

**Audit Compliance for the Year 2025-2026**  
**Office of SMART DIU NANDED**  
**Quarter 2**

Sr. No.	Audit Observations	Rs.	Compliance	Remarks												
1	<p><b>Observation 1:</b> It was observed that the unit has made payment to Hotel Swaraj Lodging Function Hall for conducting a one-day workshop held on 08.09.2025. On verification of the invoice, it was found that the supplier has mentioned GST No. 27AABPPD1051A1ZO. However, as per verification on the GST portal, the said GSTIN pertains to a composition dealer, who is not authorized to issue a Tax Invoice and can only issue a Bill of Supply. Further, the GSTIN/JIN status of the supplier is Cancelled suo-moto (Effective from 31.10.2022). As per the GST registration certificate submitted by the unit, the GST Number is 27AABPPD1051A1ZO, whereas the invoice reflects an incorrect GST number. Additionally, as per the Eligibility Criteria mentioned in the Invitations for Quotations dated 19.09.2025,</p> <ul style="list-style-type: none"> <li>• Para 5(A) specifies that the bidder should be registered under GST Act, 2017.</li> <li>• Para 6(B) requires submission of a valid GST Registration Certificate. Since the supplier's GST registration stands cancelled with effect from 31.10.2022, the payment made to this supplier does not fulfill the eligibility criteria prescribed in the quotation invitation. As per the technical and financial evaluation dated 02.09.2025, the supplier was marked Qualified.</li> </ul> <p>Bidder details-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Sr. No.</th> <th style="text-align: center;">Name of party</th> <th style="text-align: center;">Remark</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Hotel Swaraj Lodging and Function Hall</td> <td style="text-align: center;">Qualified</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hotel Rajyog</td> <td style="text-align: center;">Qualified</td> </tr> <tr> <td style="text-align: center;">3</td> <td>VITS Bharat Nanded</td> <td style="text-align: center;">Qualified</td> </tr> </tbody> </table>	Sr. No.	Name of party	Remark	1	Hotel Swaraj Lodging and Function Hall	Qualified	2	Hotel Rajyog	Qualified	3	VITS Bharat Nanded	Qualified	75,562/-	<p>In this regard, it is respectfully submitted that the supplier has since reactivated his GST registration. The GST portal now reflects the GSTIN 27AABPPD1051A1ZO as "Active" and the supplier is currently registered under the GST Act, 2017. A copy of the updated GST Registration Certificate and current GST portal status is enclosed for verification. So Kindly requesting to consider the Observation.</p>	
Sr. No.	Name of party	Remark														
1	Hotel Swaraj Lodging and Function Hall	Qualified														
2	Hotel Rajyog	Qualified														
3	VITS Bharat Nanded	Qualified														

# Goods and Services Tax

Government of India, States and Union Territories

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## Search Taxpayer

• indicates mandatory fields

GSTIN/UIN of the Taxpayer•

Search Result based on GSTIN/UIN : 27ABBPD1051A1ZO

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**Legal Name of Business**

RAJESH KHANDERAO DESHMUKH

**Trade Name**

HOTEL SWARAJ LODGING & FUNCTION HALL

**Effective Date of registration**

07/03/2018

**Constitution of Business**

Proprietorship

**GSTIN / UIN Status**

Active

**Taxpayer Type ⓘ**

Regular

**Administrative Office**

(JURISDICTION - STATE)

State - Maharashtra

Zone - CH.SAMBHAJI NAGAR

Division - NANDED

Charge - NANDED\_703

**Other Office**

(JURISDICTION - CENTER)

State - CBIC

Zone - NAGPUR

Commissionerate - AURANGABAD

Division - DIVISION NANDED

Range - RANGE NANDED URBAN

**Principal Place of Business**

CHATRAPATI CHOWK, WADI BK, NANDED, Nanded, Maharashtra, 431605

**Whether Aadhaar Authenticated?**

Yes

(On 21/08/2024)

**Whether e-KYC Verified?**

Not Applicable

**Additional Trade Name**

View

Nature Of Core Business Activity



Service Provider and Others

Nature of Business Activities



1. Others

## Dealing In Goods and Services

Goods		Services	
HSN	Description	HSN	Description
		00441067	RESTAURANT SERVICE
		00441070	ACCOMODATION IN HOTELS/ INN/ GUEST HOUSE/ CLUB OR CAMP SITE ETC. SERVICE

**HSN:** Harmonized System of Nomenclature of Goods and Services

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[SHOW RETURN FILING FREQUENCY](#)



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National Portal 

## Help and Taxpayer Facilities

System Requirements

GST Knowledge Portal

GST Media 

Site Map


Grievance Nodal Officers

Free Accounting and Billing Services 

GST Suvidha Providers 

## Contact Us

Help Desk Number:  
1800-103-4786

Log/Track Your Issue:  
Grievance Redressal Portal for GST 

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Site Last Updated on 23-10-2025

Designed & Developed by GSTN

Site best viewed at 1024 x 768 resolution in Microsoft Edge, Google Chrome 49+, Firefox 45+ and Safari 6+

**Observation 2:** It was observed that for one-day workshop, procurement was again placed with Swaraj Lodging and Function Hall; however, payment for this event has not yet been made. As per the Technical and Financial Evaluation dated 02.09.2025, the supplier was marked as Qualified. However, as per the Eligibility Criteria mentioned in the Invitation for Quotations dated 19.09.2025 • Para 5(A) stipulates that the bidder should be registered under GST Act, 2017. • Para 6(B) requires submission of a valid GST Registration Certificate.” Verification on the GST portal revealed that the supplier’s GST registration (GSTIN: 27AABBPD1051A1ZO) had been cancelled suo-moto with effect from 31.10.2022. Accordingly, the bidder was not eligible to participate in the quotation process but was incorrectly qualified during technical and financial evaluation

Bidder details-

Sr. No.	Name of party	Remark
1	Hotel Swaraj Lodging and Function Hall	Qualified
2	Hotel Rajyog	Qualified
3	VITS Bharat Nanded	Qualified

In this regard, it is respectfully submitted that the supplier has since reactivated his GST registration. The GST portal now reflects the GSTIN 27AABBPD1051A1ZO as "Active" and the supplier is currently registered under the GST Act, 2017. A copy of the updated GST Registration Certificate and current GST portal status is enclosed for verification. So Kindly requesting to consider the Observation.

