



Kaloti & Lathiya
CHARTERED ACCOUNTANTS

To
The Project Director,
Project Coordination & Management Unit
Hon. Balasaheb Thackeray Agribusiness and
Rural Transformation (SMART) Project
Sheti Mahamandal Bhavan, 270, Bhamburda,
Senapati Bapat Marg, Pune 411 016

Reference: Appointment as External Auditor for conducting Audit of Hon. Balasaheb Thackeray Agribusiness and Rural Transformation Project (Loan No.9031-IN), Consultancy Services for in Hon. Balasaheb Thackeray Agribusiness and Rural Transformation Project for the period 1st April 2022 to 31st March 2023.

Subject: Compliance Certificate External Audit Report of Project for the period 1st April 2022 to 31st March 2023.

Respected Sir,

We have conducted audit of Hon. Balasaheb Thackeray Agribusiness and Rural Transformation Project for the period 1st April 2022 to 31st March 2023 and submitted the Audit Report to your office. On the basis of that report your office has provided compliance to us for audit para till 9th February 2024, considering the compliances made us available by various accounting centres, we are submitting the Audit Compliance Report.

We would like to thank the SMART Project staff at PCMU, PIU's, RIU's and DIU's for their kind co-operation with us while conducting the Audit. We also assure our co-operation and availability as and when required by you for any matters related to the External Audit Consultancy Services.

Thanks & Regards,
For Kaloti and Lathiya
Chartered Accountants


CA Rehit Agrawal
Partner
M. No. 170395
UDIN : 23170395BGXJIE2133



Place: Pune
Date: 15th February 2024

-I:

Summary of Compliance status of Monetary Audit Observations noted during External Audit for the FY 2022-2023

Particulars	Ineligible Amount as per External Audit report		Total Ineligible Amount as	Amount Resolved as per compliances		Total Amount Resolved	Amount under objection after compliance		Total Amount under
	Expense not Covered in SAMRT Project	Inadmissible Expenses		Expense not Covered in SAMRT Project	Inadmissible Expenses		Expense not Covered in SAMRT Project	Inadmissible Expense	
PCMU	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
PIU	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
DIUs	5,770	16,717,667	16,723,437	5,770	612,200	617,970	-	16,105,467	16,105,467
RIUs	Nil	2,264,203	2,264,203	Nil	29,517	29,517	Nil	2,234,686	2,234,686
VANAMATI	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
TOTAL	5,770	18,981,870	18,987,640	5,770	6,41,717	6,47,487	Nil	18,340,153	18,340,153



District Implementation Unit (DIU) wise Summary of Monetary Issues after Compliance of External Audit 2022-2023:

Sl. No.	Particulars	Ineligible Amount as per External Audit Report		Total Ineligible Amount as per External Audit	Amount Resolved as per compliances		Total Amount Resolved after compliance	Amount under objection after Compliance		Total Ineligible Amount After Compliance
		Expenses Not Covered In SMART Project	Inadmissible Expenses		Expenses Not covered in SMART project	Inadmissible Expenses		Expenses Not covered in SMART project	Inadmissible Expenses	
1	Ahmednagar	-	233,745.00	233,746.00	-	-	-	-	233,746.00	233,746.00
2	Akola	-	-	-	-	-	-	-	-	-
3	Amravati	-	3,316,145.00	3,316,146.00	-	-	-	-	3,316,146.00	3,316,146.00
4	Aurangabad	-	-	-	-	-	-	-	-	-
5	Beed	-	-	-	-	-	-	-	-	-
6	Bhandara	-	-	-	-	-	-	-	-	-
7	Buldana	-	2,165,897.00	2,165,897.00	-	-	-	-	2,165,897.00	2,165,897.00
8	Chandrapur	-	-	-	-	-	-	-	-	-
9	Dhule	-	196,551.00	196,551.00	-	-	-	-	196,551.00	196,551.00
10	Gadchiroli	-	120,000.00	120,000.00	-	-	-	-	120,000.00	120,000.00
11	Gondia	-	-	-	-	-	-	-	-	-
12	Hingoli	-	-	-	-	-	-	-	-	-
13	Jalgaon	-	-	-	-	-	-	-	-	-
14	Jalna	-	85,109.00	85,109.00	-	-	-	-	85,109.00	85,109.00
15	Kolhapur	-	499,663.00	499,663.00	-	-	-	-	499,663.00	499,663.00
16	Latur	-	3,661,124.00	3,661,124.00	-	-	-	-	3,661,124.00	3,661,124.00



