



Declaration

With reference to the audit para regarding delay and difficulties in submission of IUFRRs for the year 2022-23, we would like to submit the following for your kind consideration.

During the initial period of the project in 2022-23, our team was newly appointed and was in the learning phase. At that time, we faced difficulties in the preparation of IUFRRs on a quarterly basis due to the non-availability of proper infrastructure for record maintenance. Additionally, the Tally accounting system had not yet been implemented during the initial stage of the project.

Subsequently, after gaining a proper understanding of the procedures and after implementation of the Tally system, we ensured timely preparation and submission of all IUFRRs/PFS. Since then, there has been no delay in submission.

In view of the above facts and considering that the issue was limited to the initial learning phase of the project, we humbly request you to kindly drop the audit para.

Head

District Implementation Unit,
SMART Project, Amravati

Date: 05/01/2026

Place: Amravati

Interim Unaudited Financial Report
State of Maharashtra Agri Business & Rural Transformation Project
 (IBRD Credit No. IN)

Name of the Accounting Centre :
Statement of Sources and Uses of Funds (Over all Activity Position)
 Report for the period from 01/04/2022 to 30/06/2022

IUFR 3

Figures in Rs (Lakhs)

S.No.	Particulars	Op.PTD	Op.YTD	Current quarter	Year to Date	Cumulative to Date
A	Sources of Funds (A= B+C)	0.05	-	73.1000	73	73.15
B	Opening Balance in Hand*	0.05	0	-	-	-
C	Receipts	-	-	73.1000	73	73.15
i	Budgetary Grants/ Grants received	-	0	73.1000	73	73.15
	Less; Transfer/Surrender	-	0	-	-	-
	Net Budgetary Grants	-	-	73.1000	73	73.15
ii	Deposits received(e.g. Security Deposits received, EMD received)	-			-	-
iii	Interest Income				-	-
iv	Other Income				-	-
D	Uses of Funds (D=E+F+G+H)	-	-	12.5903	(0)	(0)
E	Component A: Enhancing Institutional Capacity to Support Agricultural Transformation	-	-	-	-	-
	<u>Subcomponent A.1: Enhancing institutional capacity of the Department of Agriculture</u>	-	-	-	-	-
	Good					
	Consultancy					
	Training			-	-	-
	Others					
	<u>Subcomponent A-2: Enhancing institutional capacity of the Department of Marketing</u>	-	-	-	-	-
	Good					
	Consultancy					
	Training			-	-	-
	Others					
	<u>Subcomponent A-3: Strengthening capacity for reform measures and joint actions</u>	-	-	-	-	-
	Good					
	Grants to CBO					
	Consultancy					
	Training					
	Others			-	-	-
F	Component B: Expanding Market Access and Supporting Enterprise Growth	-	-	12.6086	-	-
	<u>Subcomponent B.1: Market Access Support</u>	-	-	12.6086	-	-
	Good					
	Grants to CBO					
	Consultancy			-	-	-



	Training	0.00	0.000	-	-	-
	Others			12.6086		
	<u>Subcomponent B.2: Enterprise Development Support</u>					
	Good	-	-	-	-	-
	Grants to CBO			-	-	-
	Consultancy					
	Training					
	Others					
	<u>Subcomponent B.3: Access to Finance Support</u>					
	Goods	-	-	-	-	-
	Services			-	-	-
	Trainings			-	-	-
	PCGF - Guarantee Fund					
	PCGF - Operating Cost					
	Others					
	<u>Subcomponent B.4: Pilot program on Urban Food Systems</u>					
	Good	0	0	-	0	0
	Grants to CBO			-	-	-
	Consultancy					
	Training					
	Others					
G	Component C: Building Risk Mitigation Mechanisms	-	-	-	-	-
	<u>Subcomponent C.1: Enhanced market information and intelligence services</u>					
	Goods	-	-	-	-	-
	Services					
	Trainings					
	Others			-	-	-
	<u>Subcomponent C.2: Strengthening the warehouse receipts systems</u>					
	Expenditure	-	-	-	-	-
	Goods					
	Grants to CBO (for details refer IUFR 4)					
	Services					
	Trainings					
	Others					
	<u>Subcomponent C3: Price Risk Management Support</u>					
	Goods	-	-	-	-	-
	Services					
	Trainings					
	Others			-	-	-
H	Component D: Project Management, Monitoring and Learning	-	-	0.2465	-	-
	Goods	0	0	-	-	-
	Services					
	Trainings					

