

**DIRECTORATE OF AGRICULTURE AND FOOD PRODUCTION, ODISHA,
BHUBANESWAR**

Letter No-1M(04)-28/2019 - 9492.

Date:- 18.04.2020

To

The Managing Director, TDCCOL
The Managing Director, Odisha State Civil Supply Corporation Ltd.
The Director, NCDS, Bhubaneswar
The CDAO-cum-PD, ATMA,
Balangir/Bargarh/Gajapati/Ganjam/Kalahandi/Kandhamal/Koraput/Malkangiri/
Mayurbhanj /Nabarangpur/ Nuapada/Rayagada/Sundargarh.

Sub:-Accounting Procedure for "Special programme for Promotion of Millets
in Tribal Areas of Odisha".

Ref- Letter no SHOF-69/2018-6359 dated 21-03.2020 of A&FE.

Sir

With reference to the subject cited above, I am directed to
communicate herewith the approved Accounting Procedure for "Special
programme for Promotion of Millets in Tribal Areas of Odisha".

Therefore, it is requested to follow up the guideline for smooth
implementation of the programme.

Enclose.-As above

Yours faithfully

[Signature] 18.4.2020

JDA (Millets & IF)
Odisha Millets Mission, DA&FP(O)

Memo No- 9493

Dated- 18.04.2020

Copy with a copy of the Accounting Procedure forwarded to the
Programme Secretariat(WASSAN), Odisha Millets Mission for your
information.

[Signature] 18.4.2020

JDA (Millets & IF)
Odisha Millets Mission, DA&FP(O)

Government of Odisha
Department of Agriculture and Farmers' Empowerment

No.SHOF-69/2018 6359 /Ag. & F.E., dated 21-03-2020

From

Smt. Prachi Mohapatra,
Deputy Secretary to Government.

To


The Director, Agriculture & Food Production, Odisha, Bhubaneswar.

Sub: Accounting Procedure for "Special Programme for Promotion of Millets in Tribal Areas of Odisha".

Sir,

In inviting a reference to your Letter No.31709 dt.19.11.2018 & Letter No.27030 dt.03.10.2019 on the subject noted above I am directed to send herewith the Accounting Procedure for "Special Programme for Promotion of Millets in Tribal Areas of Odisha" dully approved by this Department after due concurrence of Finance Department for taking further necessary action at your end.

Yours faithfully,


21.3.2020
Deputy Secretary to Government.

Accounting Procedures for "Special Programme for Promotion of Millets in Tribal Areas of Odisha"

1. Background

The Government of Odisha has approved the EFC for "Special Programme for promotion of Millets in Tribal Areas of Odisha" vide letter no AGFG-I-38/2016/12364/A&FE dated 21.07.2016 and subsequent RCE via letter no. SHOF-27-2018 (pt) 2842/A&FE dated 06.02.2019 as per the FDOM no. 1068 dated 10.01.2013.

2. Major Objectives of the Programme:

- Increasing household consumption of millets by about 25% to enhance household nutrition security and to create demand for millets.
- Promoting millet processing enterprises at Panchayat and Block level to ease processing at households and for value added markets.
- Improving productivity of millets crop systems and make them profitable.
- Developing millet enterprises and establishing market linkages to rural/urban markets with focus on women entrepreneurs.
- Inclusion of millets in State nutrition programmes and public distribution system.

3. Scope of the Programme

The programme is being implemented in 65 blocks of 13 districts:

Sr. No	District	No of Blocks	Name of the Blocks
1	Malkangiri	4	Korkonda, K Gumma, Mathili, Khairput,
2	Koraput	10	Lamtaput, Nandapur, Dasmantapur, Boipariguda, Kundra, Borigumma, Semiliguda, Laxmipur, Koraput, Pottangi
3	Kandhamal	7	Phiringia, Daringbadi, Raikia, Kotagarh, Tumudibandh, Baliguda, K Nuagaon
4	Rayagada	8	Gunpur, Chandrapur, Gudari, Rayagada, Muniguda, Bissamcuttack, Kalyansinghpur, Kashipur .
5	Gajapati	4	Gumma, Mohana, Rayagada, Udayagiri
6	Nuapada	3	Boden, Komana, Sinapalli
7	Kalahandi	4	Lanjigarh, Thuamula Rampur, Bhawanipatna, Narla
8	Bolangir	4	Tureikela, Bangamunda, Muribahal, Khaprakhol
9	Ganjam	4	Polsara, Patrapur, Dharakot, Sorada
10	Mayurbhanj	3	Jashipur, Bisoi, Bangiriposi
11	Sundergarh	4	Kutra, Rajgangpur, Nuangaon, Kuanrunda.
12.	Bargarh	5	Padampur, Bijepur, Gaisilet, Paikamal&Jharabandha
13	Nabarangapur	5	Nabarangapur, Papadahandi, Kosagumuda, Umerkote&Jharigaon
	TOTAL- 13 districts	65 blocks	