17	Nagpur	-	720,000.00	720,000.00	-	-	-	-	720,000.00	720,000.00
18	Nanded	-	-	-	-	-	-	-	-	-
19	Nandurbar	4,560.00	112,800.00	117,360.00	4560	-	4,560.00	-	112,800.00	112,800.00
20	Nashik	-	-	-	-	-	-	-	-	-
21	Osmanabad	-	2,761,041.00	2,761,041.00	-	-	-	-	2,761,041.00	2,761,041.00
22	Palghar	-	-	-	-	-	-	-	-	-
23	Parbhani	-	-	-	-	-	-	-	-	-
24	Pune	-	-	-	-	-	-	-	-	-
25	Raigad	1,210.00	187,968.00	189,178.00	1210	-	1,210.00	-	187,968.00	187,968.00
26	Ratnagiri	-	-	-	-	-	-	-	-	-
27	Sangli	-	-	-	-	-	-	-	-	-
28	Satara	-	-	-	-	-	-	-	-	-
29	Sindudurg	-	-	-	-	-	-	-	-	-
30	Solapur	-	1,677,342.00	1,677,342.00	-	612,200.00	612,200.00	-	1,065,142.00	1,065,142.00
31	Thane	-	-	-	-	-	-	-	-	-
32	Wardha	-	980,280.00	980,280.00	-	-	-	-	980,280.00	980,280.00
33	Washim	-	-	-	-	-	-	-	-	-
34	Yavatmal	-	-	-	-	-	-	-	-	-
Total		5,770.00	16,717,667.00	16,723,437.00	5,770.00	612,200.00	617,970.00	-	16,105,467.00	16,105,467.00



बाह्य लेखा परिक्षण आक्षेप अनुपालन विवरण पत्र २०२२-२०२३
जिल्हा अंमलबजावणी कक्ष, परभणी

