBI). Agencies may be a Central Autonomous Body or a Central Public Sector Enterprise or a State Government Agency.

Onboarding of Government Implementing Agencies

7. For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body or a Central Public Sector Enterprise or a State Government Agency as the Central Nodal Agency (CNA) to implement the scheme.
8. The CNA will open an account with the Reserve Bank of India (RBI) in e-Kuber. Even in cases where the CNA is already registered in the TSA module and has a bank account in e-Kuber for some other grant, it will open separate account in e-Kuber for funds to be provided under each Central Sector Scheme.



- 68
9. The relevant details of account of the CNA opened with RBI shall be mapped in the TSA module of PFMS as per the extant guidelines on TSA.
  10. If besides CNA, there are 2<sup>nd</sup> level Central/State Government agencies involved in implementation of the scheme, these Implementing Agencies (IAs) will be known as Government Sub-Agencies (SAs) of the CNA.
  11. The Government SAs will also open scheme-wise bank accounts with RBI in e-Kuber and shall be mapped in the TSA module of PFMS.
  12. RBI will function as the primary banker to the Ministries/ Departments in this regard without involvement of an agency bank.
  13. The CNA and SAs shall not open/operate/ park scheme funds in any other bank account except under the provisions made in these guidelines.

Assignment Limits for CNA and Government SAs

14. All accounts of CNA/Government SAs in RBI will be "Assignment Accounts". A limit up to which expenditure can be incurred by the CNA/ SAs shall be assigned to these accounts from time to time by the Pay and Accounts Office (PAO) concerned through PFMS.
15. Assignment will be based on an expenditure sanction issued by the Programme Division (PD) and the bill preferred by the Drawing and Disbursing Officer (DDO). The e-format of the assignments and Sub-assignments shall have requisite details required for accounting and reconciliation of transactions. The e-Kuber bank account details of the CNA/SAs shall be incorporated in the sanction order.
16. The assignments shall be uploaded on the TSA module and received electronically by the CNAs as per the existing protocols of TSA module. The CNA may issue e-Sub-assignments in PFMS against this assignment setting limits of expenditure for the SAs.
17. Control of limits shall be at the Standard Object Head level.
18. Consequent upon receipt of the sanction order for release of funds to the CNA along with bills from the Drawing and Disbursing Officer (DDO), the concerned Pay and Accounts Officers (PAOs) shall, through assignments, advise RBI, after exercising all necessary checks, to honor the payment instructions issued by the concerned CNA/SA up to the, "assigned limit" in the advice.
19. The PAO shall debit the concerned Head of Account for appropriation but not transfer the cash directly to the CNA. It shall be retained in an interim account in respect of the CNA listed under the parent Ministry/ Department in the public account.



- 69
20. CNAs & SAs shall adhere to all due process while incurring expenditure from the assignment limit sanctioned through PFMS. CNAs shall also ensure that sufficient limit is available in the relevant account before issue of assignment to SAs.
21. The system will be digital and fully online on PFMS with no physical flow of assignments to RBI or expenditure by CNAs/SAs on assignment basis. The electronic file containing a unique sanction ID and necessary details of the sanction order will travel directly from PAO to RBI and concerned CNAs. RBI will maintain individual ledgers in respect of the accounts of the CNAs for watching the availability of assignment.
22. PFMS Division in CGA will design requisite reports to enable all Program Division (PDs), Pay & Accounts Officers (PAOs), and other stakeholders to view details of sanction orders, summary and budget balance of assignments/sub-assignments, and expenditure details.
23. Ministries/Departments administering the schemes concerned should strive to make realistic estimation of Budget under the Central Sector schemes and issue sanction orders according to actual requirements. The savings in the assignments should be anticipated well in advance particularly in the third quarter of Financial Year and Ministries/Departments shall ensure suitable savings/surrenders are informed to Budget Division during the pre-budget meetings.
24. Unutilized assignments will lapse to the Government at the close of the Financial Year as per the extant norms of Budget execution and will not be available to the CNAs/SAs for expenditure in the next financial year. In PFMS too, all e-assignments/e-sub assignments shall cease to exist after the close of financial years and shall be flushed out from the system as per the current practice in TSA module.
25. In respect of some transactions like payment of TDS, Income Tax and GST, Opening of Letter of Credit in favor of foreign suppliers, scholarships to foreign students not having account in India, and payment of salaries of the month of March to be paid in 1st week of April, CNAs/SAs may utilize the services of their existing account at commercial banks. They may transfer funds "just in time" to the extent required for meeting such transactions. However, in no case the money transferred under this provision will be parked in a Commercial Bank beyond a period of two weeks except in case of opening Letter of Credit in favor of foreign suppliers in which case the funds can be held in the bank account for the duration required as per purchase order/contract agreement.
26. Unutilized amount of past releases under the scheme available in the bank account of CNA & SAs shall be deposited in the Consolidated Fund of India.