	Others			0.2465		
I	Eligible Advances					
i	Mobilization advance received/ refunded(Advance supported by Bank Guarantee)	-	-	(0.2648)	(0)	(0)
ii	Less: Unpaid Deductions	-	0	0.2648	0	0.2648
J	Closing Funds Available at the end of reporting period (A-D)	0.05	-			
K	Closing Funds as per Books of Accounts			60.5097	73.36	73.41
i	Closing Bank Balance as per Books of Accounts	-	-	0.0500	463.29	463.29
ii	Add: Advances/Deposits to Suppliers & Others	0	0	0.0500	463.28703	463.28703
L	Difference (J-K)	0.05	-	60.4597	(389.92)	(389.87)
M	Expenditure Ineligible for Re- imbursement [J(iii) + Retro-period expenses]	-				-
N	Eligible expenditure for claim(D- M)	-	-	12.59	(0.26)	(0.26)

Note: Balance as per Central Pool Account managed at PCMU level.

Note: For PIU VSTF, reported expenditure in this IUFR 3 will only include expenditure that flows through the Central Pool Account managed by PCMU. The expenditure incurred out of the separate bank account maintained for private sector financing will be reported through IUFR 7..

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: 25/7/22

Date: 25/7/22

Prepared by: Ankit Sarda
Accountant

Approved by: K. A. Archana
Nistane.

(Signature of Ankit Sarda)

(Signature of K. A. Archana)
**SMART DIU-ATMA
AMRAVATI**

Interim Unaudited Financial Report
 State of Maharashtra Agri Business & Rural Transformation Project
 (IBRD Credit No. IN)

Name of the Accounting Centre :
 Statement of Sources and Uses of Funds (Over all Activity Position)
 Report for the period from 01/07/2022 to 30/09/2022 Amravati DIU

IUFR 3

Figures in Rs (Lakhs)

S.No.	Particulars	Op.PTD	Op.YTD	Current quarter	Figures in Rs (Lakhs)	
					Year to Date	Cumulative to Date
A	Sources of Funds (A= B+C)	-	0	30.0300	30	30.03
B	Opening Balance in Hand*	-	0.05	0.0500	0	
C	Receipts	-	-	29.9800	30	30.03
i	Budgetary Grants/ Grants received	-	0	30.0300	30	30.03
	Less; Transfer/Surrender	-	0	0.0500	0	-
	Net Budgetary Grants	-	-	29.9800	30	30.03
ii	Deposits received(e.g. Security Deposits received, EMD received)	-	-		-	-
iii	Interest Income	-	-		-	-
iv	Other Income	-	-		-	-
D	Uses of Funds (D=E+F+G+H)	-	-	29.9800	17	17
E	Component A: Enhancing Institutional Capacity to Support Agricultural Transformation	-	-		-	-
	Subcomponent A.1: Enhancing institutional capacity of the Department of Agriculture	-	-		-	-
	Good					
	Consultancy					
	Training					
	Others					
	Subcomponent A-2: Enhancing institutional capacity of the Department of Marketing	-	-		-	-
	Good					
	Consultancy					
	Training					
	Others					
	Subcomponent A-3: Strengthening capacity for reform measures and joint actions	-	-		-	-
	Good					
	Grants to CBO					
	Consultancy					
	Training					
	Others					
F	Component B: Expanding Market Access and Supporting Enterprise Growth	-	-	16.7200	17	17
	Subcomponent B 1: Market Access Support	-	-	16.7200	17	17
	Good					
	Grants to CBO					
	Consultancy	0.00	0.000	16.7200	17	17
	Training					