In this regarding of delay in deposited declaration certificate is attached for verification. So Kindly requesting to consider the Observation.

**2**  
**Annexure 10 Compliance of Previous Quarter's Observation [If Any]**  
**TDS Compliances:** It has been observed that the TDS for the month of June 2024, totalling Rs. 24,893, was deposited with a delay of 22 days. Furthermore, while the TDS payment of Rs. 820 made on September 25, 2024, has been recorded, the corresponding payment entry, for which the deduction was made is not reflected in the Books of Accounts (BOA).  
**GST-TDS Compliances:** It has been observed that the GST-TDS for the month of June 2024, totalling Rs. 4,723, was deposited with a delay of 15 days. Furthermore, while the GST-TDS payment of Rs. 1,640 made on September 25, 2024, has been recorded & paid, the corresponding



**HON. BALASAHEB THACKERAYAGRI-BUSINESS AND RURAL  
TRANSFORMATION PROJECT (SMART)**

**Office: District Implementation Unit,  
Project Director ATMA**

**Third floor of District Superintendent of Agriculture Officer  
Nanded, padmaja city road, In front of I.G. office,  
New Kautha, Nanded – 431602**



**E-Mail : nanded.diu.smart@gmail.com**

**Telephone Number : 02462 - 284428**

## **Declaration**


This is to declare that in case of any delay / default in payment of statutory deductions/compliances and Return 2024-25 & 2025-26 filling like GST/TDS/PT etc. if any Penalty /Interest arises then the amount will not be recovered from the SMART Project grants. The Liability will be affixed for recovery as per the government norms.

Date: 06/11/2025

Place: Nanded

  
**Nodal Officer, Deputy Director  
(Agri Business)  
Dist. Implementation Unit  
SMART Project, Nanded.**

	payment entry, for which the deduction was made is not reflected in the Books of Accounts (BOA).		
3	<b>F.Y 2024-25 (Q2)</b> It was observed that there is a discrepancy of Rs. 32,959 between the IUFRR and the BOA for Q2 of FY 2024-25, specifically related to the grant receipt and unpaid deductions.	The discrepancy amounting to ₹32,959 observed between the IUFRR and the BOA for the second quarter of FY 2024-25, pertaining to the grant receipt and unpaid deductions, has been duly verified and reconciled. The same has been accounted for and cleared in the subsequent quarter. Reconciled statement is attached for verification kindly consider the audit observation.	
4	It was observed that there was a difference of Rs. 42,143/- between the grant reported by the unit and the amount reported by the PCMU for Q2 of FY 2024-25.	The difference of Rs. 42,143/- between the grant reported by the unit and the amount reported by the PCMU for Q2 of FY 2024-25 has been reconciled and cleared in the subsequent quarter. Reconciled statement is attached for verification kindly consider the audit observation.	
5	It has been observed that in case of secondary books of account audit compliance register, consumable stock register and fixed asset register is not being maintained as prescribed under Chapter-17 in the Financial Management Manual.	Since the introduction of the audit module, all compliances have been carried out through the online compliance web portal; hence, maintaining a separate register is not required as informed by the PCMU. Consumable stock register and fixed asset register is maintained here is copy attached for verification kindly consider the audit observation.	
6	TDS Compliance: In Q1 of FY 2025-26, TDS on salary (₹ 80,000) and non-salary (₹ 7,555) was deposited within the due date, but the returns in Form 24Q and 26Q were not provided us	The returns in Form 24Q and 26Q is attached for verification kindly consider the audit observation.	
7	GST Compliance: It was observed that the GSTR-7 returns for April 2025 and May 2025 were filed with delays of 90 days and 60 days respectively.	In this regarding of delay in deposited declaration certificate is attached for verification. So Kindly requesting to consider the Observation.	
8	PT Compliance: In FY 2025-26 Q1, professional tax (PT) of ₹ 800 was deducted but not deposited to the government authority.	Since the PT amount pertains to a single government staff member, the entire amount will be paid at the end of the year in one installment.	
9	It was observed that there was a negative balance of Rs.3.12/- show in unpaid deduction reported in the Books of Accounts and the IUFRR for Q1 (FY 2025-26).	There is no negative balance of Rs.3.12/- in the books of accounts and the IUFRR for Q1(FY 2025-26) copy of IUFRR is attached for verification kindly consider the observation.	

  
**Nodal Officer, Deputy Director**  
**(Agri Business)**

**Grants Reconciliation SMART DIU Nanded  
for Q-03 Year 2024-25**

Grants as per PCMU	Grants as per Unit-Nanded (Tally IUFR)	Difference
18,85,004.00	18,75,822.00	-9,182.00

Related Quarter	PPA or Cheque Date	Bank submission Date by Unit	Funds received from PCMU as per Bank statement	Clear in Bank as per Bank statement	Amount	Description
Q-02	30.09.2024	30.09.2024	01.10.2024	01.10.2024	9,182.00	This Cheques and PPA related with Q-02-24-25 but as per PCMU Grants Ledger this entry showing in Q-03-24-25 (Total Amount = 42,142/-)
	26.09.2024	27.09.2024	04.10.2024	04.10.2024	960.00	
	26.09.2024	27.09.2024	04.10.2024	04.10.2024	12,000.00	
	26.09.2024	27.09.2024	04.10.2024	04.10.2024	20,000.00	
Q-03	27.12.2024	31.12.2024	01.12.2024	01.12.2024	960.00	This Cheques related with Q-03-24-25 but not showing in PCMU Grants Ledger (Total Amount = 32,960/-)
	27.12.2024	31.12.2024	01.12.2024	01.12.2024	12,000.00	
	27.12.2024	31.12.2024	01.12.2024	01.12.2024	20,000.00	
Differences (Qrtr 02 - Qrtr 03)_ 42,142-32,960						9,182/-

वरील प्रमाणे PCMU व जिल्हा कक्षाचे ग्रांटस स्टेटमेंट मध्ये एकूण रुपये ९,१८२/- ची तफावत आहे. तरी PCMU लेखा विभाग यांचे मार्गदर्शनानुसार PCMU कार्यालयस्तरावर Grants Reconciliation Statement पाठवल्यानंतर ती नोंद जुळवून घेतली जाणार आहे, अशी सूचना प्राप्त झाली.