*Put in Syi*  
*21/5/24*



70

B. Model – 1A: Implementation through Hybrid Treasury Single Account (TSA)

27. This Model is applicable –

- i. To schemes having Budget Estimate of Rs 100 crore or more in a FY, and
- ii. Where there is a private Sub-Agency (SA) involved in implementation of the scheme which cannot open an account in the Reserve Bank of India (RBI); and/or
- iii. Where there are more than two level of Government/Private SAs involved in implementation of the scheme as RBI does not provide facility to open accounts for 3<sup>rd</sup> & below level agencies.

Onboarding of Government and Private Implementing Agencies

28. For each Central Sector Scheme, the concerned Ministry/Department will designate an Autonomous Body or a Central Public Sector Enterprise or a State Government Agency as the Central Nodal Agency (CNA) to implement the scheme. 2<sup>nd</sup> level Government agencies involved in implementation of the scheme will be designated as Government SAs.

29. CNA and 2<sup>nd</sup> level Government SAs will open assignment accounts in RBI and will be given assignments as per the procedure described in Model 1 above.

30. CNA and Government SAs may also function as 'Funding Agencies' to provide funds to Private SAs at 2<sup>nd</sup> level and to Government/Private SAs at 3<sup>rd</sup> level respectively. The Private SAs at 2<sup>nd</sup> level and Government/Private SAs at 3<sup>rd</sup> level will be referred to as Recipient SAs.

31. Each Recipient SA will open a savings bank account in a scheduled commercial bank. If there are SAs below the Recipient SA, they will open a Zero Balance Subsidiary Account (ZBSA) in the bank of the Recipient SA.

32. If Recipient SAs and SAs below it already have bank accounts as per para 31 above, same bank accounts may be used & there is no need to open new accounts subject to the condition that funds in the existing bank accounts shall be deposited in Consolidated Fund of India before onboarding.

33. The network of CNA and various types of SAs is explained in the illustrations given in Annexure I and Annexure II.

Procedure to incur scheme related expenditure

34. CNA and Government SAs having an account in RBI will incur expenditure directly from their RBI accounts as per the procedure in Model 1. The procedure for incurring



71

expenditure by Recipient SA and SAs below who have to incur expenditure from their account in scheduled commercial bank is described below.

- i. The bank account of recipient SA will be assigned a drawing limit by its concerned Funding Agency. Similarly, ZBSAs will be assigned a drawing limit by the agency immediately up the ladder. The available drawing limit will get reduced by the extent of utilization.
  - ii. When a Recipient SA/other SA down its ladder has to make payment to vendors/beneficiaries under the scheme, the SA concerned will prepare (i) a payment file in PFMS containing details of the beneficiaries and vendors to whom the payment is to be made and (ii) a demand file containing amount of funds needed to make the payments as per the payment file.
  - iii. The amount claimed in the demand file shall not exceed the drawing limits assigned to that SA.
  - iv. While the payment file will be retained by the respective SA, the demand files generated by the Recipient SA and SAs below it shall be consolidated daily in PFMS. The consolidated demand file will be sent to the concerned Funding Agency.
  - v. The demand received by the Funding Agency in PFMS till the cut-off time of 3 PM on a working day will be processed and sanction for the amount demanded will be generated on the same working day. Sanction for the consolidated demand received beyond the cut-off time of 3 PM will be generated on the next working day.
  - vi. After sanction, the sanction will be sent to RBI for debiting the assignment account in RBI of the concerned Funding Agency and crediting the sanctioned amount in the bank account of the Recipient SA concerned.
  - vii. Immediately on receipt of funds, the Recipient SA will disburse them to vendors/beneficiaries through its bank account or through ZBSA accounts as per the payment files generated by respective SAs.
35. The funds shall not be retained in any commercial bank account of Recipient SA for more than 2 working days. Interest accrued in the commercial bank accounts shall be deposited in Consolidated Fund of India as per provisions of GFR.
36. Provision in respect of transactions like payment of TDS, Income Tax and GST etc. shall be the same as described in Model 1.
37. CNA and SAs shall not open/operate/park funds in any other bank account except the bank accounts opened/operated as per these guidelines.

*Prateek K. S.*  
*21/5/24*

(7)



72

C. Model - 2: Implementation through scheduled commercial banks

38. This Model shall be applicable for Central Sector Schemes with Budget Estimate of less than Rs 100 crore. However, Ministries/Departments may also opt for Model 1/IA to implement such schemes.

39. Every Ministry/ Department will designate a Central Nodal Agency (CNA) for implementing each Central Sector Scheme.

40. The CNA will open a Central Nodal Account (savings bank account) for each Central Sector Scheme in a scheduled commercial bank authorized to conduct Government business by the Ministry/ Department concerned.

41. Implementing Agencies (IAs) down the ladder will be designated as Sub-Agencies (SAs). The SAs will use the CNA's accounts with clearly defined drawing limits set for that account. However, depending upon operational requirements, Zero Balance Subsidiary Accounts for each scheme may also be opened by the SAs.

