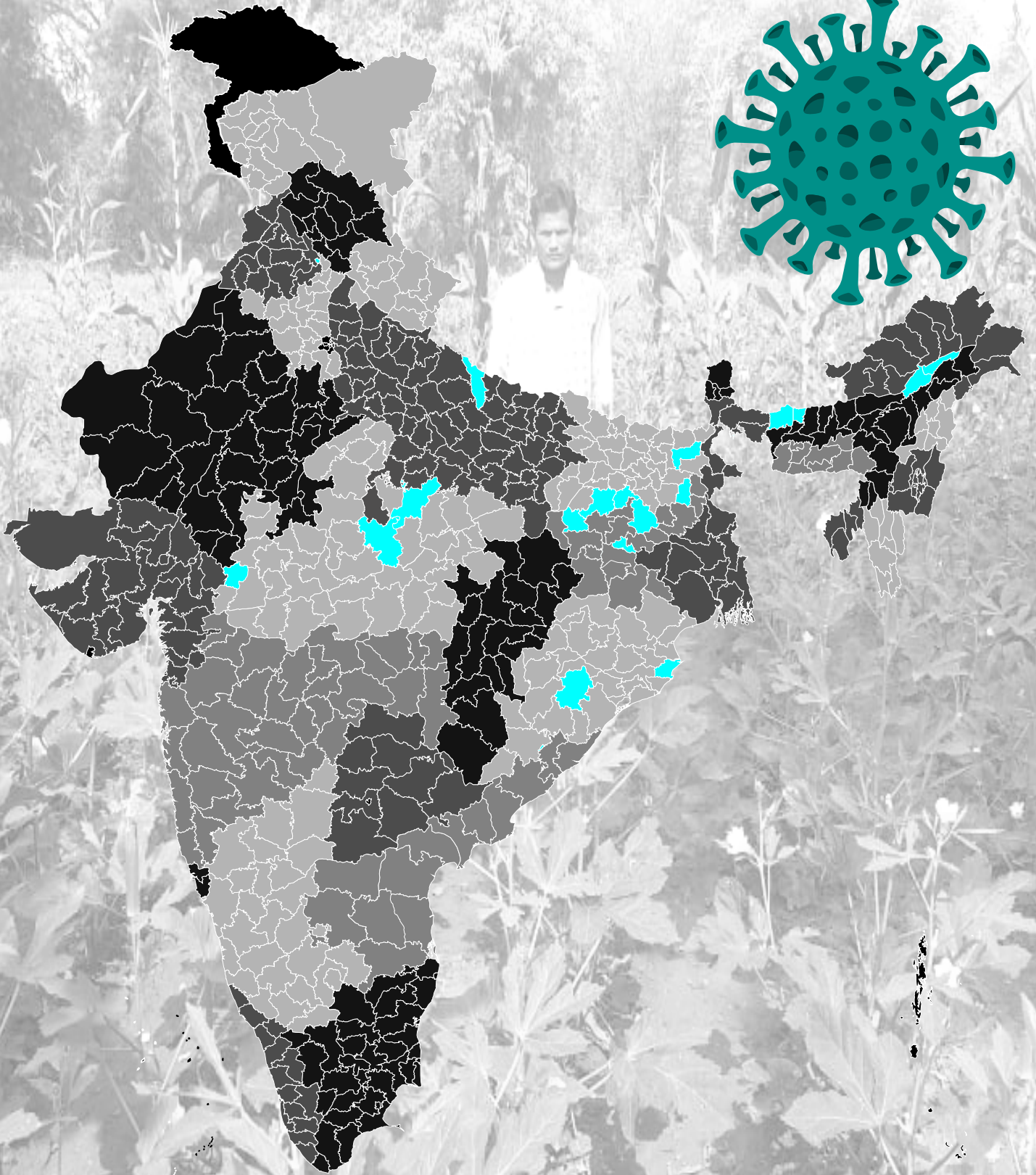
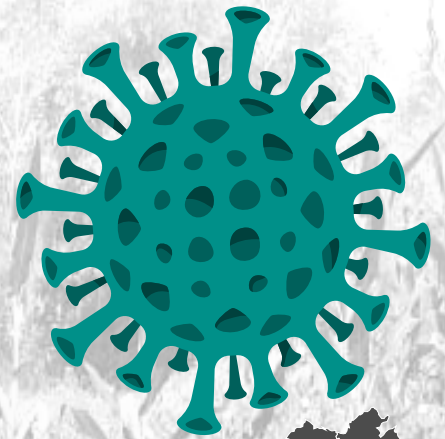


