

PREFACE

I have great pleasure to bring out the annual issue of “**Accounts-at-a-Glance**” of the Ministry of Agriculture for the financial year 2009-10.

This publication gives a broad overview of the activities of the Ministry of Agriculture in financial terms. Information presented is based on Appropriation Accounts, Finance Accounts and Statement of Central Transactions etc. for the year 2009-10. It has been our endeavour to present the accounting and financial information in simple form with the help of Tables, Charts, Statements and Graphs to make the document more relevant to the Ministry and easily understood at all levels in other Ministries also.

I trust this document will be informative and useful, making the accounts data more visible and interesting while serving the objectives of management accounting. We look forward to the suggestions on the format and its contents for bringing improvements in our future publications.

(N. SUMATI)
CHIEF CONTROLLER OF ACCOUNTS

Date February, 2011

New Delhi

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CHAPTER – 1

MINISTRY OF AGRICULTURE – AN OVERVIEW

The Ministry of Agriculture comprises of three Departments viz. Department of Agriculture and Cooperation (DA&C), Department of Agricultural Research & Education (DARE) and Department of Animal Husbandry Dairying and Fisheries (DAHD&F)

(i) **DEPARTMENT OF AGRICULTURE & COOPERATION (D A&C)**

The Department of Agriculture and Cooperation is responsible for the formulation and implementation of national policies and programmes aimed at achieving rapid agricultural growth through optimum utilization of various resources like country's land, soil, water and plants. It undertakes measures to ensure timely and adequate supply of inputs and services such as fertilizers, seeds, pesticides, agriculture equipments and also provides agricultural credit and crop insurance to ensure remunerative returns to the farmers for their agricultural produce.

The Department is organized into 20 Divisions and a Technology Mission on Oilseeds, Pulses and Maize. In addition, it has 4 attached offices and 21 subordinate offices spread across the country for coordination with State level agencies for implementation of Central Sector Schemes in their respective fields. There are two public sector undertakings, seven autonomous bodies and eleven national level co-operative organisations functioning under the control of the Department. The major portion of expenditure constitutes payment of Grants-in-Aid to State Governments, Union Territory Governments and Administrations, Autonomous Bodies, Public Sector Undertakings and other implementing agencies. The balance is utilised towards the direct expenditure on establishment of the Department.

A brief review of the overall performance in the Agricultural and allied sectors in terms of the outlay and expenditure is presented in the succeeding paragraphs and tables and charts.

The Plan and Non-Plan Outlay together with actuals for the last five years from 2005-06 to 2009-10 is as follows:

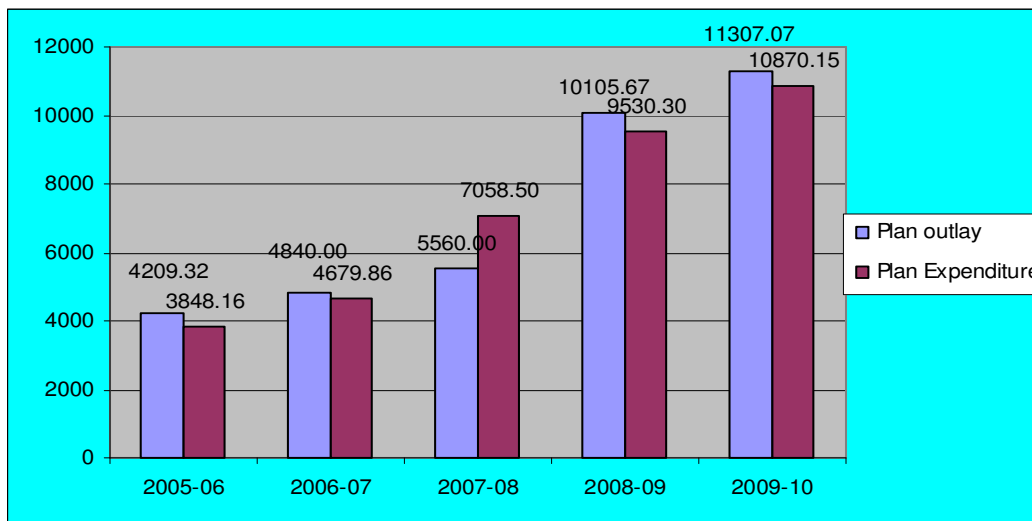
OUTLAY AND EXPENDITURE DURING LAST FIVE YEARS

Year	Plan		Non-Plan		Total	
	Outlay	Expenditure	Outlay	Expenditure	Outlay	Expenditure
2005-06	4209.32	3848.16	380.51	375.39	4589.83	4223.55
2006-07	4840.00	4679.86	379.16	666.17	5219.16	5346.03
2007-08	5560.00	7058.50	387.21	972.68	5947.21	8031.18
2008-09	10105.67	9530.30	628.78	644.99	10734.45	10175.29
2009-10	11307.07	10870.15	608.15	1064.84	11915.22	11934.99

The above details have been presented in the form of Bar Charts which shows that the outlay as well as actuals for the year 2009-10 have been increased almost three times with reference to those for 2005-06.

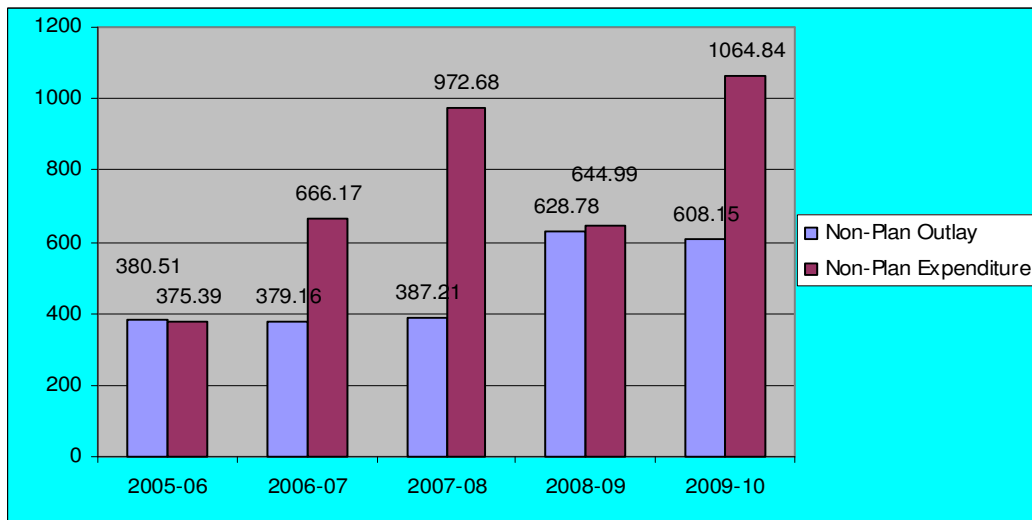
Plan Outlay and Expenditure

(Rs. In crores)



Non-Plan Outlay and Expenditure

(Rs. In Crores)



(ii) DEPARTMENT OF AGRICULTURAL RESEARCH & EDUCATION (DARE)

The Department of Agricultural Research & Education is responsible for framing policies relating to agricultural research and education through the Indian Council of Agricultural Research (ICAR) particularly in the field of crop husbandry, soil and water conservation, animal husbandry, dairy development fishery and forestry. One of major thrust areas has been research related to development of agro-based products, especially those related to horticulture and floriculture etc. which have a good export market, and can raise income and employment in the dry land areas where poverty is widespread.

The year-wise Plan outlay & Expenditure Statements and charts during the last five years is shown below:

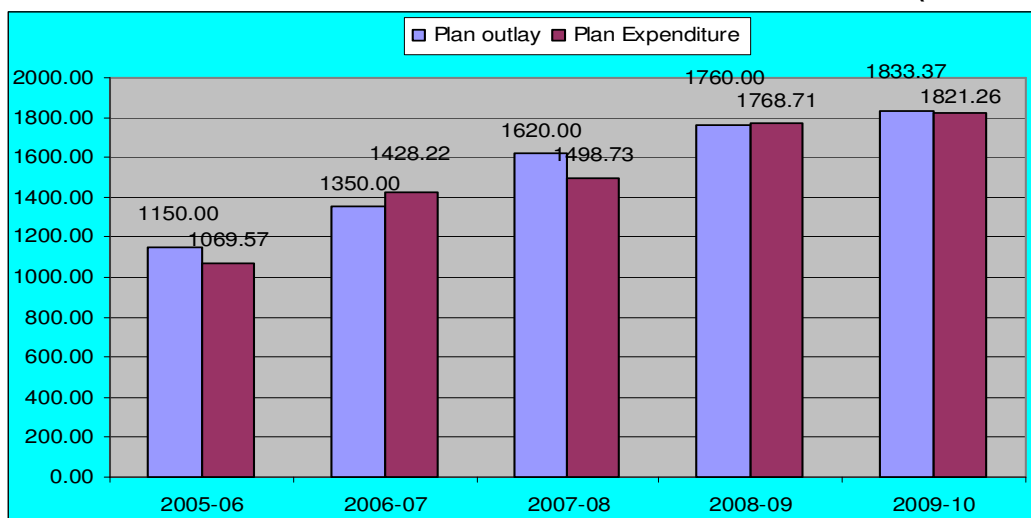
OUTLAY AND EXPENDITURE DURING LAST FIVE YEARS

(Rs. In Crores)

Year	Plan		Non-Plan		Total	
	Outlay	Expenditure	Outlay	Expenditure	Outlay	Expenditure
2005-06	1150.00	1069.57	792.00	829.66	1942.00	1899.23
2006-07	1350.00	1428.22	810.00	832.25	2160.00	2260.47
2007-08	1620.00	1498.73	840.00	901.65	2460.00	2400.38
2008-09	1760.00	1768.71	920.00	1195.24	2680.00	2963.95
2009-10	1833.37	1821.26	1481.40	1503.41	3314.77	3324.67

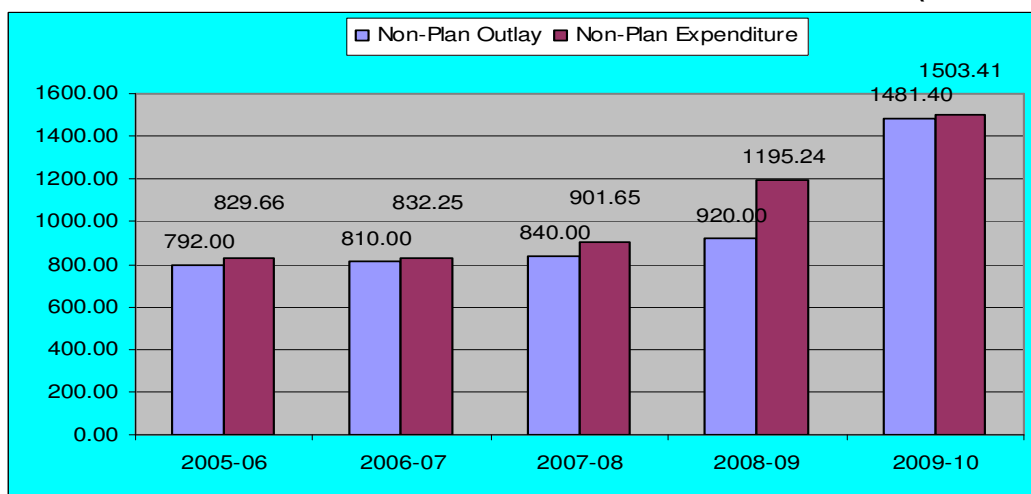
Plan Outlay and Expenditure

(Rs. In Crores)



Non-Plan Outlay and Expenditure

(Rs. In Crores)



(iii) **DEPARTMENT OF ANIMAL HUSBANDRY, DAIRYING & FISHERIES
(AHD&F)**

The Department is responsible for matters relating to livestock production, preservation, protection and improvement of stocks and dairy development and also for matters relating to the Delhi Milk Scheme and the National Dairy Development Board. It looks after all matters pertaining to livestock and fisheries, inland and marine. It also advises State Governments/Union Territories in the formulation of policies and programs in the field of Animal Husbandry, Dairy Development and Fisheries. For achieving an accelerated growth in livestock and fisheries sectors, the Department implemented 15 plan schemes during 2009-10, of these 8 relates to Animal Husbandry, 2 to Dairy Development and the remaining 5 to fisheries sector.

The year-wise break-up of Plan Outlay and Expenditure during last five years is as under:-

OUTLAY AND EXPENDITURE DURING LAST FIVE YEARS

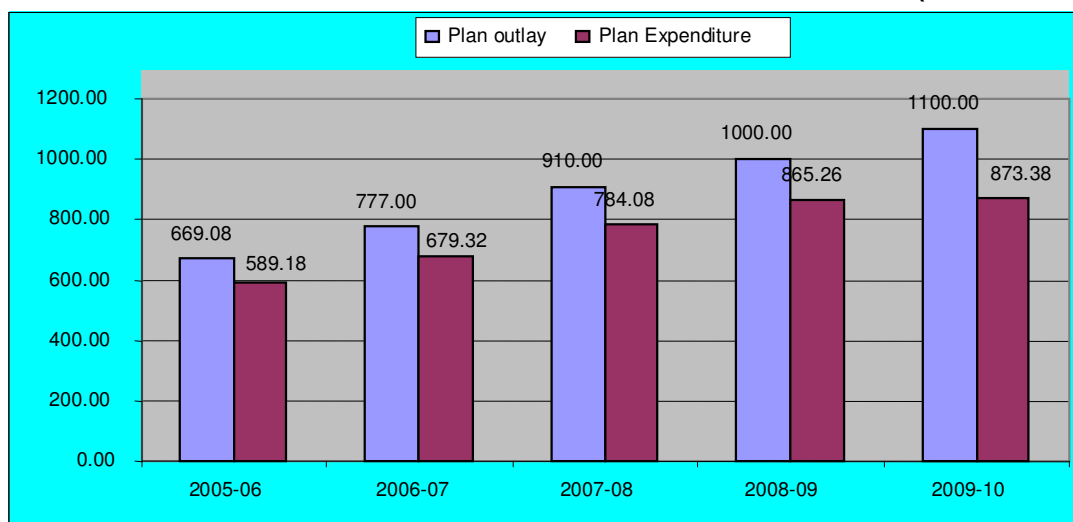
(Rs. In Crores)

Year	Plan		Non-Plan		Total	
	Outlay	Expenditure	Outlay	Expenditure	Outlay	Expenditure
2005-06	669.08	589.18	261.61	230.39	930.69	819.77
2006-07	777.00	679.32	268.86	330.93	1045.86	1010.25
2007-08	910.00	784.08	252.00	273.40	1162.00	1057.48
2008-09	1000.00	865.26	373.97	337.94	1373.97	1203.20
2009-10	1100.00	873.38	483.50	366.05	1583.50	1239.43

The above details have been presented in the form of Bar Charts as follows:-

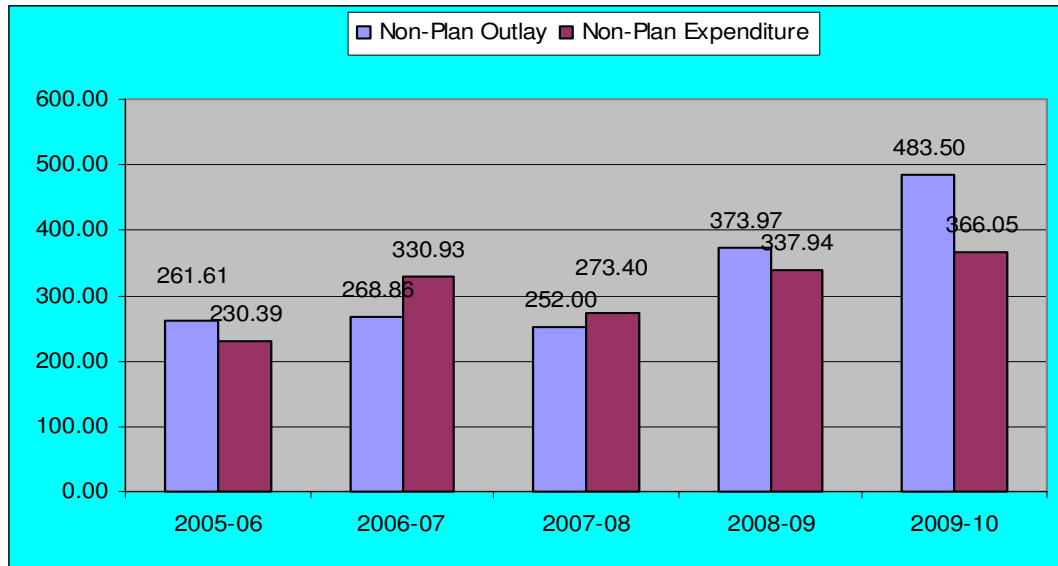
Plan Outlay and Expenditure

(Rs. In Crores)



Non-Plan Outlay and Expenditure

(Rs. In Crores)



CHAPTER 2

ACCOUNTING ORGNISATION OF THE MINISTRY

With the introduction of the departmentalization of Accounts in 1976, the Payments as well as Receipts and their accounting now form an integral part of the management and the administrative Ministries have been entrusted with the responsibility of arranging the payments as well as timely compilation and submission of Accounts. To fulfil this responsibility, a new accounting organisation headed by the Chief Controller of Accounts has been created in the Ministry of Agriculture.