सोबत:- Tally Genrated IUFR,UC with Authorised Signature and Bank Statement

Prepared By: Mujeeb Shaikh  
Accountant, DIU SMART Nanded

**लेखापाल**  
स्मार्ट प्रकल्प, डी.आ.यु., नांदेड

**Nodal Officer,**  
District Implementation Unit, SMART, Nanded  
**Nodal Officer, Deputy Director**  
**(Agri Business)**  
Dist. Implementation Unit  
SMART Project, Nanded.

# State of Maharashtra Agri Business & Rural Transformation Project

(IBRD Credit No.90310-IN)

Statement of Sources and Uses of Funds (Over all Activity Position)

Report for the period from 1-Oct-24 To 31-Dec-24

## SMART DIU NANDED

Figures in RS.

S-r.	Particulars	Cumulative till date 1-Apr-18 to 30-Sep-24	For the Quarter 1-Oct-24 to 31-Dec-24	Year till date 1-Apr-24 to 31-Dec-24	Cumulative till date 1-Apr-18 to 31-Dec-24
<b>A</b>	<b>Sources of Funds (A= B +C)</b>	1,52,12,354.12	18,75,823.00	45,55,962.00	1,70,88,176.12
<b>B</b>	<b>Opening Balance in Hand*</b>		1.00	5,000.00	
<b>C</b>	<b>Receipts</b>	1,52,12,354.12	18,75,822.00	45,50,962.00	1,70,88,176.12
i	Budgetary Grants/ Grants received (Net i.e.after transfer to accounting centers )	1,52,51,523.12	18,75,822.00	45,50,961.00	1,71,27,345.12
	Less:Surrender/Transfer ( under Budgetary Grants/ Grants received (Net i.e. after transfer to accounting centers ))	(-)39,170.00			(-)39,170.00
	Net Budgetary Grants				
ii	Receipts from Contractor				
iii	Interest Income				
iv	Other Income	1.00		1.00	1.00
<b>D</b>	<b>Uses of Funds (D=E+F+G +H+I+M)</b>	1,52,12,353.12	18,75,822.00	45,55,961.00	1,70,88,175.12
<b>E</b>	<b>Component A: Enhancing Institutional Capacity to Support Agricultural Transformation</b>				
	<b>Subcomponent A.1: Enhancing institutional capacity of the Department of Agriculture</b>				
	Goods				
	Consultancy				
	Training				
	Other				
	<b>Subcomponent A-2: Enhancing institutional capacity of the Department of Marketing</b>				
	Goods				
	Consultancy				
	Training				
	Other				

continued ...

S-r.	Particulars	Cumulative till date 1-Apr-18 to 30-Sep -24	For the Quarter 1-Oct -24 to 31-Dec-24	Year till date 1-Apr -24 to 31-Dec-24	Cumulative till date 1-Apr-18 to 31-Dec -24
	<b>Subcomponent A-3: Strengthening capacity for reform measures and joint actions</b>				
	Goods				
	Grant to CBO				
	Consultancy				
	Training				
	Other				
<b>F</b>	<b>Component B: Expanding Market Access and Supporting Enterprise Growth</b>	<b>43,97,823.00</b>	<b>1,13,237.00</b>	<b>1,24,637.00</b>	<b>45,11,060.00</b>
	<b>Subcomponent B.1: Market Access Support</b>	<b>43,97,823.00</b>	<b>1,13,237.00</b>	<b>1,24,637.00</b>	<b>45,11,060.00</b>
	Goods				
	Grant to CBO				
	Consultancy				
	Training	43,97,823.00	1,13,237.00	1,24,637.00	45,11,060.00
	Other				
	<b>Subcomponent B.2: Enterprise Development Support</b>				
	Goods				
	Consultancy				
	Training				
	Other				
	<b>Subcomponent B.3: Pilot program on Urban Food Systems</b>				
	Goods				
	Grant to CBO				
	Consultancy				
	Training				
	Other				
	<b>Subcomponent B.4: Access to Finance Support</b>				
	Goods				
	Consultancy				
	Training				
	PCGF - Guarantee Fund				
	PCGF - Operating Cost				
	Other				
<b>G</b>	<b>Component C: Building Risk Mitigation Mechanisms</b>				

continued ...

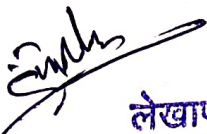
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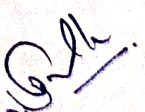
Particulars	Cumulative till date 1-Apr-18 to 30-Sep -24	For the Quarter 1-Oct -24 to 31-Dec-24	Year till date 1-Apr -24 to 31-Dec-24	Cumulative till date 1-Apr-18 to 31-Dec -24
<b>Subcomponent C.1: Enhanced market information and intelligence services</b>				
Goods				
Consultancy				
Training				
Other				
<b>Subcomponent C.2: Strengthening the warehouse receipts systems</b>				
Goods				
Grant to CBO				
Consultancy				
Training				
Other				
<b>Subcomponent C3: Price Risk Management Support</b>				
Goods				
Grant to CBO				
Consultancy				
Training				
Other				
<b>H Component D: Project Management, Monitoring and Learning</b>	<b>1,08,14,468.00</b>	<b>17,65,645.00</b>	<b>44,34,324.00</b>	<b>1,25,80,113.00</b>
<b>Goods</b>	<b>4,99,987.00</b>	<b>4,99,581.00</b>	<b>4,99,581.00</b>	<b>9,99,568.00</b>
Consultancy				
Training				
Other	1,03,14,481.00	12,66,064.00	39,34,743.00	1,15,80,545.00
<b>I Eligible Advance</b>	<b>62.12</b>	<b>(-)3,060.00</b>	<b>(-)3,000.00</b>	<b>(-)2,997.88</b>
i Eligible Advance - Mobilization advance received/ refunded ( Advance supported by Bank Guarantee)				
ii Gross Grants To CBO ( Tranches)				
Less : Exp / Return				
Net Grants To CBO				
iii Unpaid Deductions	(-)62.12	3,060.00	3,000.00	2,997.88
<b>J Closing Funds Available at the end of reporting period (A-D)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>K Closing Funds as per Books of Accounts</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
i Closing Balance in Hand*	1.00	1.00	1.00	1.00