42. All ZBSAs will have allocated drawing limits to be decided by the CNA concerned from time to time and will draw on real time basis from the Central 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.

43. For seamless management of funds, the main account and all zero balance subsidiary accounts should be maintained with the same bank. However, Ministry/ Department may choose different banks for opening Central Nodal Accounts of different Central Sector Schemes.

44. Only banks having a robust IT system and adequate branch network should be chosen for opening Central Nodal Account and the zero balance accounts of SAs of each Central Sector Scheme. 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 necessary reports and a user-friendly dashboard to officers at various levels to monitor utilization of funds by SAs.

45. The bank's software system should be able to monitor the drawing limits of the SAs who should be able to draw funds on real time basis from the CNA'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.

46. Ministries/ Departments will release the scheme funds for each Central Sector Scheme to the account of CNA concerned strictly on the basis of requirement, keeping in view the balance funds of the scheme available with the CNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with Rule 232(v) and 230(vii) of the General Financial Rules, 2017.



73

\_\_\_\_\_

50. The drawing limits assigned to CNA/SA for various projects/activities may be modified based on the pace of utilization of funds as per the following procedure –

- Platz 12.50  
21.10.19



74

to issue of a consolidated revised sanction order as per (i), (ii), (iii), and (iv) above at the fag end of the financial year.

- vi. Funds lying unutilized with the SAs under an object head, which the Ministry/Department is unable to redistribute to other projects/activities as per aforesaid procedure, may be returned by the CNA to the Ministry.
- vii. Ministries/Departments should develop an internal mechanism to monitor/track revision of sanction orders and project/activity wise utilization of funds for the purpose of submitting Utilization Certificates as per GFR provisions.
- viii. The sanction module of PFMS will enforce budgetary controls at the line item and object head level.

✓ 51. For administrative convenience and efficiency, the Program Division may obtain approval of the competent authority and concurrence of the Financial Advisor for more than 25% at a time. But release of funds shall not exceed 25% in one instalment.

52. After opening of Central Nodal Account of the scheme and before opening zero balance subsidiary account of SAs or assigning them drawing rights from CNA's account, the SAs at all levels shall return all unspent amounts of the scheme lying in their accounts to the Central Nodal Account of the CNA.

53. It will be the responsibility of the Ministry/ Department concerned to ensure that the entire unspent amount of the scheme is returned by all the SAs to the Central Nodal Account of the CNA concerned before releasing funds to CNAs.

54. Ministries/ Departments will ensure that releases under all Central Sector Schemes are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.

55. Ministry/ Department will register the CNAs and all SAs on PFMS and use the unique PFMS ID assigned to the CNA and SAs for making all payments to them. Bank accounts of the CNAs, SAs, vendors and other organizations receiving funds will also be mapped in PFMS.

56. 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 Central Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.

57. CNAs and SAs 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 SA at least once every day.

Pratek K. S. / 21/5/24



58. CNAs will keep all the funds received in the Central Nodal Account only and shall not transfer the funds to any other account or not divert the same to Fixed Deposits/ Flexi-Account/ Multi-Option Deposit Account/ Corporate Liquid Term Deposit (CLTD) account etc. The funds released to CNA shall not be parked in bank account of any other agency.

59. Release of funds by the Ministries/ Departments towards the end of the financial year should be avoided to prevent accumulation of unspent balances with CNAs.

60. Provision in respect of transactions like payment of TDS, Income Tax and GST etc. shall be the same as in Model 1.

**D. Fund releases exempted from CNA model**

61. Following categories of fund releases by a Ministry/Department will be exempted from following these guidelines and may continue in existing mode:

- (i) Fund released by Ministries/Departments in Direct Benefit Transfer (DBT) mode or reimbursement mode.
- (ii) Fund releases involving payment of equity share or extension of loan by the Government to a company.
- (iii) Fund releases where 100% payments are made by the Ministry/Department directly to the vendors/beneficiaries against the bills/claims raised by the vendors/beneficiaries.
- (iv) Fund releases by the Ministry/Department directly to multiple Implementing Agencies (IAs) where amount transferred to any agency does not exceed Rs. 10 lakhs per annum.
- (v) Fund releases in which funds are transferred to the Indian Missions abroad for implementation of the scheme.
- (vi) *Fund releases for a corpus/revolving fund approved by the Cabinet. [Stands Deleted]*
- (vii) Fund releases based on authorization where expenditure is incurred on real time basis with no float. However, in such cases Ministry/Department shall avoid the mode of transfer of funds through Civil Deposit and the option of Letter of Authorization should be adopted.

62. UTs without legislature work directly in PFMS and should be given Letter of Authorization (LoA). There is no need for them to open a Central Nodal Account. They will ensure that the funds are released on the basis of LoA to the vendors/ beneficiaries 'Just-In-Time'.