Under the Departmentalized Accounting System, the receipts and payments are handled by the Public Sector Banks which are finally settled at Reserve Bank of India, Central Accounts Section, Nagpur through Government Accounts Department, Mumbai.

THE STRUCTURE OF THE ORGANISATION

The Secretary of the Department is the Chief Accounting Authority of the Department. As the Chief Accounting Authority, he performs his functions with the help of the Financial Advisor and the Chief Controller of Accounts (CCA). The CCA is the head of the accounting organization. To assist CCA, there are two Controller of Accounts one for Admn. & IAW and one for Accounts and one Assistant Controller of Accounts. There are 11 Pay & Accounts Offices of which 4 are located at Delhi, two at Mumbai and one each at Kochi, Kolkata, Faridabad, Chennai and Nagpur. Further, there are 39 CDDOs and 170 NCDDOs including those who are submitting bills to the cheque drawing D.D.Os. Apart from this, there is an Internal Audit Wing of the Ministry of Agriculture located at Delhi. The Internal Audit functions under the supervision of CA (Internal Audit). It comprises of two parties, one each at Delhi and Kochi.

FUNCTIONS & RESPONSIBILITIES

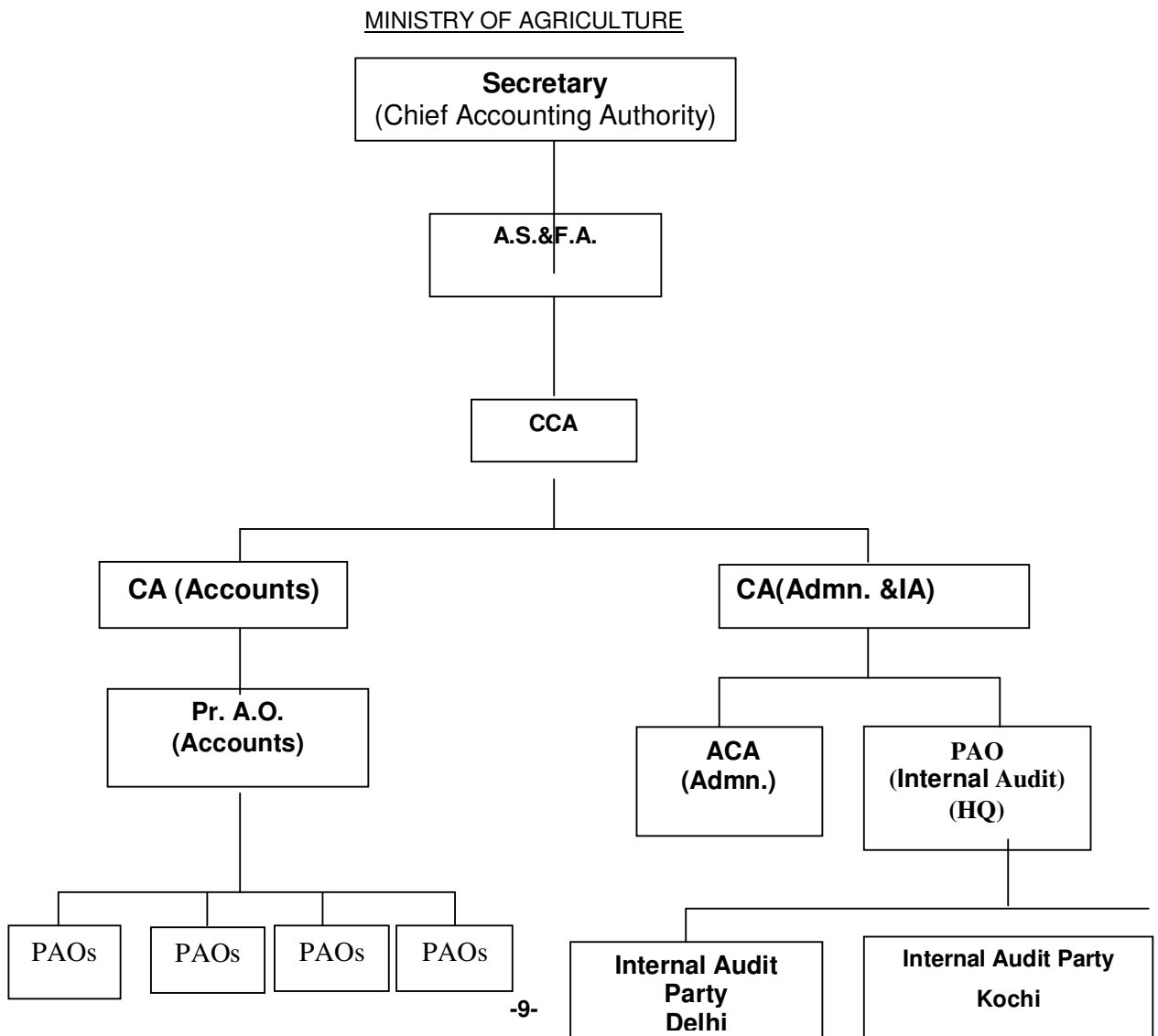
The Chief Controller of Accounts being head of Accounting Organisation in the Ministry is responsible for:

1. Advise and assist the Ministry of Union Government on all matters relating to Finance, Budget, Expenditure Management and Personal claims of the employees.
2. Administrator of the Accounting system by supervising payments through PAOs and CDDOs of various departments in various regions of the country, including pay and allowances, office contingencies, miscellaneous payments of admissible loans and advances to Government Servants etc.
3. Public Expenditure Management through compilation and consolidation of Monthly and Annual Receipts & Expenditure of the Ministry to Office of Controller General of Accounts for consolidation.
4. Exercising the powers of the Head of the Department for the Accounting Organisation and managing the cadre with reference to career counselling, training, transfer, promotion, leave, vigilance and disciplinary matters etc.
5. Scheme-wise Financial Appraisal and monitoring of projects and schemes and computerisation of Finance-Budget Accounts (MIS) for on line information.
6. Preparation of Annual Appropriation Accounts and Accounts-at-a-Glance for the year indicating Savings and Surrender.

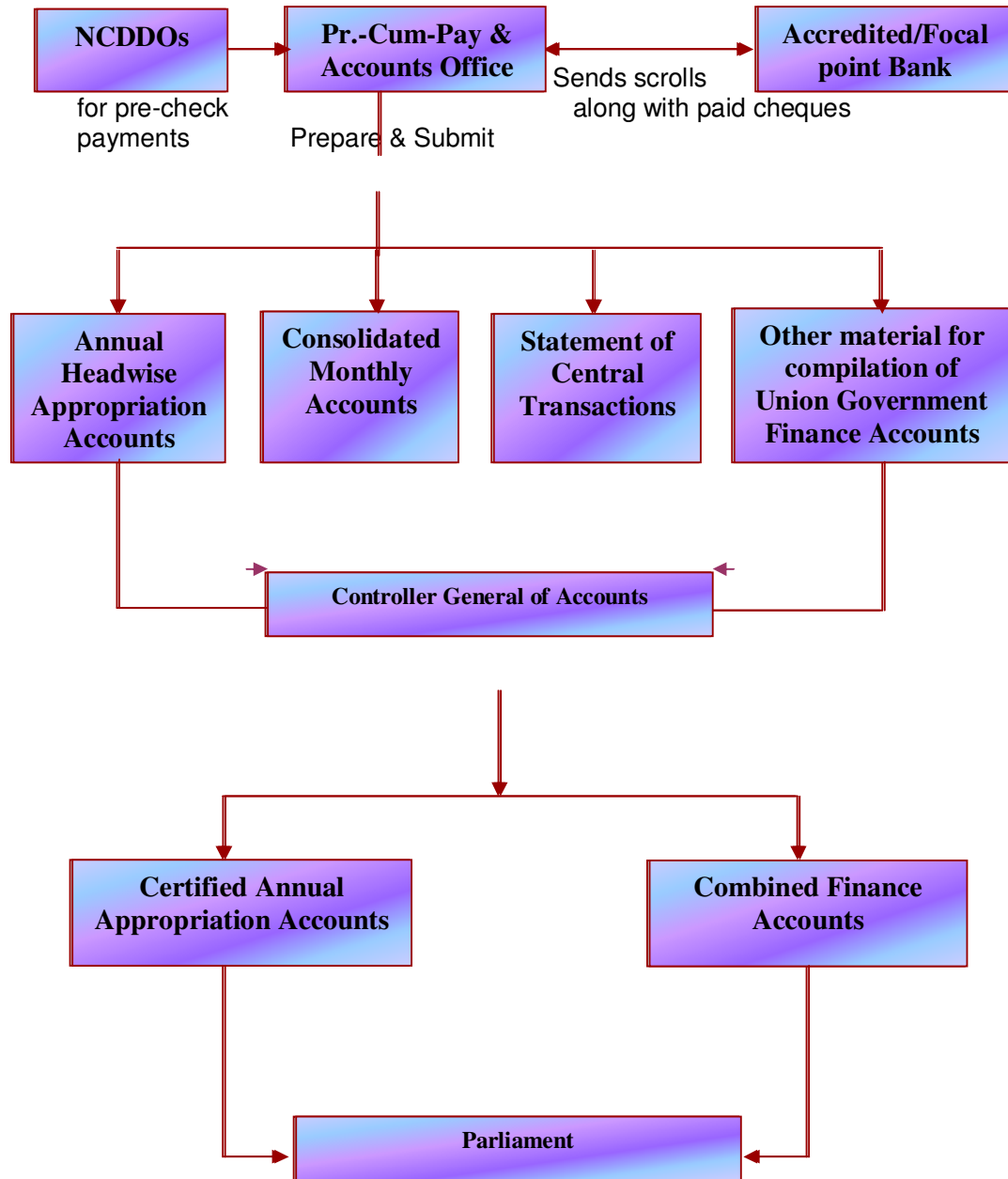
7. General guidance to Internal Audit teams & liaison with External Auditors i.e. C & AG of India.
8. Maintaining liaison with Controller General of Accounts and Accredited Bank(s). Verifying and reconciling all receipts and payments made on behalf of Ministry through accredited bank viz. State Bank of India.
9. Maintaining accounts with RBI relating to the Ministry and reconciling cash balances.
10. Issuing sanctions to Agent Ministries on behalf of various wings of functional Ministry for carrying out certain activities required by the functional Ministry.
11. Speedy settlement of Pension, Provident Fund and other personal claims of the retiring Government Servants and providing accounting information to concerned authorities for effective management.
12. Procuring of cheque rolls from India Security Press, Nasik Road.

The flow chart indicating structure of Accounting Organisation in the Ministry of Agriculture is given below:-

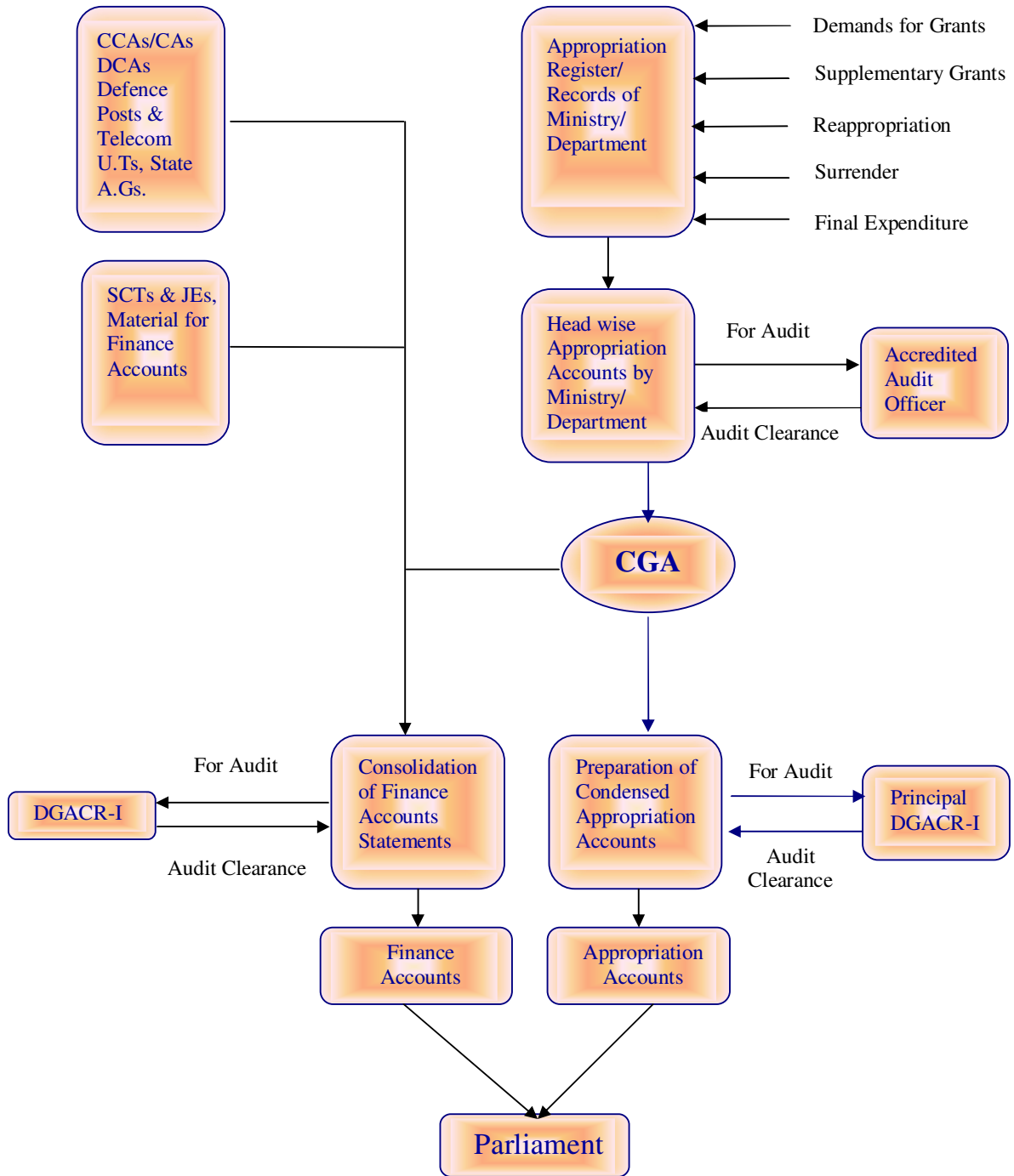
STRUCTURE OF ACCOUNTING ORGANIZATION



FLOW OF ACCOUNTING INFORMATION



**FLOW CHART FOR ANNUAL ACCOUNTS OF THE
MINISTRY OF AGRICULTURE**



CHAPTER 3

HIGHLIGHTS OF ACCOUNTS 2009-2010

ANALYSIS OF RECEIPTS AND DISBURSEMENTS

The Budget of the Ministry of Agriculture for 2009-2010 was presented to the Parliament in the form of three grants namely, Grant No.1 Department of Agriculture and Co-operation, Grant No.2 Department of Agriculture Research and Education and Grant No.3 for Department of Animal Husbandry Dairying and Fisheries.