4. Roles & Responsibilities of different stakeholders at the State and District level will be as follows:

(A) State Level:

i. **High Power Committee for Mission on Millets**

A High Power Committee was formed under the chairmanship of Development Commissioner cum Additional Chief Secretary, Govt. of Odisha with Principal Secretary, Agriculture & Farmers' Empowerment Department, Principal Secretary, Women and Child Development Department, Commissioner cum Secretary, Panchayati Raj Department, Commissioner cum Secretary, ST & SC Development, Minorities & Backward classes Welfare Department as members of the Committee. The Director, Agriculture and Food Production, Odisha will be the member-convener of the committee.

ii. **Department of Agriculture and Farmers Empowerment, Govt. of Odisha**

Department of Agriculture and Farmers Empowerment, Govt. of Odisha is the administrative department for implementation & funding for the programme.

iii. **Directorate of Agriculture & Food Production, Odisha**

Directorate of Agriculture & Food Production, Odisha is the nodal agency for monitoring and implementation of the programme.

iv. **State Project Management Unit (SPMU)**

SPMU will be headed by Joint Director of Agriculture, Millet & IF for overseeing the management of the programme under DA&FP, Bhubaneswar.

v. **State Secretariat for Odisha Millets Mission:**

The State Secretariat consists of Research Secretariat and Programme Secretariat.

a- **Research Secretariat**

Nabakrushna Choudhury Centre for Development Studies (NCDS), Bhubaneswar an ICSSR Institute in collaboration with Govt of Odisha hosts the State Secretariat of the Programme. It will provide research related support to policy development on millets in the state related to millet markets, production, inclusion in state nutrition programmes, PDS etc. It will undertake impact assessment at the end of 2nd year and 4th year and facilitate a third party end-line evaluation in the 5th year.

b- **Programme Secretariat (WASSAN)**

The Programme Secretariat is hosted by Watershed Support Services and Activities Network (WASSAN), Hyderabad. The Programme Secretariat (WASSAN) is responsible for developing programme processes and design in collaboration with Directorate of Agriculture and Food Production, Odisha. This includes i) Programme implementation process manual, exploring partnerships with different agencies, and development of policy guidelines, ii) Capacity building modules and identifying Community based institutions and resource persons & extending support to Facilitating Agencies (FAs) in the field, and iii) It will support Deputy Director of Agriculture cum PD, ATMA in verification of technical and financial documents submitted by FAs, facilitating convergence with District administration.

District Level

Agriculture Technology and Management Agency (ATMA) is the nodal agency at the district level. The District Collector & DM cum Chairman ATMA oversees the work at the district level, reviews the progress of the programme regularly and approved the Annual Action Plan of the programme.

C. DPMU

- DPMU will be headed by Deputy Director cum PD ATMA. The implementing agency for the programme at the district level is ATMA. It will enter into MoA with Facilitating Agencies (FAs) and Community Based Organisation (CBOs). It will receive programme funds from the state and release them to FAs and CBOs as per the Action Plans approved by the Collector & DM cum Chairman ATMA. It will regularly review the programme with support of Programme Secretariat (WASSAN) at the district level as per the deadlines & milestones. It will report the financial and physical progress with support from Programme Secretariat (WASSAN) to the Directorate of Agriculture & Food Production, Odisha.

D. Block Level

- **Assistant Agriculture Officer (AAO)**

The Assistant Agriculture Officer of the Block extends support to the FA in technical matters; convergence and review of the programme and reports the progress to the PD, ATMA-cum-DDA.