63. This issues with the approval of Finance Secretary & Secretary (Expenditure).

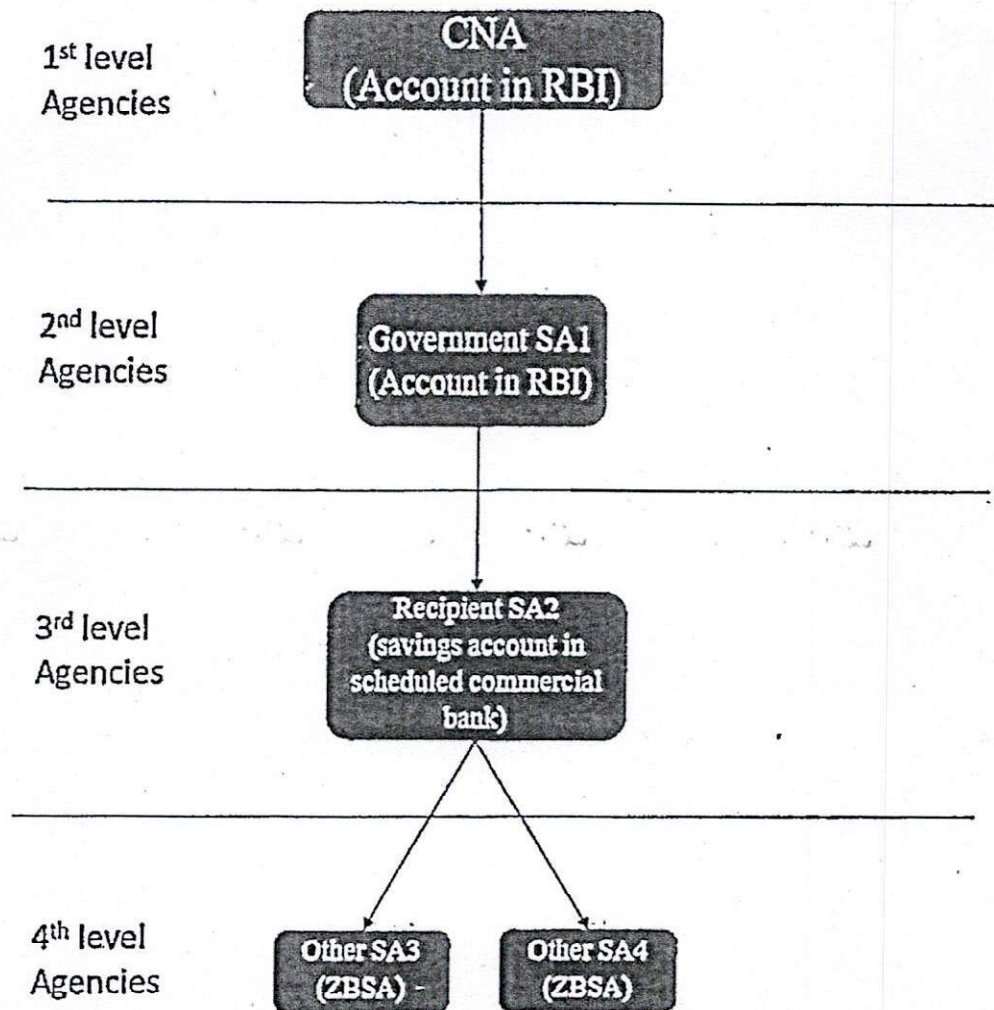
*Putti h. h. 21/5/24*



76

Annexure I

Case where Government SA is Funding Agency for Recipient SA at 3<sup>rd</sup> level