FUND FLOW OF THE MINISTRY

The Accounts of the Government are kept in three parts viz. Consolidated Fund of India, Contingency Fund and Public Account. There was no transaction relating to the Contingency Fund so far as this Ministry is concerned. The transactions, i.e. Receipts and Expenditure, relating to the Consolidated Fund of India and Public Account for the year 2009-10 have been detailed in the following paragraphs. The fund flow of the Ministry has been summarised in the table below:-

Flow of Funds during 2009-10

(Rupees in crores)

Receipt Amount	Sector	Disbursement Amount
CONSOLIDATED FUND OF INDIA		
808.77	Revenue	16335.51
0	Capital	4.13
231.78	Loans	36.43
1040.55	Total C.F.I.	16376.07
PUBLIC ACCOUNT		
94.22	Provident Fund, Small Savings	61.26
85.02	Deposit & Advance	80.58
16540.55	Suspense & Misc.	1181.11
0	Reserve Fund	61.32
16719.79	Total Public Account	1384.27
17760.34	GRAND TOTAL (CFI+PA)	17760.34

These figures in the Statement have been taken from the Statement of Central Transactions, which included expenditure in respect of composite grants controlled by other Ministries. On the other hand, this expenditure incurred by other agent ministries on behalf of the organization has however been included in the statement which shall be reflected in the Head-wise Appropriation Accounts

CONSOLIDATED FUND OF INDIA

The receipt and disbursement during the year 2009-10 from Consolidated Fund excluding the expenditure incurred by other Ministries/Departments on behalf of Ministry of Agriculture and including expenditure debitable to the Composite Grants controlled by other Ministries/Departments are reflected below:-

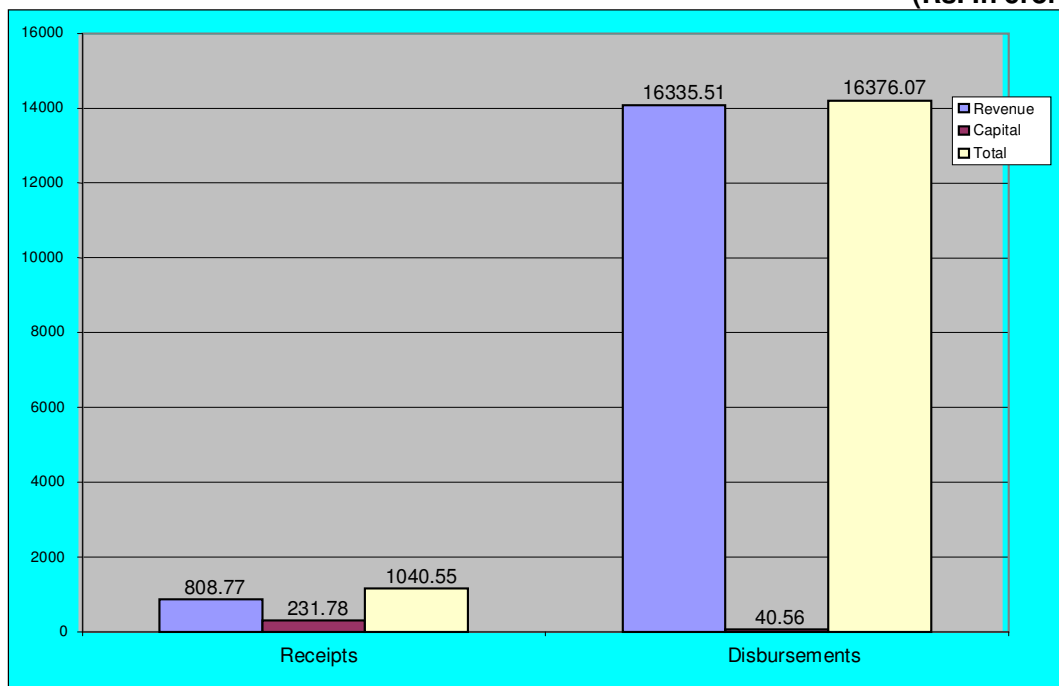
(Rs. In Crores)

RECEIPTS		EXPENDITURE	
Revenue Account			
Revenue Receipts (Including Aid Material & Deduct Refund)	808.77	Revenue Expenditure	16335.51
Capital Account			
Capital Receipts	0	Capital Expenditure	4.13
Loans & Advance Receipts (Included in Capital Receipt)	231.78	Loans & Advances Paid (Included in Capital Expenditure)	36.43
Capital Loss	-	Capital Gain	191.22
Net deficit in Consolidated Fund	15335.52		

The receipts and disbursements during the year 2009-10 from the Consolidated Fund are reflected below:-

RECEIPTS AND DISBURSEMENTS 2009-10

(Rs. In crores)



REVENUE RECEIPTS

A Comparative picture of the Revenue Receipts during the four previous years and during 2009-10 emerges as under:-

(Rupees in Crores)

Year	Revenue Receipts		Increase/Decrease over previous year	
	Budget Estimates	Actual	Amount	%age
2005-2006	480.06	516.37	29.65	6.09%
2006-2007	531.39	530.68	14.31	2.77%
2007-2008	580.85	582.27	51.59	9.72%
2008-2009	669.30	858.28	276.01	47.40%
2009-2010	539.66	808.77	(-)49.51	5.76%

REVENUE EXPENDITURE

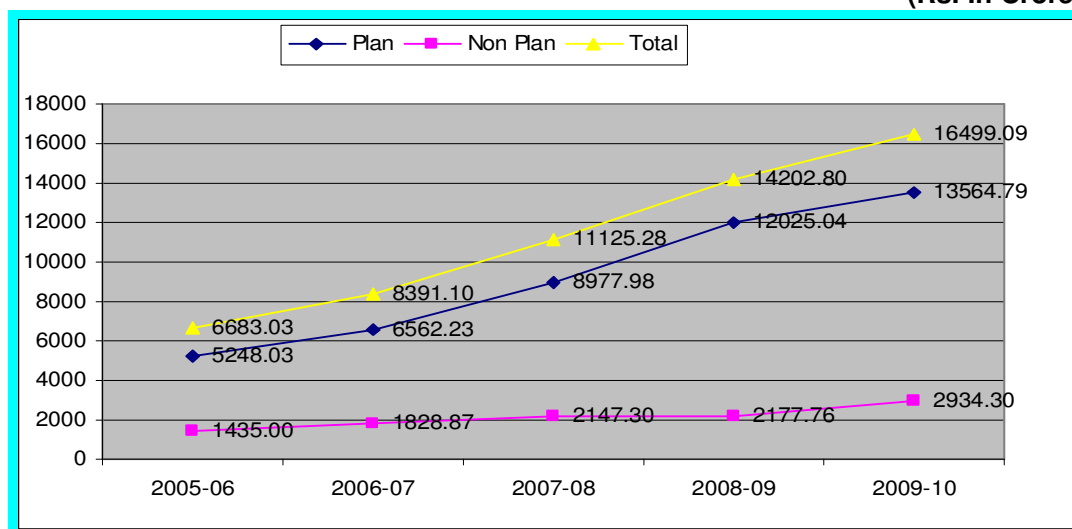
The trend of Revenue Expenditure (Plan and Non-Plan) (including expenditure incurred by other Ministries/Department on behalf of this Ministry and excluding the payment in respect of composite grants originated the organization during the last five year period has been given below:-

(Rs. In Crores)

Year	REVENUE EXPENDITURE				Increase/Dec. over previous year	
	Budget Estimate	Plan	Non-Plan	Total	Amount	%age
2005-06	7184.37	5248.03	1435.00	6683.03	1547.34	30.13%
2006-07	8160.15	6562.23	1828.87	8391.10	1708.07	25.56%
2007-08	9255.11	8977.98	2147.30	11125.28	2734.18	32.58%
2008-09	14493.17	12025.04	2177.76	14202.80	290.37	2.61%
2009-10	14240.44	13564.79	2934.30	16499.09	2258.65	15.90%

TREND OF REVENUE EXPENDITURE

(Rs. In Crores)



REVENUE DEFICIT

The following table shows that the revenue deficit has increased from Rs.6166.66 crores in 2005-06 to 15526.74 crores in 2009-10.

Year	Revenue Receipts	Revenue Expenditure	Revenue Deficit	% of Revenue Deficit to Total Expenditure
2005-06	516.37	6683.03	6166.66	92.27%
2006-07	531.39	8391.10	7859.71	93.67%
2007-08	582.27	11017.45	10435.18	94.72%
2008-09	850.15	14202.80	13352.65	94.01%
2009-10	808.77	16335.51	15526.74	95.04%

It is stated that the Revenue deficit has increased by 1.03% over the previous year 2008-09, i.e. it increased from Rs.13352.65 crores to Rs.15526.74 crores in 2009-10. The percentage of revenue deficit to total revenue expenditure increased from 94.01% in 2008-09 to 95.04% in 2009-10.

CAPITAL EXPENDITURE

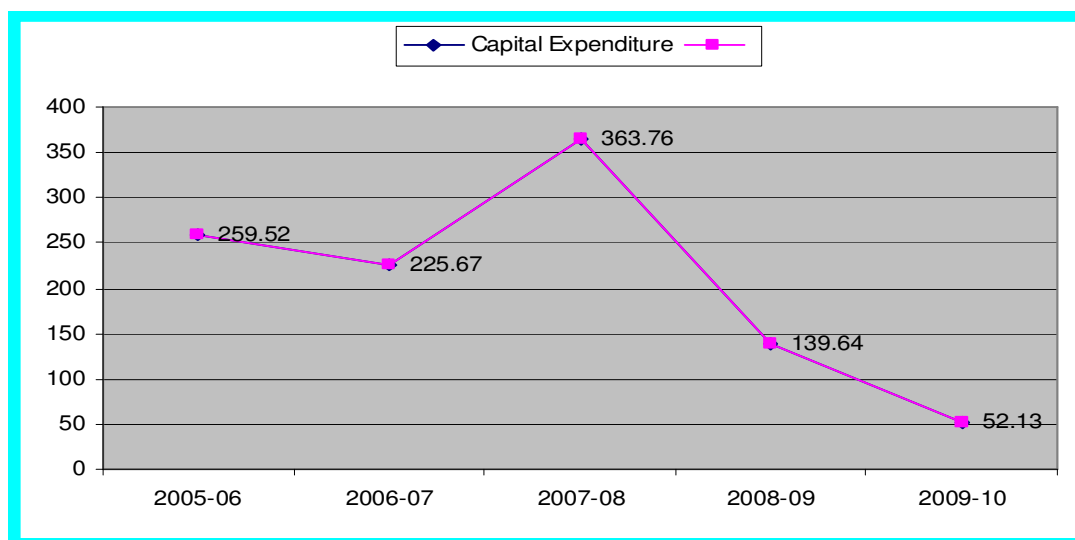
The details of Capital Expenditure during the last five years i.e. 2005-06 to 2009-2010 are given below. The Capital Expenditure has decreased from Rs.139.64 crores in 2008-09 to Rs.52.13 Crores in 2009-10.

(Rs. In Crores)

Year	Capital Expenditure Amount	% Growth of Capital Expenditure over previous year
2005-2006	259.52	-23.10%
2006-2007	225.67	-13.04%
2007-2008	363.76	61.19%
2008-2009	139.64	-61.61%
2009-2010	52.13	-62.67%

TREND OF CAPITAL EXPENDITURE

(Rs. In Crores)



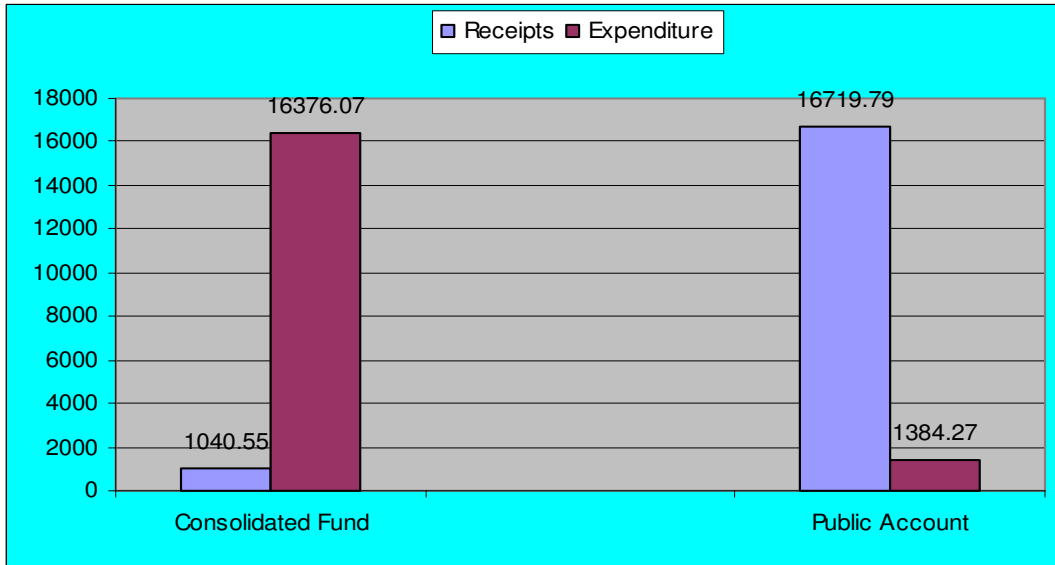
Ministry of Agriculture is basically an expenditure oriented ministry. Its receipts during 2009-10 stood at Rs.1040.55 crores. This accounted for 6.35% of the total expenditure met from the Consolidated Fund. The overall deficit (after making adjustment of expenditure incurred by this Ministry on behalf of other ministries and vice versa) was financed from the Public Account of Government of India. The total expenditure during the last five years has been shown as under:

Year	Revenue Expenditure		Capital Expenditure		Total Expenditure		
	Plan	Non-Plan	Plan	Non-Plan	Plan	Non-Plan	Total
2005-06	5248.03	1435.00	259.08	0.44	5507.11	1435.44	6942.55
2006-07	6562.23	1828.87	225.17	0.50	6787.40	1829.37	8616.77
2007-08	8977.78	2147.30	363.33	0.43	9341.31	2147.73	11489.04
2008-09	12025.04	2177.76	139.23	0.41	12164.27	2178.17	14342.44
2009-10	13357.65	2977.86	39.08	1.48	13396.73	2979.34	16376.07

The receipts under the Consolidated Fund and Public Account as also the expenditure there from are given below:-

RECEIPTS EXPENDITURE UNDER CONSOLIDATED FUND AND PUBLIC ACCOUNT

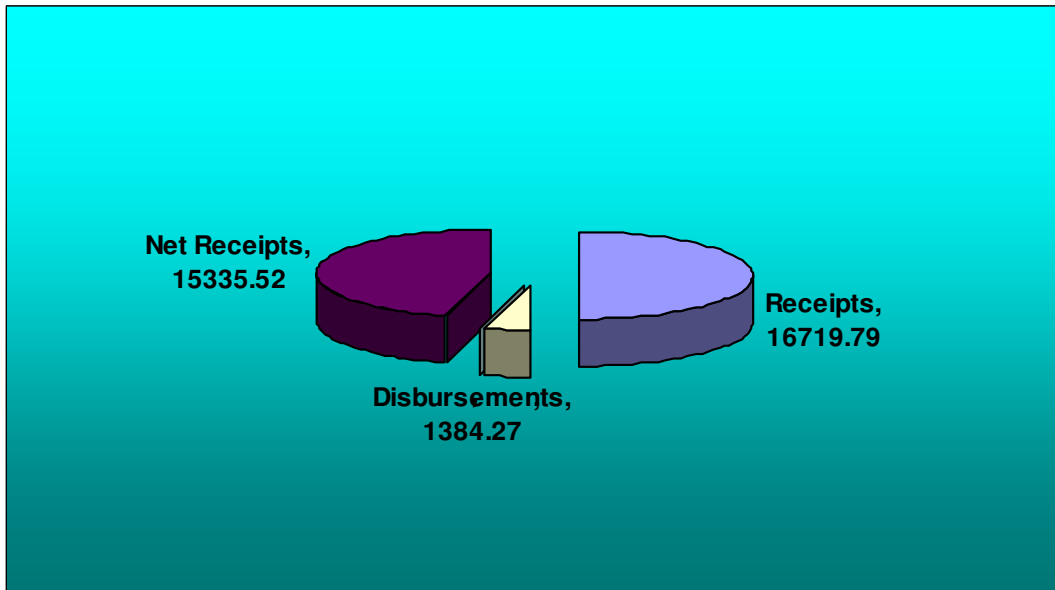
(Rs. In Crores)



The analysis of the Public Account 2009-10 is given in the graph below:

ANALYSIS OF PUBLIC ACCOUNT 2009-10

(Rs. In Crores)



DEFICIT

Total Receipt and total Expenditure (as per SCT) and total Deficit under the consolidated fund during last five years are compared under which it reflects that total deficit has increased from Rs.13039.28 crores to Rs.15335.52 in 2009-10:

(Rs. In Crores)

Year	Total Receipt	Total Expenditure	Total Deficit
2005-2006	843.68	6932.71	6089.03
2006-2007	797.38	8409.18	7611.80
2007-2008	830.57	11279.51	10448.94
2008-2009	1163.22	14202.50	13039.28
2009-2010	1040.55	16376.07	15335.52

SURRENDER OF FUNDS

The table below gives the position of surrenders made during last four years.

(Rs. In Crores)

Grant No.	2006-07			2007-08			2008-09			2009-10		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1.	84.45	22.82	107.27	31.82	25.87	57.69	529.22	202.83	732.05	118.08	42.98	161.06
2.	1.65	-	1.65	33.82	-	33.82	13.34	-	13.34	-	-	-
3.	124.86	11.80	136.66	79.07	15.33	94.40	158.34	8.68	167.02	317.07	8.53	325.60
Total	210.96	34.62	245.58	144.71	41.20	185.91	700.90	211.51	912.41	435.15	51.51	486.66

A quick glance at the table would show that the amount surrendered in 2009-10 is less than that the amount surrendered in 2008-2009.

UTILISATION CERTIFICATES

The Certificates of utilisation of grants are required to be furnished in respect of grants released to statutory bodies, non-Govt. institutions etc. The purpose of furnishing the utilisation certificates is to ensure that grants have been properly utilised for the purpose for which they were sanctioned and where the grants released were conditional, the prescribed conditions have been fulfilled. The certificates are required to be submitted to the sanctioning authority not later than 18 months from the date of sanction of the grant. The year-wise break-up is given at **Annexure-III**.

SUSPENSE ACCOUNT

'Suspense Account' consists of items of receipts and payments which cannot be booked immediately under a final head of account for want of information and also transactions entered into on behalf of other Ministries/Departments. Such transactions are temporarily booked under a Suspense head of Accounts before they can be finally booked under the concerned final head of account. The position of balances and their clearances under various suspense heads is as per **Annexure-IV**.

PENSION AND GPF CASES

INTRODUCTION OF DEFINED CONTRIBUTORY PENSION SCHEME

Government of India vide their notification published in Gazette of India Part I section I dated 22.12.03 introduced a new restructured defined contributory pension scheme for new entrants to Central Government Services w.e.f. 1.1.2004. The system would be mandatory for all new recruits joining Central Government Services with effect from 1.1.2004. Under the scheme, such officials are required to contribute 10% of the salary including dearness pay and dearness allowance. The matching contribution would be kept in separate account for utilisation towards payment of pension and other retirement benefits under the scheme. The pension schemes under CCS (Pension) Rules 1972 and GP Fund Scheme under GP Fund CS Rules 1960 presently in vogue will not be applicable to such employees. The contents of the scheme have been brought to the notice of all the drawing disbursing officers functioning under the payment and accounting control of this organization for their information and future guidance.

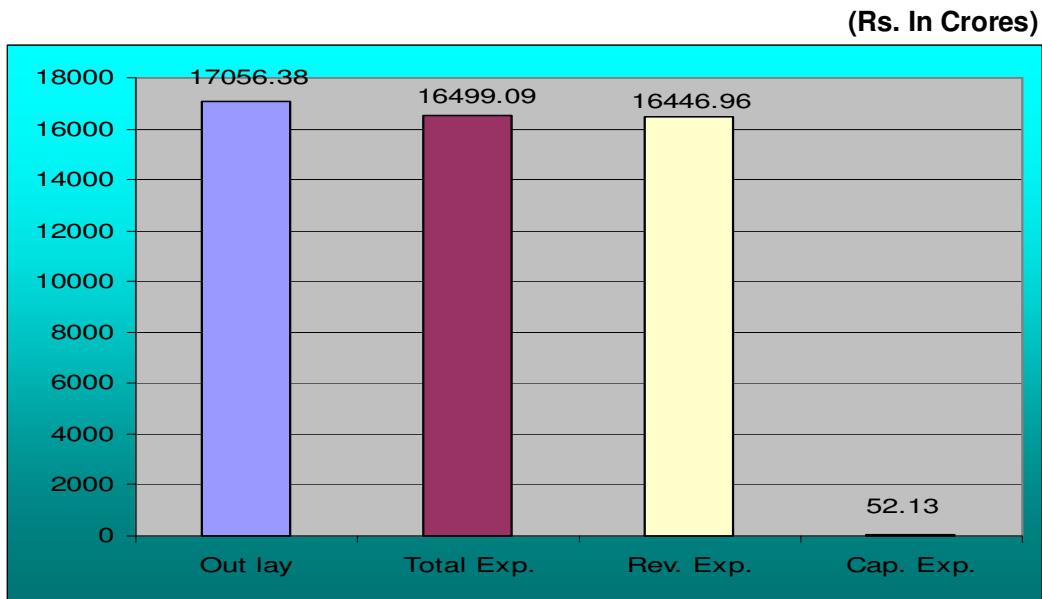
The details of receipts and disposal of pension and GPF cases are given in the **Annexure-V and VI** respectively.

CHAPTER 4

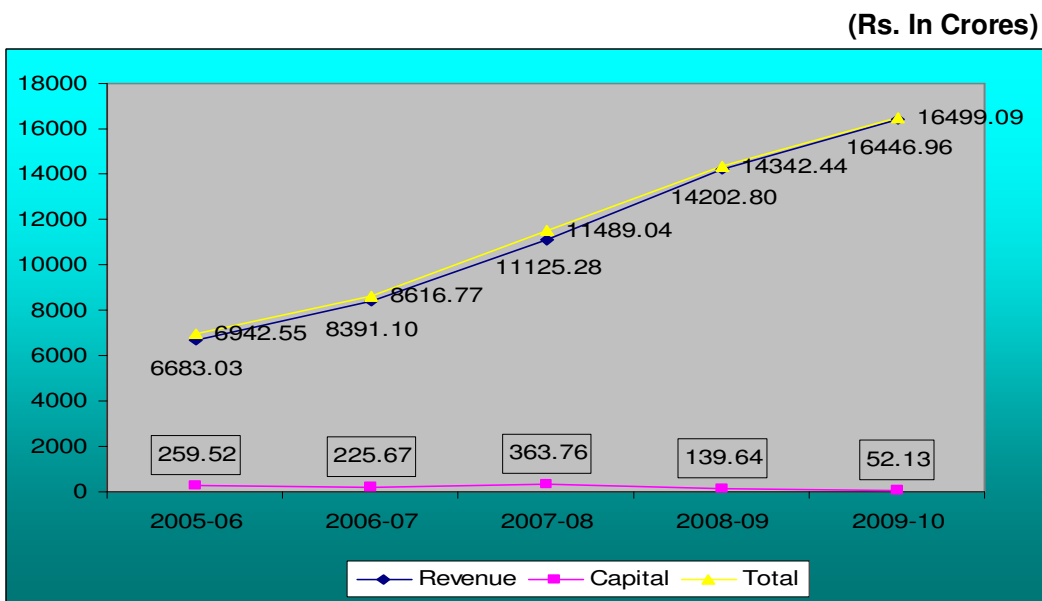
EXPENDITURE ANALYSIS

A total of Rs.17056.38 crores (BE+Supplementary) was placed at the disposal of Ministry of Agriculture for the year 2009-10. As against this, the total expenditure incurred was to the tune of Rs.16499.09 crores comprising of Revenue Expenditure of Rs.16446.96 and Capital Expenditure of Rs.52.13 crores. Plan Expenditure of Rs.13564.79 crores constituted 82.22% and Non-Plan Expenditure of Rs.2934.30 crores constituted 17.78% of the total expenditure.

OUTLAY AND EXPENDITURE



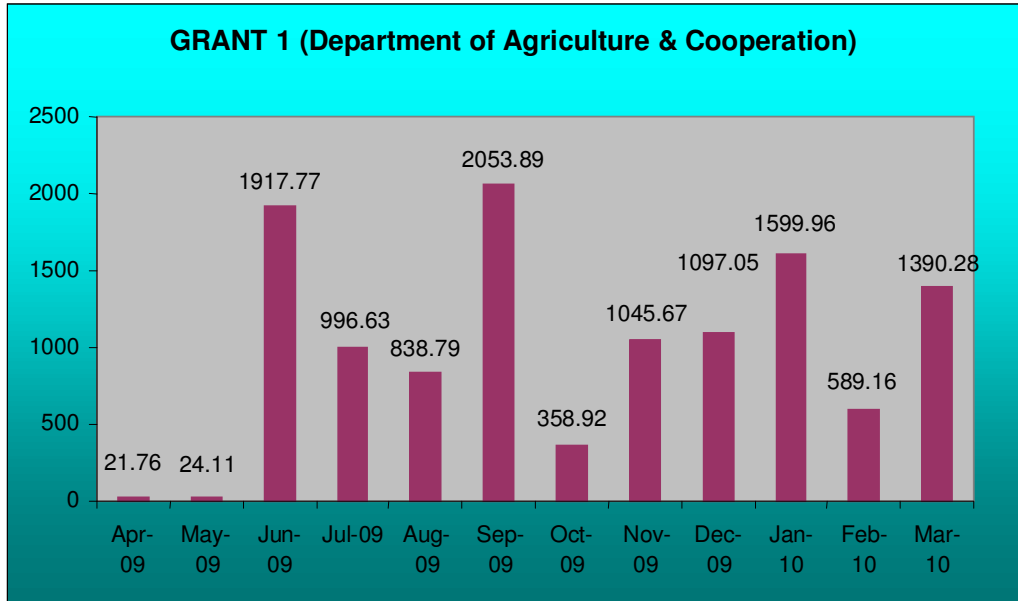
TREND OF EXPENDITURE



MONTHWISE TREND IN EXPENDITURE

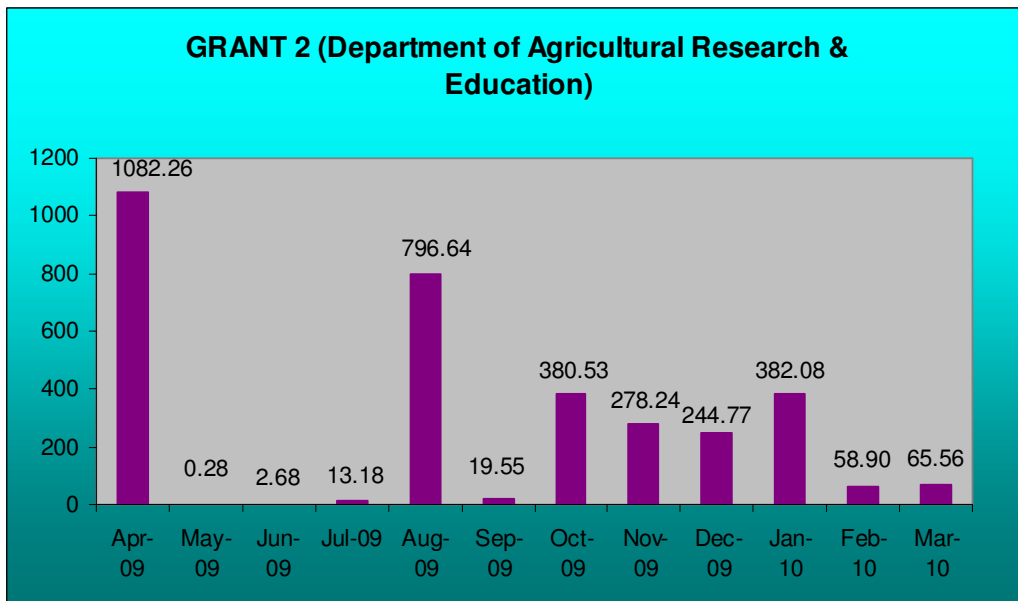
GRANT-1

(Rs. In Crores)