- **Facilitating Agency (FA) for Project Facilitation:**

An NGO active in the block will be selected as the Facilitating Agency through an EoI process by the Programme Secretariat (WASSAN) and ATMA. The Facilitating Agency will work with local farmers' / Community Based Organisations (CBOs) and develop their capacities. FAs will support CBOs in preparation and submission of action plans, relevant technical & financial reports, estimates, book keeping, technical support, capacity building etc. FAs will also regularly monitor the progress work of CBOs as per set milestones and deadlines.

- **Project Implementing Agency:**

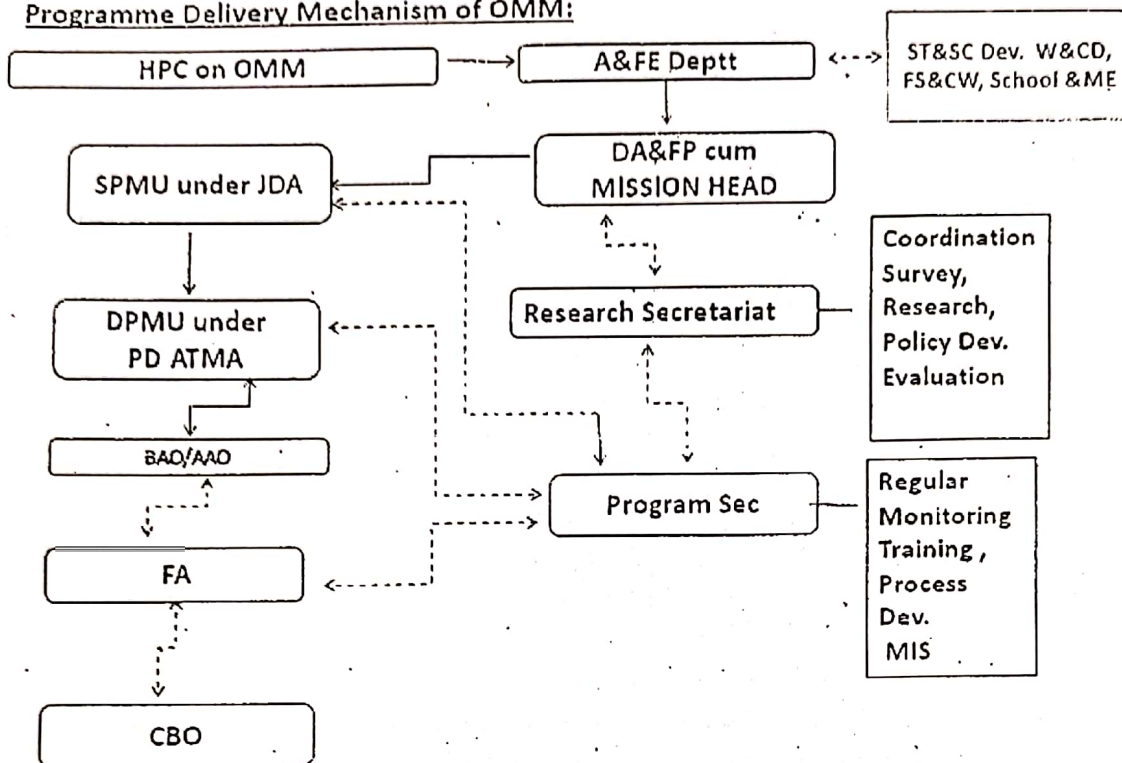
(Community Based Organization (CBO) / Farmers' Producer Organisation (FPO) at Block level):

The CBO can be a Farmer Group/ Common Interest Group/ FPO/ Self Help Group (SHG) / Cooperative or any other local community institution, having required systems (books of accounts, audit statements, governance and decision making structure). Programme implementation funds will be received by the CBOs from PD, ATMA. The CBOs will implement the project with support of Facilitating Agencies, Village Agriculture worker and Assistant Agriculture Officer in the respective block. They will be supported by FAs in action plan preparation, technical support and documentation.

5. Programme delivery mechanism

The delivery mechanism of the programme is, as under:

Programme Delivery Mechanism of OMM:



6. Fund Allocation

The total outlay for the programme is Rs. 512.89 Crore From FY: 2017-18 to FY: 2022-23.

The programme fund will consist of the following parts.