S-r.	Particulars	Cumulative till date 1-Apr-18 to 30-Sep -24	For the Quarter 1-Oct -24 to 31-Dec-24	Year till date 1-Apr -24 to 31-Dec-24	Cumulative till date 1-Apr-18 to 31-Dec -24
ii	Advances to Suppliers & Others				
	Advances to Suppliers & Others - Advance to Staff (Unadjusted)				
	Advances to Suppliers & Others - Security Deposit - Electricity				
	Advances to Suppliers & Others - Security Deposit - Office Premises				
	Advances to Vendors & Others				
L	Difference (J-K)				
M	Ineligible Advance for WB financing				
N	Eligible expenditure for claim(D-M)	1,52,12,353.12	18,75,822.00	45,55,961.00	1,70,88,175.12

\* Note: We certify that the above figures are based on the payments made under the SMART project. The necessary supporting documents are retained and available for review.

Date :

  
 लेखापाल  
 स्मार्ट प्रकल्प, डी.आ.यु., नांदेड  
 Prepared By

  
 Nodal Officer, Deputy Director  
 (Agri Business)  
 Dist. Implementation Unit  
 SMART Project

ulative till dat  
-18 to 31-De  
-24

Report Period 1-Oct-24 To 31-Dec-24  
Unitwise Expenditure

SR No	Accounting Center	2024-2025		
		31-Grant in aid	33- Subsidy	Total
1	DIU	17,62,585.00 Dr	1,13,237.00 Dr	18,75,822.00 Dr
	Advance to Staff			
	Component B		1,13,237.00 Dr	1,13,237.00 Dr
	Component D	17,65,645.00 Dr		17,65,645.00 Dr
	Unpaid Deductions	3,060.00 Cr		3,060.00 Cr
	<b>TOTAL</b>	<b>17,62,585.00 Dr</b>	<b>1,13,237.00 Dr</b>	<b>18,75,822.00 Dr</b>

Date :



लेखापाल

Prepared By: रमेश, डी.आ.यु., नांदेड



Nodal Officer, Deputy Director  
(Agri Business)  
Dist. Implementation Unit  
SMART Project, Nanded.

Report Period 1-Oct-24 To 31-Dec-24  
Unitwise Expenditure

SR No	Accounting Center	Grand Total
1	DIU	18,75,822.00 Dr
	Advance to Staff	
	Component B	1,13,237.00 Dr
	Component D	17,65,645.00 Dr
	Unpaid Deductions	3,060.00 Cr
	<b>TOTAL</b>	<b>18,75,822.00 Dr</b>

Date :



लेखापाल

Prepared By: **स्मार्ट प्रकल्प, डी.आ.यु., नांदेड**



Nodal Officer, Deputy Director By  
(Agri Business)  
Dist. Implementation Unit  
SMART Project, Nanded

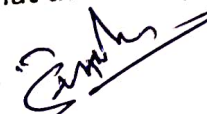
# UTILIZATION CERTIFICATE (UC)

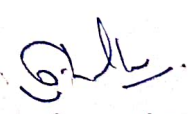
State of Maharashtra Agri Business & Rural Transformation Project  
Utilization Certificate (UC) Period 01<sup>st</sup> Oct 2024 to 31<sup>st</sup> Dec 2024

Name of the DIU Nanded (SMART)

Sr.no	Fund Limit Order no. & date	Object Code	Amount Rs. in lakhs.	Remarks
As per Bank - Opening Balance (01.10.2024)			1/-	
1)	Fund Limit Order No.2898/24 Date 29-10-2024	31-Grants in Aid	10,45,000/-	-Certified that total amount Rs 33,72,000/- (in words Thirty-Three Lakh Seventy-Two Thousand Only), received for object code 31-Grants in Aid, during the period 01 <sup>st</sup> Oct 2024 to 31 <sup>st</sup> Dec 2024. Rs.17,62,585/- (in words Seventeen Lakh Sixty-Two Thousand Five Hundred Eighty-Five Only) has been utilized for the purpose which has been sanctioned.
2)	Fund Limit Order No.2968/24 Date 18-11-2024		13,92,000/-	
3)	Fund Limit Order No.3205/24 Date 27-12-2024 (Fund Limit Period 27.12.2024 to 31.01.2025)		9,35,000/-	
1)	Fund Limit Order No.2968/24 Date 18-11-2024	33-Subsidy	1,27,000/-	-Certified that total amount Rs - 22,27,000/- (in words Twenty-Two Lakh Twenty-Seven Thousand Only) received for object code 33-Grants in Aid, during the period 01 <sup>st</sup> Oct 2024 to 31 <sup>st</sup> Dec 2024. Rs. 1,13,237/- (in words One Lakh Thirteen Thousand Two Hundred Thirty-Seven only), has been utilized for the purpose of which has been sanctioned.
2)	Fund Limit Order No.3205/24 Date 27-12-2024 (Fund Limit Period 27.12.2024 to 31.01.2025)		21,00,000/-	
			55,99,000/-	Total Utilized: 18,75,822/-
As per Bank - Closing Balance (31.12.2024)			1/-	

Certified that I have satisfied myself that the condition on which grants was sanction for all types of expenditure have been duly fulfilled and that I have exercised all the works to see that the money was actually utilized for the purpose for which it was sanctioned.

Prepared By:  Mujeeb Shaikh  
Accountant, DIU SMART, Nanded  
स्मार्ट प्रकल्प, डी.आ.यु., नांदेड

  
Signature of the  
Head of the Department  
Nodal Officer, Deputy Director  
(Agri Business)  
Dist. Implementation Unit  
SMART Project, Nanded.