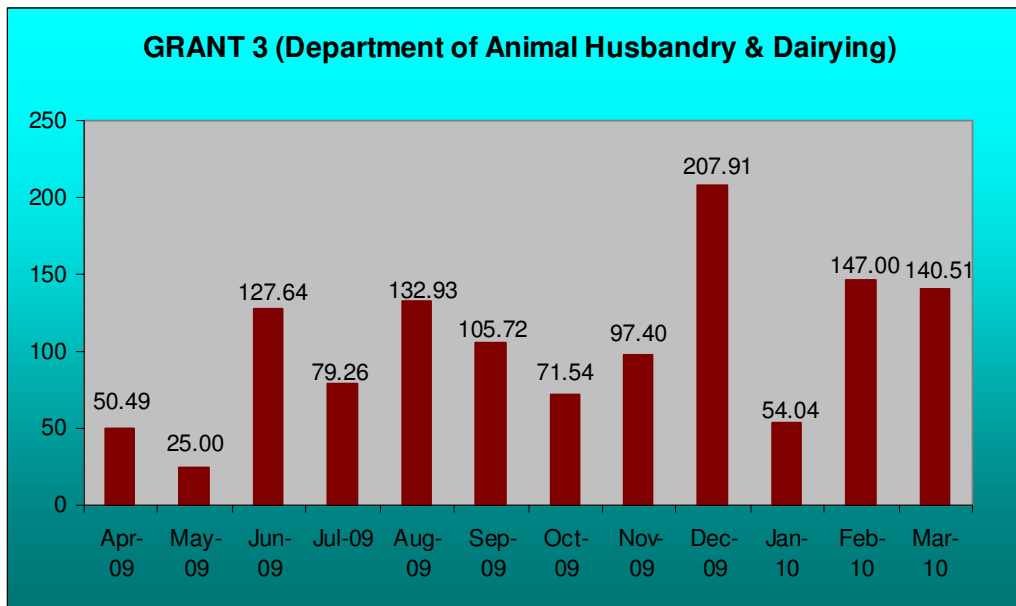
GRANT 2

(Rs. In Crores)



GRANT 3

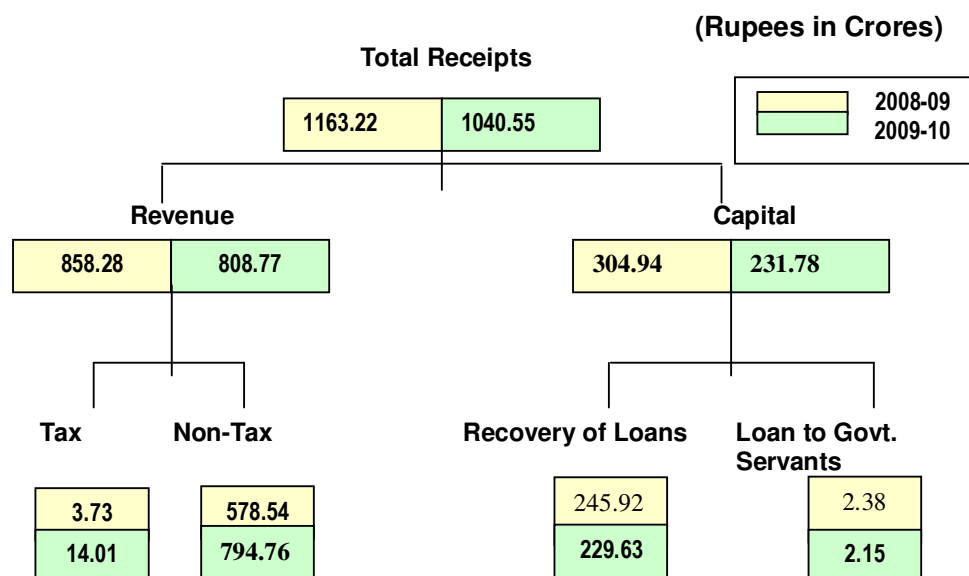
(Rs. In Crores)



CHAPTER 5

RECEIPT ANALYSIS

The total Receipts of the Ministry, during 2009-10, were to the extent of Rs.1040.55 crores comprising of Revenue Receipts of Rs.808.77 crores and Capital Receipts of Rs.231.78 crores representing loan recoveries only. In 2008-09 the total receipts were Rs.1163.22 crores, thus representing a decrease of 10.55% in 2009-10. A comparative picture of receipts during 2008-09 and 2009-10 is given below:



The trend in Revenue and Capital Receipts during the last five year period has been as under:

(Rupees in crores)

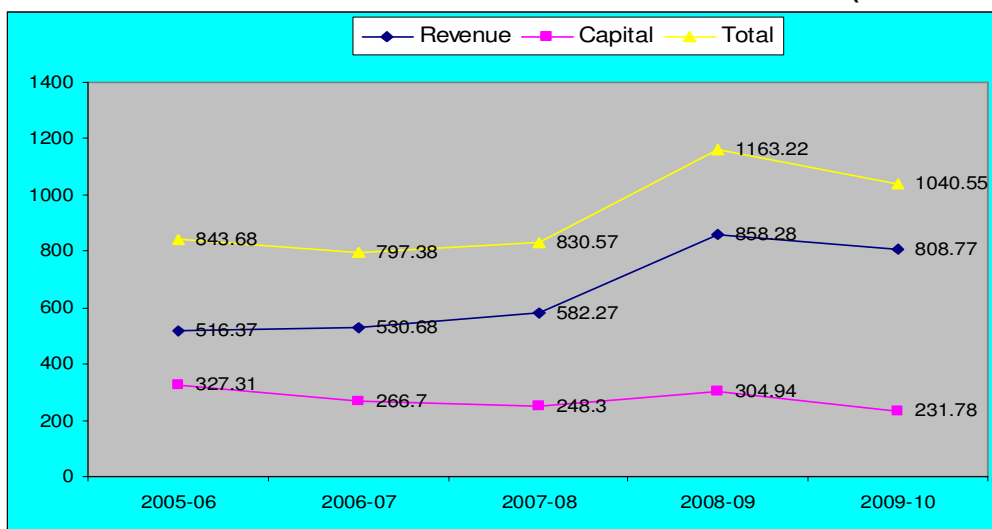
Year	Revenue	Capital	Total
2005-06	516.37	327.31	843.68
2006-07	530.68	266.70	797.38
2007-08	582.27	248.30	830.57
2008-09	858.28	304.94	1163.22
2009-10	808.77	231.78	1040.55

It would be observed that the total receipts have increased slightly from Rs.843.68 crores in 2005-06 to Rs.1040.55 crores. However, there is decrease in Receipts from 1163.22 crores in 2008-09 to Rs.1040.55 crores in 2009-10. The details of Receipt, Tax and Non Tax, and Capital over the years 1985-86 to 2009-10 are given at Annexure-VII.

A graph showing the total receipts under Revenue and Capital Heads for the last five years is depicted below:-

TREND IN RECEIPTS

(Rs. In Crores)



The receipt under various schemes for the years 2005-06 to 2009-10 are as given below:-

(Rs. In Crores)

Head wise Details	2005-06	2006-07	2007-08	2008-09	2009-10
0021-Taxes on Income other than Corporation Tax	-	-	3.72	7.09	14.01
0044-Service Tax	-	-	0.01	0.00	0
0049-Interest Receipts	217.57	196.74	203.26	342.01	186.03
0050-Dividends & Profits	0.50	0.75	1.83	2.29	1.90
0070-Other Admn. Services	-	-	0.05	0.08	0.13
0071-Contributions & Recoveries towards Pension & Other Retirement Benefits	-	-	0.17	0.08	1.05
0075-Miscellaneous Gen.Services	-	-	0.65	0.01	0.01
0210-Medical & Public Health	-	-	0.46	0.45	0.87
0216-housing	-	-	0.60	0.59	0.56
0401-Crop Husbandry	77.27	137.68	127.52	208.53	308.34
0403-Animal Husbandry	8.64	12.28	11.34	10.20	12.21
0404-Dairy Development	192.26	163.21	219.29	271.41	265.84
0405-Fisheries	3.58	1.88	2.11	1.64	5.16
0415-Agriculture Research & Education	-	-	-	0	0.05
0435-Other Agricultural Programmes	11.13	12.26	11.21	12.87	12.60
1475-Other Gen. Eco. Services	-	-	0.05	0.98	0
6401-Loan for Crop Husbandry	-	-	-	-	0
6402-Loan for soil & water conservation	7.09	5.00	0.13	0.11	0.10
6404-Loan for Dairy Development	20.39	148.20	37.47	39.66	25.48
6425-Loan for co-operation	-	-	108.70	158.62	96.42
7601-Loans & Adv. To State Govt.	72.39	70.06	99.59	104.19	107.61
7602-Loans & Adv. To UT Govts.	0.02	0.28	0.03	0.03	0.03
7610-Loans to Govt. Servants etc.	-	-	2.38	2.32	2.15
Grand Total	809.18	788.90	830.57	1163.22	1040.55

CHAPTER 6

GRANT ANALYSIS

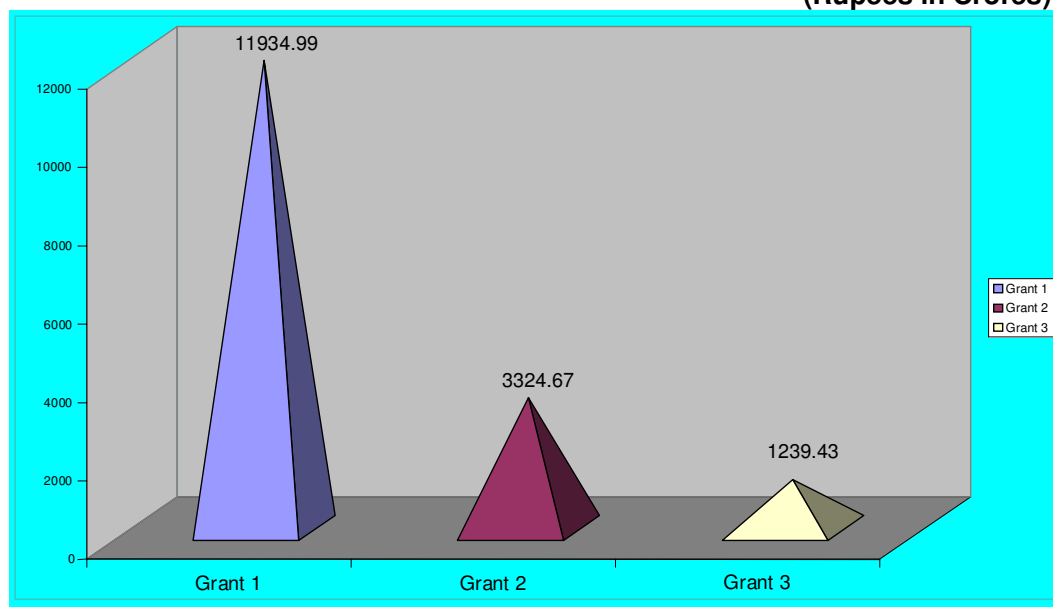
The Budget of the Ministry of Agriculture for the year 2009-10 was provided in the form of three grants viz. Grants No.1, 2 and 3. Grant No.1 relates to the Department of Agriculture and Co-operation and broadly relates to expenditure for Horticulture, Crops, Soil and Water Conservation, Fisheries Development Co-operation, Agricultural Credit, Scarcity Relief, Fertilizer & Manure, Plant Protection, Agricultural Implements and Machinery, Agricultural Census, etc. Grant No.2 represents the budget of DARE and broadly encompasses grants-in-aid given to the Indian Council of Agricultural Research (ICAR) for Crop Husbandry, Animal Husbandry, Dairy Development, Soil and Water Conservation, Forestry, Fishery etc. Grant No.3 pertains to the Department of Animal Husbandry Dairying & Fisheries and broadly relates to expenditure for Cattle Development, Poultry Development, Sheep and Goat Development, Fodder Development, Rabbit Development, Dairy Development, Control of Diseases, etc.

The Grant wise expenditure depicts expenditure as per Appropriation Accounts of the Ministry which includes the expenditure incurred by the Agent Departments/Ministries on behalf of Ministry of Agriculture which have not been exhibited in the SCT of the Ministry.

The Total Expenditure during the year 2009-10 has been to the tune of Rs.16499.09 crores under all the grants which also includes the expenditure booked by the Agent Department. The Grant-wise break up is given below:

GRANT WISE EXPENDITURE 2009-10

(Rupees in Crores)

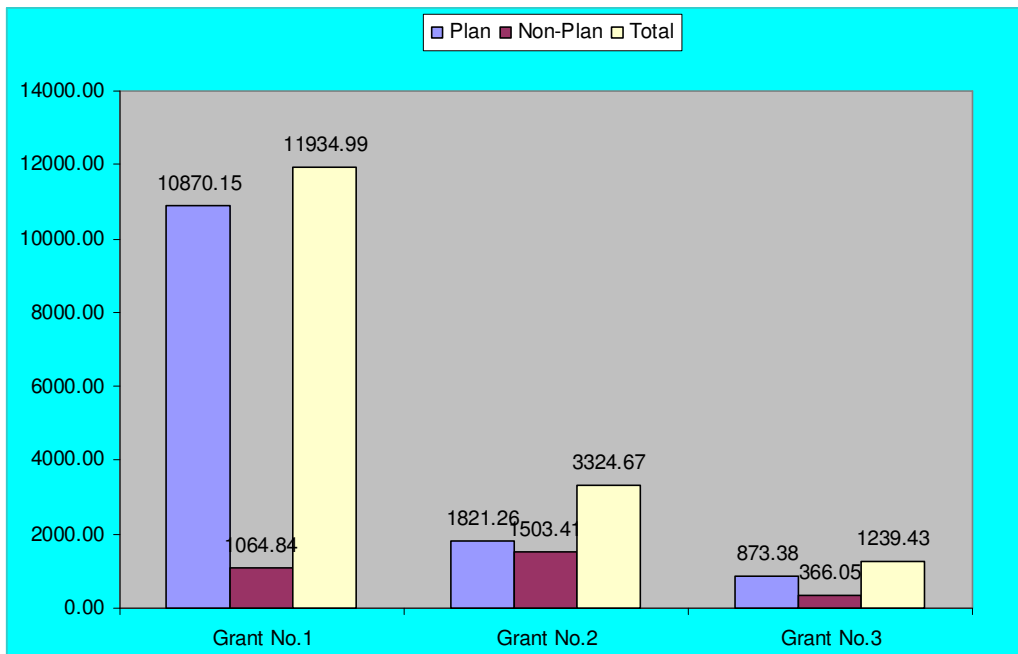


PLAN AND NON-PLAN EXPENDITURE

The Grant-wise break-up of expenditure under plan and non-plan segments, for the year 2009-10, is given below:

Plan/Non-Plan Expenditure 2009-10

(Rupees in Crores)