an effort of Indo-Global Social Service Society,

New Delhi

covid-impact Week 1-Vol. 1



amplifying voices of the unreached

impact of COVID -19 on small farmers and daily wage earners

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BACKGROUND

The COVID-19 pandemic has led to grave implications on the small farmers and daily wage earners. The three-week long lockdown of a nation of 1.3 billion people, which started at midnight on March 25 and was scheduled to initially end at midnight on 14th April, has been extended till May 3rd and till date (16th April) India reports more than 21,000 cases and nearly 600 deaths (till the report was prepared) .

According to the ILO statistics (based on Government of India data), the share of agriculture in India's total workforce was 43.9% in 2018. That would be 204 million. The rest are employed in non-agriculture sectors like industry and services.

Of the total agricultural workforce in India, 45.1% are cultivators around 92 million (farmers with land or self-employed in agriculture) and the rest 54.9% around 112 million are agricultural labour (or landless), as per the Pocket Book of Agricultural Statistics of 2017.

Its impact is extremely severe on the lives as well as livelihood of the people in our operational villages as per IGSSS

developmental project rapid research. The observations are that there is significant amount of income loss for rural households; loss of livelihoods for small and marginal farmers, landless families, and daily wage earners which has further compounded into thrusting them into severe poverty, unfavorable compromises and ill health

The Food and Agriculture Organization of the United Nations (FAO) notes that the protracted corona virus pandemic crisis could quickly put a strain on the food supply chains, a complex web of interactions involving farmers, agricultural inputs, processing plants, shipping, retailers and more.

During the first phase of the lockdown, farmers faced deadlock as they were unable to work on their own farmland, earn remunerative prices for their produces and access to markets. The flow of vegetables, fruits, milk, fish, egg, chicken and ancillary products such as NTFP and mushroom etc. have been struck at the point of production. The key agricultural operations like irrigation, pest control, harvesting and processing have been jeopardized. The farm gate price has been drastically reduced. All these factors lead to distress sale, loss of production and livelihoods of those engaged in agriculture.

RATIONALE

Through this rapid research we have tried to reach out to small sample of 36 of small farmers and wage earners from the states of Jharkhand, Odisha, Bihar, Assam, Madhya Pradesh and Haryana. This research focuses on the foreseeable impact of the COVID 19 in the farm sector focusing on the small farmers and agricultural wage earners.

Secondly, Govt. of India and different states have announced stimulus packages for different levels of people. There are

announcements for small and marginal farmers, self-help groups (SHGs), the daily wage workers and the workers engaged in the informal economy, but requires meticulous planning with skill, scale and speed.

The rapid research was taken with the sole intention of understanding the ground realities witnessed by the community where we have access to without being physically present.



It was also undertaken with the view that in this crisis moment how and what could be the response mechanism of IGSSS or through its partners to minimize the woes and problems of the community. At the same time, this is an effort of sharing our understanding with a larger audience to assist them and facilitate in responding to these group more meaningfully and strategically by assisting by the system to be more proactive in reaching to the most affected

For this IGSSS relied on its staff base located at different location and that of the NGO partners to garner responses through telephonic interviews with key contact persons from the community. Our methodology and process was as such:

- Review of important secondary data for references and arrive at an unbiased conclusion.
- Questionnaires for the small farmers and daily wage earners based on the discussion with our ground partners over telephone.
- Use interview schedule and its ground testing with support of local/ground partners/village level volunteers by maintaining the safety protocol of COVID 19.
- Selection of small farmers for interview in the different states with strategic discussion points

- Interview with the small farmers and daily wage earners through the ground based volunteers and also telephonic discussions.
- Compilation of findings/data and preparation of report

During the study, few challenges were faced by the research team of communicating with the respondents and generating responses amidst the personal difficulties and mental trauma they were going through. The study witnessed the difficulty of not reaching to the respondents in person due to lockdown and barricade put by the local administration, hesitation of the small farmers and daily wage earners in responding to different questions which challenged their views and collective sharing.