Sr. No	Observation Related to Procurement / Accounts / Admin / Other	DIU Audit Observation	DIU PARBHANI Audit Compliance
01	Finance	<p>Delayed Payment of income Tax TDS</p> <ol style="list-style-type: none"> 1. Party Name-Prave Krushi Kendra Month of payment-08/02/2023 TDS deducted & paid-4675/- Due date of payment-07/03/2023 Actual date of payment-29/05/2023 2. Party Name-Sai Offset Printers Month of payment-14/02/2023 TDS deducted & paid-2073/- Due date of payment-07/03/2023 Actual date of payment-29/05/2023 3. Party Name-Sai Offset Printers Month of payment-02/03/2023 TDS deducted & paid-1665/- Due date of payment-30/04/2023 Actual date of payment-29/05/2023 4. Party Name-T&M Consultancy Month of payment-08/02/2023 TDS deducted & paid-1774/- Due date of payment-07/03/2023 Actual date of payment-29/05/2023 5. Party Name-T&M Consultancy Month of payment-24/02/2023 TDS deducted & paid-2534/- Due date of payment-07/03/2023 Actual date of payment-31/03/2023 6. Party Name-T&M Consultancy Month of payment-24/03/2023 TDS deducted & paid-2578/- Due date of payment-30/04/2023 Actual date of payment-29/05/2023 (Delay in payment was due to Cheque Bounce dated 03.03.2023 (due to insufficient balance in Account)) 	<p>सदरील वैधानिक कपातींचा भरणा या कार्यालयामार्फत चलनाद्वारे दिनांक ०३/०३/२०२३ रोजी घनादेश क्रमांक ११५७२९ अन्वये जिल्हा कोषागार बँक स्टेट बँक ऑफ इंडीया, स्टेडियम जवळ, परभणी या शाखेत जमा करण्यात आला होता. सदरील बँके कडुन सदर घनादेश Fund Insufficient Return Memo Report Date ०४/०३/२०२३ या कार्यालयास प्राप्त दिनांक ३१/०३/२०२३ रोजी प्राप्त झाला. सदरील पत्र या सोबत सलग्नीत करण्यात आले आहे. तसेचया कार्यालयास मा. प्रकल्प संचालक, स्मार्ट पुणे यांचा निधी मर्यादा आदेश जा.क्र. स्मार्ट / पीसीएमयु / लेखा / निधी मर्यादा / ८०२/ २०२३, दिनांक ०४/०५/२०२३ अन्वये निधी प्राप्त होताच सदरील वैधानिक कपातींचा भरणा केलेला आहे. आजतयागत कोणत्याही पुरवठादाराचे वैधानिक कपातींचा भरणा शिल्लक नाही.</p> <p>तसेच या कार्यालयामार्फत सदर आक्षेपाबाबत पत्र जा.क्र. स्मार्ट जि अं क / बाह्य लेखापरिक्षण आक्षेप अनुपालन / ५४३ /२०२३, दिनांक ०६/११/२०२३ रोजी अनुपालन मुख्यालय पुणे येथे दिनांक ०७/११/२०२३ रोजी क्र.११११ अन्वये तसेच मा. बाह्य लेखापरिक्षणांना प्रत्यक्ष सादर करण्यात आले होते त्याअन्वये आपण सदरील आक्षेप वगळण्यात आले असल्याचे सांगितले.</p> <p>तदनंतर या कार्यालयाने त्यावर लागणारे Intrest व Fee under Section २३४ E ची रक्कम या कार्यालयाकडुन भरणा केलेली आहे. त्यांचे चलनही या सोबत सलग्नीत करण्यात आलेले आहे.</p> <p>तरी कृपया सदरील आक्षेप वगळण्यात यावा हि विनंती.</p>
02	Finance	<p>Delayed Income Tax return</p> <ol style="list-style-type: none"> 1) Qtr-4 Form No- 24Q Due date-31/05/2023 Date of submission-06/06/2023 2) Qtr-4 Form No- 26Q Due date-31/05/2023 Date of submission-06/06/2023 3) Qtr-2 Form No- 24Q Due date-31/10/2022 Date of submission-05/11/2022 4) Qtr-2 Form No- 26Q Due date-31/10/2022 Date of submission-05/11/2022 5) Qtr-3 Form No- 24Q Due date-31/01/2023 Date of submission-06/06/2023 	<p>Q४, Q३ व Q२ च्या २४Q व २६ Q Income Tax Return दाखल करतांना पुरवठादारांच्या वैधानिक कपातींचा फरक इ जुळऊन विहित मुदतीत दाखल करण्यात आले होते परंतु सदरील साईटच्या तांत्रिक अडचणीमुळे सदर Income Tax Return दाखल होण्यास विलंब झाला. भविष्यात अशी चुक होणार नाही. तरी आपण सदरील आक्षेप वगळण्यात यावा हि विनंती</p>


नाडल अधिकारी
स्मार्ट, जिल्हा अंमलबजावणी कक्ष
परभणी.



मा. बाळासाहेब ठाकरे कृषी व्यवसाय व ग्रामीण परिवर्तन (SMART) प्रकल्प
कार्यालय : प्रकल्प संचालक (आत्मा), परभणी

जिल्हा अधिक्षक कृषी अधिकारी कार्यालय परिसर जुना पेडगाव रोड, पोष्ट कॉलनी, परभणी

दूरध्वनी क्रमांक : ०२५२-२४२०३६ फॅक्स : ०२४५२-२४२९९७

ई-मेल : atma.parbhani@gmail.com, व parbhani.diu.smart@gmail.com



जा.क्र. स्मार्ट जि.अं.क./ बाह्य लेखापरिक्षण आक्षेप अनुपालन / 543 / 2023

दिनांक : ०६/११/२०२३

प्रति,

मा. प्रमुख,
प्रकल्प अंमलबजावणी कक्ष (कृषि),
स्मार्ट प्रकल्प, पुणे.

