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GOVERNMENT OF INDIA
कृषि एवं किसान कल्याण मन्त्रालय
MINISTRY OF AGRICULTURE & FARMERS WELFARE
मुख्य लेखा नियंत्रक कार्यालय
O/o CHIEF CONTROLLER OF ACCOUNTS



लेखा एक झलक
ACCOUNTS AT A GLANCE
2019-20

ACCOUNTS AT A GLANCE

FOR THE YEAR

2019-2020

**GOVERNMENT OF INDIA
MINISTRY OF AGRICULTURE & FARMERS WELFARE
CHIEF CONTROLLER OF ACCOUNTS**

PREFACE

It gives me immense pleasure to present the “Accounts at a Glance” of the Ministry of Agriculture & Farmers Welfare for the financial year 2019-20. This document provides a broad overview of the activities of the Ministry. It is based on information contained in Appropriation Accounts, Finance Accounts, Statement of Central Transactions (SCT) and e-Lekha for the financial year 2019-20.

“Accounts at a Glance” is prepared annually with the objective of providing a macro level summary of the accounts of the Ministry/Department under our payment control. Our endeavour has been to provide comprehensive, relevant and useful accounting information in user friendly formats so that a complete picture of Ministry’s finances is available to the reader at one place. The DAO (Departmental Accounting Organisation) hopes that the document is informative, analytical and useful to decision makers and programme division.

Suggestions regarding improvement in the form and contents of the publication are most welcome.



(Binod Kumar)

Chief Controller of Accounts

Dated: 30.09.2020

Place: New Delhi

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CHAPTER-I

Overview

1.1 Agriculture plays a vital role in India's economy. 54.6% of the total workforce in the country is engaged in agricultural and allied sector activities (Census 2011) and accounts for 16.5% of the country's Gross Value Added (GVA) for the year 2019-20 (at current prices). Given the importance of the agriculture sector, the Government of India has taken several steps for its development in a sustainable manner. Steps have been taken to improve soil fertility through the Soil Health Card Scheme; to provide improved access to irrigation and enhanced water efficiency through the Pradhan Mantri Krishi Sinchai Yojana (PMKSY); to support organic farming through Paramparagat Krishi Vikas Yojana (PKVY); and to support the creation of a unified national agriculture market to boost the income of farmers. Further, to mitigate risk in the agriculture sector, a scheme "Pradhan Mantri Fasal Bima Yojana" (PMFBY) was also launched in 2016.

1.2 As per the Land Use Statistics 2014-15, the total geographical area of the country is 328.7 million hectares, of which 140.1 million hectares is the reported net sown area and 198.4 million hectares is the gross cropped area with a cropping intensity of 142%. The net area sown works out to 43% of the total geographical area. The net irrigated area is 68.4 million hectares.

Agriculture Gross Value Added (GVA)

1.3 As per the estimates of National Income released by the Central Statistics Office (CSO), Ministry of Statistics & Programme Implementation, the agriculture and allied sectors contributed approximately 16.1% to India's GVA at current prices during 2018-19. GVA in agriculture and allied sectors and its share in total GVA of the country at current prices during the last 5 years is as follows:

Table 1: GVA of Agriculture and Allied Sectors & its percentage share

Items	Years					
	2014-15	2015-16	2016-17	2017-18@	2018-19**	2019-20***
GVA in Agriculture and Allied Sectors	20,93,612	22,27,533	24,96,358	26,70,147	27,75,852	30,47,187
Per cent to total	18.2%	17.7%	17.9%	17.2%	16.1%	16.5%

Source: Central Statistics Office, Ministry of Statistics and Programme Implementation, Govt. of India

NOTE:

** : As per the press note on Provisional Estimates of Annual National Income 2018-19 and Quarterly Estimates of Gross Domestic Product for the Fourth Quarter (Q4) of 2018-19 released by CSO on 31st May 2019.

@ : As per the First Revised Estimates of National Income, Consumption Expenditure, Saving and capital Formation for 2017-18 released on 31st January, 2019

***As per the First Advance Estimates of National Income 2019-20 released by CSO on 7th January, 2020

1.4 There has been a continuous decline in the share of agriculture and allied sectors in the total GVA of the country from 18.2 percent in 2014-15 to 16.5 percent in 2019-20. A decline in share of agriculture and allied sectors in GVA is an expected outcome in a fast growing and structurally changing economy.

1.5 Growth (over the previous year) in the total GVA of the economy and that in the GVA of agriculture and allied sectors at 2011-12 basic prices is given below (in percentage terms):

Table 2: Growth in the total GVA of Agriculture and Allied sectors
(in percent)

Year	Total Economy	Agriculture & Allied Sector	Crops	Livestock	Forestry & Logging	Fishing
2014-15	7.2	-0.2	-3.7	7.4	1.9	7.5
2015-16	8.0	0.6	-2.9	7.5	1.7	9.7
2016-17	7.9	6.3	5.0	9.9	1.4	10.0
2017-18@	6.9	5.0	3.8	7.0	2.1	11.9
2018-19**	6.6	2.9	Will be	released in	January,	2020.
2019-20***	4.9	2.8				

Source: Central Statistics Office, Ministry of Statistics and Programme Implementation, Govt. of India

Note:

** : As per the press note on Provisional Estimates of Annual National Income 2018-19 and Quarterly Estimates of Gross Domestic Product for the Fourth Quarter (Q4) of 2018-19 released by CSO on 31st May 2019.

@ : As per the First Revised Estimates of National Income, Consumption Expenditure, Saving and capital Formation for 2017-18 released on 31st January, 2019

*** As per the First Advance Estimates of National Income 2019-20 released by CSO on 7th January, 2020.

1.6 The agriculture and allied sector witnessed a growth of -0.2 per cent in 2014-15, 0.6 per cent in 2015-16, 6.3 in 2016-17, 5.0 per cent in 2017-18 and 2.9 per cent in 2018-19 at 2011-12 basic prices.

Capital Formation in Agriculture and Allied Sectors:

1.7 Gross Capital Formation (GCF) in agriculture and allied sectors relative to GVA in this sector has been showing a fluctuating trend from 17.7 per cent in 2013-14 to 15.2 per cent in 2017-18.

Table 3: Gross Capital Formation (GCF) in Agriculture and Allied Sectors relative to GVA at 2011-12 basic prices

Year	GCF of Agriculture & Allied Sector (Rs. Crore)	GVA of Agriculture & Allied Sector (Rs. Crore)	GCF of Agriculture & Allied Sector as percentage of GVA
2013-14	2,84,424	16,09,198	17.7%
2014-15	2,72,663	16,05,715	17.0%
2015-16	2,37,648	16,16,146	14.7%
2016-17	2,67,836	17,17,467	15.6%
2017-18	2,73,755	18,03,039	15.2%

Source: Central Statistics Office, Ministry of Statistics and Programme Implementation, Govt. of India, as per the First Revised Estimates of National Income, Consumption Expenditure, Saving and Capital Formation for 2017-18 released on 31st January, 2019

Rainfall 2019-20 Monsoon Rainfall (June – September)

1.8 The cumulative rainfall in the country during the monsoon season i.e. 01st June to 30th September, 2019 has been higher by 10% than the Long Period Average (LPA). Rainfall in the four broad geographical divisions of the country during the above period as compared to LPA were as follows: higher than LPA by 29% in Central India & 16% in the South Peninsula but lower than LPA by 12% in East & North East India and by 2% in North-West India.

1.9 Out of the 36 meteorological subdivisions, 12 met subdivisions in the country had received large excess/excess rainfall, 19 met subdivisions received normal rainfall and 5 met subdivisions received deficient rainfall.

1.10 Out of 678 districts for which rainfall data is available, 64(9%) districts received large excess rainfall, 135(20%) districts received excess rainfall, 323(48%) districts received normal rainfall, 143(21%) districts received deficient rainfall and 13(2%) districts received large deficient rainfall.

Post-Monsoon (October - December)

1.11 During the post-monsoon season (1st October to 31st December, 2019), the country received rainfall which was 29% higher than the LPA. Out of 36 meteorological subdivisions, 24 subdivisions received large excess/excess rainfall, 8 received normal rainfall and 4 received deficient rainfall.

Production Scenario 2018-19

1.12 As per Fourth Advance Estimates for 2018-19, total food grain production in the country is estimated at 284.95 million tonnes which is higher by 19.20 million tonnes than the previous five years' (2013-14 to 2017-18) average production of food grain.

1.13 Total production of rice during 2018-19 is estimated at a record 116.42 million tonnes. Production of rice has increased by 3.66 million tonnes as compared to the production of 112.76 million tonnes during 2017-18. It is also higher by 8.62 million tonnes than the previous five years' average production of 107.80 million tonnes. Production of wheat, estimated at a record 102.19 million tonnes, is higher by 2.32 million tonnes as compared to wheat production of 99.87 million tonnes achieved during 2017-18. Moreover, the production of wheat during 2018-19 is also higher by 7.58 million tonnes than the previous five years' average wheat production of 94.61 million tonnes. Total pulses production during 2018-19 is estimated at 23.40 million tonnes which is higher by 3.14 million tonnes than the last five years' average production of 20.26 million tonnes.

1.14 Total oilseeds production in the country during 2018-19 is estimated at 32.26 million tonnes which is higher than the production of 31.46 million tonnes during 2017-18. Moreover, the production of oilseeds during 2018-19 is also higher by 2.61 million tonnes than the average oilseeds production of the previous five years'. With an increase by 20.25 million tonnes over 2017-18, total production of sugarcane in the country during 2018-19 is estimated at 400.16 million tonnes. Moreover, the production of sugarcane during 2018-19 is also higher by 50.38 million tonnes than the previous five years' average sugarcane production of 349.78 million tonnes. Production of cotton is estimated at 28.71 million bales (of 170 kg each) and production of jute & mesta is estimated at 9.77 million bales (of 180 kg each).

Table 4: Area, production and yield of major crops

Crops	Area (Lakh hectare)			Production (Million Tonnes)			Yield (kg/hectare)		
	2016-17	2017-18	2018-19*	2016-17	2017-18*	2018-19*	2016-17	2017-18	2018-19*
Rice	439.9	437.7	437.9	109.7	112.8	116.4	2494	2576	2659
Wheat	307.9	296.5	291.4	98.5	99.9	102.2	3200	3368	3507
Nutri /Coarse Cereals	250.1	242.9	219.8	43.8	47.0	42.9	1750	1934	1954
Pulses	294.5	298.1	290.3	23.1	25.4	23.4	786	853	806
Food grains	1292.3	1275.2	1239.4	275.1	285.0	284.9	2129	2235	2299
Oilseeds	261.8	245.1	255.0	31.3	31.5	32.3	1195	1284	1265
Sugarcane	44.4	47.4	51.1	306.1	379.9	400.2	69001	80198	78248
Cotton@	108.3	125.9	126.6	32.6	32.8	28.7	512	443	386
Jute & Mesta#	7.6	7.4	7.3	10.9	10.0	9.8	2585	2435	2403

Source: Directorate of Economics & Statistics, Department of Agriculture, Cooperation & Farmers Welfare.

NOTE:

*:4th advance estimates @ Production in million bales of 170 kg each

#: Production in million bales 180 Kg. each.

Production Scenario during Kharif2019-20 (as per First Advance Estimates)

1.15 The cumulative rainfall during this year's southwest monsoon season has been 10% higher than Long Period Average (LPA). The production of most of the crops for the agricultural year 2019-20 has been estimated higher than their normal production.

1.16 The total area coverage under kharif Foodgrains during 2019-20 is estimated at 694.35 lakh hectares (as per 1st Advance Estimates). The area coverage under kharifnutri / coarse cereals is estimated at 175.33 lakh hectares and under pulses it is estimated at 125.77 lakh hectares. The area under kharif oilseeds during 2019-20 (as per 1st Advance Estimates) is estimated at 178.36 lakh hectares. A comparative position of production of food grains, oilseeds, sugarcane and cotton during 2019-20 vis-à-vis Normal Average (2013-14 to 2017-18) is given below:

Table 5: Production in Kharif 2019-20 and 2018-19

(Million Tonnes)

Crop	2019-20 (1st Advance Estimates)	Average (2013-14 to 2017-18)	Absolute Difference(2019-20 over average)	Percentage Increase/ decrease (+)/ (-) in 2019-20 over average
Food grains	140.57	132.13	8.44	6.39
Oilseeds	22.39	20.22	2.17	10.76
Sugarcane	377.77	349.78	27.99	8.0
Cotton@	32.27	33.22	-0.95	-2.87
Jute& Mesta*	9.96	10.87	-0.91	-8.38

Source: Directorate of Economics & Statistics, Department of Agriculture, Cooperation & Farmers Welfare

NOTE:

@: Production in million bales of 170 kg each.

*: Production in million bales of 180 kg each

1.17 As per the First Advance Estimates for 2019-20 (kharif only), total food grain production in the country is estimated at 140.57 million tonnes. The production during 2019-20 is higher by 8.44 million tonnes than the average food grain production of previous five years' (2013-14 to 2017-18).

1.18 Total production of kharif rice during 2019-20 is estimated at 100.35 million tonnes. It is higher by 6.80 million tonnes than the previous five years' average production of 93.55 million tonnes. Production of kharif nutri/ coarse cereals is estimated at 32.00 million tonnes which is higher by 1.01 million tonnes than the production of 30.99 million tonnes achieved during 2018-19. Total kharif pulses production during 2019-20 is estimated at 8.23 million tonnes. It is higher by 1.00 million tones than the previous five years' average production of 7.23 million tonnes.

1.19 Total kharif oilseeds production in the country during 2019-20 is estimated at 22.39 million tonnes which is higher by 1.11 million tonnes than the production of 21.28 million tonnes during 2018-19. The production of oilseeds during 2019-20 is also higher by 2.17 million tonnes than the average oil seeds production of the previous five years'.

1.20 Total production of sugarcane in the country during 2019-20 is estimated at 377.77 million tonnes. The production of sugarcane during 2019-20 is higher by 27.99 million tonnes than the average sugarcane production of 349.78 million tonnes of previous five years'. Production of cotton is estimated at 32.27 million bales (of 170 kg each) which is higher by 3.56 million bales than the production of 28.71 million bales during 2018-19. Production of Jute & Mesta is estimated at 9.96 million bales (of 180 kg each) which is higher than the production during 2018-

National Policy for Farmers (NPF), 2007:

1.21 Government of India approved the National Policy for Farmers (NPF) in 2007. Many of the provisions of the NPF are being operationalised through various schemes and programmes which are being implemented by different Central Government Departments and Ministries. For the operationalisation of the remaining provisions of the Policy, an Action Plan has been finalized and circulated to the Ministries and Departments concerned, as well as to all States and UTs for necessary follow up action. An Inter Ministerial Committee constituted for the purpose also monitors the progress of the Plan of Action for the operationalisation of the NPF.

Doubling of Farmers Income

1.22 The Government has set a target of doubling of Farmers income by the year 2022. The Government had constituted an Inter- Ministerial Committee to examine issues related to this target and recommend a strategy to achieve doubling of Farmers income in real terms by the year 2022.

1.23 The committee identified seven sources of income growth viz, improvement in crop and livestock productivity; resource use efficiency or savings in the cost of production; increase in the cropping intensity; diversification towards high value crops; improvement in real prices received by farmers; and shift from farm to non-farm occupations.

1.24 The Committee submitted its Report to the Government in September, 2018 and thereafter, an Empowered Body was set up on 23.01.2019 to monitor and review progress against the recommendations. Due to the efforts made as part of schemes/ programmes of the Department of Agriculture, Cooperation and Farmers Welfare which also aligns with the strategy of doubling Farmers income, there has been an appreciable improvement in efficiency bringing about a positive impact in the agriculture sector.

Pradhan Mantri Krishi Sinchayee Yojana (PMKSY):

1.25 Department of Agriculture, Cooperation & Farmers Welfare is implementing this scheme since 2015- 16 with the major objectives of achieving convergence of investments in irrigation at

the field level, expand cultivable area under assured irrigation, improve on-farm water use efficiency to reduce wastage of water, enhance the adoption of precision irrigation and other water saving technologies (Per Drop More Crop), promote sustainable water conservation practices etc. Besides, during July, 2016 the cabinet has approved for mission mode implementation of PMKSY. The PMKSY mission is administered by the Ministry of Jal Shakti with the Per Drop More Crop component, being administered by the Department of Agriculture, Cooperation & Farmers Welfare (DAC&FW). During 2019-20, an amount of Rs.1426.28 crore has been released as on 06.12.2019 to States under PMKSY-Per Drop More Crop component. During 2019-20, an area of about 5.60 lakh ha has been covered under Micro Irrigation so far. During the year 2018-19, an area of 11.58 lakh ha was brought under Micro Irrigation (MI), which is the highest ever coverage in a calendar year so far. Besides, a dedicated Micro Irrigation Fund (MIF) has been instituted with NABARD with an initial corpus of Rs. 5000 crore for expanding coverage of Micro Irrigation.

1.26 Agriculture Credit

Government announces annual target for agriculture credit in the budget every year. Agricultural credit flow has shown consistent progress every year. The agriculture credit flow target for the year 2018-19 was fixed at Rs.11,00,000 crore and against this target the achievement was Rs.12,56,830 crore. The agriculture credit flow target for 2019-20 has been fixed at Rs.13,50,000 crore and till 30th November, 2019 against this target a sum of Rs.9,07,843.37 crore has been disbursed.

1.27 Interest Subvention Scheme (ISS)

The Department implements the Interest Subvention Scheme under which interest subvention is provided on short-term crop loans upto Rs.3 lakh for a period of one year which is made available to farmers at a Sub-vented interest rate of 7% per annum and in case of timely repayment, the same gets reduced to 4% per annum.

1.28 Kisan Credit Card (KCC)

The Kisan Credit Card (KCC) Scheme was introduced for issue of Kisan Credit Cards to farmers on the basis of their holdings for uniform adoption by the banks so that farmers may use them to readily purchase agriculture inputs such as seeds, fertilizers, pesticides etc. and draw cash for their production needs.

1.29 Commission for Agricultural Costs and Prices:

Commission for Agricultural Costs and Prices (CACP) was set up with a view to evolve a balanced and integrated price structure and is mandated to advise on the price policy (MSPs/FRP) of 23 crops. These include seven cereal crops (paddy, wheat, jowar, bajra, maize, ragi and barley), five pulse crops (gram, tur, moong, urad and lentil), seven oilseeds (groundnut, sunflower seed, soybean, rapeseed-mustard, safflower, nigerseed and sesamum), and copra (dried Coconut), cotton, raw jute and sugarcane {Fair and Remunerative Prices (FRP)}. CACP submits its recommendations to the government in the form of Price Policy Reports every year, separately for five groups of commodities namely Kharif crops, Rabi crops, Sugarcane, Raw Jute and Copra. Before preparing these five price policy reports, the Commission seeks views of various Central Ministries, State Governments, Farmers, Farmers Associations, Research Institutes and other stakeholders.

1.30 Determinants of MSP:

Cost of production (CoP) is one of the important factors in the determination of MSP of mandated crops. Besides cost, the Commission considers other important factors such as demand and supply, price trends in the domestic and international markets, inter-crop price parity, the likely effect of the price policy on the rest of the economy, rational utilization of land, water and other production resources, and a minimum of 50 percent as the margin over the cost of production in case of MSP and reasonable margin over cost of production in case of FRP.

CHAPTER -2

Functions and Organisational Structure

(A) Department of Agriculture, Cooperation & Farmers Welfare

2.1 Structure: The Department of Agriculture, Cooperation & Farmers Welfare (DAC&FW) is one of the two constituent Departments of the Ministry of Agriculture & Farmers Welfare, the other being the Department of Agricultural Research and Education (DARE). This Department is headed by Minister of Agriculture & Farmers Welfare and is assisted by two Ministers of State. The Secretary (DAC&FW) is the administrative head of the Department. The Secretary is assisted by 3 Special Secretaries (including one Financial Adviser), 3 Additional Secretaries, Agriculture Commissioner, 13 Joint Secretaries including Mission Director-Mission on Integrated Development of Horticulture & Mission Director- National Mission on Sustainable Agriculture, one Chief Controller of Accounts, Horticulture Commissioner, Trade Advisor, Horticulture Statistics Advisor, Addl. Deputy Director General (Agriculture Census) and Deputy Director General(Agriculture Census). In addition, Chairman of Commission for Agriculture Costs and Prices (CACP) advises the Department on pricing policies for selected agricultural crops.

2.2 The DAC&FW is organized into **28 divisions** and has **5 attached offices** and **21 subordinate offices** which are spread across the country for coordination with state level agencies and implementation of Central Sector Schemes in their respective fields. Further, one Public Sector Undertaking, eight autonomous bodies, ten national-level cooperative organizations and two authorities are functioning under the administrative control of the Department.

2.3 List of Functional Division in Department of Agriculture, Cooperation & Farmers Welfare are as follows:- Administration, Agricultural Census, Agricultural Marketing, Budget, Finance and Accounts, Credit, Cooperation, Crops & Post Harvest Management of Food grain, Drought Management, Economic Administration, Extension, Farmers Welfare, General Coordination, Hindi, Horticulture, Information Technology, Integrated Nutrients Management, International Cooperation, Mechanization and Technology, Natural Resource Management, Plant Protection, Policy, Plan Coordination, RKVY, Rain fed Farming System & Watershed Development, Seeds, Oil Seeds, Agriculture Trade Policy, Promotion & Logistics Development & Vigilance.

2.4 The following are the attached and subordinate offices in Department of Agriculture, Cooperation & Farmers Welfare.

I. ATTACHED OFFICES

- Directorate of Economics & Statistics, Shastri Bhavan, 'B' Wing, New Delhi.
- Commission for Agricultural Costs and Prices, Shastri Bhavan, 'F' Wing, Second Floor, New Delhi.
- Directorate of Plant Protection, Quarantine and Storage, N.H.IV, Faridabad (Haryana).

- Directorate of Marketing & Inspection, N.H.IV, Faridabad (Haryana).
- Mahalanobis National Crop Forecast Centre, New Delhi.

II. SUB-ORDINATE OFFICES

- Central Farm Machinery Training & Testing Institute, Budni (Madhya Pradesh).
- Northern Region Farm Machinery Training & Testing Institute, Hissar (Haryana).
- Southern Region Farm Machinery, Training & Testing Institute, Garladinne, Distt. Anantapur (A.P).
- North Eastern Region Farm Machinery Training & Testing Institute, Biswnath Chariali, Distt. Sonitpur (Assam).
- Directorate of Cotton Development, Bhoomi Sarvekshan Bhawan, Near Centre Point School, Seminary Hills, Katol Road, Nagpur, Maharashtra-440013.
- Directorate of Jute Development, 234/4, Acharya Jagdish Bose Road, Nizam Palace Campus, Kolkata- 700020 (West Bengal).
- Directorate of Millets Development, Mini Secretariat Building, Room No. 710, 6thFloor, Bani Park, Jaipur (Rajasthan).
- Directorate of Sugarcane Development, 8th Floor, Hall No.3, Kendriya Bhavan, Aliganj, Lucknow – 226024 (U.P).
- Directorate of Rice Development, 191, Patliputra Colony, Patna-800013 (Bihar).
- Directorate of Wheat Development, CGO Building, Hapur Road, Chauraha, Kamla Nehru Nagar, Ghaziabad (U.P.)
- Directorate of Extension, Krishi Vistar Bhavan, Dr. K.S. Krishna Marg, IARI Campus, Pusa, New Delhi-110 012
- Directorate of Oilseeds Development, Telhan Bhavan, Himayat Nagar, Hyderabad (A.P).
- Directorate of Pulses Development, 8th Floor, Vindhyachal Bhavan, Bhopal-462004 (M.P.)
- Central Fertiliser Quality Control & Training Institute, N.H. IV, Faridabad (Haryana).