Like any other research this too has scope for errors and moreover these become more prominent when livelihood of people are stake, respondents are physically unreachable and there are limitation of cross verification. Most importantly many of the responses could be a manifestation of their perception and frustration.

Nevertheless, effort has been to put things straight and as witnessed and communicated by the community.

LOCATIONS COVERED FOR STUDY

States	Districts
Bihar	Gaya, Nawada and Purnia
Uttar Pradesh	Bahraich
Jharkhand	Godda, Giridih, Ramgarh and Palamu
Madhya Pradesh	Jhabua, Sagar, Chattarpur
Odisha	Kalahandi, Kendrapara
Assam	North Lakhimpur, Dhemaji, Bongaigoan, and Chirang
Haryana	

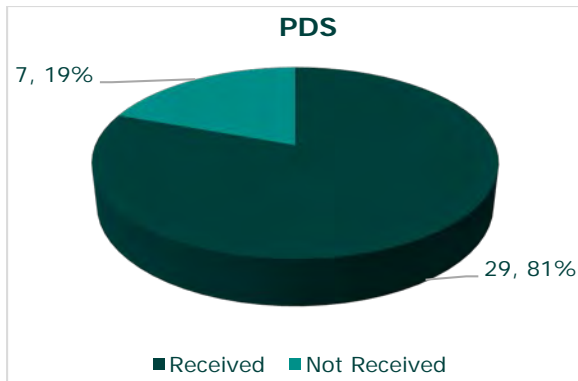
The respondents were selected from the intervention areas where IGSSS implements its projects directly or through NGO partners specifically on livelihood. These respondents were primarily small scale farmers, landless labourers targeted through our



intervention promoting improved agriculture, increased livelihood, and access to better nutrition and responding to climate adversities.

CHALLENGES AT THE COMMUNITY LEVEL

Altogether 36 respondents were covered via telephonic discussion for generating responses.



Out of the 36 respondents interviewed, 81% affirmed that they received dry ration

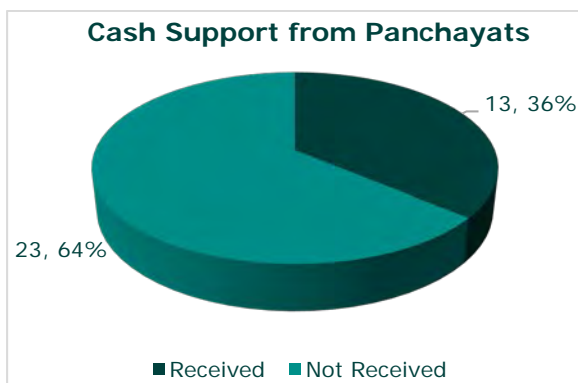
from the PDS. The rest, 19% responded in negative.

The respondent covered were from the five states as mentioned in the geographic coverage.

The amount of rice received ranges from 30 kilograms for one month to 90 kilograms for 3 months and in some cases they travelled to distances up to 5KM to receive the grains.

Some of the respondents also raised the concern of corruption regarding PDS services in their villages stating that 10% of grains were reduced in the name of charges paid for transportation and others costs involved.

Antaryami Patra of Rendhabahali of Kalahandi District of Odisha has cultivated bitter gourd, tomato and brinjal in his farmland and has spent a total of Rs 3300/- (ploughing 800 rupees, seeds and fertiliser 1200 rupees labour 600 rupees and diesel for pump set 700 rupees). He expected good harvest but due to unseasonal rain the crops got infected. Due to lock down he could not go to nearby Kalahandi market to purchase pesticides hence his Brinjal crop is totally destroyed. The same is the story of many farmers in Jharkhand and Assam.



As announced, the Panchayats are to initiate direct cash transfer to community

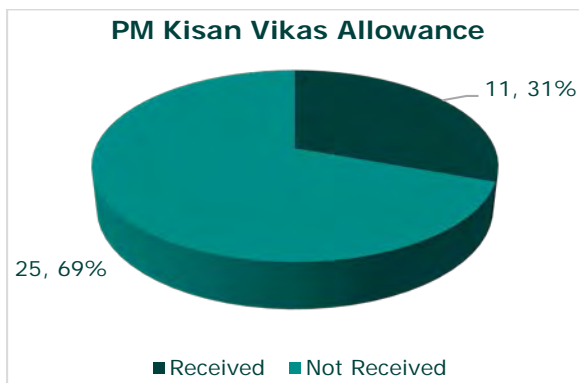
members and this has already begun in some of the states and districts.