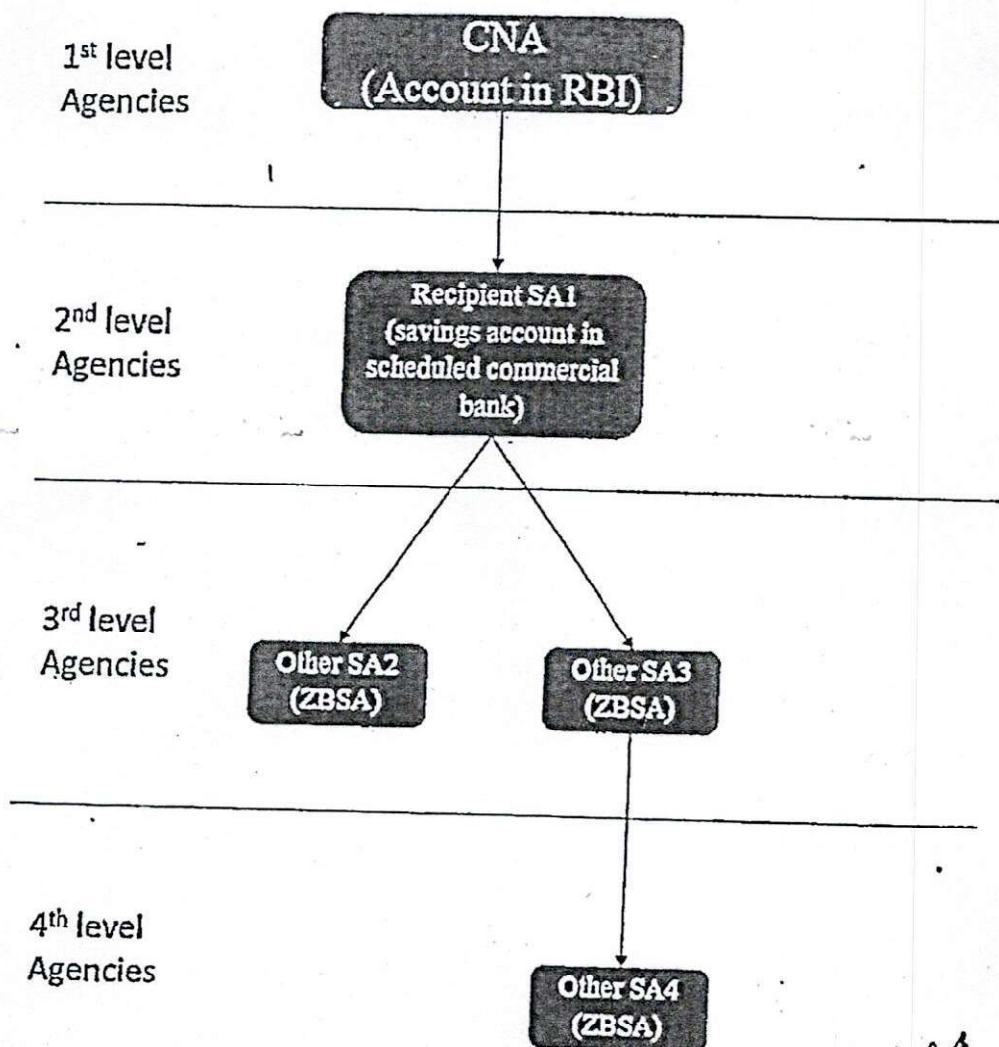
*Prateek K S*  
*21/5/24*



22

Annexure II

Case where CNA is Funding Agency for Recipient SA at 2<sup>nd</sup> level



Prepared by SA  
21/11/24



78  
Annexure-IV

**Consolidated Year-Wise Demand Summary of States/UTs under the ATS Scheme**

Category	S. No.	Eligible Item Description	2021-22
A. Enforcement Infrastructure	1	Establishment of Malkhana / e-Malkhana	—
	2	Construction/Renovation of Narcotics Cells	—
	3	Safe Storage Facilities for seized narcotics	—
B. Surveillance & Intelligence	1	Drones (UAVs) for surveillance and crop detection	Drones (4 units)
	2	High-resolution CCTV Systems	—
	3	GPS Trackers / Vehicle Tracking Systems	—
	4	Night Vision Devices / Binoculars	—
C. Testing & Forensics	1	Drug Testing Kits (Handheld / Chemical-based)	TLC Kit (related, not handheld)
	2	Establishment/Modernization of State Drug Testing Laboratories	UV Visible Spectrophotometer • TLC Kit • GC-MS • FT-IR • Narcotics Drug Testing Apparatus
	3	Mobile Drug Testing Vans	Forensic Mobile Testing Lab
	4	Narcotics Detection Devices (ion scanners, sniffers)	—
	5	Digital Forensic Tools	—
D. Communication & Data Systems	1	Encrypted Communication Devices	—
	2	Inter-agency Data Integration Platform	—
	3	Command-and-Control System for ANTFS	—
E. Vehicles and Mobility	1	Dedicated Patrol Vehicles	—
	2	Mobile Enforcement Units (with GPS, testing kits, communication tools)	—
	3	All-Terrain Vehicles (ATVs)	—
F. Protective Gear	1	HAZMAT Suits and Gloves	—
	2	Chemical Protection Masks / Respirators	—
	3	Tactical Gear and Body Armour	—
G. Capacity Building	1	Training Aids / Narcotics Law Modules	—
	2	Virtual Training Labs	—
	3	Field Operation Handbooks / Toolkits	—
H. Destruction & Disposal	1	Incinerators for narcotics disposal	Static Oil Fired Incinerator (1 unit)
	2	Mechanical Tools for destruction of illicit cultivation	20 Hemp Plant Cutters
	3	Bio-degradable Neutralizing Chemicals	—
I. Non-Enforcement Projects	1	Alternate Development Projects	—
	2	Community Awareness Kits / Vehicles	—
	3	Rehabilitation Support (as part of ANTf-linked action)	—