- National Centre of Organic Farming, C.G.O. Complex, Kamla Nehru Nagar, Hapur Road Chungi, Ghaziabad (U.P).
- Directorate of Cashewnut and Cocoa Development, M.G. Road, Kochi-682011(Kerala).
- Directorate of Arecanut and Spices Development, Cannanore Road, Kozhikode – 673005 (Kerala).
- Office of the Minister (Agriculture), Embassy of India, ROME (ITALY).
- All India Soil and Land Use Survey, IARI Campus, Pusa, New Delhi-110012.
- National Seed Research & Training Centre (NSRTC) Varanasi (U.P.)
- Central Institute of Horticulture, Medziphema, Nagaland

2.5 There is **only one Public Sector Undertaking** i.e. National Seeds Corporation, New Delhi in Department of Agriculture, Cooperation & Farmers Welfare

2.6 There are **Eight Autonomous Bodies** in Department of Agriculture, Cooperation & Farmers Welfare.

- Coconut Development Board, Kochi (Kerala).
- National Horticulture Board, Gurgaon (Haryana).
- National Cooperative Development Corporation, New Delhi.
- Small Farmers Agri Business Consortium, New Delhi.
- National Institute for Agricultural Extension Management, Hyderabad (A.P).
- National Institute of Agricultural Marketing, Jaipur (Rajasthan).
- National Institute of Plant Health Management, Hyderabad (A.P.)
- National Centre for Cold Chain Development, 2nd Floor, B-Wing, Janpath Bhawan, New Delhi.

2.7 There are **10 National Level Cooperative Organisations** in Department of Agriculture, Cooperation & Farmers Welfare.

- National Cooperative Union of India, New Delhi.
- National Agricultural Cooperative Marketing Federation of India Limited, New Delhi.
- National Federation of Cooperative Sugar Factories Ltd., New Delhi.
- National Heavy Engineering Cooperative Ltd., Pune (Maharashtra).
- National Federation of Urban Cooperative Banks and Credit Societies Ltd., New Delhi.
- The All India Federation of Cooperative Spinning Mills Ltd., Mumbai (Maharashtra).
- National Cooperative Agriculture and Rural Development Banks Federation Ltd., Mumbai (Maharashtra).
- National Federation of State Cooperative Banks Ltd., Navi Mumbai (Maharashtra).
- National Federation of Labour Cooperatives Ltd., New Delhi.
- National Cooperative Tobacco Growers' Federation Ltd., Anand (Gujarat).

2.8 Further there are following Two Authorities in Department of Agriculture, Cooperation & Farmers Welfare.

- Protection of Plant Varieties and Farmers Rights Authority, NASC Complex, DPS Marg Opp. Todapur, Delhi-110012.
- National Rainfed Area Authority, NASC Complex, Dev Prakash Shastri Marg, Pusa, New Delhi -110012

(B) Department of Agricultural Research & Education (DARE):

2.9 DARE is the other department of Ministry of Agriculture & Farmers Welfare. The Secretary (DARE)/DG ICAR is the administrative head of the department. The Secretary is assisted by Additional Secretary (DARE) / Secretary (ICAR).

2.11 Organizations under DARE:

- Agrinnovate India (Public Sector Unit)
- Central Agricultural University, Imphal (Statutory Body)
- Rani Lakshmi Bai Central Agricultural University, Jhansi (Statutory Body)
- Dr. Rajendra Prasad Central Agricultural University, Pusa, Bihar (Statutory Body)
- Indian Council of Agricultural Research (ICAR)- Autonomous Body
- Agricultural Scientist Recruitment Board (ASRB), Attached office
- Indian Agricultural Universities Association (IAUA)
- National Academy of Agricultural Sciences

ICAR has 97 ICAR Institutes, 53 Agriculture Universities, 6 Bureaus, 18 National Research Centers, 25 Project Directorates and 87 All India Coordinated Research Projects. And is one of the largest National Research System in the World.

CHAPTER -3

Major Schemes of the Ministry

3.1 Pradhan Mantri Kisan Samman Nidhi (PM-KISAN):

✦ The objective of this central sector scheme is to augment the income of families of all land holding farmers subject to certain exclusion criteria relating to higher income status. The Scheme was formally launched on 24th February, 2019 by Hon'ble Prime Minister.

✦ The scheme aims to supplement the financial needs of farmers to enable them to take care of expenses related to agriculture and allied activities as well as domestic needs. This would also protect them from falling in the clutches of moneylenders for meeting expenses and ensure their continuance in farming activities.

✦ The Scheme aims to provide a payment of Rs. 6000/- per year to be transferred in three equal instalments of Rs. 2000/- each every four months directly into the bank accounts of eligible landholding farmer families.

✦ The scheme was originally started for small and marginal farmers (SMFs) only, processing a combined holding of up to 2 hectares of land, but later w.e.f. 1.06.2019 the scheme was extended to all farmers, irrespective of the size of their land holdings.

✦ For effective implementation of the Scheme, detailed Operational Guidelines have been issued which are amended from time-to-time as and when considered necessary.

✦ The Scheme is being implemented online through the Direct Benefit Transfer (DBT) mode for which an exclusive web-portal www.pmkisan.gov.in has been created.

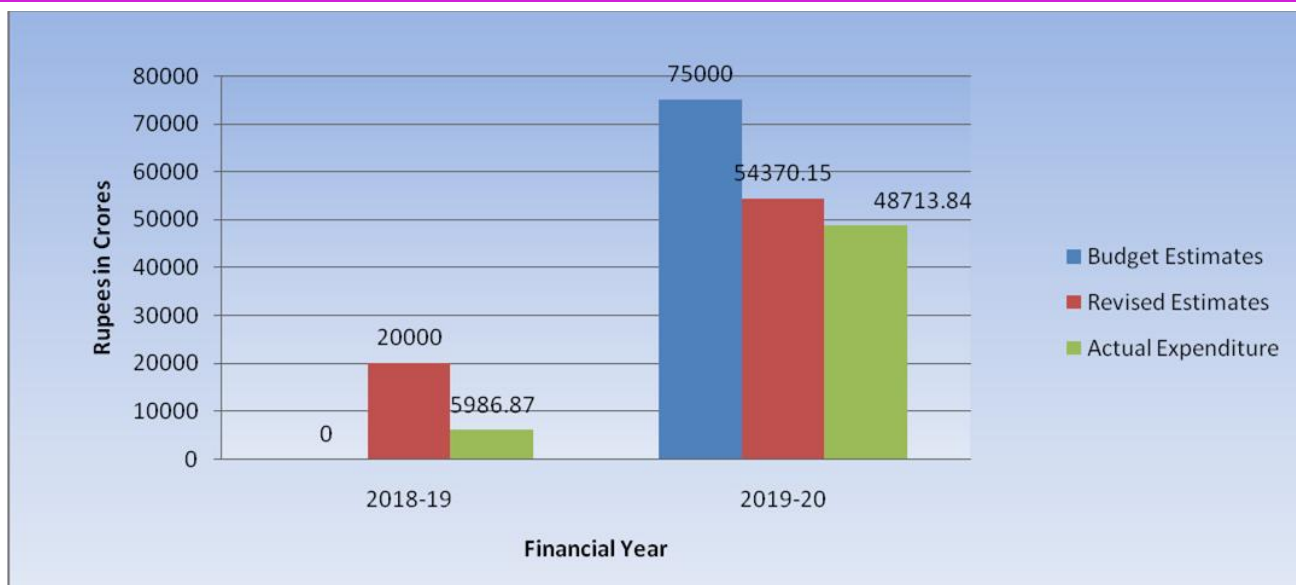
✦ The identification of beneficiaries for the Scheme is the sole responsibility of the State/UT Governments who uploads necessary details on the PM-Kisan portal for enabling transfer of benefits to eligible farmers.

✦ The Scheme is effective from 01.12.2018.

✦ The cut-off date with regard to the eligibility of farmers for the scheme is 1.2.2019.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Pradhan Mantri Samman Nidhi (PM-Kisan)	2018-19	0	20000.00	5986.87
	2019-20	75000.00	54370.15	48713.84



3.2 INTEREST SUBSIDY FOR SHORT TERM CREDIT TO FARMERS:

- Under the Scheme, interest subvention is provided to NABARD, Regional Rural Banks, Cooperative Banks, Public Sector Banks and scheduled Private Sector Banks for providing Short Term Credit to Farmers at subsidized rate of interest.
- The interest subvention scheme for farmers aims at providing short term credit to farmers at subsidised interest rate. The policy came into force with effect from Kharif 2006-07. The scheme is being implemented for the year 2020-21. The interest subvention will be given to Public Sector Banks (PSBs), Private Sector Banks, Cooperative Banks and Regional Rural Banks (RRBs) on use of own funds and to NABARD for refinance to RRBs and Cooperative Banks. The Interest Subvention Scheme is being implemented by NABARD and RBI.

3.2.1 Interest subvention for short term crop loans:

- The Central Government provides to all farmers for short term crop loan upto one year for loan upto Rs. 3 lakhs borrowed by them.
- Under this scheme, the farmers can avail concessional crop loans of upto Rs.3 lakh at 7 per cent rate of interest. It also provides for an additional subvention of 3 per cent for prompt repayment within a period of one year from the date of advance. The scheme will help farmers to avail short term crop loans up to Rs. 3 lakh payable within one year at only 4 per cent per annum. In case farmers do not repay the short term crop loan in time they would be eligible for interest subvention of 2% as against 5% available above.
- The amount of interest subvention will be calculated on the crop loan amount from the date of its disbursement/drawal up to the date of actual repayment of the crop loan by the farmer or up to the due date of repayment of crop loan fixed by the bank whichever is earlier subject to a maximum period of one year.
- Interest Subvention would be available only on credit requirement for cultivation of crops and post-harvest loan components under ST limit of KCC. Limit towards household / consumption requirement / maintenance expenses of farm assets, term loan etc. will be outside the purview of the Interest Subvention Scheme.

- To ensure hassle-free benefit to farmers under Interest Subvention scheme, the lending institutions may make Aadhar linkage mandatory for availing short term crop loans during 2018-19 and 2019-20.

3.2.2 Interest subvention for post harvest loans

- As a measure to check distress sale, post-harvest loans for storage in accredited warehouses against Negotiable Warehouse Receipts (NWRs) are available for upto 6 months for KCC holding small & marginal farmers. The Interest Subvention Scheme will continue for one year and it will be implemented by NABARD and RBI.
- In order to give relief to small and marginal farmers who would have to borrow at 9% for the post harvest storage of their produce, the Central Government has approved an interest subvention of 2% i.e an effective interest rate of 7% for loans upto 6 months. Subvention (incentive) for prompt repayment will not be available to the farmers for loans extended against NWRs.

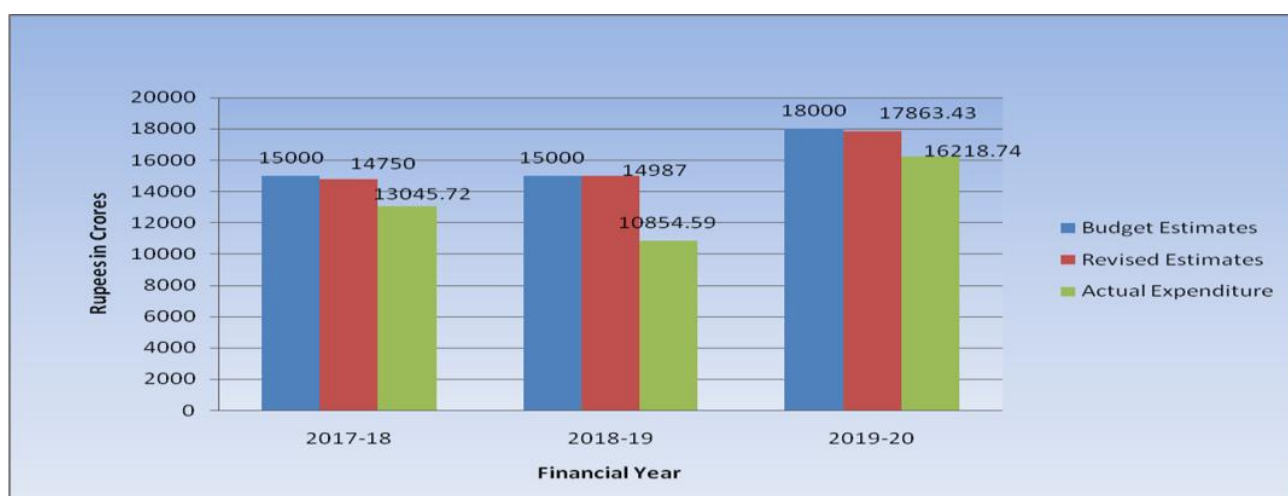
3.2.3 Interest subvention for relief to farmers affected by natural calamities:

- To provide relief to the farmers affected by Natural Calamities, the interest subvention of 2% will be provided to Banks for the first year on the restructured amount. Such restructured loans will attract normal rate of interest from the second year onwards as per the policy laid down by the RBI.
- However, to provide relief to farmers affected by severe natural calamities, Interest Subvention of 2% will be available to Banks for the first three years/entire period (subject to a maximum of five years) on the restructured loan amount. Further, in all such cases, the benefit of prompt repayment incentive @3% per annum shall also be provided to the affected farmers. The grant of such benefits in cases of severe natural calamities shall, however, be decided by a High-Level Committee (HLC) based on the recommendation of Inter-Ministerial Central Team (IMCT) and Sub Committee of National Executive Committee (SC-NEC).

(Source : [NABARD](#))

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Interest Subsidy for Short Term Credit to Farmers	2017-18	15000.00	14750.00	13045.72
	2018-19	15000.00	14987.00	10854.59
	2019-20	18000.00	17863.43	16218.74



3.3 PRADHAN MANTRI FASAL BIMA YOJNA – NCIP:

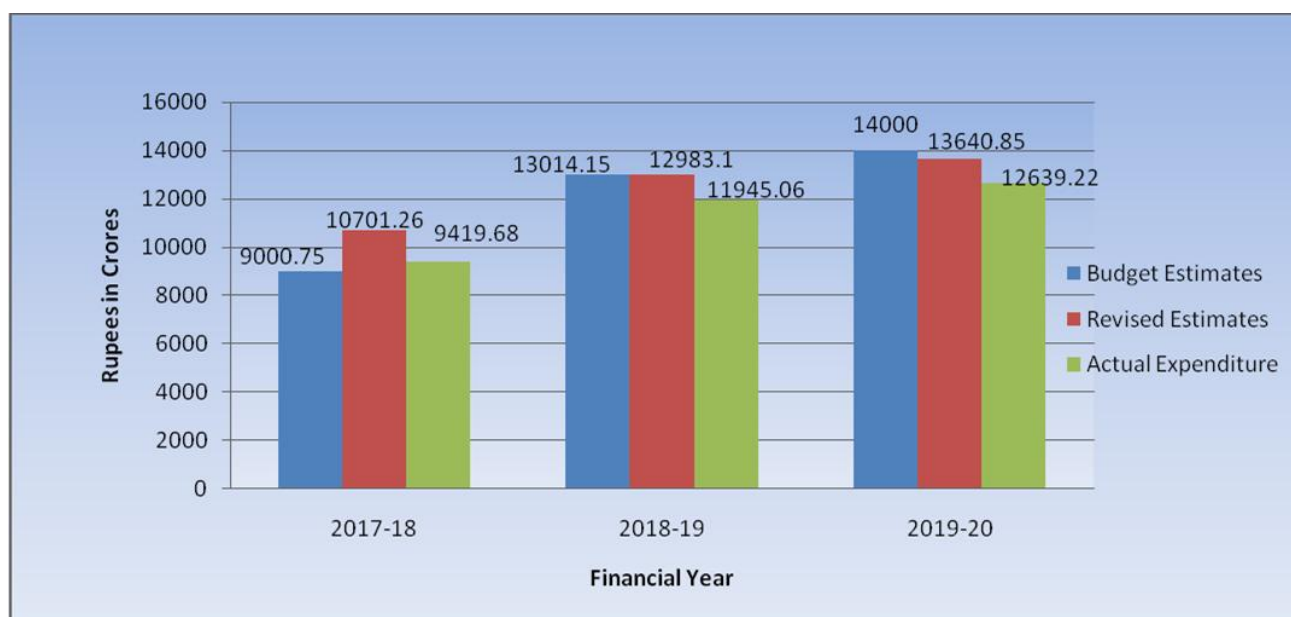
Pradhan Mantri Fasal Bima Yojana (PMFBY) aims at supporting sustainable production in agriculture sector by way of providing financial support to farmers suffering crop loss/damage arising out of unforeseen events, stabilizing the income of farmers to ensure their continuance in farming Encouraging farmers to adopt innovative and modern agricultural practices and Ensuring flow of credit to the agriculture sector which will contribute to food security, crop diversification and enhancing growth and competitiveness of agriculture sector besides protecting farmers from production risks.

In an endeavour to integrate Technology in implementation and execution of the Scheme, the Govt. of India has designed and developed a National Crop Insurance Portal (NCIP) (www.pmfby.gov.in). This will bring in better administration and coordination amongst stakeholders viz. Farmers, States, Insurers and Banks as well as real time dissemination of information and transparency.

(www.pmfby.gov.in)

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Pradhan Mantri Fasal Bima Yojna – NCIP	2017-18	9000.75	10701.26	9419.68
	2018-19	13014.15	12983.10	11945.06
	2019-20	14000.00	13640.85	12639.22



3.4 Rashtriya Krishi Vikas Yojana (RKVY):

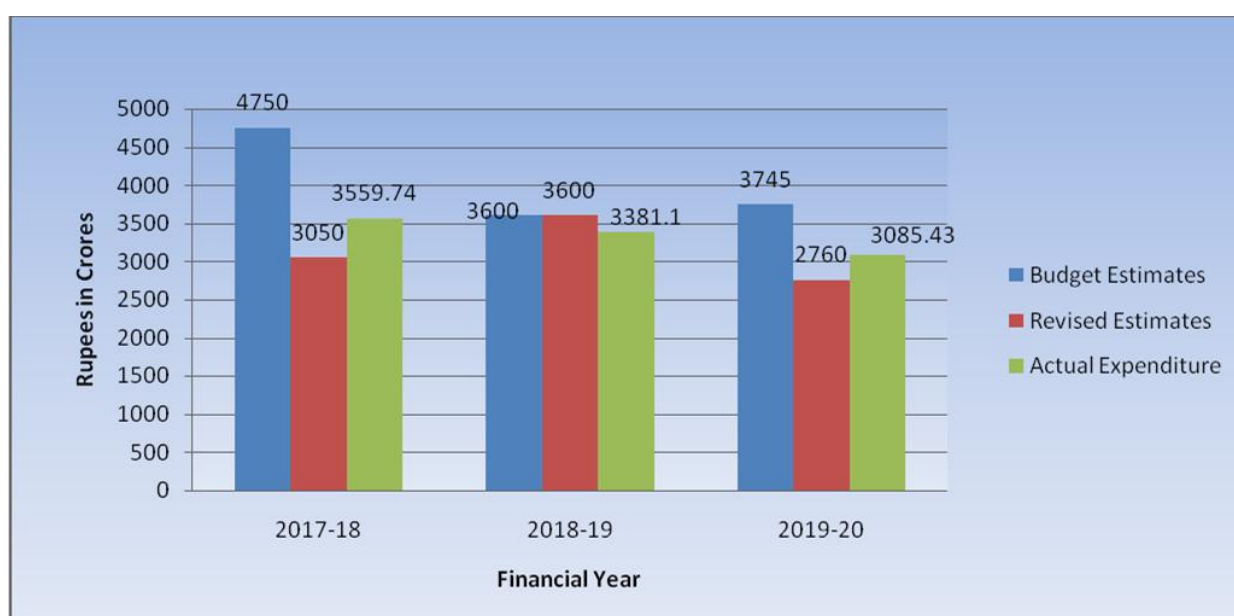
- Rashtriya Krishi Vikas Yojana (RKVY) was launched as a flagship scheme of the Department of Agriculture, Cooperation & Farmers Welfare (DAC&FW) in 2007-2008 to incentivize States to draw up comprehensive agriculture development plans, taking into account agro-climatic conditions, natural resources and technology for ensuring more inclusive and integrated development of agriculture and allied sectors. The scheme was

implemented as a State Plan Scheme till the end of the financial year 2013-14 and is being implemented as a CSS (State Plan) scheme thereafter. In accordance with the directions of the Ministry of Finance, the funding pattern of the scheme from 2015- 16 onwards has been altered i.e., it is to be shared between the Centre and States in the ratio of 60:40 (90:10 for North-Eastern and Himalayan States) against 100% funding by the Central Government till the end of the financial year 2014-15.

- The Scheme has been revamped as the Rashtriya Krishi Vikas Yojana-Remunerative Approaches for Agriculture and Allied Sector Rejuvenation (RKVY-RAFTAAR) for implementation from 2017-18 to 2019-20 with a major focus on pre & post-harvest infrastructure, besides promoting agriculture entrepreneurship, innovations & value addition with the approval of the Union Cabinet on 01.11.2017. A State Level Sanctioning Committee (SLSC) constituted under the Chairmanship of the Chief Secretary of the concerned State/UT is empowered to approve projects under the scheme. The State Agriculture Department is the nodal Department for implementation of the scheme in the State. The scheme is available for the entire spectrum of agriculture & allied sector activities such as crop development, horticulture, agricultural mechanization, marketing, pre & post-harvest management, animal husbandry, dairy development, fisheries, extension, etc.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Rashtriya Krishi Vikas Yojana (RKVY)	2017-18	4750.00	3050.00	3559.74
	2018-19	3600.00	3600.00	3381.10
	2019-20	3745.00	2760.00	3085.43



3.5 Implementation of Market Intervention Scheme – Price Support Scheme:

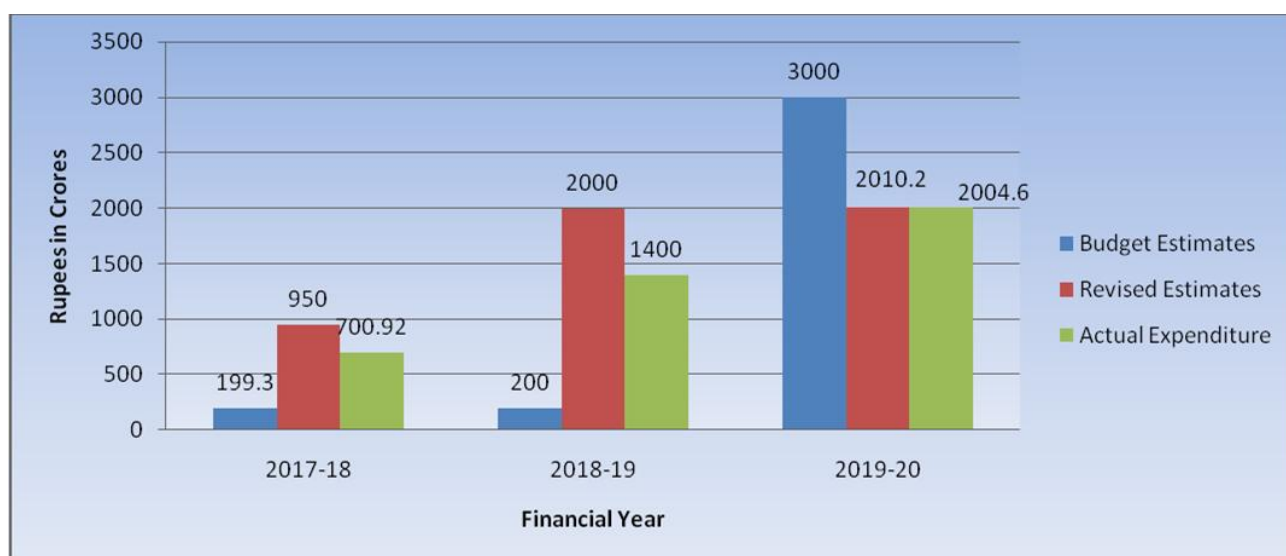
- Market Intervention Scheme (MIS) is a price support mechanism implemented on the request of State Governments for procurement of perishable and horticultural commodities in the event of a fall in market prices. The Scheme is implemented when

there is at least 10% increase in production or 10% decrease in the ruling rates over the previous normal year. Market Intervention Scheme works in a similar fashion to Minimum Support Price based procurement mechanism for food grains, but is an ad-hoc mechanism.