- Programme Implementation :Rs. 199.83 Crore
 - Procurement & Distribution of Ragi : Rs. 313.06 Crore
- Rs. 512.89 Crore

The programme will be operated as a State Sector Scheme and the charge is debitable to Demand Number 23-2401-CROPHUSBANDRY-00-796-TRIBALAREASSUBPLAN-3231-Special Programme for Promotion of Millets in Tribal Areas - 20002-000-Othercharges-21-SSS.

7. Banking Arrangement:

Separate interest-bearing Bank Account will be opened each by Programme Secretariat, Research Secretariat, PD, ATMA and all other concerned for keeping the funds received for the programme from the concerned authority.

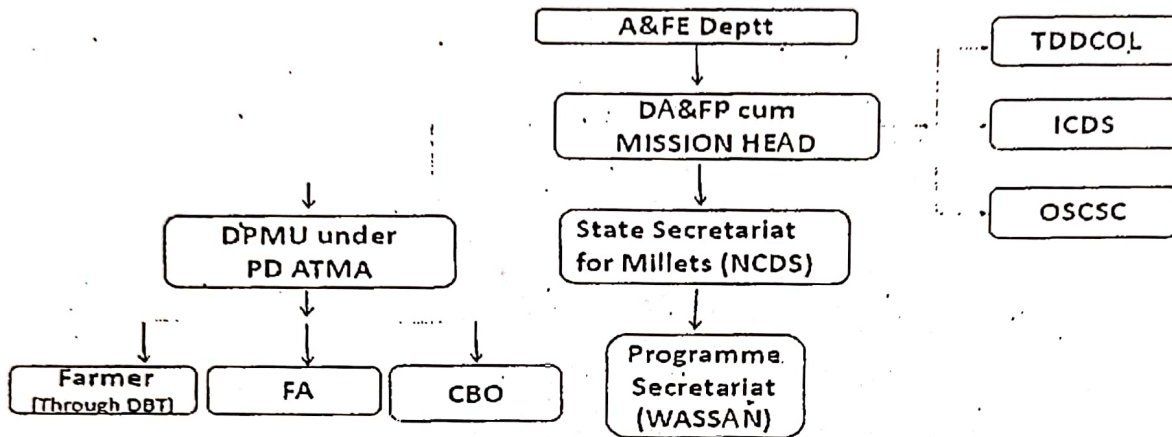
All the interest earned from all the separate interest-bearing Bank Accounts for the period 1st April to 31st March of a financial year will be transferred to the Director, Agriculture and Food Production by 15th April of the next financial year in shape of Bank Draft in favour of Directorate of Agriculture & Food Production payable at Bhubaneswar to credit the accrued interest in Govt account.

The Director, Agriculture and Food Production will deposit the accrued interest in the revenue head of account "Demand No. 23-0401-Crop Husbandry-800-Other Receipts-0097-Misc.Receipts-02082-Misc.Other Receipts" by 30th April of the next financial year.

8. Fund Flow Mechanism

The fund allocated under the programme will be flow as under

Funds Flow Mechanism of OMM:



- i) Funds for the programme for the next Financial Year will be approved on receipt of the approved annual action plan by end of last quarter of previous financial year. As soon as the budget is passed, Agriculture and Farmers' Empowerment Department shall release the budgeted funds as per approved action plan to the Director of Agriculture and Food Production (DA&FP).
- ii) In the State level, the Project Management Funds will be drawn in 4 instalments i.e. 25% in each quarter and in District level, the programme funds will be drawn in 3 instalments i.e. 30:30:40 basis. The drawl of budgeted funds in the next instalment will be conditional on the receipt of Utilization Certificate, SoE of 75% Funds released in previous instalment.
- iii) Director, Agriculture and Food Production will draw the first instalment of Funds for project management and programme implementation through Treasury and transfer through respective Bank Account NEFT/RTGS to programme implementation agencies.
- iv) At the Dist. level, the nodal agency i.e. Project Director, ATMA shall transfer the budgeted funds instalment wise through NEFT/RTGS to the bank account of CBOs/FAs (NGOs) within 7 days of receipt of funds from Directorate of Agriculture. PD, ATMA will ensure the receipt of Utilization Certificate and Statement of expenditure from CBOs/ FAs (NGOs) and submit the consolidated UC to the Directorate of Agriculture & Food Production before drawl of next instalment of Funds.