**SMART DIU NANDED****CL.4.2.2) Grants Received from PC**  
Ledger Account**1-Oct-24 to 31-Dec-24**

Date	Particulars	Vch Type	Vch No.	Debit	Credit
01-Oct-24	Dr Opening Balance				15251523.12
29-Oct-24	Dr Canara Bank	Receipt	73		7900.00
29-Oct-24	Dr Canara Bank	Receipt	74		157418.00
29-Oct-24	Dr Canara Bank	Receipt	75		119892.00
29-Oct-24	Dr Canara Bank	Receipt	76		20000.00
29-Oct-24	Dr Canara Bank	Receipt	77		141450.00
29-Oct-24	Dr Canara Bank	Receipt	78		960.00
29-Oct-24	Dr Canara Bank	Receipt	79		12000.00
29-Oct-24	Dr Canara Bank	Receipt	80		20000.00
06-Nov-24	Dr Canara Bank	Receipt	81		13500.00
06-Nov-24	Dr Canara Bank	Receipt	82		3172.00
06-Nov-24	Dr Canara Bank	Receipt	83		3582.00
22-Nov-24	Dr Canara Bank	Receipt	84		3300.00
22-Nov-24	Dr Canara Bank	Receipt	85		19830.00
28-Nov-24	Dr Canara Bank	Receipt	86		119892.00
02-Dec-24	Dr Canara Bank	Receipt	87		138081.00
02-Dec-24	Dr Canara Bank	Receipt	88		2592.00
02-Dec-24	Dr Canara Bank	Receipt	89		20000.00
09-Dec-24	Dr Canara Bank	Receipt	90		2422.00
12-Dec-24	Dr Canara Bank	Receipt	91		960.00
12-Dec-24	Dr Canara Bank	Receipt	92		12000.00
12-Dec-24	Dr Canara Bank	Receipt	93		20000.00
19-Dec-24	Dr Canara Bank	Receipt	94		10000.00
19-Dec-24	Dr Canara Bank	Receipt	95		850.00
19-Dec-24	Dr Canara Bank	Receipt	96		27000.00
19-Dec-24	Dr Canara Bank	Receipt	97		94300.00
19-Dec-24	Dr Canara Bank	Receipt	98		141139.00
27-Dec-24	Dr Canara Bank	Receipt	99		20000.00
27-Dec-24	Dr Canara Bank	Receipt	100		960.00
27-Dec-24	Dr Canara Bank	Receipt	101		12000.00
27-Dec-24	Dr Canara Bank	Receipt	102		20000.00
30-Dec-24	Dr Canara Bank	Receipt	103		68520.00
30-Dec-24	Dr Canara Bank	Receipt	104		486879.00
30-Dec-24	Dr Canara Bank	Receipt	105		6437.00
30-Dec-24	Dr Canara Bank	Receipt	106		119892.00
30-Dec-24	Dr Canara Bank	Receipt	107		7500.00
30-Dec-24	Dr Canara Bank	Receipt	108		4116.00
30-Dec-24	Dr Canara Bank	Receipt	109		8468.00
30-Dec-24	Dr Canara Bank	Receipt	110		8810.00
					17127345.12
	Cr Closing Balance			17127345.12	
				17127345.12	17127345.12

960.00 Related with Q-03  
12000.00 but not showing in  
20000.00 PCMU Ledger

**PCMU- SMART PROJECT**

State Name : Maharashtra, Code : 27

**DIU- Nanded (0234201011719)**

Ledger Account

**1-Oct-24 to 31-Dec-24**

Date	Particulars	Vch Type	Vch No.	Debit	Credit
01-Oct-24	By Opening Balance			15170210.24	
01-Oct-24	To Canara Bank	Payment	4278	9182.00	
04-Oct-24	To Canara Bank	Payment	4323	960.00	
04-Oct-24	To Canara Bank	Payment	4324	12000.00	
04-Oct-24	To Canara Bank	Payment	4325	20000.00	
30-Oct-24	To Canara Bank	Payment	4530	20000.00	
30-Oct-24	To Canara Bank	Payment	4542	7900.00	
30-Oct-24	To Canara Bank	Payment	4543	119892.00	
30-Oct-24	To Canara Bank	Payment	4544	157418.00	
04-Nov-24	To Canara Bank	Payment	4727	141450.00	
05-Nov-24	To Canara Bank	Payment	4770	960.00	
05-Nov-24	To Canara Bank	Payment	4771	12000.00	
05-Nov-24	To Canara Bank	Payment	4772	20000.00	
07-Nov-24	To Canara Bank	Payment	4954	3172.00	
08-Nov-24	To Canara Bank	Payment	4966	13500.00	
27-Nov-24	To Canara Bank	Payment	5151	3582.00	
27-Nov-24	To Canara Bank	Payment	5168	3300.00	
27-Nov-24	To Canara Bank	Payment	5169	19830.00	
02-Dec-24	To Canara Bank	Payment	5389	20000.00	
02-Dec-24	To Canara Bank	Payment	5390	2592.00	
02-Dec-24	To Canara Bank	Payment	5391	119892.00	
02-Dec-24	To Canara Bank	Payment	5392	138081.00	
17-Dec-24	To Canara Bank	Payment	5836	2422.00	
19-Dec-24	To Canara Bank	Payment	5896	960.00	
19-Dec-24	To Canara Bank	Payment	5897	12000.00	
19-Dec-24	To Canara Bank	Payment	5898	20000.00	
19-Dec-24	To Canara Bank	Payment	5920	10000.00	
20-Dec-24	To Canara Bank	Payment	5956	850.00	
20-Dec-24	To Canara Bank	Payment	5957	27000.00	
20-Dec-24	To Canara Bank	Payment	5958	94300.00	
20-Dec-24	To Canara Bank	Payment	5959	141139.00	
31-Dec-24	To Canara Bank	Payment	6258	4116.00	
31-Dec-24	To Canara Bank	Payment	6259	8468.00	
31-Dec-24	To Canara Bank	Payment	6260	20000.00	
31-Dec-24	To Canara Bank	Payment	6261	8810.00	
31-Dec-24	To Canara Bank	Payment	6264	6437.00	
31-Dec-24	To Canara Bank	Payment	6265	7500.00	
31-Dec-24	To Canara Bank	Payment	6266	68520.00	
31-Dec-24	To Canara Bank	Payment	6267	119892.00	
31-Dec-24	To Canara Bank	Payment	6268	486879.00	
				17055214.24	
	By Closing Balance				17055214.24
				17055214.24	17055214.24

**State of Maharashtra Agri Business & Rural Transformation Project**

(IBRD Credit No.90310-IN)

**Statement of Sources and Uses of Funds (Over all Activity Position)**

Report for the period from 1-Apr-25 To 30-Jun-25

**SMART DIU NANDED**

Figures in RS.