- Its objective is to protect the growers of these horticultural/agricultural commodities from making distress sale in the event of bumper crop during the peak arrival period when prices fall to very low level. Thus it provides remunerative prices to the farmers in case of glut in production and fall in prices.
- The Department of Agriculture & Cooperation is implementing the scheme. Under MIS, funds are not allocated to the States. Instead, central share of losses as per the guidelines of MIS is released to the State Governments/UTs, for which MIS has been approved, based on specific proposals received from them.

(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Implementation of Market Intervention Scheme – Price Support Scheme	2017-18	199.30	950.00	700.92
	2018-19	200.00	2000.00	1400.00
	2019-20	3000.00	2010.20	2004.60



3.6 Green Revolution – Krishonnati Yojna:

"Green Revolution – Krishonnati Yojna" is the Umbrella Scheme in agriculture sector that has been implemented since 2016-17 by clubbing several schemes / missions under one umbrella scheme. The scheme has now been continued for the period from 2017-18 to 2019-20 with the Central Share of Rs. 33,269.976 crore. These schemes look to develop the agriculture and allied sector in a holistic and scientific manner to increase the income of farmers by enhancing production, productivity and better returns on produce. The Schemes will be continued with an expenditure of Rs.33,269.976 crore for three financial years, i.e., 2017-18, 2018-19 and 2019-20.

3.6.1 Some of the Sub-Schemes / Missions covered:

(i) Mission for Integrated Development of Horticulture (MIDH)

With a total central share of Rs. 7533.04 crore, MIDH aims to promote holistic growth of horticulture sector; to enhance horticulture production, improve nutritional security and income support to farm Households.

(ii) National Food Security Mission (NFSM):

NFSM including National Mission on Oil Seeds and Oil Palm (NMOOP), with a total central share of Rs.6893.38 crore. It aims to increase production of rice, wheat, pulses, coarse cereals and commercial crops, through area expansion and productivity enhancement in a suitable manner in the identified districts of the country, restoring soil fertility and productivity at the individual farm level and enhancing farm level economy. It further aims to augment the availability of vegetable oils and to reduce the import of edible oils.

(iii) Sub-Mission on Agriculture Extension (SMAE)

With a total central share of Rs.2961.26 crore. SMAE aims to strengthen the ongoing extension mechanism of State Governments, local bodies etc., achieving food and nutritional security and socio-economic empowerment of farmers, to institutionalize programme planning and implementation mechanism, to forge effective linkages and synergy amongst various stakeholders, to support HRD interventions, to promote pervasive and innovative use of electronic / print media, inter-personal communication and ICT tools, etc.

(iv) Sub-Mission on Seeds and Planting Material (SMSP)

With a total central share of Rs.920.6 crore. SMSP aims to increase production of certified / quality seed, to increase SRR, to upgrade the quality of farm saved seeds, to strengthen the seed multiplication chain, to promote new technologies and methodologies in seed production, processing, testing etc., to strengthen and modernizing infrastructure for seed production, storage, certification and quality etc.

(v) Sub-Mission on Agricultural Mechanisation (SMAM)

With a total central share of Rs.3250 crore. SMAM aims to increase the reach of farm mechanization to small and marginal farmers and to the regions where availability of farm power is low, to promote 'Custom Hiring Centres' to offset the adverse economies of scale arising due to small landholding and high cost of individual ownership, to create hubs for hi-tech and high value farm equipment, to create awareness among stakeholders through demonstration and capacity building activities, and to ensure performance testing and certification at designated testing centers located all over the country.

(vi) Integrated Scheme on Agriculture Census, Economics and Statistics (ISACES)

With a total central share of Rs. 730.58 crore. It aims to undertake the agriculture census, study of the cost of cultivation of principal crops, to undertake research studies on agro-economic problems of the country, to fund conferences/workshops and seminars involving eminent economists, agricultural scientists, experts and to bring out papers to conduct short term studies, to improve agricultural statistics methodology and to create a hierarchical information system on crop condition and crop production from sowing to harvest.

(vii) Integrated Scheme on Agricultural Cooperation (ISAC)

With a total central share of Rs. 1902.636 crore. It aims to provide financial assistance for improving the economic conditions of cooperatives, remove regional imbalances and to speed up - cooperative development in agricultural marketing, processing, storage, computerization and weaker section programmes; to help cotton growers fetch remunerative price for their produce through value addition besides ensuring supply of quality yarn at reasonable rates to the decentralized weavers.

(viii) Integrated Scheme on Agricultural Marketing (ISAM)

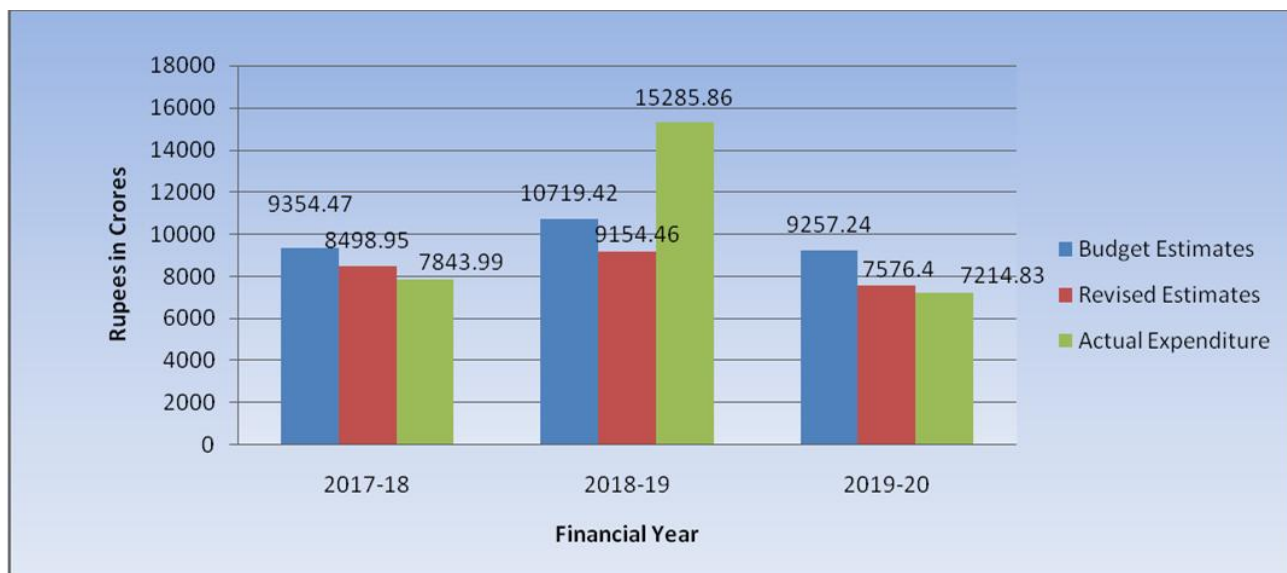
With a total central share of 3863.93 crore. ISAM aims to develop agricultural marketing infrastructure; to promote innovative and latest technologies and competitive alternatives in agriculture marketing infrastructure; to provide infrastructure facilities for grading, standardization and quality certification of agricultural produce; to establish a nationwide marketing information network; to integrate markets through a common online market platform to facilitate pan-India trade in agricultural commodities, etc.

(ix) National e-Governance Plan (NeGP-A)

With a total central share of 211.06 crore aims to bring farmer centricity & service orientation to the programmes; to enhance reach & impact of extension services; to improve access of farmers to information & services throughout crop-cycle; to build upon, enhance & integrate the existing ICT initiatives of Centre and States; and to enhance efficiency & effectiveness of programs through making available timely and relevant information to the farmers for increasing their agriculture productivity. The Schemes/Missions focus on creating/strengthening of infrastructure of production, reducing production cost and marketing of agriculture and allied produce. These schemes / missions have been under implementation for varying duration during past few years

(Source : PIB)
(Rs. In Crores)

Scheme Name/Head Description	Financial Year	Budget Estimates	Revised Estimates	Actual Expenditure
Green Revolution-Krishonnati Yojna	2017-18	9354.47	8498.95	7843.99
	2018-19	10719.42	9154.46	15285.86
	2019-20	9257.24	7576.40	7214.83



CHAPTER -4 (a)

ACCOUNTING ORGANIZATION MINISTRY OF AGRICULTURE AND FARMERS WELFARE

The Secretary is the Chief Accounting Authority in the Ministry of Agriculture & Farmers Welfare. He discharges his functions with the assistance of Special Secretary (Financial Adviser) and Chief Controller of Accounts.

2. As per Rule 70 of GFR- 2017, the Secretary of a Ministry/Department who is the Chief Accounting Authority of the Ministry/Department shall: –

- (i) Be responsible and accountable for financial management of his Ministry or Department.
- (ii) Ensure that the public funds appropriated to the Ministry are used for the purpose for which they were meant.
- (iii) Be responsible for the effective, efficient, economical and transparent use of the resources of the Ministry in achieving the stated project objectives of that Ministry, whilst complying with performance standards.
- (iv) Appear before the Committee on Public Accounts and any other Parliamentary Committee for examination.
- (v) Review and monitor regularly the performance of the programs and projects assigned to his Ministry to determine whether stated objectives are achieved.
- (vi) Be responsible for preparation of expenditure and other statements relating to his Ministry as required by regulations, guidelines or directives issued by Ministry of Finance.
- (vii) Shall ensure that his Ministry maintains full and proper records of financial transactions and adopts systems and procedures that will at all time afford internal controls.
- (viii) Shall ensure that his Ministry follows the Government procurement procedure for execution of works, as well as for procurement of services and supplies and implements it in a fair, equitable, transparent, competitive and cost-effective manner.
- (ix) Shall take effective and appropriate steps to ensure his Ministry:-
 - (a) Collects all moneys due to the Government and
 - (b) Avoids unauthorized, irregular and wasteful expenditure.

3. As per Para 1.2.2 of Civil Accounts Manual, the Chief Controller of Accounts for and on behalf of the Chief Accounting Authority is responsible for :-

- a) Arranging all payments through the Pay and Accounts Offices/Principal Accounts Office except where the Drawing and Disbursing Officers are authorized to make certain types of payments.

Note: Any addition proposed to the list of cheque drawing D.D.Os included in the Scheme of Departmentalization of Accounts of a Ministry/Department would require the specific approval of the Controller General of Accounts, Ministry of Finance.

(b) Compilation and consolidation of accounts of the Ministry/ Department and their submission in the form prescribed, to the Controller General of Accounts; preparation of Annual Appropriation Accounts for the Demands for Grants of his Ministry/Department, getting them duly audited and submitting them to the CGA, duly signed by the Chief Accounting Authority.

(c) Arranging internal inspection of payment and accounts records maintained by the various subordinate formations and Pay and Accounts Offices of the Department and inspection of records pertaining to transaction of Government Ministries / Departments, maintained in Public Sector Banks.

4. The Chief Controller of Accounts, Ministry of Agriculture & Farmers Welfare performs his duties with the assistance of two Controller of Accounts, one Assistant Controller of Accounts, three Pr. Accounts Officers (Admn., Accounts and IAW) at HQ and with the help of ten Pay and Accounts Offices of Ministry of Agriculture & Farmers Welfare . Zonal Internal Audit parties headed by Assistant Accounts Officer is also stationed at Cochin whose works is being monitored by Internal Audit wing at HQ. The details regarding distribution of work in the Office of Chief Controller of Accounts are given at **Exhibit 'A'**.

5. The Ministry of Agriculture and Farmers Welfare have 20 CDDOs, 138 NCDDOs and 22 NCDDOs to CDDO. The Non-Cheque Drawing DDOs submit bills to the Pay and Accounts Offices under pre-check system of payment. Accounting information Flow chart is given at **Exhibit 'B'**.

6. As per Para 1.2.3 of Civil Accounts Manual, Principal Accounts Office in New Delhi functions under a Principal Accounts Officer who is responsible for : -

- a) Consolidation of the accounts of the Ministry/Department in the manner prescribed by CGA;
- b) Preparation of Annual Appropriation Accounts of the Demands for Grants controlled by the Ministry/Department, submission of Statement of Central Transactions and material for the Finance Account of the Union Government(Civil) to the Controller General of Accounts;
- c) Payment of loans and grants to State Government through Reserve Bank of India, and wherever this office has a drawing account payment there from to Union Territory Government/ Administrations;
- d) Preparation of manuals keeping in view the objective of management accounting system if any, and for rendition of technical advice to Pay and Accounts Offices, maintaining necessary liaison with CGA's Office and to effect overall coordination and control in accounting matters;
- e) Maintaining Appropriation Audit Registers for the Ministry/ Department as a whole to watch the progress of expenditure under the various Grants operated on by the Ministry/Department;

Principal Accounts Office/Officer also performs all administrative and coordinating function of the accounting organization and renders necessary financial, technical, accounting advice to department as well as to local and outstation Pay & Accounts offices.

7. As per provisions contained in Civil Accounts Manual, Pay & Accounts offices make payments pertaining to respective Ministries/ Departments and in certain cases payments will be made by the Departmental Drawing and Disbursing Officers (CDDOs) authorized to draw funds, by means of cheques drawn on the offices/branches of accredited bank that may be authorized for handling the receipts and payments of the Ministry/Department. These payments will be accounted for in separate scrolls to be rendered to the Pay and Accounts Offices of Ministry/Department concerned. Each Pay and Accounts Office or Drawing and Disbursing

Officer authorized to make payments by cheques, will draw only on the particular branch/branches of the accredited bank with which the Pay and Accounts Office or the Drawing and Disbursing Office as the case may be, is placed in account. All receipts of the Ministry/Department are also be finally accounted for in the books of the Pay and Accounts Office. The Pay and Accounts office is the basic Unit of Departmentalized Accounting Organization. Its main function include:-

- Pre-check and payment of all bills, including those of loans and grants-in-aid, submitted by Non-Cheque Drawing DDOs.
- Accurate and timely payments in conformity with prescribed rules and regulations.
- Timely realization of receipts.
- Issue of quarterly letter of credit to Cheque Drawing DDOs and post check of their Vouchers/bills.
- Compilation of monthly accounts of receipts and expenditures made by them incorporating there with the accounts of the Cheque Drawing DDOs.
- Maintenance of GPF accounts other than merged DDO and authorization of retirement benefits.
- Maintenance of all DDR Heads.
- Efficient service delivery to the Ministry/Department by the banking system by way of e-payment.
- Adherence to the prescribed Accounting Standards, rules and principles.
- Timely, accurate, comprehensive, relevant and useful financial reporting.

8. The specific approval of the CGA, Ministry of Finance would have to be obtained in connection with any proposal for creation (or re-organization) of a new Pay & Accounts Office or for adding to the list of cheque drawing DDOs included in the Scheme of Departmentalization of Accounts of a Ministry/Department.

9. The overall responsibilities of Departmental Accounting Organization in respect of Ministry of Agriculture Farmers and Welfare are:-

- Consolidation of monthly accounts of Ministry and its submission to the CGA.
- Annual Appropriation Accounts which are submitted to the CGA, Ministry of Finance and Principal Director of Audit..
- Union Finance accounts
- Statement of Central Transactions.
- Preparation of "Accounts at a Glance".
- Payments of grants-in-aid to Grantee Institutions / Autonomous Bodies etc.
- Rendering technical advice to all PAOs and Ministry; if necessary in consultation with other organization like DOPT, Ministry of Finance and CGA etc.
- Preparation of Receipt Budget.
- Preparation of Pension Budget.
- Procuring and supplying of cheque books for and on behalf of PAOs/Cheque drawing DDOs and Personal Deposit Account Holder.
- Maintaining necessary liaisoning with Controller General of Accounts office and to effect overall co-ordination and control in accounting matters and accredited Bank.
- Verify and reconcile all receipts and payments made on behalf of Ministry of Agriculture and Farmers Welfare through the accredited Bank.
- Maintaining accounts with Reserve Bank of India relating to Ministry of Agriculture and Farmers Welfare and reconciling the cash balances.
- Ensuring prompt payments.
- Speedy settlement of Pension/Provident fund and other retirement benefits.
- Internal Audit of the Ministry, subordinate and attached offices under Ministry of Agriculture and Farmers Welfare and its Grantee institutions, etc.

- Making available accounting information to all concerned authorities.
- Budget co-ordination works of Ministry of Agriculture and Farmers Welfare.
- Monitoring of New Pension Scheme and pension revision cases of Pre-2016 and Pre-2006 retirees.
- Computerization of Accounts and e-payment.
- Administrative and co-ordination function of the accounting organization.
- Roll out of PFMS under Central Sector / Centrally sponsored / other central expenditure.
- Roll out of Non-Tax Receipt Portal (NTRP) in Ministry of Agriculture and Farmers Welfare as per the guidelines of M/o Finance.

10. Accounting information and data are also provided to the Divisional Heads, Financial Adviser and Chief Accounting Authority to facilitate effective budgetary and financial control. Monthly and progressive expenditure figures under various sub-heads/object-heads of the grant of the Ministry of Agriculture and Farmers Welfare are provided to Budget Section of the Ministry. Progress of expenditure against budget provisions are also submitted to Secretary, Financial Adviser as well as Heads of Divisions of the Ministry controlling the grant for purposes of better monitoring of expenditure.

11. The Accounting organization also maintains accounts of long-term advances such as House Building Advance and Motor Car Advance and GPF accounts of employees of the Ministry.

12. The verification and authorization of Pensionary entitlement of officers and staff members is done by the Pay & Accounts Offices on the basis of service particulars and pension papers furnished by the Heads of Offices. All retirement benefits and payments like gratuity, cash equivalent to leave salary, as well as payments under Central Government Employees Group Insurance Scheme; General Provident Fund etc. are released by PAOs office on receipt of relevant information / bills from DDOs.

13. INTERNAL AUDIT WING:

The Internal Audit Wing carries out audit of accounts of various offices of Ministry of Agriculture and Farmers Welfare to ensure that rules, regulations and procedures prescribed by the government are adhered to by these offices in their day to day functioning.

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It basically aims at helping the organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It is also an effective tool for providing objective assurance and advice that adds values, influence change that enhances governance, assist risk management and control processes and improve accountability for results. It also provides valuable information to rectify the procedural mistakes and deficiencies and, thus, acts as an aid to the management. The periodicity of audit of a unit is regulated by its nature and volume of work and quantum of funds.

Internal audit and audit by C&AG are complementary in nature and taking into account the overall framework of accountability, both internal audit and external audit have their own roles to perform. In fact, internal audit is considered as an effective tool for reinforcing and improving managerial performance. The C&AG office itself has emphasized the necessity of having a strong internal audit system within ministry/department of the Government of India and it is reiterated by the second administrative reforms commission in its 14th report on "strengthening financial management system of Government of India". The working group constituted under the Chairmanship of then Additional Secretary (Expenditure), Ministry of Finance with the approval of Finance Minister has also highlighted the need of regular internal

audit system in Government of India. The working group in its report submitted on 22nd November, 2011 has also advocated the need of regular system of Internal Audit and Audit Committee in department which would lead to detection and prevention of financial irregularities and also enable the setting up proper financial control system which would ensure that no adverse comments of C&AG are raised at later date. Therefore, Internal Audit is a strong instrument in the hand of Financial Adviser and Secretary of the Ministry being Chief Accounting Authority in terms of Rule-70 of GFR-2017 to ensure that cannons of financial propriety and higher standard of financial regulation are being maintained and followed and instructions are attended as soon as procedural lapses and irregularities are noticed so that statutory audit has little work left to do.

There are **175** Auditee units / DDOs under various departments of Ministry of Agriculture & Farmers Welfare excluding autonomous bodies and other grantee institutions and specific schemes under the Ministry. In the Financial Year 2019-20, 26 DDO Units and 2 schemes audit have been audited.

Status of Outstanding Internal Audit paras in Ministry of Agriculture & Farmers Welfare as on 31.03.2020 are given below:-

Department	Outstanding Paras up to 31.03.2019	Paras Raised from 01.04.2019 to 30.06.2019	Paras Dropped from 01.04.2019 to 30.06.2019	Total Outstanding Paras as on 30.06.2019
DAC&FW DDOs	1294	16	134	1176
DARE	14	NIL	2	12
TOTAL	1308	16	136	1188

Department	Total Outstanding Paras as on 30.06.2019	Paras Raised from 01.07.2019 to 30.09.2019	Paras Dropped from 01.07.2019 to 30.09.2019	Total Outstanding Paras as on 30.09.2019
DAC&FW DDOs	1176	14	61	1129
DARE	12	NIL	NIL	12
TOTAL	1188	14	61	1141

Department	Total Outstanding Paras as on 30.09.2019	Paras Raised from 01.10.2019 to 31.12.2019	Paras Dropped from 01.10.2019 to 31.12.2019	Total Outstanding Paras as on 31.12.2019
DAC&FW DDOs	1129	57	60	1126
DARE	12	NIL	NIL	12
TOTAL	1141	57	60	1138

Department	Total Outstanding Paras as on 31.12.2019	Paras Raised from 01.01.2020 to 31.03.2020	Paras Dropped from 01.01.2020 to 31.03.2020	Total Outstanding Paras as on 31.03.2020
DAC&FW DDOs	1126	NIL	7	1119
DARE	12	NIL	NIL	12
TOTAL	1138	NIL	07	1131

14. **Banking Arrangements:** -State Bank of India is the accredited bank for PAOs and its field offices in the Ministry of Agriculture & Farmers Welfare. e-Payments processed by the PAOs/CDDOs are settled through CMP, SBI, Hyderabad in favour of vendors/ Beneficiaries'

accounts and in some cases; Cheques issued by the PAOs/CDDOs are presented to the nominated branch of the accredited bank for payment. The receipts are also remitted to the accredited banks by the respective PAOs/CDDOs apart from Non-Tax-Receipt Portal (NTRP). Any change in accredited bank requires specific approval of Controller General of Accounts, Department of Expenditure, Ministry of Finance.