विषय : मा. बाळासाहेब ठाकरे कृषी व्यवसाय व ग्रामीण परिवर्तन (स्मार्ट) प्रकल्पांतर्गत जिल्हा अंमलबजावणी कक्ष, परभणी कार्यालयाचे बाह्यलेखापरिक्षण अहवाल (ड्राफ्ट रिपोर्ट) सन २०२२-२०२३ आक्षेप अनुपालना बाबत. . .

संदर्भ : ०१. आपले कार्यालयाचे पत्र जा.क्र. प्र.अं.कक्ष (कृषि) / स्मार्ट / लेखा आक्षेप / ३४६५ / २०२३-२४, दिनांक २७/१०/२०२३

०२. CA Rohit Agrawal, Kaloti & Lathiya, Chartered Accountants यांचे बाह्यलेखापरिक्षण अहवाल (ड्राफ्ट रिपोर्ट) सन २०२२-२०२३ ई- मेल दिनांक २८/१०/२०२३

उपरोक्त संदर्भिय विषयान्वये आपणास सविनय सादर करण्यात येते की, मा. बाळासाहेब ठाकरे कृषी व्यवसाय व ग्रामीण परिवर्तन (स्मार्ट) प्रकल्पांतर्गत जिल्हा अंमलबजावणी कक्ष, परभणी कार्यालयाचे बाह्यलेखापरिक्षण अहवाल (ड्राफ्ट रिपोर्ट) सन २०२२-२०२३ आक्षेप संदर्भ क्रमांक ०२ अन्वये या कार्यालयास प्राप्त झाला आहे. त्यास अनुसरून बाह्यलेखापरिक्षण अहवाल (ड्राफ्ट रिपोर्ट) सन २०२२-२०२३ आक्षेप अनुपालन या सोबत सलग्नीत करण्यात आलेला आहे तरी सदरील आक्षेप वगळण्यात यावे हि नम्र विनंती. भविष्यात अशा प्रकारचे आक्षेप येणार नाहीत याची प्रामुख्याने काळजी घेण्यात येईल.
सोबत : अक्षेप अनुपाल तसेच आवश्यक छायांकित प्रती

प्रमुख

जिल्हा अमलबजावणी कक्ष स्मार्ट
तथा प्रकल्प संचालक (आत्मा)
परभणी.

प्रत :

०१. CA Rohit Agrawal, Kaloti & Lathiya, Chartered Accountants यांना बाह्यलेखापरिक्षण अहवाल (ड्राफ्ट रिपोर्ट) सन २०२२-२०२३ आक्षेप अनुपालन अहवाल देऊन विनंती करण्यात येते की, सदरील आक्षेप वगळण्यात यावेत. भविष्यात अशा प्रकारचे आक्षेप येणार नाहीत याची या कार्यालयामार्फत प्रामुख्याने काळजी घेण्यात येईल.
०२. मा. नोडल अधिकारी, विभागीय अंमलबजावणी कक्ष, लातूर विभाग लातूर यांना माहितीस्तव सविनय सादर.

मा. बाळासाहेब ठाकरे कृषी व्यवसाय व
ग्रामीण परिवर्तन (स्मार्ट) प्रकल्प, पुणे

स्वाक्षरी

[Signature]

दिनांक-

11/11/23
07/11/23

प्रमुख

जिल्हा अमलबजावणी कक्ष स्मार्ट
तथा प्रकल्प संचालक (आत्मा)
परभणी.

[Signature]
11/11/23



आंतरराष्ट्रीय पौष्टिक तृणधान्य वर्ष २०२३

[Signature]

03032023
D D M M Y Y Y YPay Manager SBI, Stadium Branch, Parbhani

या धारक को or Bearer

Rupees रुपये Twelve Thousand Seven Hundred Twenty-Three only₹ 12723/-
अदा करेखा. सं.
A/c No.