During the telephonic interview with the respondents it was found that only 36% of the responded admitted to having received cash from the Panchayats. The cash receipt was of Rs. 1000 along with the dry ration from the PDS. This specifically was shared from the respondents of Odisha.

23 (63.89%) respondents mentioned that they have received rice from the schools as replacement for MDM. 19 (52.78%) respondents from Kalahandi (Odisha) and Assam said that they have received rice,

dal, eggs, and nutritional powder from Anganwadi. Most respondents with eligible family members for pension said that they have received pensions in the account till March, and there has been a delay in some

cases for the month of April as they have not yet received it. 3 respondents mentioned that even if they have received the pension, they have not been able to withdraw.



Altogether 31% of the respondents have affirmed that they have received PM Kisan Vikas Allowance as announced. There are another 69% of them are who responded as 'No'

It was also found that there are 11 (30.56%) respondents who mentioned that they have worked under the MNREGA scheme for 7 to 30 days before the lock down and have not been paid anything yet.

Kunja Rana a small farmer of Kernapala village of Kalahandi District has cultivated watermelon. He normally sells his watermelon to the local weekly market and to nearby traders / juice makers in local market. But due to lock down he is finding it difficult to find any buyer. Not only Kunja, but around 25 watermelon cultivators are now affected.



Similarly 42 vegetable cultivators could not sell their crops due to the closing of the weekly market and closing of a nearby small market.

Most of the farmers and wage earners shared that Corona is a Mahamari (widespread disease) and it spreads from coming in contact with people infected with the virus. Most people seemed aware of the most common symptoms, how it spreads, and the prevention techniques of frequent hand washing, social distancing and staying at home. Information on Corona virus has reached people through mobile phones, television and speaking to other people from the community, VDC, ASHA and ICDS staff.

taking it to the market and the market is not open in many places. Some villagers are selling the vegetables with nominal prices. The income loss has varied from area to area but they range from 70% to 80% of their previous income. The shops of seed, fertiliser and pesticides are not opening in the markets. Vegetables are rotting in the field. Due to closure of Rural markets and hatia in Odisha, Jharkhand and Assam as well as the Mandis in Madhya Pradesh, it is difficult for smallholder farmers in these areas to sell their produce. The Mandis (Markets) have not opened since lock down and making the situation more difficult.

Most small scale farmers have said that there is no access to the market for selling their crops and vegetables and the Rabi crops that they produced are going to waste as they don't have any means of

Bahadur Machar of village Kokawad of District Jhabua, Madhya Pradesh shared that his standing wheat crop will be destroyed if further delay happens in harvesting. Situation is similar for every farmers in the whole district. Bahadur shares that usually in March and April everywhere in the village, farmers would be busy harvesting wheat and mustard crops. He is not sure when he can harvest his wheat and sell his produce in the local mandis, as they are also closed. Around 150 families from his villages usually are engaged as wage labour during harvesting season threshing the wheat. He shared that the farmers are eagerly waiting for the lockdown to lift.

Most agricultural labourers responded that they have lost their daily wage work as no work is being done on the fields, nor is any contractual job available as an alternative. The ongoing MGNREGA work stopped due to lockdown. Small local level works like laying Morum/Stone chips on road and water harvesting structures has been stopped leading to loss of income. As a result there is a huge deficit of instant cash for purchasing of goods for daily needs. Frequent rains during the periods also increasing in to the rotting of harvested crops along with complete halt in agricultural works in Jharkhand.

There is a massive shortage of essential goods in the markets and some respondents said that some people have started hoarding essential goods. Due to the loss of income owing to complete lockdown, they also don't have any saved amount of money left and there is difficulty in arranging for food and drinking water, as well as other essentials.