Principal Accounts Office has 10(Ten) Pay & Accounts Offices. Four PAOs are located in Delhi/NCR, two in Mumbai, One each in Chennai, Kolkata, Cochin and Nagpur. All payments pertaining to the Department/Ministry are made through PAOs/CDDOs attached with respective PAOs. Drawing and Disbursing Officers present their claims/bills to the designated PAOs/CDDOs, who issue cheques/releases e-payment after exercising the necessary scrutiny as per provisions contained in Civil Accounts Manual, Receipt and Payment Rules and other orders issued by Govt. from time to time.

CHAPTER -4 (b)

THE ROLE OF CHIEF CONTROLLER OF ACCOUNTS, MINISTRY OF AGRICULTURE AND FARMERS WELFARE AS PER THE REVISED CHARTER OF INTEGRATED FINANCE SCHEME ISSUED BY THE MINISTRY OF FINANCE:-

The Chief Controller of Accounts is the Head of the accounting organization in the Ministry of Agriculture & Farmers Welfare. His functions can be put into the following broad categories:-

(i) Receipts, Payments and Accounts:

- a. Accurate and timely payments in conformity with prescribed rules and regulations;
- b. Timely realization of receipts;
- c. Timely and accurate compilation and consolidation of monthly and annual accounts;
- d. Ensure efficient service delivery to the Ministry/Department by the banking system;
- e. Adherence to prescribed accounting standards, rules and principles;
- f. Timely, accurate, comprehensive, relevant and useful financial reporting.

In respect of the above responsibilities, the Chief Controller of Accounts shall function under the direction, superintendence and control of the Controller General of Accounts.

(ii) Financial Management System:

The Chief Controller of Accounts as the Head of the accounts wing, shall render his professional expertise in the functioning of the financial management system for making it more effective. He would also be responsible for the implementation of the financial information systems of the Controller General of Accounts.

(iii) Internal Audit/Performance Audit :

The revised charter of the roles and responsibilities of the Chief Controller of Accounts envisage that the Internal Audit Wing working under the control and supervision of the Chief Controller of Accounts would move beyond the existing system of compliance/regulatory audit and would focus on;

- (a) The appraisal, monitoring and evaluation of individual schemes,
- (b) Assessment of adequacy and effectiveness of internal control in general, soundness of financial systems and reliability of financial and accounting reports in particular;
- (c) Identification and monitoring of risk factors (including those contained in the Outcome Budget);
- (d) Critical assessment of economy, efficiency and effectiveness of service delivery mechanism to ensure value for money; and
- (e) Providing an effective monitoring system to facilitate mid course corrections.

The above revised functions shall be carried out as per the guidelines issued by the CGA from time to time.

(iv) FRBM related Tasks :

The Chief Controller of Accounts shall be responsible for assisting in the preparation of the disclosure statements required under the FRBM Act in respect of their Ministry/Department for incorporation in the consolidated statement, compiled by the Ministry of Finance for the Government as a whole. He would also provide financial advice with the requisite information and material for his input for Finance Minister's quarterly review of fiscal situation to be presented to the Parliament.

(v) Expenditure and Cash Management :

The Chief Controller of Accounts will support Financial Adviser in the discharge of their responsibilities for expenditure and cash management. The expenditure management function should

also be closely linked to the Outcome Budget. He would provide support to improve cash management through monitoring of monthly cash flows effectively in the context of cash expenditure/commitments, tighten the system of receipt and payment monitoring and assist in securing greater convergence of revenue inflow and expenditure outflows.

(vi) Non-Tax Receipt :

The Chief Controller of Accounts shall be responsible for assisting the Financial Adviser in relation to estimation and flow of non-tax revenue receipts. In the discharge of these responsibilities, the Chief Controller of Accounts shall hold consultations with the administrative divisions to review various non-tax revenue receipts of the Ministries/Departments, review user charges for quantification of the subsidy elements and periodical reviews, as may be required, of rent, license fees, royalties, profit share and dividends.

(vii) Monitoring of Assets and Liabilities :

The Chief Controller of Accounts would be responsible for assisting the Financial Adviser to cause appropriate action for Ministry to have a comprehensive record of its assets and liabilities. He should take appropriate action in this regard for initial building up of such records, their ongoing updating and also for the recording of maintenance and optimum utilization of the assets. He shall also be responsible for monitoring Government guarantees.

(viii) Accounts and Audit :

Finance Adviser would be kept informed about the overall quality of maintenance of departmental accounts by Chief Controller of Accounts. He would be responsible for providing necessary information to the FAs for his regular review of the progress of internal audit and action taken thereon, so as to make it an important tool for financial management.

(ix) Budget Formulation:

The Chief Controller of Accounts will support the Financial Adviser towards improving budgeting and facilitating moving from 'itemized' to 'budgetary' control of expenditure. He would also support the Financial Adviser in assisting the administrative Ministries/Departments in moving towards zero based budgeting and assist in better inter-se program prioritization/allocation within the budgetary ceilings, based on the analysis of expenditure and profile of each programme/sub-program and information on cost centres/drivers, assessment of output outcome and performance and status of the projects/programmes.

(x) Reporting Systems-Annual Finance Report and Annual Outcome & Systems Report:

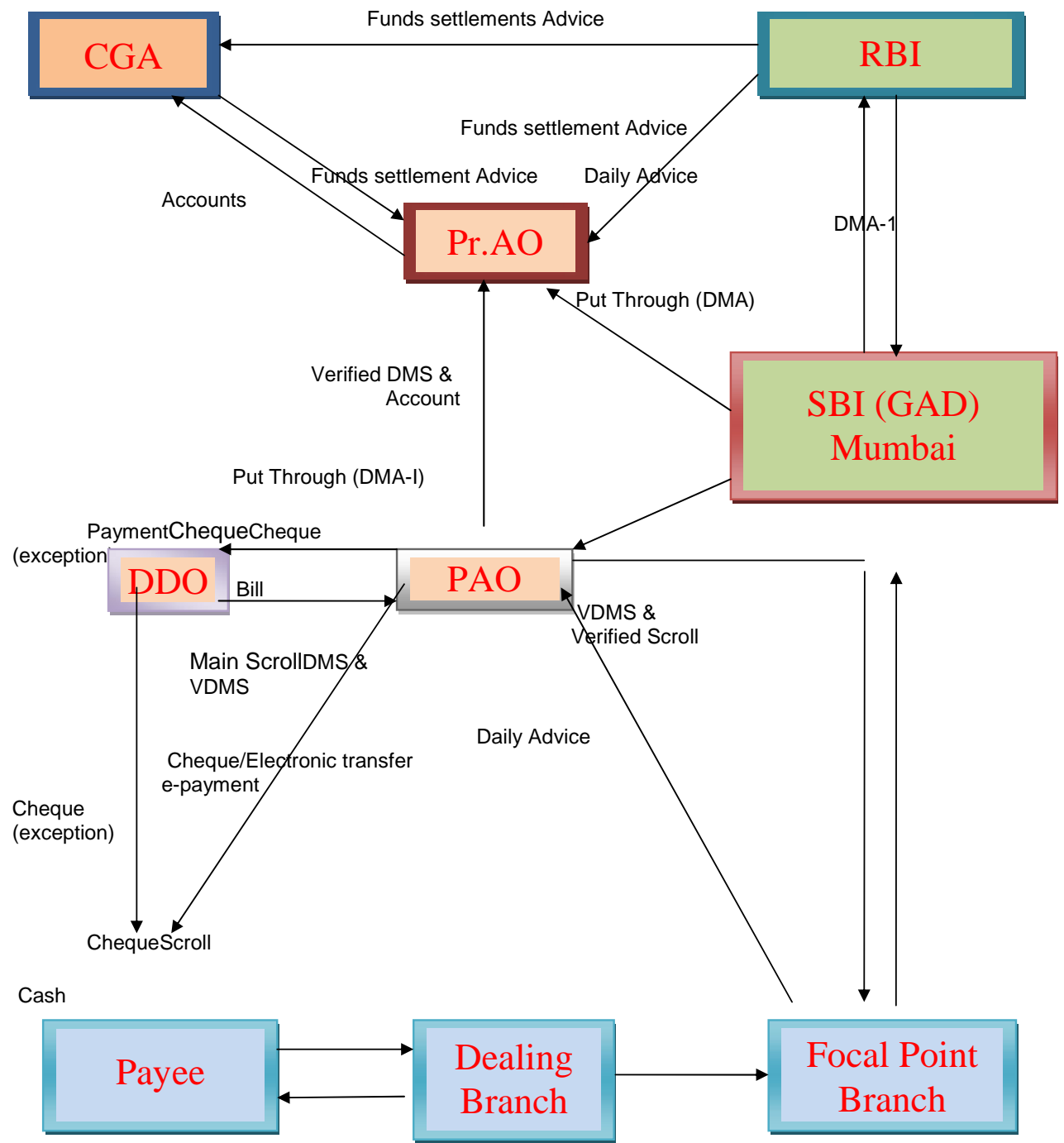
The Chief Controller of Accounts shall be responsible for providing necessary material in respect of Annual Finance Report, Annual Outcome & Systems Report of the Financial Adviser to the Secretary (Expenditure), through the Secretary/the Chief Accounting Authority of the administrative Ministry(structured in such format as may be required in following instructions that Ministry of Finance would issue).

(xi) Interaction between Ministry of Finance and the Financial Adviser:

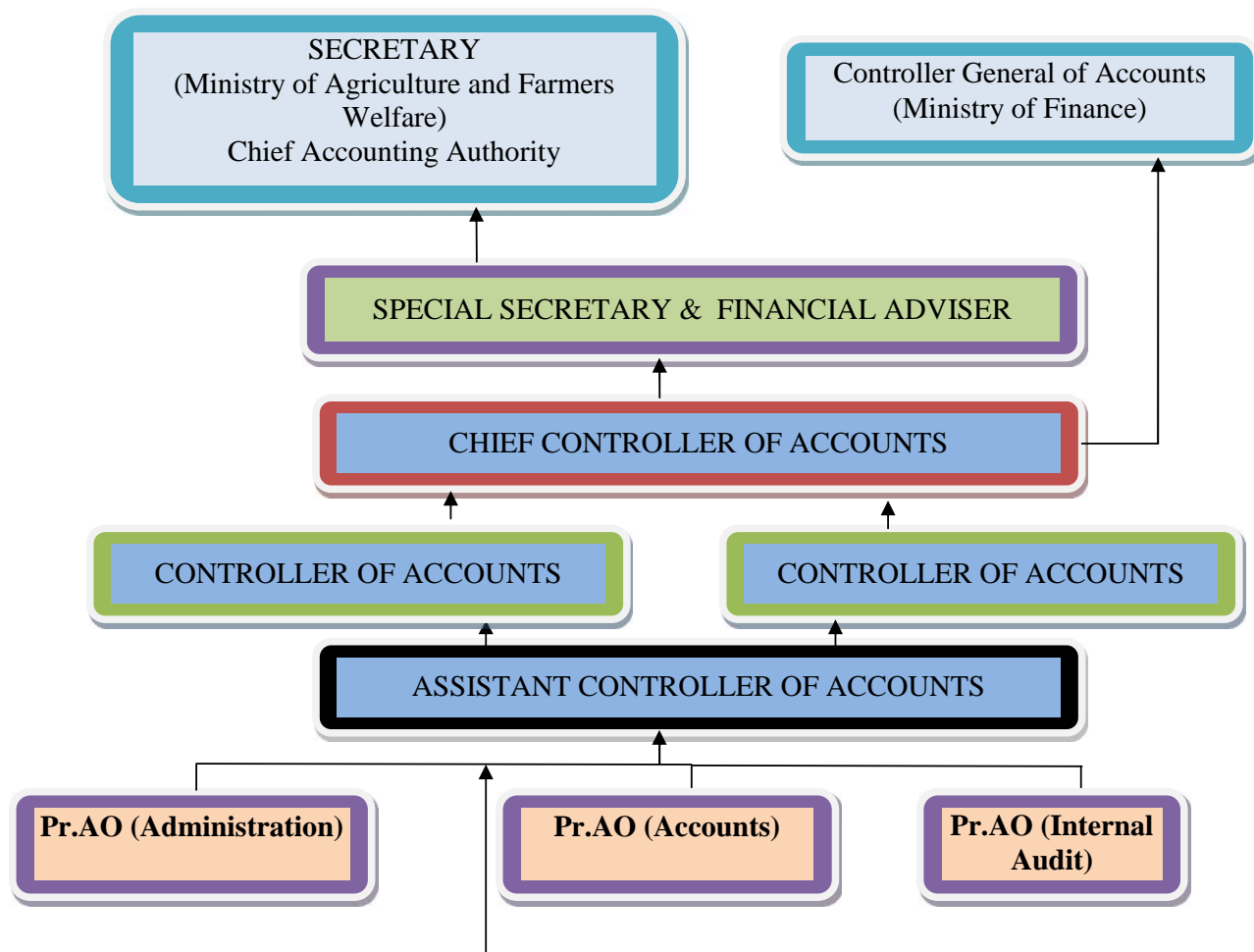
The Chief Controller of Accounts shall provide required material and assistance for the quarterly meeting of Financial Adviser with Secretary (Expenditure) and the Finance Minister.

Banking Arrangements

Flow diagram of accounting of Payment

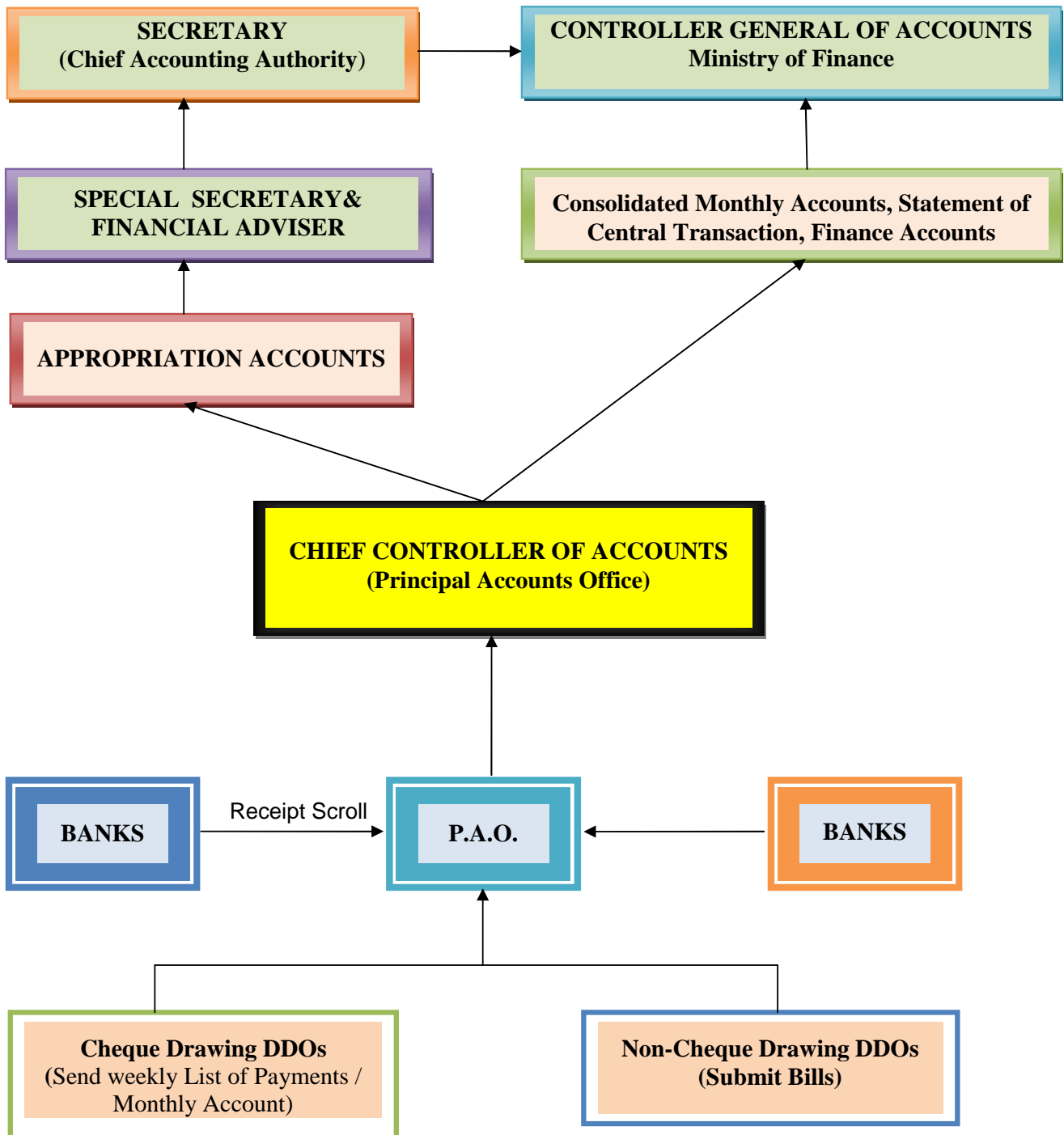


**ACCOUNTING ORGANIZATION SETUP IN
MINISTRY OF AGRICULTURE AND FARMERS WELFARE**



- 1) PAO (Sectt.I)
- 2) PAO (Sectt.II)
- 3) PAO (Extention)
- 4) PAO (PPM) Faridabad
- 5) PAO (Chennai)
- 6) PAO (Cochin)
- 7) PAO (Kolkata)
- 8) PAO (AHD) Mumbai
- 9) PAO (DAC) Mumbai
- 10) PAO (Nagpur)

FLOW OF ACCOUNTING INFORMATION



Government Accounts

Preparation and Presentation of Accounts:

Accounts of the Union government shall be prepared every year showing the receipts and disbursement for the year, surplus or deficit generated during the year and changes in Government liabilities and assets. The accounts shall be prepared by Controller General of Accounts, certified by Comptroller and Auditor General. The report of Comptroller and Auditor General of India relating to these accounts shall be submitted to the President of India, preferably within six months of close of the Financial Year, who shall cause them to be laid before each House of Parliament.

Form of Accounts:

By virtue of the provisions of Article 150 of the Constitution, the Accounts of the Union Government shall be kept in such form as the President may, on the advice of the Comptroller and Auditor-General of India, prescribe.

The Controller General of Accounts in the Ministry of Finance (Department of Expenditure) is responsible for prescribing the form of accounts of the Union and States, and to frame, or revise, rules and manuals relating thereto on behalf of the President of India in terms of Article 150 of the Constitution of India, on the advice of the comptroller and Auditor-General of India.

Principles of Accounting:

The main principles according to which the accounts of the Government of India shall be maintained are contained in government Accounting Rules, 1990; Accounting Rules for Treasuries; and Account Code Vol.-III. Detailed rules and instructions relating to the forms of the initial and subsidiary accounts to be kept and rendered by officers of the Department of Posts and other technical departments are laid down in the respective Accounts Manual or in the departmental regulations relating to the department concerned.

Cash-based Accounting:

Government accounts shall be prepared on cash basis. With the exception of such book adjustments as may be authorized by Government Accounting Rules, 1990 or by any general or special order issued by the Central Government on the advice of the Comptroller and Auditor General of India, the transactions in Government accounts shall represent the actual cash receipts and disbursements during a financial year as distinguished from amount due to or by Government during the same period.

Period of Accounts:

The annual accounts of the Central Government shall record transactions which take place during a financial year running from the 1st April to the 31st March thereof.

Currency in which Accounts are kept:

The accounts of Government shall be maintained in Indian Rupees. All foreign currency transactions and foreign aid shall be brought into account after conversion into Indian Rupees.

Main Divisions and structure of Accounts:

The accounts of Government shall be kept in three parts, namely Consolidated Fund (Part-I), Contingency Fund (Part-II) and Public Account (Part-III).

Part I -Consolidated Fund is divided into two Divisions, namely, 'Revenue' and 'Capital' divisions. The Revenue Division comprises of the following sections:

'Receipt Heads (Revenue Account)' dealing with the proceeds of taxation and other receipts classified as revenue and the section 'Expenditure Heads (Revenue Accounts)' dealing with the revenue expenditure met there-from. The Capital Division comprises of three sections viz. 'Receipt Heads (Capital Accounts)', 'Expenditure Heads (Capital Accounts)' and Public Debt, Loans and Advances, etc. These sections are in turn divided into sectors such as 'General services', 'social and community Services', Economic Services', etc., under which specific functions or services are grouped corresponding to the sectors of Plan classification and which are represented by Major Heads (comprising Sub-Major Heads, wherever necessary).

Part II -Contingency Fund, are recorded transactions connected with the Contingency Fund set up by the Government of India under Article 267 of the Constitution or Section 48 of the Government of Union Territory Act 1963. There shall be a single Major Head to record the transactions there -under, which will be followed by Minor, Sub and/or detailed Heads.

Part III-Public Account, transaction relating to debt (other than those included in Part-I), reserve funds, deposits, advances, suspense, remittances and cash balances shall be recorded.

Classification of transactions in Government Accounts:

As a general rule, classification of transactions in Government Accounts shall have closer reference to functions, programmes and activities of the Government and the object of revenue or expenditure, rather than the department in which the revenue or expenditure occurs.

Major Heads (comprising Sub-Major Heads wherever necessary) are divided into Minor Heads. Minor Heads may have a number of subordinate heads, generally known as Sub-Heads. The sub-Heads are further divided into Detailed Heads followed by Object Heads.

The Major Head of Account falling within the sectors of expenditure heads, generally correspond to functions of Government, while the Minor Heads identify the programmes undertaken to achieve the objectives of the functions represented by the Major Heads. The Sub-Head represents schemes, the Detailed Heads denotes sub-schemes and Object Head represents primary unit of appropriation showing the economic nature of expenditure such as salaries and wages, office expenses, travel expenses, professional services, grants-in-aid etc. The above six tiers are represented by a unique 15 digit numeric code.

Authority to open new Head of Account:

The List of Major and Minor Head of Accounts of Union and State is maintained by the Ministry of Finance (Department of Expenditure-Controller General of Accounts) which is authorized to open a new Head of Account on the advice of the Comptroller and Auditor General of India under the powers of Article 150 of the Constitution. It contains General

Directions for opening Heads of Accounts (and also some Sub/Detailed Heads under some of them authorized to be so opened).

Ministries/Departments may open Sub-Heads and Detailed Heads as required by them in consultation with the Budget Division of the Ministry of Finance. Their Principal Accounts Office may open Sub/Detailed Heads required under the Minor Heads falling within the Public Account of India subject to the above stipulations.

The object Heads have been prescribed under Government of India's orders below Rule 8 of Delegations of Financial Powers Rules. The power to amend or modify these Object Heads and to open new Object Heads rest with Department of Expenditure of Ministry of Finance on the advice of the Comptroller and Auditor General of India.

Conformity of Budget Heads with rules of classification:

Budget Heads exhibited in estimates of receipts and expenditure framed by the Government or in any appropriation order shall conform to the prescribed rules of classification.