3110201000263

SMART DIU ATMA PARBHANI

115729

STATE BANK OF INDIA
431002207

प्रमुख

जिल्हा अमलबजावणी कक्ष स्मार्ट
तथा प्रकल्प संचालक (आत्मा)
परभणी.

Please sign above

Payable at par at all branches in India

⑈ 115729⑈ 431015202⑈ 000613⑈ 29

NO. 200162 / 207003 / 150

DATE : 04-MAR-2023

Dear Sir/Madam,

Being unable to obtain payment of the enclosed Cheque/Draft No. 115729For Rs. 12,723.00 /- drawn on **CANARA BANK - ATPAR BRANCH**

We return it to you herewith for the reason given below :

01 - Funds InsufficientThe amount has been debited to your **00000037608134385** account.

Yours faithfully,

Branch Manager

SMART-DIU, परभणी
आवक/जाचक क्र. 171
दिनांक 31/03/2023
शाखा म्युचुअल

Return Memo Report

Presenting Bank Name : STATE BANK OF INDIA
Presenting Branch Name : STADIUM BRANCH, PARBHANI (STB)
Presenting Branch Address : NULL
NULL
Branch Code : 431002207
MICR Code : 431015202

To

Intraday Office AC with I

NO. 200162 / 207003 / 150

DATE : 04-MAR-2023

Dear Sir/Madam,

Being unable to obtain payment of the enclosed Cheque/Draft No. 115729

For Rs. 12,723.00 /- drawn on **CANARA BANK - ATPAR BRANCH**


We return it to you herewith for the reason given below :

01 - Funds Insufficient

The amount has been debited to your **00000037608134385** account.

Yours faithfully,

Branch Manager

SMART-DIU, परभणी
आवक/जाचक क्र. 171
दिनांक 31/03/2023
शाखा - मध्य प्रदेश


Single copy (to be sent to the ZAO)

Tax Applicable

TAX DEDUCTED AT SOURCE FROM

(0020) COMPANY DEDUCTEES

(0021) NON - COMPANY DEDUCTEES

Assessment Year

2023-24

ALLAN NO.
TINS 281

Deduction Account Number (TAN)

NSKS 33515 G

Name
SMARAT DIU PARBHANI AGRICULTURE OFFICER

Complete Address with city & state

ADHIKSHAK KURSHI AD KARYALAY JUNA PEDGAON ROAD POST COLONY PARBHANI Maharashtra

PIN 431401

Type of Payment

Code **94C**

TDS / TCS Payable by Taxpayer (200)

TCS / TCS Regular Assessment (Raised by I.T. Dept)(400)

DETAILS OF PAYMENTS

Amount (in Rs.)

12723

Income Tax

Sec under sec. 234E

Surcharge

Health & Education Cess

Interest

Penalty

Other

Total (in words)

12723

TENS	HUNDREDS	THOUSANDS	LACS	UNITS
Two	Seven	Twelve	Zero	Three

Dated **03/03/2023**

Account No. **115729**

Drawn on **SBI, Stadium Branch, Parbhani**

(Name of the Bank and Branch)

**जिल्हा अमलबजावणी कक्ष स्मार्ट
सहायक संचालक (आत्मा)**

Signature of person

Tear Off **परभणी.**

FOR USE IN RECEIVING BANK

Debit to A/c / Cheque credited on

DD MM YY

SPACE FOR BANK SEAL

SPACE FOR BANK SEAL

Payee's counterfoil (To be filled up by tax payer)

TAN **NSKS 33515 G**

Received from **SMARAT DIU PARBHANI AGRICULTURE OFFICER**

(Name)

For Rs. **12723**

Amount (in words) **Twelve Thousand Seven Hundred Twenty-Three only**

Drawn on **SBI Stadium Branch, Parbhani**

(Name of the Bank and Branch)