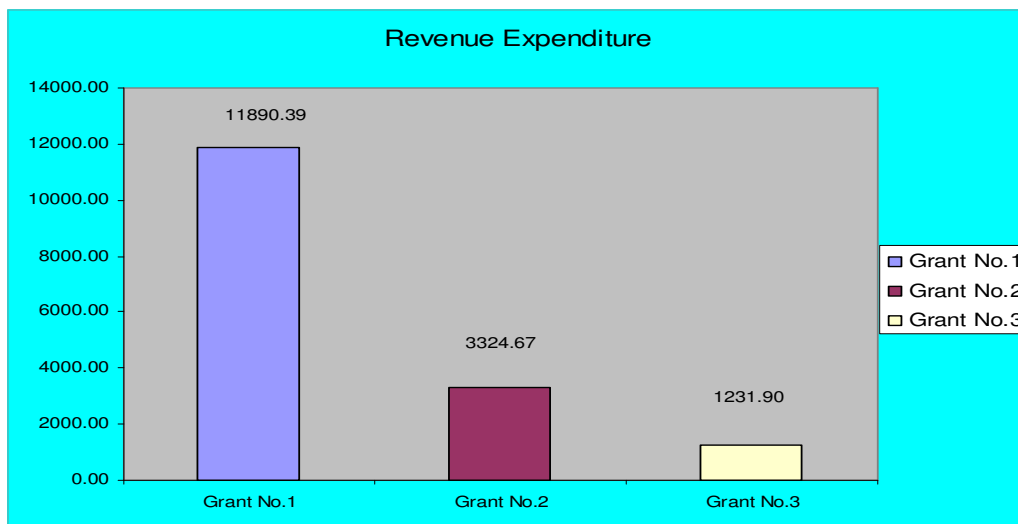


REVENUE/CAPITAL EXPENDITURE

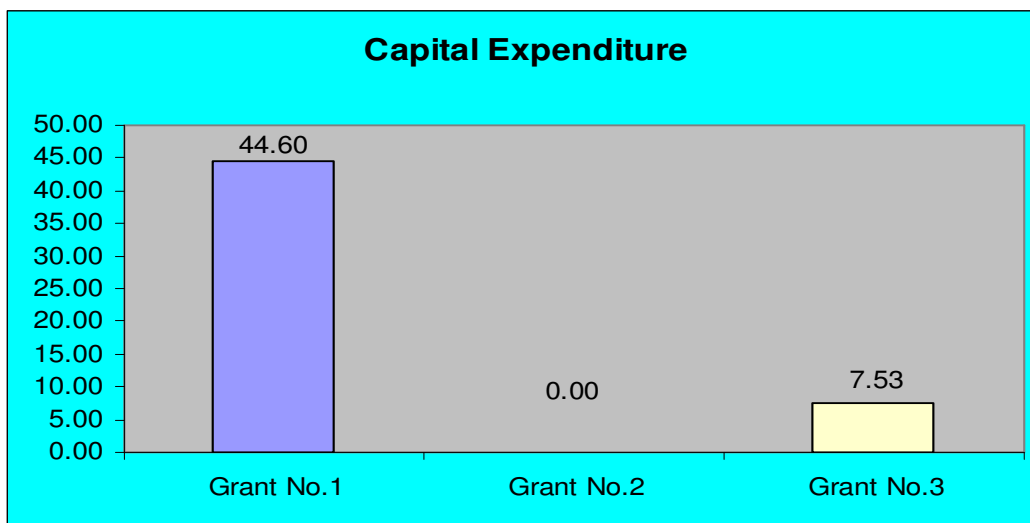
The Grant-wise break-up of expenditure under the Revenue and Capital Heads is shown below:

Grant –wise Revenue and Capital Expenditure in 2009-10

(Rupees in Crores)



(Rupees in Crores)

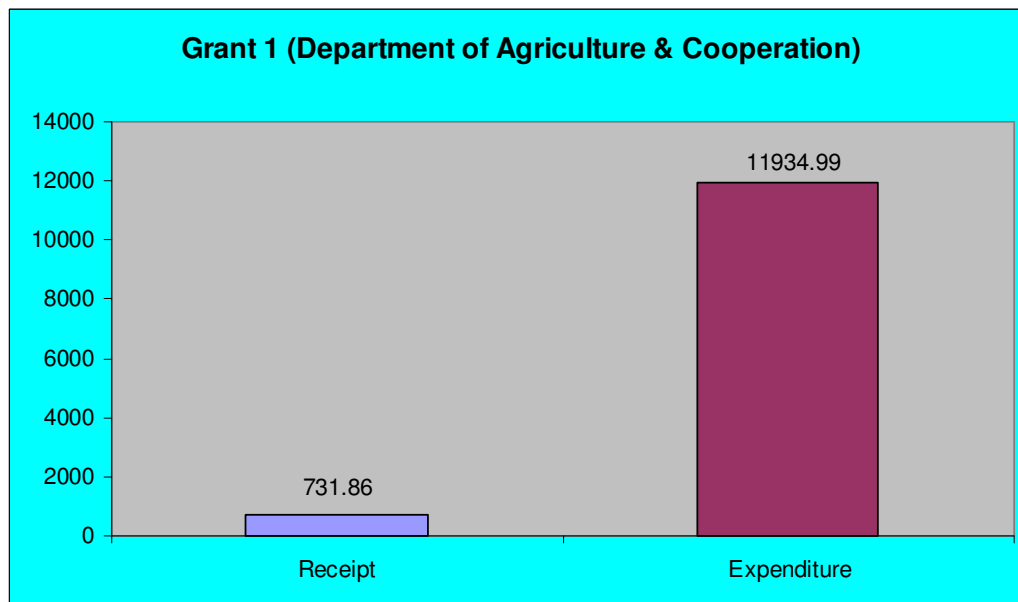


EXPENDITURE/RECEIPTS

During the year 2009-10 the total expenditure under Grant No.1 was to the tune of Rs.11934.97 crores while the receipts were to the extent of Rs.731.86 crores i.e. 6.13% of the expenditure.

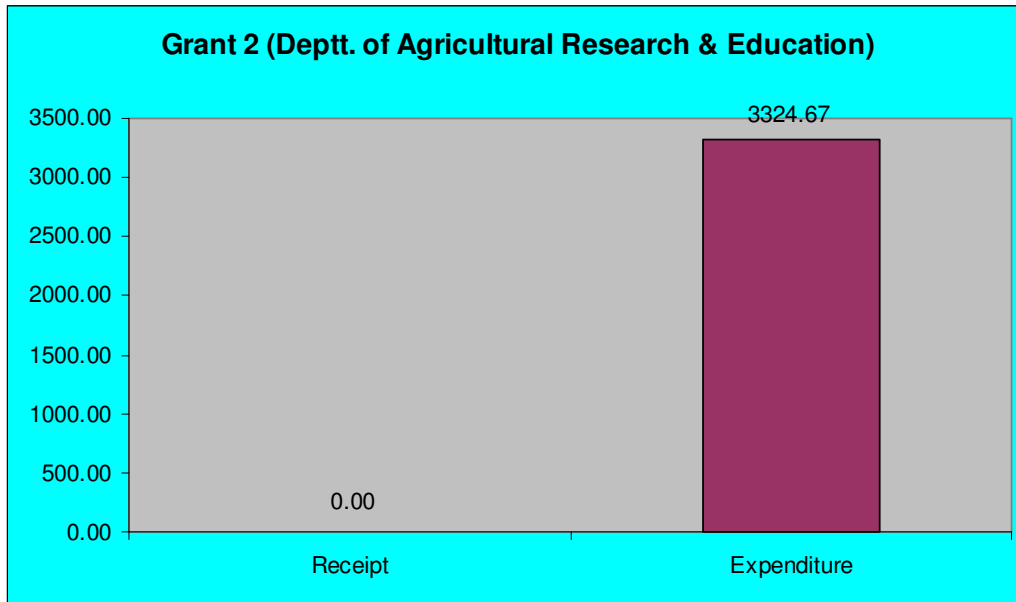
Expenditure/Receipts 2009-10

(Rs. In crores)



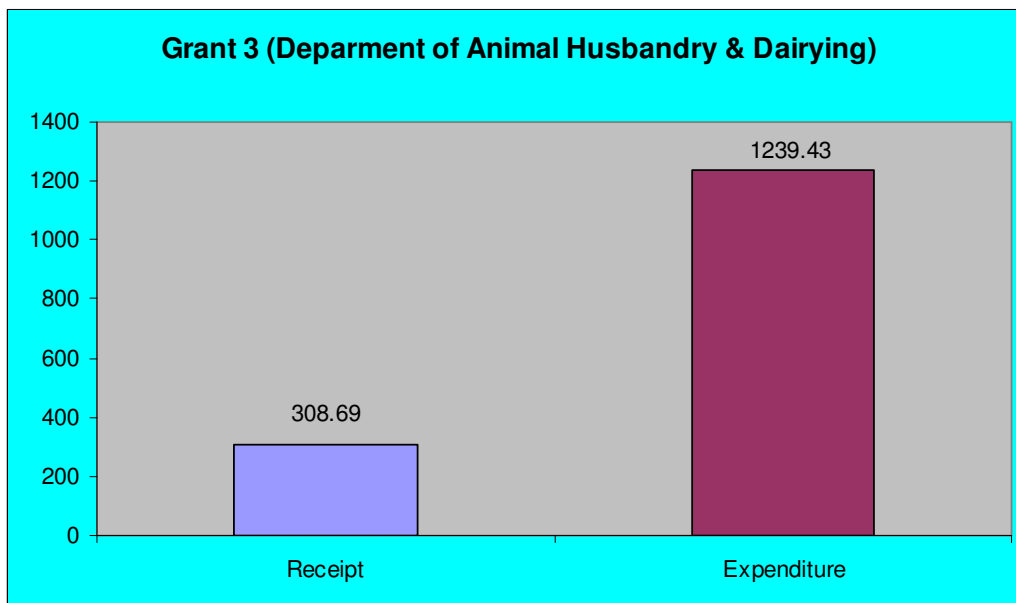
The expenditure reported for 2009-10 under Grant No.2 was Rs.3324.67 crores whereas there was no receipt under this Grant.

(Rs. In Crores)



The expenditure reported for 2009-10 under the Grant No.3 was Rs.1239.43 crores while the Receipts were Rs.308.69 crores i.e. 24.90% of the total expenditure of the grant.

(Rs. In Crores)



- Contribution to International Organisation is shown in **Annexure-VIII**.
- Head-wise excess/saving over Rs.59 lakhs is shown in **Annexure-IX**.
- The scheme-wise expenditure the year 2009-10 in respect of Ministry of Agriculture is shown in **Annexure-X, Annexure-XI, and Annexure-XII**.

CHAPTER 7

INTERNAL AUDIT

The Internal Audit Wing of the Ministry of Agriculture headed by the Chief Controller of Accounts supplements the checks (pre and post) applied by the Pay and Accounts Offices and carries out test check of maintenance of accounts, records and application of rules and procedures. It ensures that the initial records in the field offices (DDOs) are maintained properly and in the prescribed formats. Inspection Reports prepared by them are discussed with the Heads of Offices and many audit paras are got settled on the spot itself. However, the audit paras which remain unsettled are reflected in the audit report and important audit paras are brought to the notice of the Heads of offices/Departments and Divisional Heads at appropriate level. The party wise position of paras added and settled during 2009-10 and outstanding as on 31.03.2010 is shown below:

Party	Outstanding paras as on 1-4-2009	Paras added during the year	Paras settled during the year	Outstanding paras as on 31-3-2010
Delhi	810	329	164	975
Cochin	186	191	80	297
Total	996	520	244	1272

During the financial year 2009-10, a total of 116 units were audited. The lacunae and shortcomings revealed by Internal Audit, reviews and inspection teams indicate a symptomatic trend of some of the major irregularities observed during the course of Internal Audit Reviews.

Instances of some of the major irregularities are given below:-

A) Non-recovery of Government Dues

Several cases of non-recovery of Government Dues were detected during the course of Internal Audit. Some illustrations are indicated below:

S.No.	Name of Office	On Account of	Amount (Rs. In Lakhs)
1.	PQS, Tuticorin	Non realization of inspection fees from importers	48.36
2.	Dte. PPQS, Faridabad	Testing Fee	14.64
3.	CCBF, Suratgarh	Non disposal of wood	12.73
4.	CSBF, Hissar	Sale of sheep and seed	12.32
5.	RCOF Hissar	Sale of Bio fertilizers	4.51

B) Loss/Infructuous expenditure

A large number of cases were detected during the course of audit involving loss/infructuous expenditure. Some of the major instances enumerated below are indicative of the general trend of infructuous expenditure.

S.No.	Name of Office	On Account of	Amount (Rs. In Lakhs)
1.	PQS, Kandla	Missing of 83 Demand Drafts	13.84
2.	CCBF, Sambalpur	Construction of water reservoir	5.00
3.	CSBF, Suratgarh	Licence fee plus HRA of vacant staff quarters	2.72
4.	CIPMC, Patna	Non disposal of vehicles declared condemned	2.16

C) Idle Machinery/Surplus Stores

Several cases of idle machinery/surplus stores were detected during the course of Internal Audit. Some illustrations are indicated below:

S.No.	Name of Office	Amount (Rs. In lakhs)
1.	NPQS, Rangpuri	30.60
2.	PQS, Kochi	25.48
3.	CAL, Nagpur	6.15
4.	CSBF, Hissar	4.45

D) Irregular Expenditure

A large number of irregular expenditure incurred by various offices was detected during the course of inspections. General natures of some of the irregularities committed were as under:

S.No.	Name of Office	On account of	Amount (Rs. In Lakhs)
1.	CSBF, Hissar	Over & above budget allocation	25.42
2.	Directorate of Extension, Pusa	Over & above budget allocation	17.03
3.	RSFPD, Suratgarh	Repair and POL of vehicles	6.56
4.	CCBF, Suratgarh	Repair, maintenance of motor vehicle & POL	5.44

E) Irregular Purchase

During the course of inspection large number of cases involving irregularities in procedures were detected in various offices. Some of the major instances are given below:

S.No.	Name of Office	On account of purchase of	Amount (Rs. In Lakhs)
1.	CSBF, Hissar	9 UV Spectrophotometer	35.51
2.	Directorate of PPQS, Faridabad	New Holland HP Tractor	4.51

F) Non-adjustment of advances

During the course of Internal Audit inspections, it was observed that various contingent advances sanctioned were lying unadjusted for long periods in contravention of codal provisions, for example:

S.No.	Name of Office	Amount (Rs. In lakhs)
1.	Directorate of Extension	11090.00
2.	Delhi Milk Scheme	230.00
3.	FSI Base, Mumbai	195.00
4.	CSBF, Hissar	53.34
5.	Directorate of PPQS, Faridabad	43.24

G) Blocking of Government Money

It was noticed that in large number of cases huge amount of Government money was blocked due to non-implementation of schemes and other reasons as per illustration given below:

S.No.	Name of Office	On account of	Amount (Rs. In Lakhs)
1.	DMI (HQ), Faridabad	Non implementation of scheme for development/ strengthening of Agriculture Market Infrastructure grading and standardizations	2636.00
2.	DMI (HQ), Faridabad	Balance amount of grant lying with NIC	1102.00
3.	CFMTTI, Budni	Installation of Exhaust Mass Emission Test Facility Machine	402.00
4.	CIPMC, Indore	Non construction of office building	313.00

H) Non submission of Utilization Certificates

Several cases of offices releasing Grant to different organizations but not receiving Utilization Certificates, were detected during the course of Internal Audit. Some illustrations are indicated below:

S.No.	Name of Office	Amount (Rs. In lakhs)
1.	DMI (HQ) Faridabad	5423.00
2.	Directorate of Extension, Pusa	1521.00
3.	CCBF, Sambalpur	1434.00

I) Non Utilization of Funds/Grant

Several cases of office not utilizing the Grant released by the Ministry to different State Governments/organizations were detected during the course of Internal Audit. Some illustrations are indicated below:

S.No.	Name of Office	Amount (Rs. In lakhs)
1.	CIFNET Cochin	2400.00
2.	Department of Animal Husbandry Dairying & Fisheries	921.00
3.	Dte. PPQS, Faridabad	494.00

J) Major irregularities observed during Special Audit of Autonomous Bodies & Nodal Agencies

NATIONAL AGRICULTURE COOPERATIVE MARKETING FEDERATION OF INDIA LIMITED (NAFED)

- > Guarantee fee to the tune of Rs.16.44 crores has been paid to Maharashtra State Government for standing Guarantee to the bank loans provided for procurement of Cotton by State Level Agencies during 2008-09. Such type of Guarantees given by Central Government charged earlier has been waived off. NAFED needs to take up the matter through Ministry of Agriculture with State Govt. of Maharashtra for waiving of Guarantee Fee.