Situation of Farmers and Agriculture and Marketing in Haryana:

The farmers are not able to sell their wheat due to lockdown. Every year, the farmers used to sell their products to Adti (Agent) and they used to take money from him for one year for farming and house expenses and also used to pay interest to the Adti. In this, Adti even would take Rs 2 to 3 as Commission over and above the Government rate of Rs. 100. Government has proposed to transfer the money directly to the farmers account. The Adtis are afraid that the farmers won't be able to repay their last loan. Every year, the crop of farmers was sold together but this time the Government will buy the wheat after 20th April and the government will take only 40 quintal of wheat from a farmer. The farmers will keep the rest of their wheat in their house. The process will continue for three months. Now the Adtis are refusing to give money for household and agricultural expenses to the farmers. No farmer has enough space to keep all the wheat at home.

In the second week of March the untimely rainfall has badly affected crops in Jharkhand. Though the farmers had insured their crop under the Pradhan Mantri Fasal Bima Yojana but they could not reach the concerned govt. department due to the lock down and as a result it could not be inspected shared by the Jharkhand farmers and Haryana farmers.

COPING - LOCAL INITIATIVES

Late decisions of government to keep the agriculture input supplying shops open and allowing collection of Minor Forest Produces and movement of food on roadways have slightly improved the situation and will take time to recover. The small and marginal farmers with agricultural labourers may be worst affected. The assistance provided by



government from PM-Kisan and other freebies would lessen the agony of farmers those who are registered.



The farmers collective at Gola block of Ramgarh district of Jharkhand took initiatives of reaching out to Local MLA Mamta Devi and stating their woes. In this venture the BDO of the block extended full support to the farmers in sharing their anguishes, concerns and fears.

With their initiative, 37 vegetable farmers are linked with vegetables vendors identified by Block and around 6.16 quintals of vegetables were sold to cooked food supply camps in a weekly manner.

Like many of the SHG who stand apart and have meaning fully contributed in demanding situation, one of these WSHGs (Women Self-Help Group) named "Maa Ratnamohini SHG", is producing mask with the support from Odisha Livelihood Mission (OLM) in Kalahandi district of Odisha.

4 SHG members of the group have taken training of making a mask from OLM in Joradobra GP office. Many such SHGs are involved in mask preparation



Dinasati Majhi from village Khaliamunda in Kalahandi district of Odisha is preparing leaf plates from Silai leaf after relaxation for collecting NTFP from the forest.

State-level network of Odisha Forest Based Livelihood Group, VDC members are engaging with the government to ensure the activation of NTFP procurement process. Like her, 23 forest dwelling families have mahua and silai leaf plates for selling

Sasirekha Nag and Bhagabata Nag are couples. Although they are cultivators and are highly dependent on forest products, they have not stopped from their traditional work of bamboo basket weaving.

But this time they are consciously trying to maintain social distance at home too. They religiously use the mask and maintain distance while making basket and other items from Bamboo during the lockdown of village Kartalhanta of Kalahandi District of Odisha.



Physical distancing (Social) is not only to be practiced outside home but also within so that others are not in dangers



AMPLIFYING THE VOICES

- Small farmers and Daily wage workers have less access to the benefits to the entitlements announced for the poor and marginalized families; there should be scope for announcing and taking up actions for dry ration along with milk and daliya for the children and newly lactating mothers
- As because many are unable to access food, the system should provide timely food and essential item support to the most vulnerable families in their respective states
- Emphasise and ensure continue support in continuation of health services in the villages and linkages with the PHCs and CHCs for crisis; health check-up, etc. as people are deprived of the basic services in this critical moment.
- Financial support to the most vulnerable is required based on the deprivation and assessment of loss of the small by the block officials ratified by the Panchayats.
- Preparation and management of summer vegetable cultivation to be prioritized with water efficient techniques for the month of April-May to ensure sustained and immediate nutritious food supplies at household.
- Mass awareness among the citizens in rural areas for safe practices
- Providing financial Support to the farm and non-farm activities (seed, fertiliser, skill training women counterpart such as on mask making, soap making etc.)
- Providing wage employment through convergence of Government schemes and MGNREGA