Responsibility of Departmental Officer:

Every Officer responsible for the collection of Government dues or expenditure of Government money shall see that proper accounts of the receipts and expenditure, as the case may be, are maintained in such form as may have been prescribed for the financial transactions of Government with which he is concerned and tender accurately and promptly all such accounts and returns relating to them as may be required by Government, Controlling Officer or Accounts Officer, as the case may be.

Classifications should be recorded in all the bills and challans by Drawing Officer:

Suitable classification shall be recorded by Drawing Officers on all bills drawn by them. Similarly, classification on challans crediting Government money into the Bank shall be indicated or recorded by Departmental Officers responsible for the collection of Government dues etc. In cases of doubt regarding the Heads under which a transaction should be accounted, the matter shall be referred to the Principal Accounts Officer of the Ministry/Department concerned for clarification from the Ministry of Finance and the Controller General of Accounts, wherever necessary.

Charged or Voted Expenditure:

The expenditure covered under Article 112(3) of the Constitution of India is charged on the Consolidated Fund of India and is not subject to vote by the legislature. All other expenditure met out of the Consolidated Fund of India is treated as Voted expenditure. Charged or Voted Expenditure shall be shown separately in the accounts as well as in the Budget documents.

Capital or Revenue Expenditure:

Significant expenditure incurred with the object of acquiring tangible assets or a permanent nature (for use in the organization and not for sale in the ordinary course of business) or enhancing the utility of existing assets, shall broadly be defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day-to-day running of the organization, including establishments and administrative expenses shall be classified as Revenue expenditure. Capital and Revenue expenditure shall be shown separately in the Accounts.

Public Financial Management System (PFMS)

- (1) Public Financial Management System (PFMS), an integrated Financial Management System of Controller General of Accounts, Government of India, shall be used for sanction preparation, bill processing, payment, receipt management, Direct Benefit Transfer, fund flow management and financial reporting.
- (2) All the ministries sanctioning grant-in-aid shall register all implementing agencies till last level of implementation on PFMS to track fund flow and unspent balances.
- (3) All the payment, to the extent possible, shall be released 'just-in-time' by the ministries through PFMS.
- (4) Detailed Demand for Grants (DDG), as approved, must be uploaded on PFMS at the start of each Financial Year.
- (5) All the re-appropriation orders, surrender order shall be generated through PFMS system.
- (6) All grantee institutions shall submit Utilization Certificated on PFMS.

Direct Benefit Transfer (DBT):

- (1) Transfer of benefits should be done directly to beneficiaries under various Government Schemes and Programmes using Information and Communication technology (ICT). Necessary process re-engineering to minimize intermediary levels and to reduce delay in payments to intended beneficiaries with the objective of minimizing pilferage and duplication should be done for all Government Schemes and Programmes. The process for implementation of DBT as prescribed should be adopted.
- (2) DBT should include in-kind and cash transfers to beneficiaries as well as transfers/honorariums given to various enablers of Government schemes like Community workers, etc. For useful implementation of the schemes.
- (3) Transfer of cash benefits from Ministries/Departments should be done (a) directly to beneficiaries from Ministry/Departments; (b) through State Treasury Account; or (c) through any Implementing Agency as appointed by Centre / State Governments.
- (4) In-Kind Transfer to individual Beneficiary / Household / Service provider includes schemes or components of schemes where in-kind benefits are given by the Government or through any Implementing Agency as appointed by Centre / State Governments to Individual Beneficiary / Household / Service providers.
- (5) Ministries / Departments will use PFMS platform for processing of payments for cash / in kind transfers to individual beneficiaries as per framework laid down by Department of Expenditure, Ministry of Finance.
- (6) Implementing Agencies shall generate Electronic Utilization Certificates (E-UCs) on PFMS portal and submit them online. E-UCs shall be used to certify that money was actually utilized for the purpose for which it was sanctioned to eliminate the need for physical generation of UCs.
- (7) Transaction charges for the financial intermediaries facilitating DBT payments shall be paid as stipulated by Ministry of Finance.

ANNUAL ACCOUNTS

Appropriation Accounts:

Appropriation Accounts of Central Ministries (other than Ministry of Railways) and of Central Civil Departments (excluding Department of Posts and Defence Services) shall be prepared by the Principal Accounts Office of the respective Ministries and Departments (Under the guidance and supervision of the Controller General of Accounts) and signed by their respective Chief Accounting Authorities i.e., the Secretaries in the concerned Ministries or Departments. Union Government Appropriation Accounts (Civil) is required to be submitted to Parliament, shall be prepared annually by the Controller General of Accounts by consolidating the aforesaid Appropriation Accounts.

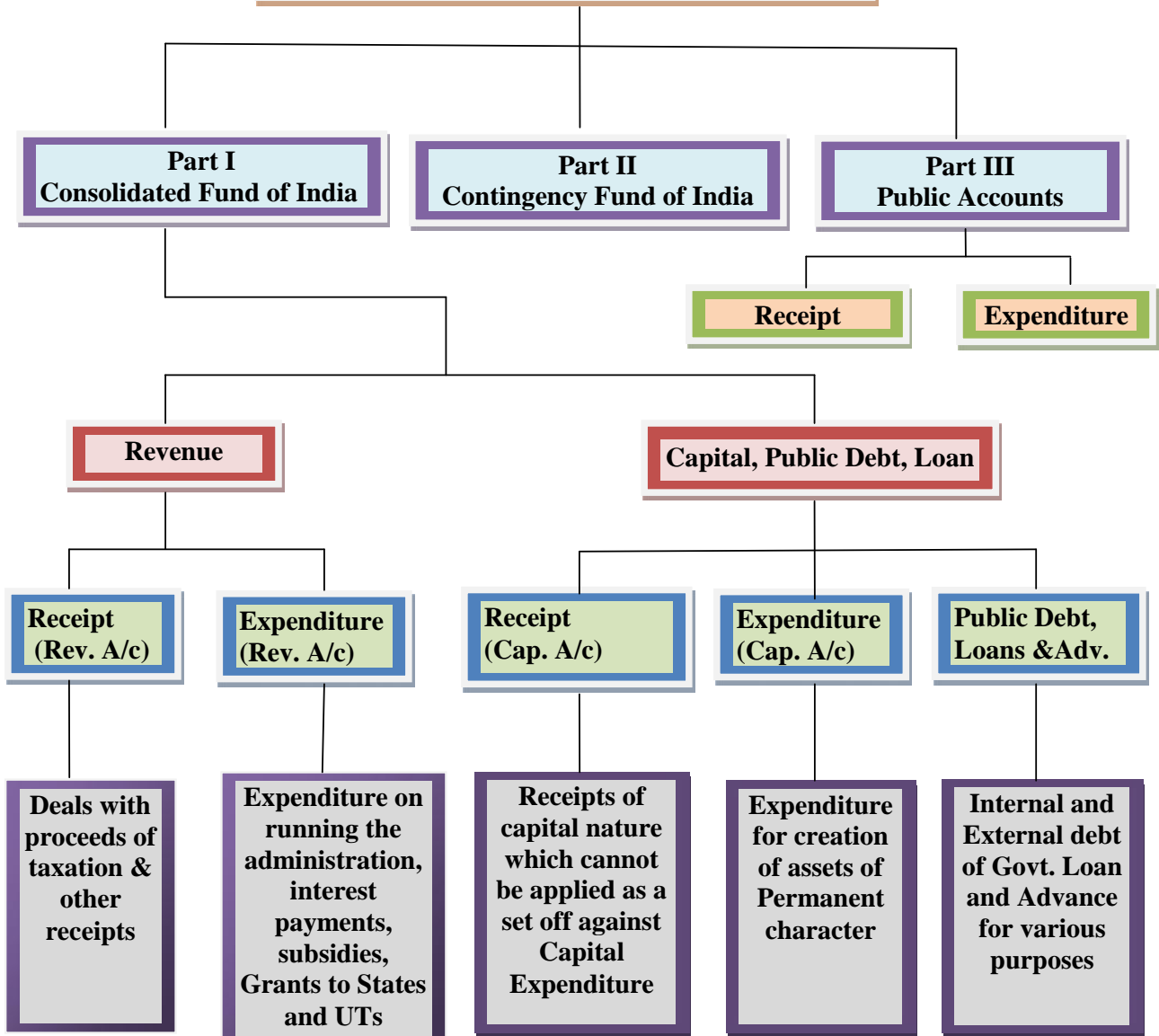
Finance Accounts:

Annual accounts of the Government of India (Including transactions of Department of Posts and Ministries of Defence and Railways and transactions under Public Account of India of Union Territory Governments), showing under the respective Heads the annual receipts and disbursements for the purpose of the Union, called Finance Accounts, shall be prepared by the Controller General of Accounts.

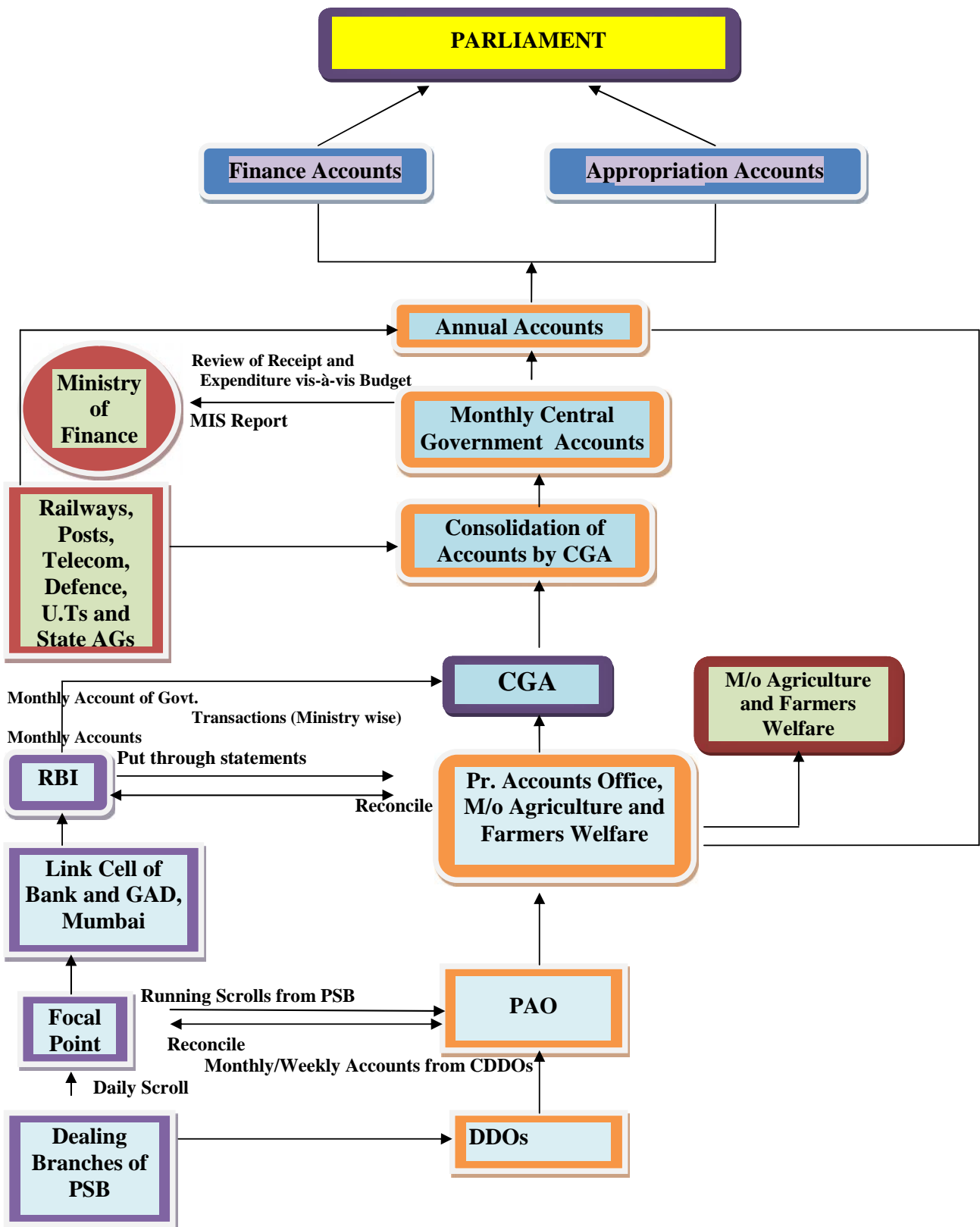
Presentation of Annual Accounts:

The Appropriation and Finance accounts mentioned above shall be prepared by the respective authorities on the date mutually agreed upon with the Comptroller and Auditor-General of India, in the forms prescribed by the President on the advice of the Comptroller and Auditor General of India and sent to the latter for recording his certificate. The certified annual accounts and the Reports relating to the accounts shall be submitted by the Comptroller and Auditor General of India to the President in accordance with the provisions of Section 11 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Services) Act, 1971 and Clause (1) of Article 151 of the Constitution of India.

Government Accounts



Accounting Operations – An Overview



CHAPTER - 6

ACCOUNTS HIGHLIGHTS

The total receipts of the Ministry of Agriculture & Farmers Welfare in the consolidated fund of India during the year 2019-20 accounted to ₹596.35crores. This figure consists of ₹581.74 crores from the Revenue Receipt and ₹14.61crores from Loans and Advances.

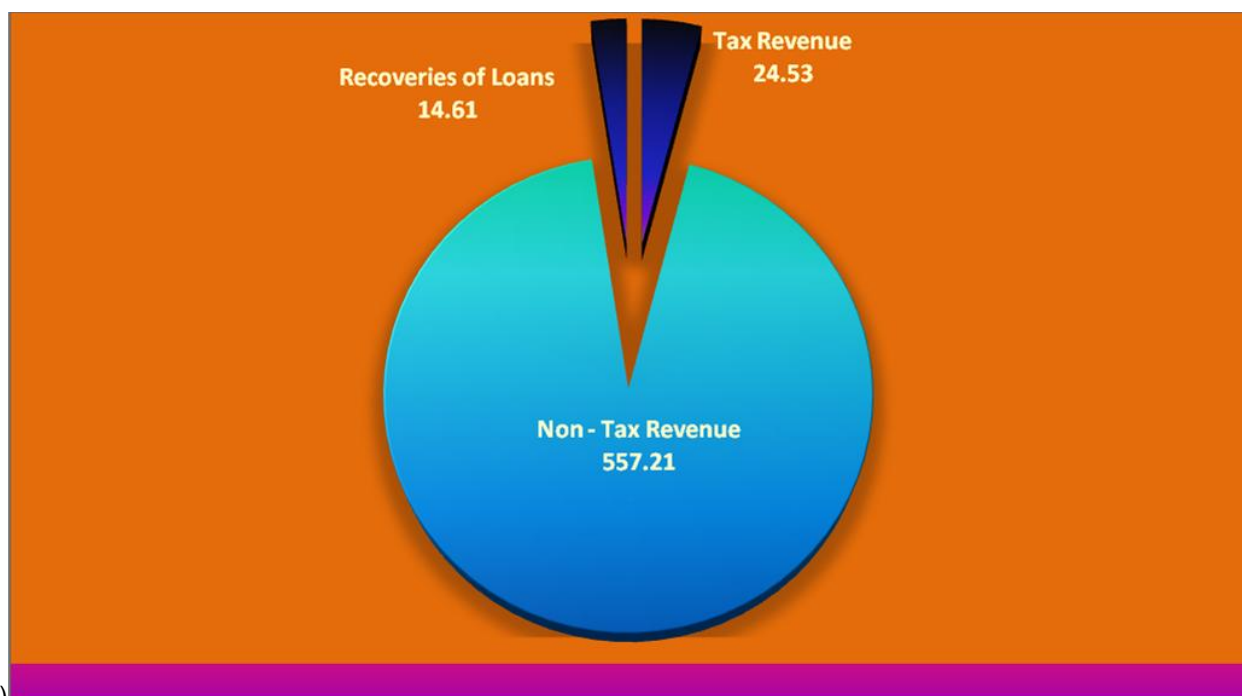
The total revenue receipt of ₹581.74Crores comprises Gross Tax Revenue of ₹24.53 Crores and Gross Non-Tax Revenue amounting to ₹557.21Crores.

TOTAL RECEIPTS DURING 2019-20	
(₹ in crores)	
TOTAL RECEIPTS	596.35
(A) Revenue Receipts	
(i) Tax Revenue	24.53
(ii) Non-Tax Revenue (including amount realized on account of License fee and CGHS subscription)	557.21
(B) Capital Receipts	
(i) Recoveries of loans	14.61

(Source: Statement of Central Transaction 2019-20)

GRAPHICAL REPRESENTATION OF TOTAL RECEIPTS DURING 2019-20

(₹ in Crores)



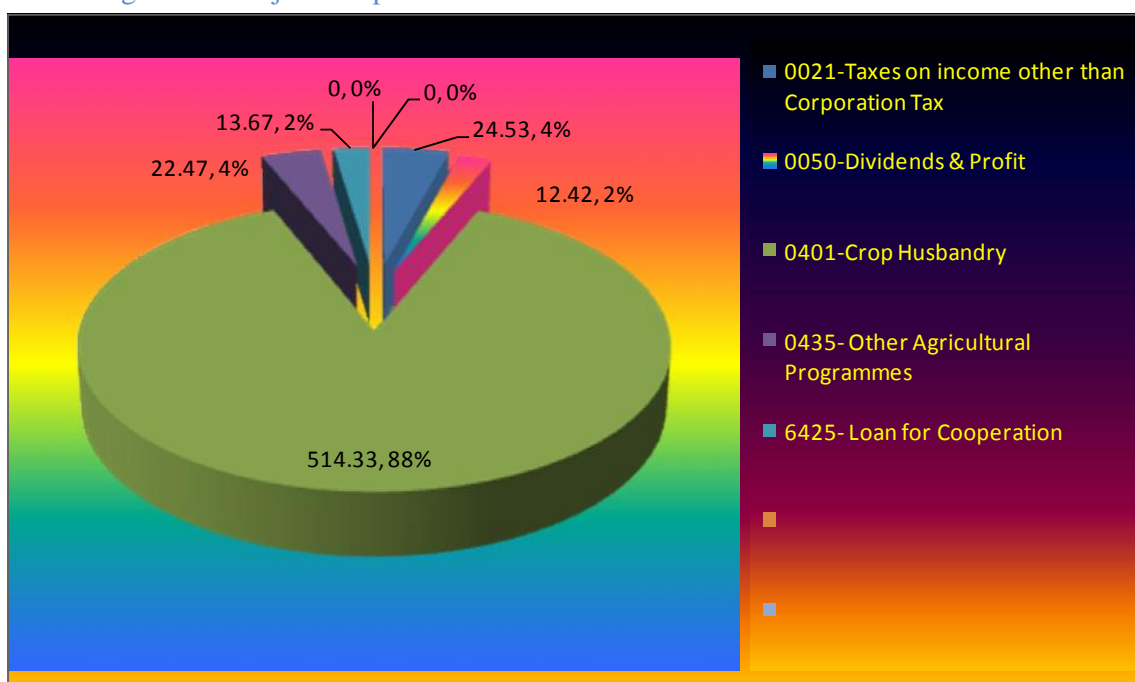
ANALYSIS OF RECEIPTS FOR MINISTRY OF AGRICULTURE & FARMERS WELFARE DURING 2019-20

The contributions towards receipts were from:-

(₹ in Crores)

Sl. No.	Major Head of Account	Amount
1.	0021 - Taxes on income other than Corporation Tax	24.53
2.	0049 - Interest Receipts	5.30
3.	0050 – Dividends & Profit	12.42
4.	0070 - Other Administrative Services	0.12
5.	0071 – Contributions and Recoveries towards Pension and Other Retirement benefits	0.37
6.	0075 – Miscellaneous General Services	0.01
7.	0210 – Medical and Public health - (CGHS subscription)	1.5
8.	0216 – Housing - (License Fee)	0.68
9.	0401– Crop Husbandry	514.33
10	0435 – Other Agriculture program	22.47
11	6402 – Loan For Soil & Water conservation	0.29
12	6425 – Loan For Cooperation	13.67
13	7610 – Loans to Government servants, etc.	0.65
TOTAL		596.35

Pie – Diagram for Major receipts:



APPROPRIATION ACCOUNTS
(Department of Agriculture, Cooperation & Farmers Welfare)

Annual Appropriation Accounts 2019-20 under **Grant No. 01, Department of Agriculture, Cooperation & Farmers Welfare** of Ministry of Agriculture and Farmers Welfare deals with Voted expenditure in the Revenue Section and Capital Section.

As against the total budget estimates of ₹130485.3 crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹94511.45 crores and net saving of ₹35973.85 crores in the voted portion of the Grant No.01.

(₹ in Crores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionality	Total Budget Estimates after supplementary	Voted Exp.	Saving(-) Excess(+)
01	130485.21	0.09	130485.30	94511.45	-35973.85

(Source: Appropriation Accounts 2019-20)

Annual Appropriation Accounts 2019-20 under **Grant No. 02 – Department of Agricultural Research & Education (DARE)** of Ministry of Agriculture and Farmers Welfare deals with Voted expenditure in the Revenue Section and Capital Section.

As against the total budget estimates of ₹8078.79 crores after supplementary, the total expenditure as indicated in the Appropriation Accounts comes to ₹7844.98 crores and net saving of ₹233.81 crores in the voted portion of the **Grant No. 02**.

(₹ in Crores)

Grant No. / Appropriation No.	Budget Estimates	Supplementary/ Additionality	Total Budget Estimates after supplementary	Voted Exp.	Saving(-) Excess(+)
02	8078.76	0.03	8078.79	7844.98	-233.81

(Source: Appropriation Accounts 2019-20)

Appropriation Accounts indicates the expenditure of the Government compared with the amount of voted Grant. Appropriation for different purposes as specified in the schedules appended to the Appropriation Act passed by the Parliament. These Accounts are submitted to Parliament for each financial year, along with the Comptroller & Auditor General's Report under Article 151 of the Constitution, and are intended to disclose:

- (a) that the moneys indicated therein as having disbursed were legally available for and applicable to the service or purpose to which they had been applied or charged;
- (b) that the expenditure conforms to the authority which governs it;
- (c) the effect of all the re-appropriation, surrender orders issued by the Ministry. Department are incorporated.

The Appropriation Accounts in respect of Grant No. 01 & 02 is prepared by the Chief Controller of Accounts and sent to the Controller General of Accounts / Principal Director of Audit, DGA (CE).