79  
Annexure-IV

**Consolidated Year-Wise Demand Summary of States/UTs under the ATS Scheme**

Category	S. No.	Eligible Item Description	2022-23
A. Enforcement Infrastructure	1	Establishment of Malkhana / e-Malkhana	Improvement of Malkhana – 43 districts
	2	Construction/Renovation of Narcotics Cells	—
	3	Safe Storage Facilities for seized narcotics	As part of Malkhana upgrade
B. Surveillance & Intelligence	1	Drones (UAVs) for surveillance and crop detection	High-quality Drone + Mini Drones • 12 drones • 2 drone cameras • 5 drones
	2	High-resolution CCTV Systems	—
	3	GPS Trackers / Vehicle Tracking Systems	5 GPS Trackers
	4	Night Vision Devices / Binoculars	—
C. Testing & Forensics	1	Drug Testing Kits (Handheld / Chemical-based)	—
	2	Establishment/Modernization of State Drug Testing Laboratories	GC-MS, HPTLC, UV Spec., FTIR, Stereo Microscope, Fuming Hood, Spark Free Refrigerator, Precision Weighing Balance, TLC Spray Cabinet, etc. – Full narcotics section for 2 labs • GC-MS – 1 unit
	3	Mobile Drug Testing Vans	—
	4	Narcotics Detection Devices (ion scanners, sniffers)	—
	5	Digital Forensic Tools	—
D. Communication & Data Systems	1	Encrypted Communication Devices	—
	2	Inter-agency Data Integration Platform	—
	3	Command-and-Control System for ANTFs	—
E. Vehicles and Mobility	1	Dedicated Patrol Vehicles	—
	2	Mobile Enforcement Units (with GPS, testing kits, communication tools)	—
	3	All-Terrain Vehicles (ATVs)	—
F. Protective Gear	1	HAZMAT Suits and Gloves	—
	2	Chemical Protection Masks / Respirators	—
	3	Tactical Gear and Body Armour	—
G. Capacity Building	1	Training Aids / Narcotics Law Modules	—
	2	Virtual Training Labs	—
	3	Field Operation Handbooks / Toolkits	—
H. Destruction & Disposal	1	Incinerators for narcotics disposal	—
	2	Mechanical Tools for destruction of illicit cultivation	—
	3	Bio-degradable Neutralizing Chemicals	—
I. Non-Enforcement Projects	1	Alternate Development Projects	—
	2	Community Awareness Kits / Vehicles	—
	3	Rehabilitation Support (as part of ANTF-linked action)	—



**Consolidated Year-Wise Demand Summary of States/UTs under the ATS Scheme**

Category	S. No.	Eligible Item Description	2023-24 Proposals
A. Enforcement Infrastructure	1	Establishment of Malkhana / e-Malkhana	e-Malkhana (Ladakh, Maharashtra), Malkhana (Meghalaya – Districts, Odisha)
	2	Construction/Renovation of Narcotics Cells	Narcotics Cell Building (Mizoram Police)
	3	Safe Storage Facilities for seized narcotics	Safe Storage (Maharashtra, Mizoram Police, Odisha)
B. Surveillance & Intelligence	1	Drones (UAVs) for surveillance and crop detection	Drone Camera (Andhra Pradesh, Himachal Pradesh), Drones (Ladakh, Madhya Pradesh, Nagaland, Odisha, Telangana), Drone Cameras (Manipur, Meghalaya), Drone (Mizoram Police)
	2	High-resolution CCTV Systems	CCTV (Madhya Pradesh, Mizoram Police, Odisha)
	3	GPS Trackers/Vehicle Tracking Systems	GPS Trackers (Madhya Pradesh, Odisha)
	4	Night Vision Devices / Binoculars	Night Vision Devices (Madhya Pradesh, Mizoram Police, Odisha)
C. Testing & Forensics	1	Drug Testing Kits (Handheld/Chemical based)	TLC Kit (Chhattisgarh), Drug Detection Kits (Gujarat, Kerala), Drug Kits (Mizoram Police, Mizoram Excise, Nagaland, Odisha, Telangana)
	2	Establishment/Modernization of State Drug Testing Laboratories	State Drug Testing Lab Modernization (Chhattisgarh), FSL Equipment (Madhya Pradesh – GC-MS etc.), Forensic Lab Upgradation (Maharashtra), FSL Upgradation (Mizoram FSL – LCMS, FTIR etc.)
	3	Mobile Drug Testing Vans	Mobile Drug Van (Nagaland)
	5	Digital Forensic Tools	Digital Forensic Tools (Chhattisgarh, Mizoram FSL, Telangana)
D. Communication & Data Systems	3	Command-and-Control System for ANTFS	Command-and-Control System (Chhattisgarh), Command & Control (Telangana)
E. Vehicles and Mobility	1	Dedicated Patrol Vehicles	Patrol Vehicle (A&N Islands), Patrol Vehicles/Vehicles (Ladakh, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram Police, Mizoram Excise, Nagaland, Odisha, Telangana)
	2	Mobile Enforcement Units (with GPS, testing kits, communication tools)	Mobile Enforcement Unit (A&N Islands), Mobile Vans (Manipur), Mobile Van (Mizoram Police), Mobile Unit (Odisha)
	3	All-Terrain Vehicles (ATVs)	ATVs (Ladakh, Odisha)
F. Protective Gear	1	HAZMAT Suits and Gloves	HAZMAT Suits & Gloves (A&N Islands), HAZMAT Suits (Odisha)
	2	Chemical Protection Masks/Respirators	Chemical Protection Masks (A&N Islands), Respirators (Odisha)
	3	Tactical Gear and Body Armour	Tactical Gear & Body Armour (A&N Islands), Tactical Gear (Ladakh), Protective Gear (Madhya Pradesh, Maharashtra), Body Armour (Mizoram Police, Odisha)
G. Capacity Building	1	Training Aids / Narcotics Law Modules	Training Aids (A&N Islands, Madhya Pradesh, Mizoram Police, Mizoram Excise, Odisha, Telangana)
	2	Virtual Training Labs	Virtual Training Lab (A&N Islands), Virtual Training (Odisha)
	3	Field Operation Handbooks / Toolkits	Field Operation Handbooks (A&N Islands), Toolkits (Odisha)
H. Destruction & Disposal	1	Incinerators for narcotics disposal	Incinerator (Assam – Dry Scrubbing Oil-fired Static Incinerator, Maharashtra, Mizoram Police)
	2	Mechanical Tools for destruction of illicit cultivation	Hemp Plant Cutter (Himachal Pradesh)
I. Non-Enforcement Projects	2	Community Awareness Kits/Vehicles	Community Awareness Vehicle (A&N Islands), Awareness Kits (Ladakh, Mizoram Police, Mizoram Excise, Nagaland, Odisha, Telangana), Awareness Vehicles (Meghalaya)
H. Destruction & Disposal	1	Incinerators for narcotics disposal	Incinerator
	2	Mechanical Tools for destruction of illicit cultivation	Mechanical Tools
	3	Bio-degradable Neutralizing Chemicals	Neutralizing Chemicals
I. Non-Enforcement Projects	2	Community Awareness Kits/Vehicles	Awareness Van • Awareness Kit
Miscellaneous	1	Other items not covered above	Software