- > Cotton bales were procured by Hyderabad NAFED office branch but the same were not disposed off. As a result, loss to the tune of Rs.12.67 lakhs was incurred on account of payment of Godown Rent for storage of cotton bales which could have been avoided if timely sales were made. In addition, interest accrued on the stock could have also been avoided.
- > NAFED procured sunflower seeds and Urad whole during 2008-09 but these commodities were not sold out till the end of 2008-09. As a result, loss to the tune of Rs.7.92 lakhs incurred on account of storage charges paid by NAFED. This could have been avoided, had the above commodities sold out timely. In addition, interest accrued due to delayed disposal could also have been avoided.

NATIONAL RAINFED AREA AUTHORITY (NRAA)

- > Non adjustment of advances drawn under the head Professional Services amounting to Rs.19, 87, 399/- released to various State Agencies. Immediate steps were requested to be taken to obtain the adjustment vouchers from these agencies and to submit detailed contingent bill in form GAR 31 to PAO.
- > Irregular purchase of computers and IT items worth Rs.16,28,497/-. The items were purchased beyond delegated financial powers as the Head of Department NRAA is empowered to incur expenditure of Rs.60,000/- in respect of non recurring expenditure. The irregular expenditure required regularization by obtaining ex post facto sanction of the Ministry.
- > Irregular purchase of LCD TV for Rs. 2,40,000/-. The LCD TVs were purchased beyond delegated financial powers as the head of Department. NRAA is empowered to incur expenditure up to Rs.60,000/- in respect of non recurring expenditure. The irregular expenditure needs to be got regularized by obtaining ex post facto sanction of the Ministry.
- > Irregularities in purchase of stationery/consumable items. The Head of Department, NRAA, is empowered to incur expenditure of Rs.25,000/- on stationery but it was seen that the office has incurred total expenditure of Rs.5,49,064/- during 2007-08 and Rs.2,79,655/- during 2008-09 on the purchase of stationery, thereby incurring excess expenditure of Rs.5,24,064/- and Rs.2,54,655/- respectively which needs to be got regularized from the Ministry.

NATIONAL INSTITUTE OF AGRICULTURAL MARKETING (NIAM), JAIPUR

- > Outstanding advance under the scheme "Gramin Bhandaran Yojana" amounting Rs.7582585/- are lying outstanding against the individual/institutions to whom the advances were given to carry out the activities. The advances were given to the officers of NIAM and DMI in the personal name and the amount were lying either in their pocket or personal account. There may be possibility of misuse of fund.
- > Non achievement of target fixed by the competent authority. NIAM could not achieve the target fixed by the competent authority under "Scheme for Development/strengthening of Agricultural Marketing Infrastructure, Grading and Standardization (MIS)" during 2007-08 and 2008-09. No action was initiated in respect of all items leaving an unspent balance of Rs.1,08,33,885/- and 1,82,69,689/- during the year 2007-08 and 2008-09 respectively by the office.

No details of target fixed and achievement made for the year 2005-06 and 2006-07 were made available to the audit.

- > Advance to the tune of Rs.1,84,22,353/- under the Scheme "Development/Strengthening of Agricultural Marketing Infrastructure, grading and standardization" is lying outstanding against the Institutions/individuals. The advance was given to carry out and create general awareness and provide education and training to farmers, entrepreneurs and market functionaries on Agricultural Marketing including grading, standardization and quality certification. Immediate steps need to be taken to get the above advances adjusted/refunded.
- > Irregular provision for Gratuity and leave salary amounting Rs.93,90,300/-. The NIAM is making provision for gratuity and leave salary for the last ten to twelve years out of government grants for payment of retirement benefits to their employees to the tune of Rs.93,90,300/-. There is no clause in the payment of Gratuity Act 1972 for creation of such fund for payment of gratuity and no approval was obtained from the Ministry for making such provision.

NATIONAL HORTICULTURE BOARD (NHB), GURGAON

- > Outstanding Loan to the tune of Rs.35.35 crores in unsettled cases. The Board has released soft loan to 251 beneficiaries under the development schemes to the tune of Rs.101.42 crores during the period 1993-94 to 2001-02. Out of those beneficiaries, the default cases were 54 with an outstanding loan 35.35 crores as on 31.3.2009. This needs to be settled at the earliest.
- > Current Assets, Loan and Advances of Rs.186.51 crores (Subsidy-II). Out of this, an amount of Rs.140 crores have been lying in the bank as fixed deposits. This needs to be viewed by IFD before releasing further grants to NHB.
- > Overstatement of Assets to the tune of Rs.35.34 crores during 2008-09. This is the amount under Current Liabilities and provision in the liability side instead of reduction from doubtful debts in the Assets side, which resulted in over statement of assets and liabilities to the tune of Rs.35,34,53,113/-.
- > Irregular release of subsidy for seasonal/short creation crops like banana, gladiolus, papaya and strawberry to the tune of Rs.35.14 crores. These subsidies have been released by Board in contravention of the guidelines.
- > Non implementation of Technology Mission Scheme in North Eastern States (including Sikkim) during 2008-09. An amount of Rs.1.91 crores was lying with NHB for implementing this Scheme. Out of this, Rs.7.75 lakh was refunded to DAC and no grants were released during 2008-09.

PROTECTION OF PLAN VARIETIES AND FARMERS RIGHTS AUTHORITY (PPVFR), PUSA

- > Non adjustment of advance amounting to Rs.2,56,72,769/- given to various institutions, DUS centres and office staff for conducting trainings and official works at the close of 2008-09. Steps needs to be taken to adjust/refund this amount at the earliest.

- > Closure of DUS centre – Refund of unspent balance. A sum of Rs.5,00,000/- was unspent with one closed DUS centre but as per their UC of 2008-09, only Rs.17,668 was unspent as on 1-4-09 therefore the authenticity of fund utilization after closure of project should be thoroughly verified.
- > Ambiguity in procedure of passing medical bills. The authority follows CGHS approved rates for treatment of its employees but the same have not been followed. Some bills have been passed without prior permission obtained by the beneficiary for undergoing treatment. In some cases, expenditure on unrecognized hospital/lab has been allowed even in non emergency cases. Expenditure on medical reimbursement during 2008-09 shot up to Rs.1,73,636/- which is very high as compared to last 4 years. It is suggested that proper guidelines in respect of medical reimbursement may be framed with Ministry of Health & FW so that ambiguity in passing the bills is avoided and uniform standard is adopted.
- > Understatement of unspent balance. A total grant of Rs.5.73 lakh was received by DUS Testing Project in the form of two grants during 2007-08 due to wrong verification certificate. But the utilization certificate of 2007-08 showed a release of Rs.2.50 lakh which resulted in understatement of unspent balance.

NATIONAL SEEDS CORPORATION (NSC), PUSA

- > Non refund of unspent balance of Rs.71.07 lakhs released under the Central Sector Scheme “Development and Strengthening of infrastructure facilities for production and demonstration of quality seeds” during 2007-08. This amount needs to be refunded to Government along with interest earned on it as most of the amount is lying with the banks in the form of fixed deposits.
- > Inordinate delay in utilization of Government Grants of Rs.100 lakhs received for the establishment of Tissue Culture Facility at Bhubaneswar. An amount of Rs.,25.45 lakhs is still lying unspent with NSC even after more than 3 years which defeated the very purpose for which the grants were given.
- > Loss of interest due to keeping funds in different bank accounts. The amount of Rs.500 lakhs received in two instalments during 2008-09 was earlier kept in SBI Cash Credit Account and later transferred to Union Bank of India Savings Account exclusively opened for the Centrally Sponsored Scheme on Assistance for boosting seeds production in Private Sector. This led to loss of interest due to late transfer of funds in UBI. This could have been avoided, had the funds transferred directly to Union Bank of India Account.

VAIKUNTH MEHTA NATIONAL INSTITUTE OF COOPERATIVE MANAGEMENT (VAMNICOM), PUNE

- > Irregular purchase of various equipments amounting Rs.12.46 lakhs. Gen. Set worth Rs.3.51 lakhs was procured during 2005-06 directly from NCCF Pune without inviting quotations. Similarly in that year 21 Window ACs and 4 split ACs were procured directly from a firm without inviting quotations. Photocopier machine worth Rs.4.32 lakhs was procured during 2007-08 through limited tender enquiry but the numbers of supplier firms were two whereas it should be more than three. Reasons for not following the GFR Provisions may be intimated.

- > Loss to Govt. amounting Rs.5.40 lakh due to non installation of Maharashtra State Electricity Distribution Co. Ltd. Meters. Immediate steps may be taken to get the electricity meters of the State Government Electricity Company installed in all these quarters.
- > Irregularities observed in purchase of computers. 37 computers were purchased from M/s NCCF for Rs.12.60 lakhs during 2006-07 and 2007-08. But it was seen that the negotiation was being done with the bidders even after bid opening which must be discouraged as per rules. The practice adopted by VAMNICOM for calling the entire bidder after opening of price bid may be stopped forthwith. Further limited tender enquiry may be made.
- > Irregular purchase of Note Book/Lap Top. 8 laptops were purchased for Rs.5.91 lakhs during 2004-05 & 2006-07 but VAMNICOM was not empowered to purchase the note books/lap tops. Necessary ex facto approval of the Secretary may be obtained. 2 note books were purchased for Rs.1,83,340/- instead of Rs.1,50,000/- which may be got regularized by the Competent Authority. Only one officer, Director, is entitled of laptop but it was seen that 6 laptops were purchased which is in violation of orders. The ex Director has not yet surrendered his lap top even after retirement which may now be got back by asking him to surrender.

STATE FARM CORPORATION OF INDIA (SFCI), NEHRU PLACE

- > An amount of Rs.74.09 crores is yet to be realized from sundry debtors. Immediate steps need to be taken to realize the outstanding dues from sundry debtors.
- > The Ministry has released grants of Rs.21.21 crores to SFCI for settlement of liabilities relating to employees provident fund. But instead of settling the dispute, SFCI had kept this grant in separate fixed deposit account and earned interest on it. The interest earned on Fixed Deposit has not been surrendered by SFCI which comes to Rs.1.5 crores as on 31.3.09. This amount needs to be refunded to Government along with interest earned on it.
- > An amount of Rs.16.80 crores is lying unadjusted on account of unsecured loans and advances. Efforts need to be made to clear this amount from the parties to whom loans and advances are given.
- > Central State Farm, Ladhawal was taken from Punjab Land Development and Reclamation Corporation (PLD&RC) by SFCI on lease basis for initial period of 20 years. Later the renewal of lease could not be finalized as the State Govt. of Punjab was pursuing to take the farm land back from SFCI. Accordingly in 2001 the farm land was handed over to PLD&RC and a revised evaluation for forestry and orchard trees to the tune of Rs.2.41 crores was raised on PLD&RC for the value of assets transferred along with the farm in 2006. But till date SFCI has not been able to recover the dues from PLD&RC inspite of orders of the court.

NATIONAL COOPERATIVE DEVELOPMENT CORPORATION (NCDC) HAUZ KHAS (March 2010)

- > An amount of Rs.3.19 crores has been received back by NCDC as unspent grant from State Government/State cooperative Societies but the amount was neither deposited in Government account nor was it regularized by way of revalidation from the Ministry. The amount was released by NCDC for Club Sector Schemes and shown as utilized in utilization certificate.

- > An amount of Rs.48.03 lakhs was received by NCDC from National Horticulture Board for Post Harvest Scheme for Fruits & Vegetables but NCDC has not utilized anything on its implementation. Later, an amount of Rs.8.37 lakhs was refunded to NHB and the balance of Rs.39.66 lakhs remained unutilized. Reasons for non implementation of the scheme need to be intimated. The balance amount needs to be refunded immediately to NHB along with interest carried on it as NCDC used this fund for providing loan to cooperative societies by keeping the amount in its common bank account.
- > An amount of Rs.10.48 crores remained as unspent grant which are received back by NCDC from various State Government/Cooperative Societies. This amount should have been refunded back to Government Account but the unspent balance was neither refunded back nor got revalidated from the Ministry for utilizing during next financial year.

**NATIONAL INSTITUTE OF AGRICULTURAL EXTENSION MANAGEMENT
(MANAGE) HYDERABAD**

- > MANAGE is implementing the scheme “Support of State Extension Programme for Extension Reforms” but it was seen that it is not been able to meet the expectations of the Department of Agriculture & Cooperation to implement the scheme successfully. Every year MANAGE is asked to utilize the grants released for the scheme but it is not able to utilize it completely. An amount of Rs.28.09 lakhs is still lying unspent at the close of March 2009.
- > MANAGE is giving various advances to its facilitators and outside faculty to the tune of Rs.42.70 lakhs for implementing PGDAEM Training Programme but till date these advances are yet to be adjusted. Now necessary action needs to be taken to liquidate these advances.
- > Utilization Certificates worth Rs.2.36 crores have not been received back from the training institutes where the training programme under the Scheme Agri Clinic and Agri Business is being conducted at the close of March 2009. Necessary steps need to be taken to obtain the Utilization Certificates from them.
- > MANAGE had received an amount of Rs.51.27 lakhs on account of leave salary and pension contribution of their employees who are on deputation to other departments and kept the amount in their Saving Bank account. But as MANAGE received Grants from Govt. of India for meeting their expenditure of salary and pension of their staff, the above mentioned amount should have been remitted back to Government but it was not done.
- > The sale proceeds of condemned vehicles worth Rs.10.65 lakhs have not been credited to Government Account by MANAGE which is essential as per GFR provisions that if the assets acquired out of Government Grants are to be sold, the proceeds thereof should have to be credited to the Government Account.

K) Achievements made by the Internal Audit

During the financial year 2009-10, as many as ten Special Audit programmes were undertaken and successfully finished by our Headquarter based Audit Party by the end of March 2010. The Inspection Party raised many paras of important nature which has been mentioned on the previous pages and reflects the various irregularities observed during the Inspection of these Autonomous Bodies.