POSSIBILITIES

- Strengthening the online support systems extending to these CBOs/farmers/ pensioners/ SHG women in sustaining their operations and livelihood activities without falling into a debt trap (discontinue Aadhaar-based biometric authentication (ABBA))
- SHG women should be given opportunity to engage in making sanitizers (phenyl, bleaching powder, soap, detergent) and masks
- Only 14 per cent of these farmers were able to connect with e-NAM, going by government data. Bringing the FPO in procurement for the remaining 86 per cent of the farmers is necessary.
- Expansion of the PM-KISAN Yojana to all farmers (tenant farmers) should start to address to these specific target groups as because they are more vulnerable to the situation
- State Rural Livelihood Missions may consider extending the use of the Vulnerability Reduction Fund (VRF) to the VOs for extending soft loan.
- Rescheduling bank loan repayment cycles for SHGs and individual agricultural debtors should be done.
- Universalisation of social security pensions. Identifying all those who are above 60 years of age, single women etc. should be initiated immediately.
- For MNREGA workers, the central government must immediately clear all wage arrears from the 2019-20 financial year.
- Cash transfers for MNREGA workers without work who has the job cards for 10 days for 3 months should be ensured.
- Ensure special package for small scale poultry farmers



- Identification and preparation of shelf of work at block and district level should be at priority, the village micro level planning recommendations and activities identified during Yojna Banao Abhiyan could be referred. Focus should be high on activities linked with water harvesting and creating irrigation sources.
- Community level drive like Kaam Mango Abhiyan should be launched by MoRD to facilitate wage employment opportunities and job demands.
- Many of the families had able workers migrated from the area and have had their job cards deactivated. Fresh job card registrations should also be encouraged to facilitate entitlements.
- Setting up district and block level redressal cell with officials to support the deprived beneficiaries and updates on the facilities provided.
- Designating special officials for GPs to support the small farmers based on their demands and entitlement realisation as supported by the local and state govt.
- Immediate activation of cards /registration of all families under AUSHMAN.

ABOUT IGSSS

Indo-Global Social Service Society (IGSSS) is a non-profit organisation working with the mandate for a humane social order based on truth, justice, freedom and equity. Established in 1960, IGSSS works for development, capacity building and enlightenment of the vulnerable communities across the country for their effective participation in development.

With its presence in 25 states and one Union Territory of India, IGSSS has set its

thematic focus on promoting sustainable livelihood, energising the youth as change makers, protecting lives, livelihood and assets from the impact of hazards, advocating for the rights of CityMakers (Homeless Residents) and developing cadre of leaders from the community and civil society organisations. Gender and Youth are underlining theme across all its interventions.

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, income, and any other financial activity.

The second part of the document provides a detailed breakdown of the accounting cycle. It outlines the ten steps involved in the process, from identifying the accounting entity to preparing financial statements. Each step is explained in detail, with examples provided to illustrate the concepts.

The third part of the document discusses the various types of accounts used in accounting. It categorizes accounts into assets, liabilities, equity, revenue, and expense accounts. It also explains how these accounts are used to record transactions and how they are balanced at the end of each period.

The fourth part of the document discusses the importance of adjusting entries. It explains how these entries are used to ensure that the financial statements reflect the true financial position of the company at the end of the period. Examples are provided to show how adjusting entries are recorded and how they affect the accounts.

The fifth part of the document discusses the preparation of financial statements. It outlines the steps involved in preparing the balance sheet, income statement, and statement of owner's equity. It also discusses the importance of providing a clear and concise explanation of the financial results.

The sixth part of the document discusses the importance of internal controls. It explains how these controls are used to prevent and detect errors and fraud. It also discusses the various types of internal controls, such as segregation of duties, authorization, and documentation.

The seventh part of the document discusses the importance of ethics in accounting. It explains how accountants are expected to act in a fair and honest manner and to follow the principles of the accounting profession. It also discusses the consequences of unethical behavior.

The eighth part of the document discusses the importance of communication in accounting. It explains how accountants must be able to communicate effectively with their clients and colleagues. It also discusses the various ways in which accountants can improve their communication skills.

The ninth part of the document discusses the importance of technology in accounting. It explains how the use of computers and software has revolutionized the accounting profession. It also discusses the various ways in which technology can be used to improve the efficiency and accuracy of accounting.

The tenth part of the document discusses the importance of continuing education in accounting. It explains how accountants must stay up-to-date on the latest developments in the field. It also discusses the various ways in which accountants can pursue continuing education.