Grant No.01
Salient Features of Appropriation Accounts (2019-20)
{Department of Agriculture, Cooperation & Farmers Welfare
(DAC&FW)

(₹ in Crores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	150.41	138.34	132.82	-5.52
2401 – Crop Husbandry	87396.30	67656.31	66422.00	-1234.31
2402-Soil and Water Conservation	28.70	27.28	26.65	-0.63
2416 – Agriculture Financial Institutions	16306.93	16219.83	16218.74	-1.09
2425–Co-operation	126.50	194.30	193.97	-0.33
2435 – Other Agricultural Programmes	597.43	346.23	324.40	-21.83
2552-North Eastern Areas	12982.07	-----	-	-
3601- Grants-in-aid to State Governments	12842.72	11309.79	11129.46	-180.34
3602-Grants-in-aid to Union Territory Governments with Legislature	19.45	55.43	49.76	-5.67
Amount surrendered during the year	-	34503.08	-	-34503.08
Revenue Section (I)	130450.51	130450.59	94497.80	-35952.80
4401 –Capital Outlay on Crop Husbandry	29.71	19.09	12.65	-6.43
4435-Capital Outlay on Other Agricultural Programmes	1.00	1.00	1.00	0.00
4552-Capital Outlay on North Eastern Areas	3.99	-	-	---
Amount surrendered during the year	-	14.61	-	-14.62
Capital Section (II)	34.70	34.7	13.65	-21.04
Total (I + II)	130485.21	130485.30	94511.45	-35973.84

(Source: Appropriation Accounts 2019-20)

Grant No.01
SUB-HEAD WISE EXPENDITURE DURING 2019-20
MINISTRY OF AGRICULTURE COOPERATION AND FARMERS WELFARE

(₹ in Crores)						
S. No.	SUB-HEAD	BUDGET ESTIMATE (B.E.)	TOTAL BUDGET ESTIMATE (T.B.E.)after Supplementary	Total Expenditure	% of Expenditure over B.E.	% of Expenditure over T.B.E. after Supplementary
	Revenue Section					
	Major Head "3451" Secretariat- Economic Services					
1	Secretariat	148.23	135.21	129.43	87.32%	95.73%
2	Other Offices	2.18	3.13	3.39	155.50%	108.31%
	Total Major Head "3451"	150.41	138.34	132.82	113.24%	104.08%
	Major Head "2401" – Crop Husbandry					
1	Seeds	142.73	151.29	143.04	100.21%	94.54%
2	Manures and Fertilizers	59.27	71.38	63.07	106.41%	88.35%
3	Plant Protection	187.87	183.19	173.71	92.46%	94.82%
4	Commercial Crops	261.54	197.85	194.67	74.43%	98.39%
5	Extension and Farmers Training	246.60	288.94	280.57	113.77%	97.10%
6	Crop Insurance	9458.12	9425.28	9423.83	99.63%	99.98%
7	Agricultural Economics and Statistics	128.91	129.48	109.86	85.22%	84.84%
8	Agricultural Engineering	582.64	553.84	548.40	94.12%	99.02%
9	Development of Oil Seeds	122.99	106.81	106.16	86.31%	99.39%
10	Scheme of Small /Marginal Farmers and Agricultural Labour	51095.88	38907.41	38328.85	75.01%	98.51%
11	Horticulture and Vegetable Crops	553.67	199.93	188.08	99.97%	94.07%
12	Special Component Plan for Scheduled Castes	16192.70	8863.44	9511.12	58.73%	107.30%
13	Tribal Area Sub-Plan	7324.72	5923.09	5890.71	80.42%	99.45%
14	International Co-operation	32.56	37.50	35.61	109.36%	94.96%
15	Other Expenditure	2906.50	2616.83	2607.61	89.71%	99.64%
	Total Major Head "2401"	87396.30	67656.31	66421.99	76.00%	98.17%
	Major Head "2402" Soil and Water Conservation					
1	Soil Survey and Testing	28.70	27.27	26.64	92.82%	97.69%
	Total Major Head "2402"	28.70	27.27	26.64	92.82%	97.69%

	Major Head "2416" Agricultural Financial Institutions					
1	Reserve Bank of India	12224.53	12257.83	12256.76	100.26%	99.99%
2	Special Component Plan for Scheduled Castes	2689.20	2695.11	2695.10	100.22%	100%
3	Tribal Area Sub Plan	1393.20	1266.88	1266.88	90.93%	100%
	Total Major Head "2416"	16306.93	16219.83	16218.74	99.46%	99.99%
	Major Head "2425" Co-operation					
1	Assistance to other Cooperatives	106.19	157.33	157.33	148.15%	100%
2	Special Component Plan for Scheduled Castes	12.95	18.66	18.66	144.09%	100%
3	Tribal Area Sub Plan	7.36	18.31	17.97	244.16%	98.14%
	Total Major Head "2425"	126.50	194.30	193.96	153.33%	99.82%
	Major Head "2435" Other Agricultural Programmes					
1	Marketing and Quality Control- Marketing Facilities	461.35	297.77	281.66	61.05%	94.59%
2	Special Component Plan for Scheduled Castes	89.64	26.09	24.89	27.76%	95.40
3	Tribal Area Sub-Plan	46.44	22.37	17.85	38.43%	79.79
	Total Major Head "2435"	597.43	346.23	324.40	54.30%	93.69%
	Major Head "3601" Grants-in-aid to State Government					
1	Centrally Sponsored Scheme-Central Assistance/share	8376.47	7933.17	7826.10	93.43%	98.65%
2	Special Component Plan for Scheduled Castes	2115.60	1678.98	1628.99	76.99%	97.02%
3	Tribal Area Sub-Plan	2709.00	1256.80	1237.34	45.67%	45.67%
4	Other Transfer/Grant to States-Special Assistance	990.96	440.83	437.01	44.10%	99.13%
	Total Major Head "3601"	12842.72	11309.79	11129.45	86.66%	98.40%
	Major Head "3602" Grants-in-Aid to Union Territory Governments with Legislature					
1	Centrally Sponsored Scheme-Central Assistance/Share	16.25	48.03	42.64	264.40%	88.77%
2	Special Component Plan for Scheduled Castes	1.15	2.91	2.91	253.04%	100%
3	Tribal Area Sub-Plan	1.00	3.43	3.43	343%	100%
	Total Major Head "3602"	19.45	55.43	49.76	255.83	89.77%
	Surrenders or withdrawals within grant	34503.08	34503.08	--	--	--
	Total Revenue Section (I)	130450.51	130450.60	94497.80	72.44%	72.44%
	Capital Section					
	Major Head "4401" Capital Outlay on Crop Husbandry					
1	Manures and Fertilizers	4.00	1.90	0.60	15.00%	31.58%

2	Plant Protection	5.00	4.00	3.61	72.20%	90.25%
3	Agricultural Engineering	20.00	10.55	7.31	36.55%	69.29%
4	Horticultural and Vegetable Crops	0.01	2.63	1.13	11300%	42.96%
	Total Major Head "4401"	29.01	19.08	12.65	43.60%	66.30%
	Major Head "4435" Capital Outlay on Other Revolution-KrishonnatiYojna	1.00	1.00	1.00	0.00%	100%
	Total Major Head "4435"	1.00	1.00	1.00	0.00%	100%
	Major Head "4552" Capital Outlay on North Eastern Areas	3.99	0.00	0.00	0.00%	0.00%
	Total Major Head "4552"	3.99	0.00	0.00	0.00%	0.00%
	Surrenders or withdrawals within grant	14.62	14.62			
	Total Capital Section (II)	34.70	34.70	13.65	39.33%	39.33%
	Total (I) and (II)	130485.21	130485.30	94511.45	72.43%	72.44%

(Source: e-Lekha/Appropriation Accounts 2019-20)

Grant No.02
Salient Features of Appropriation Accounts (2019-20)
{Department of Agricultural Research & Education (DARE)}

(₹ in Crores)

MAJOR HEAD	Budget Estimates	Total Budget Estimates after Supplementary	Expenditure	Excess(+) Saving (-)
3451 – Secretariat – Economic Services	7.95	6.78	6.07	-0.71
2415 –Agriculture Research and Education	7584.37	7839.39	7838.91	-0.48
2552-North Eastern Areas	486.44	---	---	---
Amount surrendered during the year	---	232.62	---	-232.62
Revenue Section	8078.76	8078.79	7844.98	-233.81

Grant No.02
SUB-HEAD WISE EXPENDITURE DURING 2019-20
MINISTRY OF AGRICULTURE COOPERATION AND FARMERS WELFARE

(₹ in Crores)						
S. No.	SUB-HEAD	BUDGET ESTIMATE (B.E.)	TOTAL BUDGET ESTIMATE (T.B.E.) after Supplementary	Total Expenditure	% of Expenditure over B.E.	% of Expenditure over T.B.E. after Supplementary
	Revenue Section					
	Major Head "3451" Secretariat- Economic Services					
1	Secretariat	7.95	6.78	6.07	76.35%	89.52%
	Total Major Head "3451"	7.95	6.78	6.07	76.35%	89.52%
	Major Head "2415" – Agriculture Research and Education					
1	Crop Husbandry- Assistance to I.C.A.R.	6412.56	6480.75	6480.65	101.06%	99.99%
2	Special Component Plan for Scheduled Caste	150.63	138.55	138.55	91.98%	100%
3	Tribal Area Sub-Plan	89.42	80.98	80.98	90.56%	100%
4	Soil and Water Conservation-Assistance to I.C.A.R.	143.72	178.11	178.11	123.92%	100%
5	Special Component Plan for Scheduled Castes	17.18	16.88	16.88	98.25%	100%
6	Tribal Area Sub-Plan	11.92	9.83	9.83	82.46%	100%
7	Animal Husbandry- Assistance to I.C.A.R.	264.47	272.28	272.28	102.95%	100%
8	Special Component Plan for Scheduled Castes	25.81	25.81	25.81	100%	100%
9	Tribal Area Sub-Plan	10.26	11.90	11.90	115.98%	100%
10	Fisheries- Assistance to I.C.A.R.	126.36	127.37	127.37	100.80%	100%
11	Fisheries Institutes, Research and Education Schemes	3.20	3.20	3.20	100.80%	100.80%
12	General- Assistance to Other Institutions	494.85	460.74	460.54	93.06%	99.99%
13	International Co-operation	6.75	6.30	6.12	90.66%	97.14%
	Total Major Head "2415"	7584.37	7839.39	7838.91	103.35%	99.99%
	Major Head "2552" North Eastern Areas					
1	Crop Husbandry – Assistance to I.C.A.R	486.44	---	---	---	---
	Total Major Head "2552"	486.44	---	---	---	---
	Surrenders or withdrawals within grant	232.62	232.62			
	Total Revenue Section	8078.76	8078.79	7844.98	97.11%	97.11%

(Source: e-Lekha/Appropriation Accounts 2019-20)

Fund Flow Statement for the Financial Year 2019-20

(₹ in Crores)

RECEIPTS (Cr)	AMOUNT	DISBURSEMENTS (Dr)	AMOUNT
CONSOLIDATED FUND OF INDIA		CONSOLIDATED FUND OF INDIA	
I. REVENUE	581.74	I. REVENUE	101867.55
1. TAX REVENUE	24.53	GENERAL SERVICES	110.00
2. NON TAX REVENUE	551.91	SOCIAL SERVICES	0.05
(a) INTEREST RECEIPTS	5.30	ECONOMIC SERVICES	90655.59
(b) OTHER RECEIPTS	0.00	GRANTS-IN-AID (STATES AND UNION TERRITORIES)	11101.91
		(a) GRANT-IN-AID TO STATE GOVERNMENTS	11037.35
		(b) GRANT-IN-AID TO UNION TERRITORY GOVERNMENT	49.76
		(c) TECHNICAL & ECONOMIC CO-OPERATION WITH OTHER COUNTRIES	14.80
II. CAPITAL RECEIPTS	14.61	II. CAPITAL	2.96
(a) LOAN RECOVERIES	13.96	CAPITAL EXPENDITURE	2.74
(b) LOANS TO GOVT. SERVANTS	0.65	LOANS AND ADVANCES	0.22
TOTAL C.F.I.(I+II)	596.35	TOTAL C.F.I.(I+II)	101870.51
PUBLIC ACCCOUNT		PUBLIC ACCCOUNT	
PROVIDENT FUND	-4.87	PROVIDENT FUND	86.75
DEP. & ADVANCES	0.00	DEP. & ADVANCES	0.09
REMITTANCES, RESERVE FUNDS	103.71	REMITTANCES, RESERVE FUNDS	0.00
SUSPENSE AND MISC	103079.63	SUSPENSE AND MISC	1817.57
TOTAL PUBLIC ACCCOUNT	103178.57	TOTAL PUBLIC ACCCOUNT	1904.41
TOTAL RECEIPTS	103774.92	TOTAL DISBURSEMENTS	103774.92

(Source: Statement of Central Transaction 2019-20)

(Note: - The above table includes figure pertaining to Composite Grants controlled by other ministries, viz. Pension, Loan to Govt. Servants, Interest Payment, etc.)

CHAPTER - 7

GRANT ANALYSIS

The Budget of M/o Agriculture and Farmers Welfare is provided in Grant No.01 and 02.

Grant No.01 & 02 relates to the Ministry of Agriculture and Farmers Welfare and broadly relates to expenditure in Agricultural sector and Agricultural Research & Education.

Total Expenditure during the year 2019-20 has been to the tune of ₹102356.43 crores in respect of Ministry of Agriculture & Farmers Welfare.

TOTAL EXPENDITURE ₹102356.43 CRORES

BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO. - 01 D/O AGRICULTURE, COOPERATION & FARMERS WELFARE(DAC&FW)

FINANCIAL YEAR 2019-20

(₹ in Crores)

BUDGET ESTIMATES	SUPPLEMENTARY / ADDITIONALITY	TOTAL BUDGET ESTIMATES AFTER SUPPLEMENTARY	ACTUAL EXP.	VARIATION*
130485.21	0.09	130485.30	94511.45	-35973.85

* compared to Total Budget Estimates after supplementary.

**BUDGET, SUPPLEMENTARY AND EXPENDITURES OF GRANT NO. -02
D/O AGRICULTURAL RESEARCH AND EDUCATION (DARE)**

FINANCIAL YEAR 2019-20

(₹ in Crores)

BUDGET ESTIMATES	SUPPLEMENTARY/ ADDITIONALITY	TOTAL BUDGET ESTIMATES AFTER SUPPLEMENTARY	ACTUAL EXP.	VARIATION*
8078.76	0.03	8078.79	7844.98	-233.81

* compared to Total Budget Estimates after supplementary.

OBJECT HEAD-WISE BUDGET Vs EXPENDITURE (2019-20)
D/O AGRICULTURE, COOPERATION & FARMERS WELFARE (DAC&FW)

Grant No. 01

(₹ in Crores)

Object Head	Account Description	Budget Estimates	Expenditure
01	SALARIES	368	330
02	WAGES	6	5
03	MEDICAL EXPENSES	7	5
04	DOMESTIC TRAVEL EXPENSES	23	18
05	FOREIGN TRAVEL EXPENSES	4	2
06	OFFICE EXPENSES	116	93
07	RENTS, RATES AND TAXES	17	16
08	PUBLICATIONS	3	1
09	OTHER ADMINISTRATIVE EXPENSES	29	14
10	SUPPLIES AND MATERIALS	4	17
11	ADVERTISING AND PUBLICITY	254	197
12	MINOR WORKS	13	5
13	PROFESSIONAL SERVICES	125	45
14	OTHER CONTRACTUAL SERVICES	5	7
15	GRANTS-IN-AID-GENERAL	91000	61420
16	CONTRIBUTIONS	14879	12791
17	SUBSIDIES	23299	19270
18	GRANTS FOR CREATION OF CAPITAL ASSETS	189	152
19	GRANTS-IN-AID-SALARIES	72	75
20	MOTOR VEHICLES	1	0
21	OTHER CHARGES	37	35
22	MACHINERY AND EQUIPMENTS	14	5
23	MAJOR WORKS	20	8
	Total	130485	94511

(Source: e-Lekha)

OBJECT HEAD-WISE BUDGET Vs EXPENDITURE 2019-20

D/O AGRICULTURAL RESEARCH & EDUCATION (DARE)

Grant No. 02

(₹ in Crores)

Object Head	Account Description	Budget Estimates	Expenditure
01	SALARIES	5.90	4.61
02	OVERTIME ALLOWANCE	0.003	0.00
03	MEDICAL TREATMENT	0.15	0.02
04	DOMESTIC TRAVEL EXPENSES	0.50	0.33
05	FOREIGN TRAVEL EXPENSES	0.50	0.17
06	OFFICE EXPENSES	0.50	0.67
07	OTHER ADMINISTRATIVE EXPENSES	0.40	0.27
08	GRANTS-IN-AID-GENERAL	3208.66	3153.93
09	CONTRIBUTIONS	6.75	6.13
10	GRANTS FOR CREATION OF CAPITAL ASSETS	1222.90	1050.18
11	GRANTS-IN-AID-SALARIES	3632.50	3628.68
	Total	8078.76	7844.99

(Source: e-Lekha)

CHAPTER -8(a)

RECEIPT ANALYSIS FOR THE FINANCIAL YEAR 2019-20

The Ministry of Agriculture & Farmers Welfare being social sector ministry is not the revenue earning ministry. Receipts of the Ministry consist of Tax-Revenue, Non-Tax Revenue, loans & Recoveries, etc. The total receipts of the Ministry for the year 2019-20 was ₹ 596.35 Crores.

Trend of Receipts during Last Five Years

(₹ in Crores)

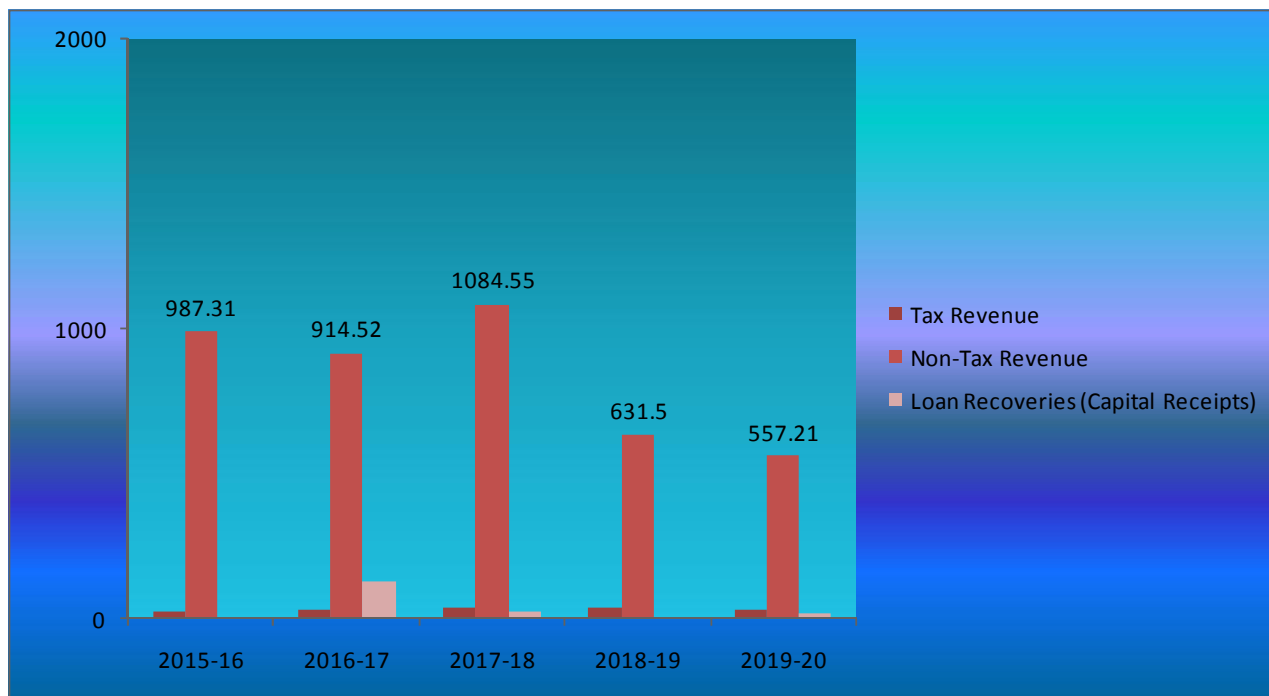
Year	2015-16	2016-17	2017-18	2018-19	2019-20
Tax Revenue	17.12	28.14	29.34	33.48	24.53
Non-Tax Revenue	987.31	914.52	1084.55	631.50	557.21
Loan Recoveries	(-)242.54*	124.27	17.16	(-)32.63*	13.96
Loan to Government Servant	1.50	1.06	0.89	0.81	0.65
Total	761.89	1066.93	1131.00	632.36	596.35

(Source: Statement of Central Transaction)

*Note: Write off/Excess amt on A/c of receipt of MH. 7601 transferred to Ministry of Finance

Graphical Analysis of the Receipts during the Last Five Years

(in.Crores)



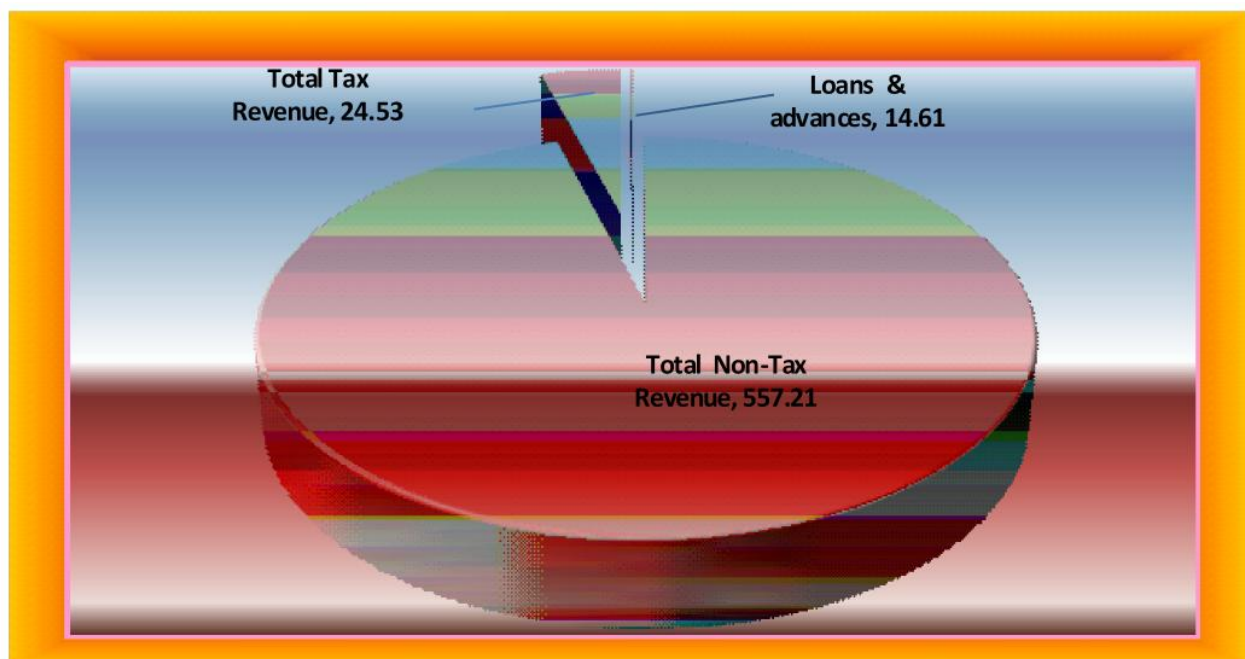
The Details of receipts during the year 2019-20 are as follows:-

(₹ in Crores)