**Consolidated Year-Wise Demand Summary of States/UTs under the ATS Scheme**

Category	S. No.	Eligible Item Description	2024-25 Proposals
A. Enforcement Infrastructure	1	Establishment of Malkhana / e-Malkhana	Improvement of Malkhana – 43 districts (Karnataka), Malkhana Construction (Mizoram Police)
	2	Construction/Renovation of Narcotics Cells	Renovation of ANTF Office (Telangana)
	3	Safe Storage Facilities for seized narcotics	Safe Storage Room (Mizoram Police), Evidence Storage Facility (Himachal Pradesh)
B. Surveillance & Intelligence	1	Drones (UAVs) for surveillance and crop detection	Drones (Himachal Pradesh, Mizoram Police, Telangana)
	2	High-resolution CCTV Systems	CCTV Cameras (Karnataka – 25 districts), CCTV (Telangana)
	3	GPS Trackers/Vehicle Tracking Systems	GPS Trackers (Telangana)
	4	Night Vision Devices / Binoculars	Binoculars (Himachal Pradesh), Night Vision Devices (Mizoram Police), Digital Camera (Telangana)
C. Testing & Forensics	1	Drug Testing Kits (Handheld/Chemical based)	Drug Detection Kits (Mizoram Excise & Narcotics, Telangana)
	2	Establishment/Modernization of State Drug Testing Laboratories	Lab Equipment (Mizoram FSL – GC-MS, FTIR etc.)
	3	Mobile Drug Testing Vans	—
	4	Narcotics Detection Devices (ion scanners, sniffers)	Narcotics Detection Device (Telangana)
	5	Digital Forensic Tools	Digital Forensic Tools (Telangana)
D. Communication & Data Systems	1	Encrypted Communication Devices	Secure Communication Equipment (Telangana)
	2	Inter-agency Data Integration Platform	Case Management Software (Telangana)
	3	Command-and-Control System for ANTFs	Command-and-Control System (Telangana)
E. Vehicles and Mobility	1	Dedicated Patrol Vehicles	Patrol Vehicles (Himachal Pradesh, Karnataka, Mizoram Police, Mizoram Excise, Telangana)
	2	Mobile Enforcement Units (with GPS, testing kits, communication tools)	Mobile Vans (Telangana)
	3	All-Terrain Vehicles (ATVs)	—
F. Protective Gear	1	HAZMAT Suits and Gloves	HAZMAT Suits (Mizoram Police, Telangana)
	2	Chemical Protection Masks/Respirators	Masks (Telangana)
	3	Tactical Gear and Body Armour	Protective Gear (Telangana)
G. Capacity Building	1	Training Aids / Narcotics Law Modules	Training Aids (Mizoram Police, Mizoram Excise, Telangana)
	2	Virtual Training Labs	—
	3	Field Operation Handbooks / Toolkits	Field Handbooks (Telangana)
H. Destruction & Disposal	1	Incinerators for narcotics disposal	Incinerator (Telangana)
	2	Mechanical Tools for destruction of illicit cultivation	—
	3	Bio-degradable Neutralizing Chemicals	—
I. Non-Enforcement Projects	2	Community Awareness Kits/Vehicles	Awareness Vans (Mizoram Police, Mizoram Excise, Telangana)
Miscellaneous	1	Other items not covered above	Software (Telangana)