S-r.	Particulars	Cumulative till date 1-Apr-18 to 31-Mar-25	For the Quarter 1-Apr-25 to 30-Jun-25	Year till date 1-Apr-25 to 30-Jun-25	Cumulative till date 1-Apr-18 to 30-Jun-25
<b>A</b>	<b>Sources of Funds (A= B +C)</b>	<b>1,80,11,354.12</b>	<b>11,94,765.00</b>	<b>11,94,765.00</b>	<b>1,92,06,118.12</b>
<b>B</b>	<b>Opening Balance in Hand*</b>		<b>1.00</b>	<b>1.00</b>	
<b>C</b>	<b>Receipts</b>	<b>1,80,11,354.12</b>	<b>11,94,764.00</b>	<b>11,94,764.00</b>	<b>1,92,06,118.12</b>
i	Budgetary Grants/ Grants received (Net i.e.after transfer to accounting centers )	1,80,50,523.12	11,94,764.00	11,94,764.00	1,92,45,287.12
	Less:Surrender/Transfer ( under Budgetary Grants/ Grants received (Net i.e. after transfer to accounting centers ))	(-)39,170.00			(-)39,170.00
	Net Budgetary Grants				
ii	Receipts from Contractor				
iii	Interest Income				
iv	Other Income	1.00			1.00
<b>D</b>	<b>Uses of Funds (D=E+F+G +H+I+M)</b>	<b>1,80,11,353.12</b>	<b>11,94,764.00</b>	<b>11,94,764.00</b>	<b>1,92,06,117.12</b>
<b>E</b>	<b>Component A: Enhancing Institutional Capacity to Support Agricultural Transformation</b>				
	<b>Subcomponent A.1: Enhancing institutional capacity of the Department of Agriculture</b>				
	Goods				
	Consultancy				
	Training				
	Other				
	<b>Subcomponent A-2: Enhancing institutional capacity of the Department of Marketing</b>				
	Goods				
	Consultancy				
	Training				
	Other				

continued ...

S-r.	Particulars	Cumulative till date 1-Apr-18 to 31-Mar-25	For the Quarter 1-Apr-25 to 30-Jun-25	Year till date 1-Apr-25 to 30-Jun-25	Cumulative till date 1-Apr-18 to 30-Jun-25
	<b>Subcomponent A-3: Strengthening capacity for reform measures and joint actions</b>				
	Goods				
	Grant to CBO				
	Consultancy				
	Training				
	Other				
<b>F</b>	<b>Component B: Expanding Market Access and Supporting Enterprise Growth</b>	<b>45,11,060.00</b>			<b>45,11,060.00</b>
	<b>Subcomponent B.1: Market Access Support</b>	<b>45,11,060.00</b>			<b>45,11,060.00</b>
	Goods				
	Grant to CBO				
	Consultancy				
	Training	45,11,060.00			45,11,060.00
	Other				
	<b>Subcomponent B.2: Enterprise Development Support</b>				
	Goods				
	Consultancy				
	Training				
	Other				
	<b>Subcomponent B.3: Pilot program on Urban Food Systems</b>				
	Goods				
	Grant to CBO				
	Consultancy				
	Training				
	Other				
	<b>Subcomponent B.4: Access to Finance Support</b>				
	Goods				
	Consultancy				
	Training				
	PCGF - Guarantee Fund				
	PCGF - Operating Cost				
	Other				
<b>G</b>	<b>Component C: Building Risk Mitigation Mechanisms</b>				

S-r.	Particulars	Cumulative till date 1-Apr-18 to 31-Mar -25	For the Quarter 1-Apr -25 to 30-Jun-25	Year till date 1-Apr -25 to 30-Jun-25	Cumulative till date 1-Apr-18 to 30-Jun-25
	<b>Subcomponent C.1: Enhanced market information and intelligence services</b>				
	Goods				
	Consultancy				
	Training				
	Other				
	<b>Subcomponent C.2: Strengthening the warehouse receipts systems</b>				
	Goods				
	Grant to CBO				
	Consultancy				
	Training				
	Other				
	<b>Subcomponent C3: Price Risk Management Support</b>				
	Goods				
	Grant to CBO				
	Consultancy				
	Training				
	Other				
<b>H</b>	<b>Component D: Project Management, Monitoring and Learning</b>	<b>1,35,00,290.00</b>	<b>11,95,564.00</b>	<b>11,95,564.00</b>	<b>1,46,95,854.00</b>
	<b>Goods</b>	<b>9,99,568.00</b>			<b>9,99,568.00</b>
	Consultancy				
	Training				
	Other	1,25,00,722.00	11,95,564.00	11,95,564.00	1,36,96,286.00
<b>I</b>	<b>Eligible Advance</b>	<b>3.12</b>	<b>(-)800.00</b>	<b>(-)800.00</b>	<b>(-)796.88</b>
i	Eligible Advance - Mobilization advance received/ refunded ( Advance supported by Bank Guarantee)				
ii	Gross Grants To CBO ( Tranches)				
	Less : Exp / Return				
	Net Grants To CBO				
iii	Unpaid Deductions	(-)3.12	800.00	800.00	796.88
<b>J</b>	<b>Closing Funds Available at the end of reporting period (A-D)</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>K</b>	<b>Closing Funds as per Books of Accounts</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
i	Closing Balance in Hand*	1.00	1.00	1.00	1.00