A.	TAX REVENUE	
0021	Taxes on Income other than Corporation Tax	24.53
	Total Tax Revenue	24.53
B.	NON-TAX REVENUE	
0049	Interest Receipts	5.30
0050	Dividends & Profits	12.42
0070	Other Administrative Services	0.12
0071	Contribution and Recoveries towards Pension and Other Retirement benefits	0.37
0075	Miscellaneous General Services	0.01
0210	Medical & Public Health	1.5
0216	Housing	0.68
0401	Crop Husbandry	514.33
0435	Other Agricultural Programmes	22.47
	Total Non-Tax Revenue	557.21
C.	LOANS & ADVANCES(Capital Receipts)	
6402	Loan for Soil & Water Conservation	0.29
6425	Loan for Cooperation	13.67
7610	Loans to Govt. Servants etc.	0.65
	Total Loans & Advances	14.61
	Total Receipt	596.35

(Source:- Statement of Central Transaction 2019-20)

Graphical Analysis of receipts during the year 2019-20



CHAPTER -8(b)

DETAILS OF NON-TAX RECEIPTS (NTR) DURING LAST FIVE YEARS

(₹ in Lakhs)

Head of Accounts	2015-16			2016-17			2017-18			2018-19			2019-20		
	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual	BE	RE	Actual
0050 – Dividends & Profits (a)	1400.00	1174.03	880.43	1208.11	1202.61	1163.40	1246.27	1308.58	1506.21	1374.01	1445.91	1012.60	1514.84	1557.22	1242.39
0070- Contribution & Recoveries towards Pension & other Retirement Benefits (b)															
0070-Other Administrative Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.36
0070-Other Receipts	40.00	13.00	9.01	13.00	5.00	0.68	9.00	7.00	5.17	8.00	8.00	8.78	8.00	11.88	12.23
0070-Receipt under RTI Act 2005	0.25	0.25	0.28	0.25	0.30	0.17	0.30	0.30	0.24	0.25	0.30	0.30	0.30	0.31	0.36
0071- Contribution & Recoveries towards Pension & other Retirement Benefits (c)															
0071-Subscription & Contribution	45.00	20.00	18.33	20.00	30.00	42.97	30.00	35.00	42.21	70.00	1.00	66.85	75.00	40.00	37.28
0071.-Other Receipts	2.00	0.15	0.00	0.15	0.15	0.00	0.15	0.10	0.42	2.00	76.00	1.45	1.00	0.30	0.00
0075-Misc. General Services (d)															
0075- Other Receipts	1.00	2.60	150.00	2.60	2.60	1.77	3.60	4.50	4.52	5.00	4.75	0.00	5.00	11.40	0.96
0075- Guarantee Fees	3.00	150.00	3.81	4.00	0.00	0.00	150.00	0.00	0.00	0.00	0.00	10.80	0.00	0.00	0.00
0075- Unclaimed Deposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.33
0235-Social Security & Welfare (e)															
0235- Government Employees Insurance Scheme	0.02	0.00	0.00	0.00	0.00	0.02	0.00	0.01	0.01	0.01	0.01	0.00	0.1	0.01	0.00

0401—Crop Husbandry (f)	19506.00	20001.00	22543.22	210001.00	23001.30	40703.40	23001.30	41305.00	57679.73	42405.00	57056.00	43002.51	59256.00	60240.50	51351.24
0401-Seeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.14	0.00	1.00	0.00	1.00	0.50	0.00
0401-Receipts from Commercial Crops	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0401-Receipts from Plant Protection Services	17000.00	19000.00	21350.75	19000.00	22000.00	39482.21	22000.00	40000.00	55778.58	41000.00	55.00	41073.39	57000.00	58000.00	46809.58
0401-Other Receipts	2500.00	1000.00	1191.20	1000.00	1000.00	1218.88	1000.00	1300.00	1874.33	1400.00	55000.00	1896.64	2200.00	2200.00	4537.93
0401-Manures & Fertilizers	6.00	1.00	1.27	1.00	1.30	2.31	1.30	5.00	24.68	5.00	2000.00	32.48	55.00	40.00	3.73
0415-Agricultural Research & Education	1.00	5.00	5.02	1.00	1.00	0.65	1.00	2.00	0.00	1.00	050	0.00	0.50	0.00	0.00
0435-Other Agriculture Programmes (g)	1950.00	1600.00	1743.53	16000.00	17.30	1887.25	1744.00	1950.00	2175.22	2050.00	2300.25	2227.15	2355.22	1955.02	2246.53
0435-Fee for Quality Control Grading of Agriculture	450.00	400.00	406.92	400.00	400.00	514.03	444.00	600.00	739.10	650.00	850.00	867.84	855.00	950.00	1812.34
0435-Soil & Water Conservation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.44	0.00	0.05	0.02	0.02	0.02	0.00
0435-Service & Service Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.00	0.20	0.15	0.20	5.00	7.37
0435-Other Receipts	1500.00	1200.00	1336.61	1200.00	1300.00	1373.22	1300.00	1350.00	1434.50	1400.00	1450.00	1329.14	1500.00	1000.00	426.83
TOTA (a to g)	22948.27	22966.03	25348.61	22849.11	25971.96	43799.66	26184.62	44610.49	61413.73	45875.87	60887.17	46330.44	63215.87	63816.64	54903.69

CHAPTER – 9(a)

EXPENDITURE ANALYSIS

Total Budget of the Ministry of Agriculture for 2019-20 was ₹ 138564.09 crores (Revenue and Capital). Against this budget actual expenditure was ₹ 102356.44 crores (₹ 102342.79 crores on Revenue side and ₹ 13.65 crores on Capital side).

Trend of Expenditure during Last Five Years

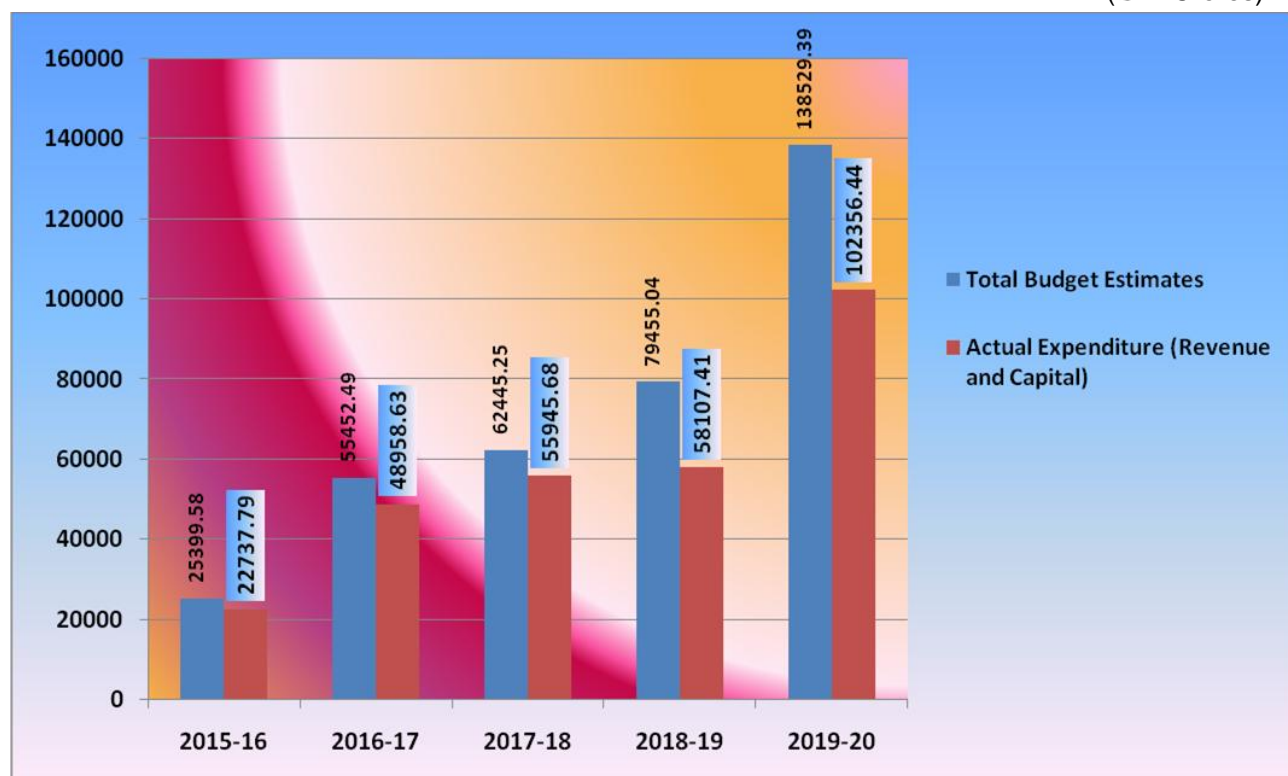
(₹ in Crores)

	2015-16	2016-17	2017-18	2018-19	2019-20.
Total Budget Estimates	25399.58	55452.49	62445.25	79455.04	138564.09
Actual Expenditure (Revenue Section)	22697.25	48919.65	55920.31	58088.89	102342.79
Actual Expenditure (Capital Section)	40.54	38.98	25.37	18.52	13.65
Total Actual Expenditure (Revenue and capital)	22737.79	48958.63	55945.68	58107.41	102356.44

(Source: Appropriation Accounts)

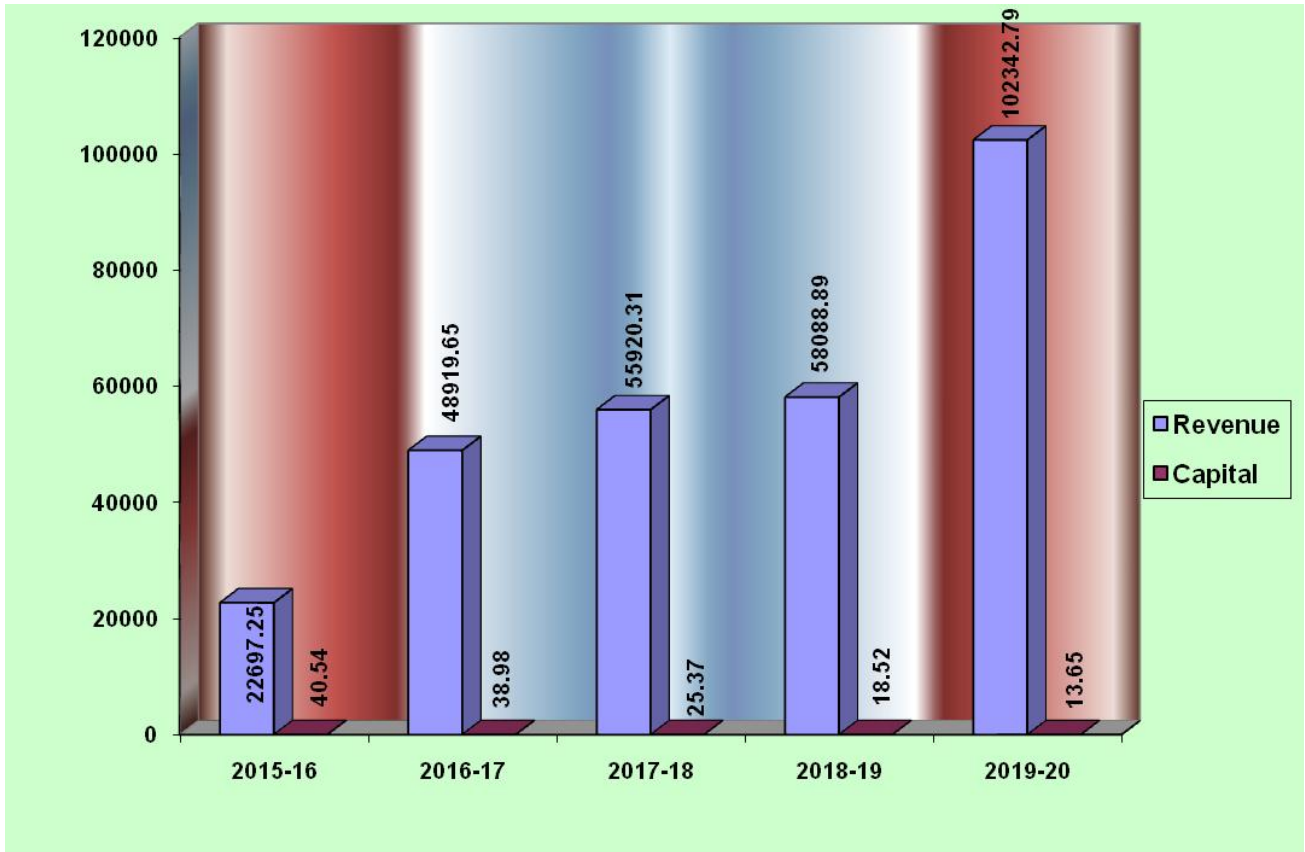
Graphical Representation of Total Budget Estimates and Actual Expenditure During Last Five Years

(₹ in Crores)



Graphical Representation of Revenue and Capital Expenditure During Last Five Years

(₹ in Crores)



**MONTHLY FLOW OF EXPENDITURE DURING 2019-20
FOR GRANT NO. 01 – (DAC&FW)**

(₹ in Crores)

Month	Total Expenditure
April,2019	4539.48
May,2019	11686.72
June,2019	2681.45
July,2019	12890.57
August,2019	2564.97
September,2019	16347.55
October,2019	8176.45
November,2019	3183.99
December,2019	16338.14
January,2020	1452.32
February,2020	5991.43
March,2020	8658.38
TOTAL	94511.45

(Source:- e-Lekha)

**MONTHLY FLOW OF EXPENDITURE DURING 2019-20
FOR GRANT NO. 02(DARE)**

(₹ in Crores)

Month	Total Expenditure
April,2019	1998.83
May,2019	17.89
June,2019	0.30
July,2019	2000.61
August, 2019	0.45
September, 2019	9.18
October,2019	2014.18
November,2019	0.86
December,2019	0.54
January,2020	1587.95
February,2020	105.58
March,2020	108.61
TOTAL	7844.98

(Source:- e-Lekha)

**MAJOR-HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF
Department of AGRICULTURE, COOPERATION & FARMERS WELFARE
GRANT NO.-01**

(₹ in Crores)

Sl. No.	MAJOR HEADS	2019-20	CHARGED /VOTED
1.	3451 – Secretariat – Economic Services	132.82	voted
2.	2401 – Crop Husbandry	66422.00	voted
3.	2402-Soil and Water Conservation	26.65	voted
4.	2416 – Agriculture Financial Institutions	16218.74	voted
5.	2425–Co-operation	193.97	voted
6.	2435 – Other Agricultural Programmes	324.40	voted
7.	2552-North Eastern Areas	-	voted
8.	3601- Grants-in-aid to State Governments	11129.46	voted
9.	3602-Grants-in-aid to Union Territory Governments with Legislature	49.76	voted
10.	4401 –Capital Outlay on Crop Husbandry	12.65	voted
11.	4435-Capital Outlay on Other Agricultural Programmes	1.00	voted
12.	4552-Capital Outlay on North Eastern Areas	---	voted
Total (Revenue and Capital) Expenditure		94511.45	Voted

(Source :- Appropriation Accounts & SCT 2019-20)

**MAJOR-HEAD-WISE COMPARATIVE STUDY OF EXPENDITURE IN RESPECT OF
DEPARTMENT OF AGRICULTURE RESERACH & EDUCATION
GRANT NO.-02**

(₹ in Crores)

Sl. No.	MAJOR HEADS	2019-20	CHARGE /VOTED
1.	3451 – Secretariat – Economic Services	6.07	Voted
2.	2415 –Agriculture Research and Education	7837.91	Voted
3.	2552-North Eastern Areas	---	Voted
Total (Revenue and Capital) Expenditure		7844.98	Voted

(Source :- Appropriation Accounts & SCT 2019-20)

CHAPTER – 9(b)

Details of Budget Estimates (B.E.), Revised Estimates (R.E.) &

Actual Expenditure along with percentage of Expenditure with reference to B.E. & R.E. for last Four years in respect of Grant No. 01.

2016-17

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	20580.00	27004.86	24594.37	119.51%	91.07%
Centrally Sponsored Scheme	14899.90	12350.00	11978.98	80.40%	96.99%
Establishment Expenditure	471.22	437.62	300.49	63.77%	68.66%
Other Central Expenditure	32.57	48.02	38.64	118.64%	80.47%
Total	35983.69	39840.50	36912.48	102.58%	92.65%

2017-18

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	24199.30	26398.00	23165.86	95.73%	87.76%
Centrally Sponsored Scheme	17141.00	14184.66	13733.94	80.12%	96.82%
Establishment Expenditure	473.52	484.81	460.74	97.30%	95.04%
Other Central Expenditure	41.18	37.53	36.18	87.86%	96.40%
Total	41855.00	41105.00	37396.72	89.35%	90.98%

2018-19

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	28200.00	52504.40	31379.26	111.27%	59.77%
Centrally Sponsored Scheme	17908.92	14756.95	14168.69	79.12%	96.01%
Establishment Expenditure	569.95	521.60	510.04	89.49%	97.78%
Other Central Expenditure	21.13	17.05	18.20	86.13%	106.74%
Total	46700.00	67800.00	46076.19	98.66%	67.96%

2019-20

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	113800.00	89369.92	81342.70	71.48%	91.02%
Centrally Sponsored Scheme	16060.55	11997.10	12594.92	78.42%	104.98%
Establishment Expenditure	552.34	506.51	498.90	90.32%	98.50%
Other Central Expenditure	72.32	30.47	74.93	103.61%	245.91%
Total	130485.21	101904.00	94511.45	72.43%	92.75%

(Source: Budget document)

CHAPTER – 9(c)

Details of Budget Estimates (B.E.), Revised Estimates (R.E.) &

Actual Expenditure along with percentage of Expenditure with reference to B.E. & R.E. for last Four years in respect of Grant No. 02.

2016-17

(₹ in Crores)

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	5761.43	5691.00	5462.92	94.82%	95.99%
Establishment Expenditure	13.36	13.28	13.11	98.13%	98.72%
Other Central Expenditure	845.21	533.72	253.22	29.96%	47.44%
Total	6620.00	6238.00	5729.25	86.54%	91.84%

2017-18

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	2166.46	2166.46	2166.46	100%	100%
Establishment Expenditure	13.98	14.45	13.03	93.20%	90.17%
Other Central Expenditure	4619.56	4811.09	4763.43	103.11%	99.01%
Total	6800.00	6992.00	6942.92	102.10%	99.30%

2018-19

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	2914.77	2508.43	2508.72	86.07%	100.01%
Establishment Expenditure	14.30	14.42	12.89	90.14%	89.39%
Other Central Expenditure	4870.93	5429.88	5022.64	103.11%	92.50%
Total	7800.00	7952.73	7544.25	96.72%	94.86%

2019-20

Scheme	B.E.	R.E.	Actual Expenditure	% Expenditure with reference to B.E.	% Expenditure with reference to R.E.
Central Sector	2699.00	2488.61	2488.61	92.20%	100%
Establishment Expenditure	14.80	13.18	12.20	82.43%	92.56%
Other Central Expenditure	5364.96	5344.38	5344.17	99.61%	99.99%
Total	8078.76	7846.17	7844.98	97.11%	97.11%

(Source: Budget document)

COMPUTERIZATION OF ACCOUNTS

The process of computerization of accounts in the Departmentalized Accounting Organization of M/o Agriculture and Farmers Welfare started with computerization of accounting function by the O/o Controller General of Accounts, Ministry of Finance. The software titled COMPACT had been used in the Pay & Accounts Offices for computerization of a monthly consolidated account. In this Ministry all PAOs, voucher level computerization was being used on the software i.e. COMPACT. All the stages like pre-check, cheque writing, cheque review, scrolls, Transfer Entries and consolidation were being done by using this package. From the month of November, 2008 onwards the monthly account has been submitted to the O/o CGA after PAO wise adjustment of Put through Statement with online acceptance by the Principal Accounts Office. Window based applications like Microsoft Word and Excel are also used for preparation of Head-wise Appropriation accounts, Material of Union Government Finance Account (Civil) and monthly expenditure and receipt statements for submission to Ministry and for other MIS purposes.

COMPACT(PAO 2000):

A multi user software for use at the Pay & Accounts Office level was inducted to replace the existing IMPROVE Software. This software was developed with a view to computerise the work in all the Pay & Account Offices. This software had the following features:

1. Pre-check (Integrated payment and accounting functions and Automatic Cheque printing)
2. Electronic Bank Reconciliation
3. General Provident Fund
4. Compilation of Accounts
5. Settlement of Pension Cases
6. Expenditure Vs. Budget Control

INITIATIVES ON E- PAYMENT

The e-payment system in all Pay & Accounts Offices of Ministry of Agriculture and Farmers Welfare had been successfully implemented under phase-I from 2011 onwards.

e- Payment System

Since, the IT Act, 2000 recognizes the digitally signed documents or electronic records digitally authenticated by means of an electronic method or procedure in accordance with the provisions of section 3 of the Act, the Controller General of Accounts had developed a facility in COMPACT for electronic payment (e-payment) through digitally signed electronic advices. This had replaced the existing system of payment through cheque while leveraging the COMPACT application running in all Pay & Accounts Offices in all Ministries/ Departments of Central Government.

The e-payment system developed was a fully secured web based system of electronic payment services which introduces transparency in government payment system. Payment of dues from the government under this system were made by credit of money directly in to the bank account of payee through a digitally signed e-advices generated from COMPACT through the 'Government e-payment Gateway (GePG)' on a secured communication channel.

Necessary functional and security certification were obtained from STQC Directorate for its roll out. The system was implemented in all Central Government Civil Ministries/ Departments in a phased manner.