- v) The Programme will be monitored on real time at the State and District level. At the District level, ATMA will conduct Quarterly Review of CBDs/ FAs (NGOs) at the end of each Quarter and submit the Quarterly report to the Directorate of Agriculture & Food Production. At the end of 3rd Quarter every year, Director, Directorate of Agriculture & Food Production shall review the utilization of funds of Research Secretariat, Programme Secretariat and Project Management Funds as well as of other implementing agencies and approve for drawl of last instalment of Funds.

State Level:

Project Implementation:-

DA & FP will transfer the budgeted funds through treasury to the interest-bearing Bank Account of NCDS and PD, ATMA.

NCDS will transfer electronically the funds to Programme Secretariat (WASSAN) as per approved annual action plan within 7 days of receipt of approved action plan.

Ragi Procurement & Distribution

- i. ST SC Dev, Minorities & Backward Classes Welfare Department will be responsible for procurement of millets through TDCCDL.
- ii. W&CD & MS Department will be responsible for lifting of millets, preparation of millet products and distribution among beneficiaries under ICDS scheme.
- iii. FS&CW Department will be responsible for lifting of millets and distribution among beneficiaries under PDS scheme.

DA & FP will transfer the budgeted funds through treasury to the interest-bearing Bank Account of MD, TDCCOL, MD-OSCSC and Director – ICDS for ragi procurement, distribution of ragi through PDS scheme and distribution of ragi under ICDS scheme respectively.

In case of inter-componental transfer arising out one component to be utilised in other component as per requirement of the emerging activities, an approval shall be given by Principal Secretary Agriculture and Farmers Empowerment after receiving proposal from Director of Agriculture & Food Production.

District Level:

As per approved action plan, DDA cum PD, ATMA will release funds electronically in 3 instalments i.e. 30:30:40 to Facilitating Agencies (FA) and Community Based Organizations (CBO) for implementation of the programme within 7 days from receipt of funds from Director, DA & FP.

In case of fund remaining unutilised against a particular component(s), subsequent fund release will be made by PD, ATMA to FA/CBO after deducting the unutilized amount of the respective component. The unreleased funds will be released after the FA/CBO has utilized the funds released earlier and SoE, UC has been submitted for the same.

In case of inter-componental transfer arising out of one component to be utilised in other component as per requirement of the local situation, an approval shall be given by Director, A&FP after receiving recommendation of Collector-cum-Chairperson ATMA.

Expenditure Reporting:

State Level:

WASSAN will submit the Statement of Expenditure (SoE) and Utilization Certificate (UC) to NCDS on quarterly basis for the financial year after which the funds required for the remaining period will be released.

NCDS will submit the consolidated UC (UC for NCDS and WASSAN) along with SoE to DA & FP on quarterly basis.

MD- TDCCOL, MD- OSCSC and Director- ICDS will submit the Utilization Certificate (UC) and Statement of Expenditure (SoE) to DA & FP.

District Level:

The FAs and CBOs will submit the Statement of Expenditure (SoE) and Utilization Certificate (UC) to the PD, ATMA on quarterly basis for the financial year.

ATMA will submit the consolidated UC (for ATMA, FA and CBO funds) along with SoE to DA & FP on quarterly basis.

The SoE format for reporting of expenditure is placed at Annexure I.

Audit:

NCDS/WASSAN/FAs/CBOs will get accounts audited by a Chartered Accountant (CA) after completion of the financial year and submit the Audit Report along with Audited Financial Statement to the concerned Authority by 30th September of the next financial year.

Concerned implementing agencies will keep their books of account & records open for scrutiny for any inspection/audit by the concerned department/State Secretariat for Millets & their internal and/or external auditor.

The statutory audit will be taken up by the Accountant General (E& RSA), Odisha while taking up the scheme audit of the administrative department as well as Directorate of Agriculture & Food Production, Odisha.

Statement of Expenditure (SoE) for the quarter from ___ / ___ /20___ to ___ / ___ /20___

All Amount in Rs.

Activity Code	Particulars of the Activity	Opening Balance*	Fund Received	Total Fund Available	Expenditure	Closing Balance
	Total					

*Opening Balance: Details of the unutilised fund pertaining to the programme year should be provided