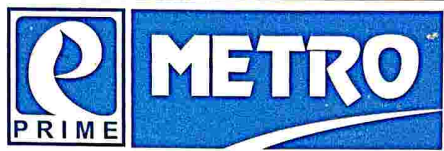
S-r.	Particulars	Cumulative till date 1-Apr-18 to 31-Mar-25	For the Quarter 1-Apr-25 to 30-Jun-25	Year till date 1-Apr-25 to 30-Jun-25	Cumulative till date 1-Apr-18 to 30-Jun-25
ii	<b>Advances to Suppliers &amp; Others</b>				
	Advances to Suppliers & Others - Advance to Staff (Unadjusted)				
	Advances to Suppliers & Others - Security Deposit - Electricity				
	Advances to Suppliers & Others - Security Deposit - Office Premises				
	Advances to Vendors & Others				
<b>L</b>	<b>Difference (J-K)</b>				
<b>M</b>	<b>Ineligible Advance for WB financing</b>				
<b>N</b>	<b>Eligible expenditure for claim(D-M)</b>	<b>1,80,11,353.12</b>	<b>11,94,764.00</b>	<b>11,94,764.00</b>	<b>1,92,06,117.12</b>

\* Note: We certify that the above figures are based on the payments made under the SMART project. The necessary supporting documents are retained and available for review.

**Date :**

**Prepared By**

**Approved By**



1

**SMART DIU, Nanded**  
**FIXED ASSETS REGISTER/  
DEAD STOCK REGISTER**

Description of the Asset:- Computer and Laptop (I.T.)

Asset Code:-

Financial Year: 2022-23

Details of Assets Purchased.

Sr. No.	Date of Procurement	Name of Vendor	Unit/Qty/Number	Rate per unit	Value	Location of Assets	Signature of Admin. In-charge
①	03.03.2023	Softonix Digital Pvt. Ltd. Gera protest purchase	4 pcs	84,440.7	336,762.8	SMART DIV, Nanded	
		① HP Desktop IS IS-12400-8065-ITB-W10 PKD-QUICK-HEAL	4 pcs	84,440.7	336,762.8		
		② 4CE221CKT7					
		③ 4CE221CJ84					
		④ 4CE221CJ84					
		⑤ 4CE221CJ84					
		⑥ 4CE221CJ84					
		⑦ 4CE221CJ84					
		⑧ 4CE221CJ84					
		⑨ 4CE221CJ84					
		⑩ 4CE221CJ84					
		⑪ 4CE221CJ84					
		⑫ 4CE221CJ84					
		⑬ 4CE221CJ84					
		⑭ 4CE221CJ84					
		⑮ 4CE221CJ84					
		⑯ 4CE221CJ84					
		⑰ 4CE221CJ84					
		⑱ 4CE221CJ84					
		⑲ HP monitor 19.5"	4 pcs	84,440.7	336,762.8		
		① SC023907M2					
		② SC023907M2					
		③ SC023907M2					
		④ SC023907M2					
		⑤ SC023907M2					
		⑥ SC023907M2					
		⑦ SC023907M2					
		⑧ SC023907M2					
		⑨ SC023907M2					
		⑩ SC023907M2					
		⑪ SC023907M2					
		⑫ SC023907M2					
		⑬ SC023907M2					
		⑭ SC023907M2					
		⑮ SC023907M2					
		⑯ SC023907M2					
		⑰ SC023907M2					
		⑱ SC023907M2					
		⑲ Cyber power line Interactive UPS	4 pcs	84,440.7	336,762.8		
		① ISCBX30007S					
		② ISCBX3000846					
		③ ISCBX3000844					
		④ ISCBX3000845					
		⑤ ISCBX3000845					
		⑥ ISCBX3000845					
		⑦ ISCBX3000845					
		⑧ ISCBX3000845					
		⑨ ISCBX3000845					
		⑩ ISCBX3000845					
		⑪ ISCBX3000845					
		⑫ ISCBX3000845					
		⑬ ISCBX3000845					
		⑭ ISCBX3000845					
		⑮ ISCBX3000845					
		⑯ ISCBX3000845					
		⑰ ISCBX3000845					
		⑱ ISCBX3000845					
		⑲ HP Laptop IS	1 pcs	499,987	499,987		
		IS-11M-8065-ITB-S10012					
		W10P60-1411					
		① SC023907M2					

Accounting Centre:- DIV Nanded

Transfer of Assets

Name of office/ officer	No. of Qty.	Date of Transfer	Location of Asset	Signature of receiver	Date of return of Asset
① Mureeb Shaikh / A.B. Nator (Accountant)	1 pcs	19/04/2023	SMART, DIV Nanded		
1) HP Desktop IS S.No:- 4CE221CKT7	1 pcs				
2) HP Monitor 19.5" S.No:- 3CA23907M2	1 pcs				
3) Cyber power VPS S.No:- 3SCBX3000844	1 pcs				
② G.S. Deshpande (MIS officer)	1 pcs	26/06/2023	SMART, DIV, Nanded		
1) HP Desktop IS S.No:- 4CE221CJ84	1 pcs				
2) HP monitor 19.5" S.No:- 3CA2410P80	1 pcs				
3) Cyber power UPS S.No:- 3SCBX30007M5	1 pcs				
③ D.C. Bhatke (computer operator)	1 pcs	26/06/2023	SMART, DIV Nanded		
1) HP Desktop IS S.No:- 4CE221CJ84	1 pcs				
2) HP Monitor 19.5" S.No:- 3CA23907M2	1 pcs				
3) Cyber power VPS S.No:- 3SCBX3000845	1 pcs				



Description of the Assets :- office Renovation

Asset Code :-

Financial year - 2024-25

3

Details of Asset Purchased				Transfer of Asset			
Sr. No.	Date of purchase	Name of Vendor	Unit / Qty	Rate Per Unit	Value	Location of Assets	Signature of Authorizing Officer
1	22/01/2024	S.S. Enterprises Shivaji Nagar, Mandad	02 Pcs	38136/-	76,272/-	DIO smart Mandad	
2	22/01/2024	Celling Fan	12 Pcs	1992/-	23904/-		
3	22/01/2024	Wooden Door	13 Pcs	6,674/-	86,814/-		
4	22/01/2024	Bathroom Door	06 Pcs	4,136/-	24,816/-		
5	22/01/2024	Lights	16	382/-	6,112/-		
6	22/01/2024	wire & Electricity	01	93107/-	93,107/-		
7	22/01/2024	Aluminium window	01	38983/-	38,983/-		
8	22/01/2024	Fitting Aluminium window	01	37966/-	37,966/-		
9	22/01/2024	Office Steel cupboard	03	11800/-	35,400/-		
				Total			
				4,23,374/-		Nodal Officer - Deputy Director (Agri. Business)	
				76,207/-		Dist. Implementation Unit	
				4,99,581/-		SMART Project, Mandad.	