Government e-payment Gateway (GePG)

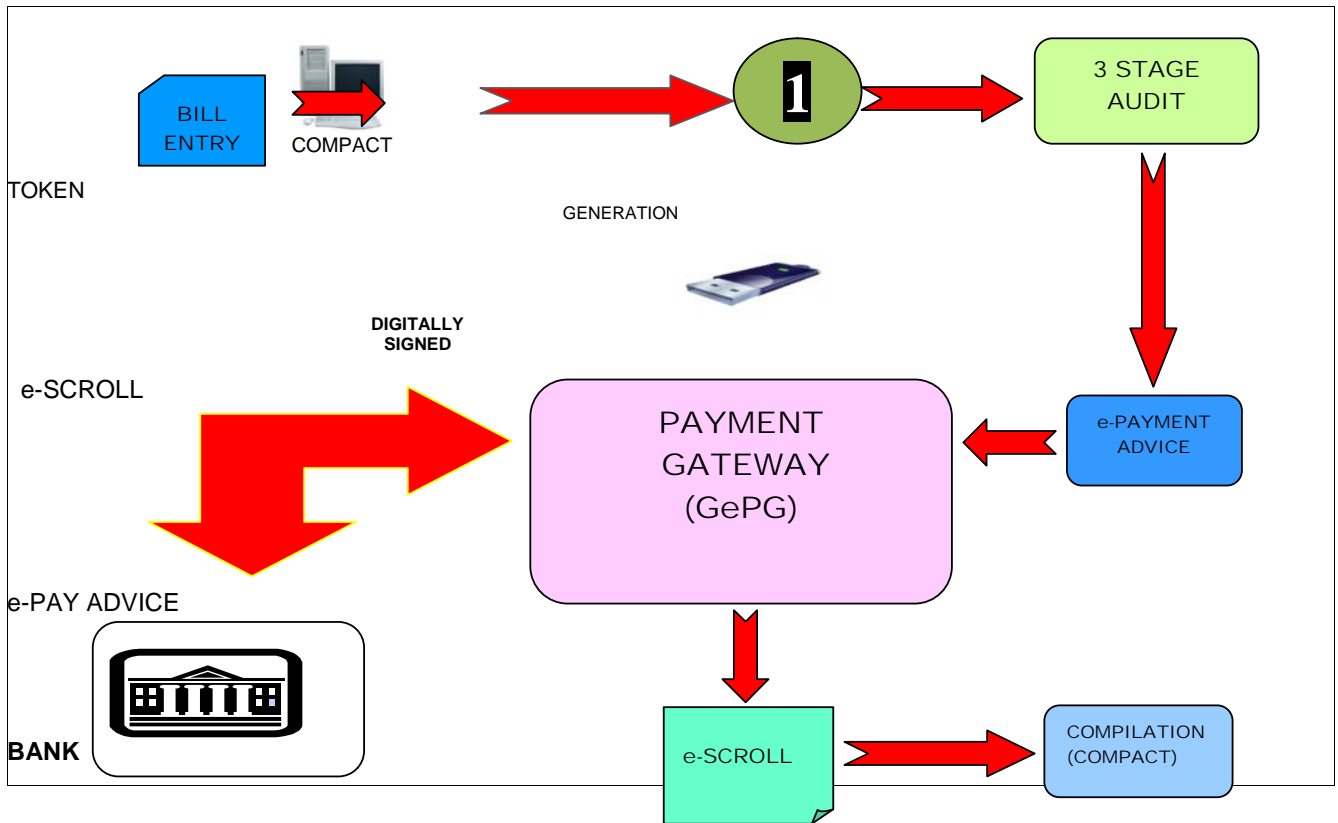
Government e-payment Gateway (GePG) is a portal which enables the successful delivery of payment services from Pay & Accounts Offices for online payment transactions. The portal is developed by the Office of CGA and has got STQC certification from Department of Information & Technology. The GePG serves as middleware between COMPACT application at PAOs and the Core Banking Solutions (CBS) of the banks/RBI and facilitates automating the manual registration process, e-payment advice, and e-scrolls communications.

Highlights of e-payment and GePG System

High Security Standards and System Logs of Transactions.

The PAO's applications have the following security requirements in place for effective e-payments.

- ❖ 128 Bit PKI encryption.
- ❖ Integrity of Information: Hash Algorithm (SHA1): security standard are designed to ensure confidently of data, authenticity of data and integrity of data being conveyed on the internet by PAOs to the bank.
- ❖ Non-repudiation- Key generation/ Digital Signature based on 128 Bit PKI Infrastructure (as recommended by RBI)
- ❖ Digitally signed e-payment Authorization along with Itemized tracking of each e-payment authorization and automated reconciliation.



Process Flow of e-payment System

Registration of digital signatures: The Pay & Accounts Officer obtains digital signature from the NIC Certifying Authority. The digital signatures obtained from the NIC Certifying Authority are stored in a USB Token called i-Key. The PAO registers the digital signatures with GePG portal through the Principal Accounts Office of the concerned Ministry/ Department. The concerned banks download the PAOs digital signatures from the GePG portal. Digital signatures of the authorized signatory of the concerned banks are also uploaded on GePG portal for authentication of e-payment scrolls provided to PAOs by the banks.

Submission of Bill: The Drawing and Disbursing Officers (DDOs) submit bills for e-payment along with mandate form and details of payee viz. IFSC Code of Bank Branch, A/C Number, Name, Address, etc., to the Pay & Accounts Officer (PAO). A token number is generated from COMPACT and communicated to DDO.

Bill Processing: The bills are processed in the Pay & Accounts office in COMPACT System.

Digital Signatures: Once the bill is passed by the PAO, it is digitally signed using the secure I-Key and e-payment authorization is generated by the system.

Uploading authorization on GePG: The e-payment authorization file (e-advice) is uploaded on the GePG in a secure environment. Concerned banks download the e-advice from GePG and after necessary verification of digital signature etc, the bank would credit the beneficiaries' account using CBS/NEFT/RTGS as applicable.

e-Scrolls: A digitally signed electronic scroll is generated and uploaded by the bank on GePG for all successful e-payments. E-Scrolls are downloaded by the PAOs and incorporated in the COMPACT system for reconciliation and other MIS purposes.

Advantages of e-payment

- Saving in time and effort due to online fund transfer using digitally signed unique e-authorization ID.
- Secure mode of payment.
- Transparency in payment procedure.
- Elimination of physical cheques and their manual processing.
- Elimination of constraints of manual deposit of cheque by the payee into his bank account.
- Enhancement of overall payment processing efficiency.
- Online auto-reconciliation of payments.
- Efficient compilation of accounts.
- Complete audit trail of transactions at all level.

PUBLIC FINANCIAL MANAGEMENT SYSTEM (PFMS)

Public Financial Management System (PFMS) initially started as a Plan Scheme named CPSMS of the erstwhile planning commission in 2008-09 as a pilot in four states of Madhya Pradesh, Bihar, Punjab and Mizoram for four Flagship schemes e.g MGNREGS, NRHM, SSA and PMGSY. After the initial phase of establishing a network across Ministries / Departments, It has been decided to undertake National roll-out of CPSMS (PFMS) to link the financial networks of Central, State Governments and the agencies of State Governments. The scheme was included in 12th Plan initiatives of erstwhile Planning Commission and Ministry of Finance. Presently PFMS is the scheme of Department of Expenditure, Ministry of Finance and being implemented by O/o Controller General of Accounts across the country.

2. As per MoF, DoE, OMNo.66 (29) PF-II/2016 dated 15/07/2016, Hon'ble Prime Minister has emphasized the need for improved financial management in implementation of Central Plan Schemes so as to facilitate Just-in-Time releases and monitor the usage of funds including information on its ultimate utilization. The Public Financial Management System (PFMS) is administered by the O/o controller General of Accounts in the Department of Expenditure which is an end-to-end solution for processing payments, tracking, monitoring, accounting, reconciliation and reporting. It provides the scheme managers a unified platform for tracking releases and monitoring their last mile utilization.

Rule 86 of GFR-2017- stipulates Public Financial Management System (PFMS), an integrated Financial Management System of Controller General of Accounts, Government of India, shall be used for sanction preparation, bill processing, payment, receipt management, Direct Benefit Transfer, fund flow management and financial reporting.

3. In order to abide by the directions to implement Just-in-time releases and monitor the end usage of funds, it has been decided by Ministry of Finance to universalise the use of PFMS to cover all transactions/payments under the Central Sector Schemes. The complete monitoring of these schemes require mandatory registration of all Implementing Agencies (IAs) on PFMS and mandatory use of Expenditure, Advances & Transfer (EAT) module of the PFMS by all IAs. The Implementation Plan covers the complete universe of Central Sector Schemes, which inter-alia requires the following steps to be taken by each Ministry/Department:-

- (i) All central schemes have to be mapped /configured and brought on the PFMS platform.
- (ii) All Implementing Agencies (IAs) receiving and utilizing funds needs to be mandatorily registered on PFMS.

- (iii) Usage of PFMS modules has to be made mandatory for all registered agencies for making payments, advances and transfers.
- (iv) All Departmental Agencies incurring expenditure in respect of Central Sector Schemes must register and compulsorily use the PFMS Modules.
- (v) All Grantee Institutions have to adopt PFMS modules for making Payments/Transfers/Advance from Grants received from the Central Govt. This will enable generation of on-line Utilization Certificates for claiming funds from the Central Government.
- (vi) Ministries have to take an action for integrating their respective systems/applications with the PFMS.

4. The Central Project Monitoring unit (CPMU) of PFMS (Shivaji Stadium, New Delhi) assists the Central ministries/Departments in registration of Implementing Agencies for the Central Sector Schemes. Thereafter, Ministries are required to deploy/allocate their own resource persons to support Departmental Agencies as well as Grantee Institutions. The full roll-out of PFMS requires fresh assessment of resources, including hardware, software, connectivity and technical resources to facilitate implementation at all levels of hierarchy.

5. It is the duty of Chief Controller of Accounts (CCAs) / Controller of Accounts (CAs) to draw up an Action Plan to facilitate full roll out of PFMS in their respective Ministries in consultation with the Secretary/Financial Adviser of the Ministry concerned.

Modules to implement the Mandate

Modules developed/under developed by PFMS for stakeholders as per the Union Cabinet approval and mandate are as under:-

I. Fund Flow Monitoring

- (a) Agency registration
- (b) Expenditure management and fund utilization through PFMS EAT module
- (c) Accounting Module for registered agencies
- (d) Treasury Interface
- (e) PFMS-PRI fund flow and utilization interface
- (f) Mechanism for State Governments towards fund tracking for State schemes
- (g) Monitoring of Externally Aided Projects (EAP)

II. Direct Benefit Transfer (DBT) modules

Direct Benefit Transfer (**DBT**) transferring subsidies directly to the people through their bank/Post office account is Direct Benefit Transfer. It **aims** to timely transfer of benefit to the citizen by bringing efficiency, effectiveness, transparency and accountability in the Government system. Ministry of Agriculture is dealing with two (02) Grants viz. (1) **Department of Agriculture, Cooperation & Farmers Welfare** and (2) **Department of Agriculture Research & Education**. There are three types of payments for DBT beneficiaries:-

- (a) PAO to beneficiaries
- (b) Agency to beneficiaries
- (c) State treasuries to beneficiaries

III. Interfaces for Banking

- (a) CBS (Core Banking Solutions)
- (b) India Post

- (c) RBI (Reserve Bank of India)
- (d) NABARD & Cooperative Banks

Modules to implement Enhanced mandate

1. PAO Computerization-Online payments, receipts and accounting of Govt. of India
 - (a) Programme Division module
 - (b) DDO module
 - (c) PAO module
 - (d) Pension module
 - (e) GPF & HR module
 - (f) Receipts including GSTN
 - (g) Annual Financial Statements
 - (h) Cash Flow Management
 - (i) Interface with non-civil ministries
2. Non-Tax Receipt Portal.

Other Departmental Initiatives

To leverage the capabilities of PFMS, several other departments have approached PFMS for developing utilities for their departmental need as follows:-

- (i) Interfaces for MHA (Foreigners Division) Monitoring of Agencies receiving fund under FCRA
- (ii) CBDT PAN Validation
- (iii) GSTN bank account validation

Implementation Strategy

An Action Plan has been prepared and approved by Ministry of Finance for phased implementation of Public Financial Management System (PFMS).

Improved Financial Management through:

- Just in Time(JIT) release of funds
- Monitoring of use of funds including ultimate utilization

Strategy:

- Universal roll-out of PFMS which inter alia includes
- Mandatory registration of all Implementing Agencies (IA) on PFMS and
- Mandatory use of Expenditure Advance & Transfer (EAT) Module of PFMS by all IAs

I. Implementation Strategy for Central Sector (CS) schemes/transaction

Activities to be completed

- Mandatory registration and use of EAT module by IAs
- Mapping of all relevant information of Schemes
- Uploading of budget of each scheme on PFMS

- Identify implementation hierarchy of each scheme
- Integration of System Interface of specific schemes with PFMS e.g. NREGASoft, AwasSoft
- Deployment and training of trainers

II. Implementation Strategy for Central Assistant to State Plan (CASP)

Activities to be undertaken by states

- State Treasury Integration with PFMS
- Registration of all SIAs on PFMS (1st level and below)
- Mapping of state schemes with corresponding central schemes
- Configuration of State schemes on PFMS
 - Configuring State Schemes components
 - Identify and configure hierarchy of each state scheme
- Integration of PFMS with schemes specific software application
- Deployment and training of trainers
- Continuous support for implementation

At present, all 10 (Ten) Pay & Accounts Offices of M/o Agriculture and Farmers Welfare are functioning successfully on PFMS. All payments are routed through PFMS and e-payments being directly credited to the beneficiary's account.

I. CDDO Module of PFMS:

Ministry of Finance had decided to universalize the use of PFMS to cover all transactions/payments of the Central Government. Accordingly, Office of CGA has extended the functionality of making e-payment through digital signature to the cheque drawing & disbursing officers (CDDOs) through CDDO Module of PFMS. CDDO Module has been implemented in all CDDOs of M/o Agriculture & Farmers Welfare.

FAQs on CDDO Module are available at website link <http://cga.nic.in//Page/FAQs.aspx>.

II. Employees Information System (EIS) Module:

This is part of PFMS system and has the complete employee's information relating to generation of salary bill. This generates the salary bill and the necessary schedules for GPF, Income Tax, and Interest bearing advances like HBA, MCA, and OMCA etc.

The Dearness Allowance is automatically updated and so is the annual increment. EIS Module has been implemented in all DDOs of this Ministry.

FAQs on EIS are available at website link <http://cga.nic.in//Page/FAQs.aspx>.

III. EAT Module of PFMS:

The objective of Expenditure, Advance and Transfer (EAT) module of Public Financial Management System (PFMS) is to help Program Implementing Agencies (PIAs) in filing of expenditure, transferring funds, advances and its settlement. The process of feeding the day to day transactions as recorded in the cash book of the PIA on the PFMS portal is called expenditure filing.

User Manual and Frequently Asked Questions (FAQs) on Expenditure, Advance Transfer (EAT) module of PFMS are available at website link https://pfms.nic.in/static/NewLayoutCommonContent.aspx?RequestPageName=Static/UM_BooksAndManuals.aspx?mi=e4IEam2nwFo=.

IV. Non Tax Receipt Portal (NTRP):

- The objective of Non-Tax Receipt Portal (NTRP) is to provide a one-stop window to Citizens/ Corporate /Other users for making online payment of Non-Tax Revenue payable to Government of India (GoI).The annual collection of Non Tax Receipts of Government of India is over Rs.3 (three) lakh crores.
- Non-Tax Revenue of Government of India comprise of a large bouquet of receipts, collected by individual departments/ministries.
- The online electronic payment in a completely secured IT environment, will help commonusers/citizen from the hassle of going to banks for making drafts and then to Government offices to deposit the instrument for availing the services.It also helps avoidable delays in the remittance of these instruments into Government account as well as eliminates undesirable practices in the delayed deposit of these instruments into bank accounts.
- NTRP shall facilitate instant payment in a transparent environment using online payment technologies such as Internet Banking, Credit/Debit Cards.
- NTR Portal in M/o Agriculture & Farmers Welfare is functional from 1stNovember'2016.
- The collection of Non-tax revenue of the Ministry in the financial year (2019-20) was **₹ 557.21 Crores** and **₹ 272.30 Crores** have been collected through Bharatkosh on NTR e-portal (<https://bharatkosh.gov.in/>). **FAQs on NTRP are available at website link <http://cga.nic.in/Page/FAQs.aspx>.**

CHAPTER – 11

Summary of PAOs/CDDOs/NCDDOs of Ministry of Agriculture & Farmers Welfare, Ministry of Fisheries, Animal Husbandry & Dairying and Ministry of Food Processing Industries:

Sl. No.	Name of PAOs	Number of NCDDOs	Number of CDDOs	Number of NCDDO CDDOs	Total
1.	Pay and Accounts Office (Secretariate-I), New Delhi.	6	-	-	6
2.	Pay and Accounts Office (Secretariate-II), New Delhi.	25	4	2	31
3.	Pay and Accounts Office (Extension), New Delhi.	9	4	2	15
4.	Pay and Accounts Office (Delhi Milk Scheme), New Delhi.	2	1	-	3
5.	Pay and Accounts Office (PPM), Faridabad.	28	4	15	47
6.	Pay and Accounts Office (DAC&FW), Mumbai.	13	-	-	13
7.	Pay and Accounts Office (AHD), Mumbai.	8	6	-	14
8.	Pay and Accounts Office (DMI), Nagpur.	14	10	3	27
9.	Pay and Accounts Office (Chennai).	21	6	3	30
10.	Pay and Accounts Office (Cochin).	22	-	-	22
11.	Pay and Accounts Office (Kolkata).	29	3	2	34
12.	Principal Cum Pay and Accounts Office (FPI), New Delhi.	2	-	-	2
Total		179	38	27	244

CHAPTER – 12

IMPORTANT TELEPHONE NUMBERS

O/o Chief Controller of Accounts, M/o Agriculture & Farmers Welfare, New Delhi

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Binod Kumar, Chief Controller of Accounts	Room No.241, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23385240 011- 23384611(F) cca-agri@gov.in
02.	Ms. Sushma Rani, PS to CCA	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23385240(T) 011-23384611(F)
03.	Ms. Seema Keshav, PA to CCA.	Room No.242, 2 nd Floor, KrishiBhawan, New Delhi- 110001	011-23364611(T) 011-23384611(F)
04	Ms. Parul Gupta, Controller of Accounts	Room No. 287, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23388642 parul.g@gov.in
05.	Mr. Anand Kumar Singh PA to CA	Room No.242, 2 nd Floor, Krishi Bhawan, New Delhi-110001	011-23388642
06.	Sh. K.C. Gautam, Sr.AO, (Admn.)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741351 kc.gautam66@gov.in
07.	Ms. Urmila Rawat, Sr.AO, (Accounts)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741357 urmila.rawat30@nic.in
08.	Sh. R. S. Khatri, Sr.AO (IAW)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741359 rs.khatri63@gov.in
09.	Ms. Sunita Kumari, Sr. AO (Internal Audit HQ)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741359
10.	Sh. Sunil Sharma, AAO (Coord.)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741365
11.	Sh. Ajay Kumar, AAO (Admin)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741363
12.	Sh. Janardan Landa, AAO (DDO)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741350
13.	Sh. V.K. Thukral, AAO (Comp.)	Jeevan Tara Building, 5- Parliament Street (Near Patel Chowk), New Delhi- 110001	011-23741355

14.	Sh. Sunil Kumar, AAO (Book)	Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741355 pracbook-agri@gov.in
15.	Ms. Jyoti Gupta, AAO (L & G)	Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741356
16.	Sh.Sarvan Singh, AAO (IAW))	Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741358
17.	Sh. Rajesh Kumar Malik, AAO (IAW)	Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741358

PAY & ACCOUNTS OFFICE (SECRETARIAT-I), NEW DELHI

Sl. No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Sh. Rakesh Kumar, Sr. AO	Room No. 35, Krishi Bhawan, New Delhi-110001	01123381158 rakesh.kmr64@gov.in
02.	Smt. Sunita Gupta, AAO	Room No. 35, Krishi Bhawan, New Delhi-110001	01123389060
03.	Smt. Tripta Mahajan, AAO	Room No. 35, KrishiBhawan, New Delhi-110001	01123389060

PAY & ACCOUNTS OFFICE (SECRETARIAT-II), NEW DELHI

Sl. No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Sh. Subhash Singh, Sr. AO (PAO Sectt.-II)	Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741354 sub-sin@gov.in
02.	Sh. Narottam Singh, AAO (Pre-Check & Accounts)	Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741353
03.	Sh. Arvind Sood, AAO (Fund & Pension)	Jeevan Tara Building, 5-Parliament Street (Near Patel Chowk), New Delhi-110001	011-23741353

PAY & ACCOUNTS OFFICE (EXTENTION), NEW DELHI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Mrs. O.Geetha Laxmi Nayar, Sr.AO	Shashtri Bhawan New Delhi	011-23070793 Sr.AO-extn@gov.in ccs.niah@gov.in
02.	Smt. Saroj Pathak, AAO	Shashtri Bhawan New Delhi	011-23070793 Sr.AO-extn@gov.in ccs.niah@gov.in
03.	Sh. R.S. Meena, AAO	Shashtri Bhawan New Delhi	011-23070793 Sr.AO-extn@gov.in ccs.niah@gov.in

PAY & ACCOUNTS OFFICE (PPM), FARIDABAD

Sl. No.	Name & Designation	Office Address	Telephone No.& Mobile No.
01.	Sh. Satvinder Singh, Sr. AO	Room No. 302, Block-III, Level-III, Old CGO Complex, NH-IV, Faridabad, Haryana	0129-2415956 0129-2420693 paoppm.fbd-agri@gov.in
02.	Sh. Anup Kumar Verma, AAO	Room No. 302, Block-III, Level-III, Old CGO Complex, NH-IV, Faridabad, Haryana	0129-2415956 0129-2420693
03.	Vacant		

PAY & ACCOUNTS OFFICE, CHENNAI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Smt. Shanthi Ranganathan Sr. AO	G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai-600090	044-24913217 044-24463248 paotn11@nic.in
02.	Smt. S. Sridevi, AAO	G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai-600090	044-24913217 044-24463248 paotn11@nic.in
03.	Sh. G. Ravichandran, Adhoc AAO	G-1, A- Block, Rajaji Bhawan, Besant Nagar, Chennai-600090	044-24913217 044-24463248 paotn11@nic.in

PAY & ACCOUNTS OFFICE, COCHIN

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Smt. Jayashree Vinod P., Sr. AO	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F) pao.kochi-agri@gov.in
02.	Sh. G. MunniLal, AAO	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F) gmanilal.17@gov.in
03.	Sh. Anil George, AAO	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F)
04	Sh. S. Dasan, AAO	Fine Arts Avanie, Fore Shore Road, Cochin- 682016	0484-2366388 0484-2384557(F)

PAY & ACCOUNTS OFFICE, KOLKATA

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Palash Das, Accounts Officer	Nizam Palace Campus, Mazenine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) Sraokolkata-agri@nic.in paofish.kol-agri@gov.in
02.	Sh. SagenMurmu, AAO	Nizam Palace Campus, Mazenine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) Sraokolkata-agri@nic.in paofish.kol-agri@gov.in
03.	Sh. Sanjoy Roy, AAO	Nizam Palace Campus, Mazenine Floor, 234/4, AJC Bose Road, Kolkata-700020	033-22873691 033-22816264(F) Sraokolkata-agri@nic.in paofish.kol-agri@gov.in

PAY & ACCOUNTS OFFICE (DAC), MUMBAI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Saikh Nisar Ali Umar, AO	3 rd Floor, B-Wing, Nishtha Bhawan, New CGO Building, New Marine Lines, Mumbai-400020	022-22016933 022-22016945 paomumbai-agri@nic.in
02.	Sh. Hansraj Prasad, AAO	3 rd Floor, B-Wing, Nishtha Bhawan, New CGO Building, New Marine Lines, Mumbai-400020	022-22016933 022-22016945 paomumbai-agri@nic.in
03	Vacant		

PAY & ACCOUNTS OFFICE (AHD), MUMBAI

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. Satish Kumar, AO	Ground Floor, Exchange Floor, Ballard Estate, Mumbai-400001	022-22630540 paomh14@nic.in
02.	Sh. Ramnik Kumar, AAO	Ground Floor, Exchange Floor, Ballard Estate, Mumbai-400001	022-22630540 paomh14@nic.in
03	Vacant		

PAY & ACCOUNTS OFFICE (DMI), NAGPUR

Sl. No.	Name & Designation	Office Address	Telephone No. & Mobile No.
01.	Sh. M. K. R. Gokhe, Sr. AO	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in
02.	Sh. Mukesh Gupta, AAO	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in
03.	Sh. Ashish Moon, AAO	N.S. Building, 2 nd Floor, Civil Lines, Nagpur-440001	0712-2560778/ 0712-2567204 sao.dmi-agri@gov.in



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