### Consolidated Year-Wise Demand Summary of States/UTs under the ATS Scheme

Category	S. No.	Eligible Item Description	2025-26
A. Enforcement Infrastructure	1	Establishment of Malkhana / e-Malkhana	Malkhana Construction
	2	Construction/Renovation of Narcotics Cells	Narcotics Cell Renovation
	3	Safe Storage Facilities for seized narcotics	Safe Storage Room • Evidence Storage Cabinets
B. Surveillance & Intelligence	1	Drones (UAVs) for surveillance and crop detection	Drone • High definition Drones to detect Narcotic plants
	2	High-resolution CCTV Systems	CCTV
	3	GPS Trackers/Vehicle Tracking Systems	GPS Tracker
	4	Night Vision Devices / Binoculars	Digital Camera • Night Vision Device • Binoculars • Night Vision Binocular
C. Testing & Forensics	1	Drug Testing Kits (Handheld/Chemical based)	Drug Testing Kit • Contraband Detection Kits • ABON-Toxicology Rapid Diagnostic solutions (Pack of 25) • Precursor Chemical Kit
	2	Establishment/Modernization of State Drug Testing Laboratories	Lab Equipment • Drug Testing Lab • Biological Sample Analysis Tool • Chemical Analysis Equipment • High precision Digital Weighing balance • Digital Weighing balance • Digital Weighting Machine (Aczet CY 10000g High Precision Balance Capacity)
	3	Mobile Drug Testing Vans	Mobile Forensic Van
	4	Narcotics Detection Devices (ion scanners, sniffers)	Narcotics Detection Device • Smiths Table Top Narcotics Trace Detector (IONSCAN 600) • Drug Detection Analyser
	5	Digital Forensic Tools	Cellebrite (UFED) • IP Analytical Server Edition • Commercial Dark Web Intelligence Platforms (AI-Integrated) • Blockchain Analysis Platform • Digital Forensic Software • Passware Kit Forensic • Secure Browse/OSINT Tools (Subscription) • Number Searching software • IP Grabber Application • CDR analyser • Cligence Ware application • C5 CAT (IPDR Analysis Software & Tool) • Magnet Outrider • C-Trace bot • Audio/Video/Image Enhancement Tools with Hardware • Forensic Laptops (FRED Compatibility) • Dark Web Monitoring Tool with Hardware • Social Media Intelligence Tool with Hardware • FRED Workstation F1150 (Latest Config) • Cellebrite UFED Premium 2025 • Oxygen Forensic Detective v16.1 • MSAB XRY Pro 11.0 • OpenText TX2 Forensic Imager • Passware Kit Ultimate 2025 • MailXaminer Pro Suite • NetAnalysis Pro • X-Ways Forensics • Magnet AXIOM Cyber • Write Blockers & Duplicators Set • Faraday Bags Set • Professional Forensic Workstations
D. Communication & Data Systems	1	Encrypted Communication Devices	Secure Data Transfer Equipment • Secure Communication & Collaboration Tools • Reputable VPN Service (Subscription) • Communication Device
	2	Inter-agency Data Integration Platform	Case Management System
	3	Command-and-Control System for ANTFs	—
E. Vehicles and Mobility	1	Dedicated Patrol Vehicles	Four Wheeler for Enforcement (Mahindra Bolero B6 OPT MT 75 Diesel BS6.2, D.White) • LMV (Bolero) • Motor Cycle • Patrol Vehicle • Vehicle
	2	Mobile Enforcement Units (with GPS, testing kits, communication tools)	Mobile Enforcement Van
	3	All-Terrain Vehicles (ATVs)	ATV
F. Protective Gear	1	HAZMAT Suits and Gloves	HAZMAT Suit



83

	2	Chemical Protection Masks/Respirators	Mask
	3	Tactical Gear and Body Armour	Body Armour • Protective Gear
G. Capacity Building	1	Training Aids / Narcotics Law Modules	Training Aid • Training Kits • LED Interactive Display
	2	Virtual Training Labs	Virtual Classroom Tool
	3	Field Operation Handbooks / Toolkits	Field Handbook
H. Destruction & Disposal	1	Incinerators for narcotics disposal	Incinerator
	2	Mechanical Tools for destruction of illicit cultivation	Mechanical Tools
	3	Bio-degradable Neutralizing Chemicals	Neutralizing Chemicals
I. Non-Enforcement Projects	2	Community Awareness Kits/Vehicles	Awareness Van • Awareness Kit
Miscellaneous	1	Other items not covered above	Software