Signature of Nodal Officer, Deputy Director (Agri. Business)  
Dist. Implementation Unit  
SMART Project, Mandad.

Signature of Nodal Officer - Deputy Director (Agri. Business)  
Dist. Implementation Unit  
SMART Project, Mandad.

Signature of Nodal Officer, Deputy Director (Agri. Business)  
Dist. Implementation Unit  
SMART Project, Mandad.



3

**SMART DIU, Nanded**  
**CONSUMABLE ITEM REGISTER**

Financial Year:- 2022-23.

Accounting Centre:- Nanded-DIU

①

Name of the Vendor		Details of Purchase		Details of Issue				
Sr. No.	Name of the Vendor	Consumable item	Unit	Quantity	Name of receiver	Date of Issue	Sign of receiver	Balance Quantity
1	Dynamic Computers, Nanded.	A4 Paper Rim. (297) <sup>Rate</sup>	10	40				
		Rulling Register (100) <sup>Rate</sup>	1	20				
		Punching Machine (245) <sup>Rate</sup>	1	1				
		Miscal Carret (130) <sup>Rate</sup>	1	130				
		File less small Bundle (215) <sup>Rate</sup>	1	5				
		Box File (200) <sup>Rate</sup>	1	5				
		File folder (132) <sup>Rate</sup>	1	70				
1	अर्चन मल्हाराष्ट्रीयस, नांदेड.	प्रयोगशाळा वन 2022-23	₹15	215				
	Bill No. 012	सोयलबिनि शाखावड ग्रीवाशाण	₹15	215				
	Date: 28/03/2023	प्रसिद्धि A4 सीईज		55				
		अ प्रयोगशाळा वन 2022-23		₹15-50				
		दस्तावेज लाभावड ग्रीवाशाण						
		प्रसिद्धि न 4 सीईज						
3	एच.डी. डी, नांदेड	A4 Paper Rim -		10				
	Invoice No. 23389	Rate 215/-		10				
	Date 29.03.2023	Rulling Register		1				
		Full 50-R.350/-						

Accounting centre :- DIO Nanded.

Financial Year :- 2022-24

Details of Purchase		Details of Issue							
Sl. No.	Name of the vendor	Name of the consumable item	Consumable item purchased		Name of the receiver	Date of issue	Issue Quantity	Sign of receiver	Balance Quantity
			Unit	Quantity					
1	Kavita Stationery Suppliers, Nanded	① priming paper A4	Ream	30	M. S. Shinde	As per Receipt	30	-	02
	Invoice No :- 7561	② staplizer (Small)	Pcs	02		20/09/23	01	Shinde	01
	Invoice date :- 20/09/2023	③ punching Machine (Small)	Pcs	01		-	-	-	-
	Amount :- 19,430/-	④ punching Machine (Big)	Pcs	01		-	-	-	-
		⑤ Staplizer pin (Small)	Box	02		-	-	-	-
		⑥ Calculator	Pcs	01		08/10/24	05	Shinde	01
		⑦ Register (100 pages)	No.	06	M. S. Shinde	20/09/23	01	<del>Shinde</del>	00
		⑧ Topal Book	No.	01	office use.	-	02	Shinde	00
		⑨ Topal pad	No.	02	M. S. Shinde	15/11/23	01	Shinde	01
		⑩ Marker pen	No.	02	M. S. Shinde	-	01	Shinde	00
		⑪ marker pen (white)	No.	01	M. S. Shinde	-	01	Shinde	04
		⑫ Highlighter pen	Pcs	05		-	-	-	-
		⑬ Whitner pen	Pcs	04		-	-	-	-
		⑭ pin magnet box	No	01		-	-	-	-
		⑮ Dine Bate	No.	02		As per Receipt	02	-	03
		⑯ Tag (Blue)	Bundle	05		-	02	-	03
		⑰ Carder flag	Packet	05		-	02	-	03
		⑱ Ink Pad	No.	03		-	-	-	-
		⑲ Cellu Tape	No.	04		As per Receipt	08	-	16
		⑳ Box File (Big)	No.	04		-	09	-	15
		㉑ Box file (Small)	No.	04		21/09/23	01	<del>Shinde</del>	00
		㉒ plastic Toy	No.	01		As per Receipt	10	-	40
		㉓ File cover letter	Pcs	50		-	01	<del>Shinde</del>	02
		㉔ Tag (Red Small)	Bundle	03		-	03	<del>Shinde</del>	00
		㉕ paper weight	No.	03		-	-	-	-
		㉖ White Ground	Pcs	01		-	-	-	-

Accounting Centre :- DIU Nanded, SMART

Financial year :- 2024-25

Details of purchase

Name of the Vendor	Name of the consumable items	Quantity of purchase	Unit	Rate	Total
Kavita Stationery Suppliers	1) Baska cloth cleaned	81	mts.		
Inv. no:- CR/104-25/767	2) Sutti loose	1	NO		
Inv. Date :- 14-Jan-2025	3) Dashed Register	1	NO		
Amount :- 15,780/-	4) p. motor pen	1	NO		
	5) Xerox paper A4	30	NO		
	6) Spring file	24	NO		
	7) File Tag Red	1	NO		
	8) file less	1	NO		
	9) paper weight	1	NO		
	10) Ruled Register 10	12	NO		

Details of Issue

Name of the Receiver	Date of Issue	Issue Qty.	Sign of Receiver	Balance Qty.
office use on shifting	20.09.24	81	-	0
	-u-	1	-	0
D. G. Bhalke	20-08-24	1	<del>Bhalke</del>	0
office use.	20.09.24	1	Shukla	0
	As per Receipt	16	-	14
	-u-	01	-	23
office use.	-	-	-	0
	-u-	1	Shukla	0
Nodal officer.	15-01-25	1	-	0
office use.	15-01-25	1	-	6