Deductees

Account of Tax Deducted at Source (TDS) / Tax Collected at source (TCS) from **94C**

For the Assessment Year

2023-24

842124836

INCOME TAX DEPARTMENT

Challan Form For Making Tax
Payment Through Pay At Bank Counter Mode



e-Filing Anytime Anywhere
Income Tax Department, Government of India

Challan Generated on
21-Nov-2023

Valid till
06-Dec-2023

12100072136

IS No. : 281

*****S**T D*U P*****I A*****E O****E

mail ID : ak*****@gmail.com

Mobile No. : 80XXXXXX75

A.Y.	F.Y.	Major Head	Minor Head	ZAO Code
2023-24	2022-23	Income Tax (Other than Companies) (0021)	TDS/TCS Regular Assessment (400)	056600

Nature of Payment : 92A

Breakup Details (Amount In ₹)

A Tax	₹ 0
B Surcharge	₹ 0
C Cess	₹ 0
D Interest	₹ 6,181
E Penalty	₹ 0
F Fee under section 234E	₹ 3,400
Total (A+B+C+D+E+F)	₹ 9,581
Total (In Words)	Rupees Nine Thousand Five Hundred And Eighty One Only

For Use In Receiving Bank
Debit to A/c / Cheque credited on

DD MMM YYYY

Space for bank seal

Mode of Payment

: Pay at Bank Counter

Payment through

: Cheque

Drawn on Bank

: Canara Bank

Branch Name :

Cheque No./DD No. : 115793

Name of the person making payment :

Date : 22/11/2023

प्रमुख
जिल्हा अमलबजावणी कक्ष स्मार्ट
०/८ तथा प्रकल्प संचालक (आत्मा)
परभणी.
Signature of person making payment

Payee's Counterfoil

A.Y.	TAN
2023-24	NSKS33515G
Amount	Major Head
₹ 9,581	Income Tax (Other than Companies) (0021)
Payment through	ZAO Code
Cheque	056600
Nature of Payment	
92A	
CIN :	Date :
Cheque No./DD No. :	



INCOME TAX DEPARTMENT

Challan Form For Making Tax
Payment Through Pay At Bank Counter Mode



e-Filing Anywhere Anytime
Income Tax Department, Government of India

Challan Generated on
21-Nov-2023

Valid till
06-Dec-2023

CRN
12100073777

TAN
NSKS33515G

S***T D*U P*****I A*****E O****E

ak*****@gmail.com

80XXXXXX75

A.Y. 2024-25
F.Y. 2023-24

Major Head
Income Tax (Other than
Companies) (0021)

Minor Head
TDS/TCS Regular
Assessment (400)

ZAO Code
056600

Nature of Payment : 92A

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 330
E	Penalty	₹ 0
F	Fee under section 234E	₹ 800
Total (A+B+C+D+E+F)		₹ 1,130
Total (In Words)		Rupees One Thousand One Hundred And Thirty Only

For Use In Receiving Bank
Debit to A/c / Cheque credited on

DD MMM YYYY

Space for bank seal

Mode of Payment : Pay at Bank Counter

Payment through : Cheque

Drawn on Bank : Canara Bank

Branch Name :
Cheque No./DD No. : 115795

Name of the person making
payment :
Date : 22/11/2023

प्रमुख
जिल्हा अमलबजावणी कक्ष स्मार्ट
तथा प्रकल्प संचालक (आत्मा)
परभणी.
Signature of person making payment

Taxpayer's Counterfoil

CRN
12100073777
Name
S***T D*U P*****I
A*****E O****E
Minor Head
TDS/TCS Regular
Assessment (400)
Drawn on Bank
Canara Bank
Branch Name :
Bank Reference Number
(BRN) :

A.Y.
2024-25
Amount
₹ 1,130
Payment through
Cheque
Nature of Payment
92A
CIN :
Cheque No./DD No. :

TAN
NSKS33515G
Major Head
Income Tax (Other
than Companies)
(0021)
ZAO Code
056600
Date :

DD MMM YYYY