ANNEXURE III

YEAR-WISE BREAK-UP OF OUTSTANDING UCs

Year	UCs pending as on 31.3.2008	UCs received during 2008-09	UCs pending as on 31.3.2010	Amt. Involved (Rs. In Lakhs)
1981-82	-	0	0	
1982-83	-	0	0	
1983-84	-	0	0	
1984-85	-	0	0	
1985-86	-	0	0	
1986-87	-	0	0	
1987-88	-	0	0	
1988-89	-	0	0	
1989-90	-	0	0	
1990-91	3	0	3	11.250
1991-92	8	0	8	16.500
1992-93	2	0	2	6.600
1993-94	2	0	2	65.603
1994-95	1	0	1	2.5
1995-96	2	0	2	11.910
1996-97	2	0	2	1.346
1997-98	6	0	6	14.875
1998-99	2	0	2	1.000
1999-2000	0	0	0	0
2000-2001	4	0	4	4.965
2001-2002	12	0	12	17.170
2002-2003	6	0	6	8.076
2003-2004	9	0	9	14.582
2004-2005	13	0	13	332.620
2005-2006	27	6	21	1014.369
2006-2007	154	53	101	13300.543
2007-2008	363	89	274	19181.795
2008-2009	891	440	451	199295.157
TOTAL	1507	588	919	233300.861

ANNEXURE-IV**OUTSTANDING BALANCES UNDER SUSPENSE HEADS****(Rs. In thousands)**

8658-Suspense Account	Opening Balance as on 1.4.2009	Receipt during the year	Disbursement during the year	Balance on 31.3.2010
101-PAO Suspense	1683 (Dr)	146	(-)179	1358 (Dr)
102-Suspense Account (Civil)	16709 (Dr)	(-)18	2361	19088 (Dr)
108-Public Sector Suspense	857832 (Dr)	665546	(-)161112	31174(Dr.)
110-Reserve Bank Suspense-CAO	11181 (Cr)	0	5	11176(Cr.)
111-Departmental Adjusting Account	777 (Dr)	0	0	777(Dr.)
113-Provident Fund	293 (Dr)	0	0	293(Dr.)
TOTAL	866152 (Dr)			41514 (Dr)

ANNEXURE-V**RECEIPT AND DISPOSAL OF PENSION CASES: 2009-2010**

Opening Balance	Total Number of cases received	Number of cases disposed off	Balance
19	492	501	10

ANNEXURE-VI**RECEIPT AND DISPOSAL OF GPF CASES 2009-2010**

Opening Balance	Total Number of cases received	Number of cases disposed off	Balance
0	325	325	0

ANNEXURE-VII**RECEIPT OVER THE YEARS****(Rs. In Crores)**

Year	Tax Receipt	Non-Tax Receipt (including aid)	Capital Receipt	Total Receipt
1985-86	0.14	165.82	271.91	437.87
1986-87	0.14	119.92	297.30	417.36
1987-88	0.40	161.27	337.68	499.35
1988-89	0.34	173.15	295.93	469.42
1989-90	0.33	167.18	292.63	460.14
1990-91	0.26	183.37	355.21	538.94
1991-92	0.34	241.60	467.89	709.93
1992-93	0.32	281.27	333.91	615.50
1993-94	0.34	341.33	425.42	767.09
1994-95	0.39	320.91	145.09	466.39
1995-96	0.57	319.99	174.92	495.48
1996-97	0.89	355.80	208.60	565.29
1997-98	1.34	436.04	231.04	668.42
1998-99	2.26	433.24	263.87	700.51
1999-2000	3.00	494.54	296.95	794.49
2000-01	3.59	587.00	334.60	925.19
2001-02	3.23	517.99	371.79	893.01
2002-03	3.70	520.95	608.92	1133.57
2003-04	3.49	480.64	350.76	834.89
2004-05	4.80	481.91	883.96	1370.68
2005-06	2.87	513.50	327.31	843.68
2006-07	3.60	527.07	266.70	797.37
2007-08	3.73	576.56	245.97	826.26
2008-09	7.09	851.19	304.94	1163.22
2009-10	14.01	794.76	231.78	1040.55

ANNEXURE-VIII

CONTRIBUTIONS TO INTERNATIONAL ORGANISATIONS DURING 2009-10

(Rs. In Lakhs)

Major/Minor Head	Sub-Head	Name of International organisation	Amount Paid
2401-International Cooperation	Contribution to FAO	Food & Agricultural organisation	1057.11
	Contribution to World Food programme	Food & Agricultural organisation	499.43
	Trust Fund of FAO commission for Desert Locust in Eastern Region	Food & Agricultural organisation	12.98
	Maintenance of FAO office in India	Food & Agricultural Organisation	6.00
	Other organisations	Other organisations	53.68
		Total Grant No.1	1629.20
2415-International Cooperation	Consultative Group on International Agricultural Research	Consultative Group on International Agricultural Research	364.40
	Asia Pacific Association	Asia Pacific Association	4.57
	NACA	NACA	9.00
	CGPRT	CGPRT	0
	Central Agricultural University, Imphal	Central Agricultural University, Imphal	7000.00
		Total Grant No.2	7848.90
2405-Fisheries International Cooperation	Payment of Bay of Bengal Programme-Inter Government Organisation for Development of Small Scale Fisheries in Bay of Bengal	Swedish International Development Agency	25.89
	Payment to cash contribution to the Bay of Bengal programme-Inter Govt. organisation	Bay of Bengal Programme-Inter-Government Organisation	32.10
	Bay of Bengal Large marine eco-system	Bay of Bengal Large marine eco-system	25.00
2403-Animal Husbandry	Regional Animal Production & Health Commission Under FAO	Regional Animal Production & Health Commission Under FAO	43.21
	Other organisations	Other organisations	614.09
		Total Grant No.3	740.29

ANNEXURE-IX

**HEAD WISE EXCESS/SAVING OVER Rs.50 LAKHS FOR THE YEAR 2009-10
(Rs. in Lakhs)**

Grant No.	Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Savings (-)	
1- Department of Agriculture & Cooperation	3451-Sectt.				
	Deptt. of Agri & Cooperation	6341.56	6060.82	-280.74	
	2401-Crop Husbandry				
	Manures & Fertilizers National Project on Promotion of Organic Farming	664.58	448.55	-216.03	
	Forecasting Agriculture output using space Agro Metrology and land based observation	644.00	431.43	-212.57	
	Tractor training and Testing Institute	1296.64	1212.66	-83.98	
	Estt. Of Central District of Horticulture	225.35	141.81	-83.54	
	Strengthening/Promoting Agri. Information System	1770.73	1688.66	-82.07	
	Commission for Agricultural costs and Prices	396.88	329.26	-67.62	
	Studies on Input for Agricultural Economic Policy and Development	4514.55	4041.01	-473.54	
	Outsourcing	200.00	-	-200.00	
	Macro Management	400.00	309.06	-90.94	
	Rashtriya Krishi Vikas Yojana	450.00	136.26	-313.74	
	2435-				
	Market Survey Research and Investigation	899.99	809.58	-90.41	
	Strengthening of Agmark Grading Facilities	1818.71	1722.48	-96.23	
	Export quality control	656.42	601.59	-54.83	
	Plant Protection				
	Directorate of Plant Protection Quarantine and Storage	6706.40	6370.28	-336.12	
	Extension support to Central Institute of DOE				
	Natural Food Security Mission	1562.25	1470.12	-92.13	
		102034.21	101708.67	-325.54	
	3601-Grants-in-Aid to State Governments				
	Grants for Central Plan Schemes-Manures & Fertilizers				
	National Project on Promotion of Organic Farming	200.00	28.08	-171.92	
			-40-		

Grant No.	Major Head	Total Grant or Appropriation	Actual Expenditure	Excess (+) Savings (-)
1-Department of Agriculture & Cooperation	4070-Capital Outlay on Other Administrative Services			
	Implementation of Insecticides Act	175.00	122.18	-52.82
	4401-Capital Outlay on Crop Husbandry			
	National Project on Promotion of Organic Farming	350.00	283.59	-66.41
	Strengthening & Modernization of Pest Management Approach in the Country	133.63	82.69	-50.94
	Estt. Of Farm Machinery Training & Testing Instt.	325.00	186.63	-138.37
	4402-All India Soil and Land use Survey	200.00	125.59	-74.41
2- Department of Agri. Res. & Education	2415- Crop Husbandry			
	Agricultural Education Institute-Research and Education Schemes	45517.50	44312.00	-1205.50
	Payment of net Proceeds of Cess under Agri. Produce Cess Act, 1940	245.00	489.96	+244.96
3- Deptt. Of Animal Husbandry & Dairying	2403-Animal Husbandry			
	Sheep Breeding and Development	1270.00	1134.41	-135.59
	Regional Station for Forage Production	1022.22	918.87	-101.35
	Central Cattle Breeding Farms	2698.75	2575.60	-123.15
	Central Poultry Dev. Organisation	1912.11	1790.92	-121.19
	2404-Dairy Development			
	Administration	1141.00	1024.78	-116.22
	Procurement	22945.00	22754.41	-190.59
	Processing	3477.00	3357.57	-119.43
	2405-Fisheries			
	Strengthening of Database & Geographical Information System of the Fishery Sector	200.00	129.28	70.72
	3451-Sectt. Eco.Services			
	Deptt. of AH&D	1945.00	1811.21	-133.79

ANNEXURE-X

SCHME-WISE EXPENDITURE-2009-10

GRANT NO.1 DEPARTMENT OF AGRICULTURE & COOPERATION

(Rs. In Lakhs)

Scheme	Plan/Non-Plan	Budget Estimate	Actual Expenditure
Economic Services	Plan	800.00	588.24
	Non-Plan	4949.00	5518.89
	Total	5749.00	6107.13
Seed Development	Plan	43200.00	37138.11
	Non-Plan	0.00	0.00
	Total	43200.00	37138.11
Crops	Plan	142100.00	107748.67
	Non-Plan	423.00	445.37
	Total	142523.00	108194.04
Technology Mission on Oil Seeds & Pulses	Plan	32800.00	45928.79
	Non-Plan	148.00	104.62
	Total	32948.00	46033.38
Fertilizers and Manures	Plan	9700.00	4988.39
	Non-Plan	0.00	0.00
	Total	9700.00	4988.39
Plant Protection	Plan	7700.00	4099.48
	Non-Plan	3499.00	3818.03
	Total	8199.00	7817.51
Rainfed Farming	Plan	15700.00	459.08
	Non-Plan	74.00	26.73
	Total	15744.00	485.81
Horticulture	Plan	216600.00	187520.32
	Non-Plan	229.00	218.80
	Total	216829.00	187739.12
Extension & Training	Plan	40700.00	29707.14
	Non-Plan	937.00	1251.16
	Total	41637.00	30958.30
Agri. Eco & Statistics	Plan	10600.00	11514.44
	Non-Plan	1744.00	1723.82
	Total	12344.00	13238.26
Information Technology	Plan	2500.00	2044.50
	Non-Plan	0.00	0.00
	Total	2500.00	2044.50
Credit	Plan	75200.00	157400.00
	Non-Plan	0.00	0.00
	Total	75200.00	157400.00
Co-operation	Plan	8700.00	7775.40
	Non-Plan	42500.00	85000.00
	Total	51200.00	92775.40
Soil & Water Conservation	Plan (Incl.State-Plan)	5400.00	5266.47
	Non-Plan	276.00	277.86
	Total (Incl. State Plan)	5676.00	5544.33
Agricultural Marketing	Plan	16800.00	14706.49
	Non-Plan	3363.00	3142.50
	Total	20163.00	17848.99

Scheme	Plan/Non-Plan	Budget Estimate	Actual Expenditure
International Co-operation	Plan	0.00	0.00
	Non-Plan	1655.00	1806.27
	Total	1655.00	1806.27
Agriculture Census	Plan	2000.00	1286.20
	Non-Plan	0.00	0.00
	Total	2000.00	1286.20
Agriculture Implements and Machinery	Plan	3400.00	841.74
	Non-Plan	1018.00	955.61
	Total	4418.00	1797.35
Macro Management	Plan	95000.00	92148.98
	Non-Plan	0.00	0.00
	Total	95000.00	92148.98
Trade	Plan	100.00	39.45
	Non-Plan	0	0.00
	Total	100.00	39.45
State Plan RKVY	Plan	406707.00	375813.26
	Non-Plan	0.00	0.00
	Total	406707.00	375813.26
Drought Management	Plan	0	0
	Non-Plan	0	2294.62
	Total	0	2294.62
Grand Total	Plan	1130707.00	1087015.12
	Non-Plan	60815.00	106484.28
	Total	1191522.00	1193499.40

ANNEXURE-XI

GRANT NO.2 – DEPARTMENT OF AGRICULTURAL RESEARCH & EDUCATION

(Rs. In Lakhs)

Scheme	Plan/Non-Plan	Budget Estimate	Actual Expenditure
Secretariat	Plan	0.00	0.00
	Non-Plan	374.00	306.84
	Total	374.00	306.84
Crop Husbandry	Plan	142137.00	150755.00
	Non-Plan	93078.00	94983.96
	Total		
Soil & Water Conservation	Plan	9000.00	10200.00
	Non-Plan	18941.00	18941.00
	Total		
Animal Husbandry	Plan	8000.00	9200.00
	Non-Plan	24215.00	24215.00
	Total		
Fisheries	Plan	4500.00	4500.00
	Non-Plan	11100.00	11500.00
	Total		
International Co operation	Plan	2100.00	7470.93
	Non Plan	432.00	394.28
	Total		
Lump sum provision for NE States	Plan	17600.00	0.00
	Non-Plan	0.00	0.00
	Total	17600.00	0.00
Grand Total	Plan	183337.00	182125.93
	Non-Plan	148140.00	150341.08
	Total	331477.00	332467.01

ANNEXURE-XII

SCHEME-WISE EXPENDITURE-2009-10

GRANT NO.3 DEPARTMENT OF ANIMAL HUSBANDRY & DAIRYING

(Rs. In Lakhs)

Scheme	Plan/Non-Plan	Budget Estimate	Actual Expenditure
Secretariat – Economic Services			
Secretariat	Plan	600.00	479.77
	Non-Plan	1000.00	1331.44
	Total	1600.00	1811.21
Total Secretariat Economic Services	Plan	600.00	479.77
	Non-Plan	1000.00	1331.44
	Total	1600.00	1811.21
Livestock & Health (C & LH)	Plan	30893.00	16967.18
	Non-Plan	0.00	0.00
	Total	30893.00	16967.18
Admn. & Dairy Development	Plan	24282.00	22772.65
	Non-Plan	40337.00	30191.71
	Total	64619.00	52964.36
Poultry & Fodder	Plan	11264.00	8799.60
	Non-Plan	0.00	0.00
	Total	11264.00	8799.60
Fisheries	Plan	29850.00	27251.74
	Non-Plan	4758.00	2663.23
	Total	34608.00	29914.97
Statistics	Plan	6211.00	5343.45
	Non-Plan	0.00	0.00
	Total	6211.00	5343.45
Special Package	Plan	7500.00	6203.02
	Non-Plan	0.00	0.00
	Total	7500.00	6203.02
Grand Total	Plan	110000.00	87337.64
	Non-Plan	48350.00	36605.21
	Total	158350.00	123942.85