Section 4(1)(b)(xi) of the Right to Information (RTI) Act, 2005

The budget allocated to each of its agencies, indicating the particulars of all plans, proposed expenditures and reports on disbursements made

At **ICAR-CRIJAF**, the allocation of financial resources, budgetary controls, and expenditure management are aligned with the centralized accounting framework of the Indian Council of Agricultural Research (ICAR). Financial compliance is strictly enforced via the **General Financial Rules (GFR)** and processed through integrated digital accounting platforms.

The standardized proactive disclosure details for this specific sub-clause are structured below:

1. Budget Allocation Process & Sub-Heads

The annual budget for ICAR-CRIJAF is received from the Council (ICAR) under the Ministry of Agriculture and Farmers Welfare. It is broadly categorized under **Grant-in-Aid** across distinct sub-heads to ensure programmatic transparency:

- **Capital (Grant-in-Aid - Capital):** For infrastructure creation, structural renovations, works, and the procurement of major laboratory equipment, farm machinery, and IT assets.
- **Salaries (Grant-in-Aid - Salaries):** Dedicated exclusively to the payment of monthly salaries, career advancements, and allowances for all Scientific, Administrative, Technical, and Skilled Support Staff (SSS).
- **General (Grant-in-Aid - General):** Covers operational expenditures, including research project expenses, farm inputs (seeds, fertilizers), chemical/consumable purchases, institutional utilities (electricity, water), training workshops, and contingencies.

2. Institutional Budgetary Controls & Monitoring

To ensure that the "proposed expenditures" match public accountability guidelines, the institute utilizes a multi-tiered review structure:

- **Revised Estimates (RE) and Budget Estimates (BE):** Proposals are meticulously formulated by the Audit & Accounts Section based on inputs from individual divisions and regional research stations, then submitted to ICAR Headquarters for parliamentary reconciliation.
- **Institute Management Committee (IMC):** The local budget distribution, major capital expenditures, and civil works require the statutory financial review and endorsement of the IMC.
- **Prioritized Project Budgeting:** The Project Monitoring and Evaluation (PME) Cell assists in tracking research-specific funds to maximize the utility of resources allocated to individual crop improvement or extension modules.

3. Standard Budgetary Architecture (Illustrative Pattern)

While exact figures fluctuate each financial year based on allocations and supplementary grants, the fiscal transparency matrix follows this standardized structure:

Major Head	**Component Code**	**Focus Area / Purpose**	**Disclosing / Reporting Mode**
Capital	Grant-in-Aid (Capital)	Lab Instruments, Farm Machinery, ICT Infrastructure, Civil Works.	GeM / Central Public Procurement Portal (CPPP) logs
Revenue (Salaries)	Grant-in-Aid (Salaries)	Personnel Pay, Dearness Allowances, MACP/CAS arrears.	Real-time integrated payroll reporting
Revenue (General)	Grant-in-Aid (General)	Consumables, TA/LTC claims, Contingencies, Electricity, Field Extensions.	Monthly Ledger Closures & Internal Audits
Sponsored/External	Scheduled Schemes	R&D funds from DBT, DST, PPV&FRA, or private tech-transfers.	Separate Audited Utilization Certificates (UCs)

4. Financial Reporting & Digital Accountability Systems

In line with e-Governance mandates, the tracking of "disbursements made" is digitized across all operational layers:

- **Public Financial Management System (PFMS):** All institutional vendor payments, contractual disbursements, and direct benefit transfers (DBT) for schemes are executed via PFMS to guarantee an auditable digital trail.
- **Annual Audited Accounts:** At the end of every fiscal year, the comprehensive balance sheet, receipts/payments statements, and utilization certificates are scrutinized by internal pre-audit teams and subsequently audited by the Comptroller and Auditor General (CAG) of India.

Public Access to Financial Reports: The complete, unedited **Annual Audited Statements of Accounts and Allocation vs. Expenditure Reports** are uploaded under the RTI Proactive Disclosures tab on the ICAR-CRIJAF website.