	Others			-		
	Subcomponent B.2: Enterprise Development Support					
	Good			-	-	-
	Grants to CBO					
	Consultancy					
	Training					
	Others					
	Subcomponent B.3: Access to Finance Support					
	Goods			-	-	-
	Services			-	-	-
	Trainings			-	-	-
	PCGF - Guarantee Fund					
	PCGF - Operating Cost					
	Others					
	Subcomponent B.4: Pilot program on Urban Food Systems					
	Good	0	0	-	0	0
	Grants to CBO					
	Consultancy					
	Training					
	Others					
G	Component C: Building Risk Mitigation Mechanisms					
	Subcomponent C.1: Enhanced market information and intelligence services					
	Goods					
	Services					
	Trainings					
	Others			-	-	-
	Subcomponent C.2: Strengthening the warehouse receipts systems					
	Expenditure			-	-	-
	Goods					
	Grants to CBO (for details refer IUFR 4)					
	Services					
	Trainings					
	Others					
	Subcomponent C3: Price Risk Management Support					
	Goods					
	Services					
	Trainings					
	Others			-	-	-
H	Component D: Project Management, Monitoring and Learning					
	Goods	0	0	13.2600	-	-
	Services					
	Trainings					
	Others			13.2600		

Eligible Advances

Mobilization advance received/ refunded(Advance supported by Bank Guarantee)	-	0	-	-	-
Less: Unpaid Deductions					
Closing Funds Available at the end of reporting period (A-D)	-	0.05	0.0500	13.31	13.31
Closing Funds as per Books of Accounts	-	0.05	0.0500	0.05	0.05
Closing Bank Balance as per Books of Accounts	0	0.05	0.0500	0.05	0.05
Add: Advances/Deposits to Suppliers & Others	-	0	-	0	-
Difference (J-K)	-	-	0.0000	13.26	13.26
Expenditure Ineligible for Re- imbursement [J(iii) + Retro-period expenses]	-				-
Eligible expenditure for claim(D- M)	-	-	29.98	16.72	16.72

Note: Balance as per Central Pool Account managed at PCMU level.

For PIU VSTF, reported expenditure in this IUF 3 will only include expenditure that flows through the Central Pool Account managed by PCMU. The expenditure incurred out of the separate bank account maintained for private sector financing will be reported through IUF 7..

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: 20/10/22

Date: 20/10/22

Prepared by: Ankit Barda

Approved by: _____

[Signature]
SMART-DIU-ATMA
AMRAVATI

Interim Unaudited Financial Report
State of Maharashtra Agri Business & Rural Transformation Project
(IBRD Credit No. IN)
Name of the Accounting Centre :
Statement of Sources and Uses of Funds (Over all Activity Position)
Report for the period from 01/10/2022 to 31/12/2022 Amravati DIU

IUFR 3

Figures in Rs (Lakhs)

S.No.	Particulars	Op.PTD	Op.YTD	Current quarter	Year to Date	Cumulative to Date
A	Sources of Funds (A= B+C)	-	0	30.7088	31	30.66
B	Opening Balance in Hand*	-	0.05	0.0500	0	
C	Receipts	-	-	30.6588	31	30.66
i	Budgetary Grants/ Grants received	-	0	30.6588	31	30.66
	Less, Transfer/Surrender	-	0	-	0	-
	Net Budgetary Grants	-	-	30.6588	31	30.66
ii	Deposits received(e.g. Security Deposits received, EMD received)	-			-	-
iii	Interest Income				-	-
iv	Other Income				-	-
D	Uses of Funds (D=E+F+G+H)	-	-	30.6588	16	16
E	Component A: Enhancing Institutional Capacity to Support Agricultural Transformation	-	-	-	-	-
	Subcomponent A.1: Enhancing institutional capacity of the Department of Agriculture	-	-	-	-	-
	Good					
	Consultancy					
	Training			-	-	-
	Others					
	Subcomponent A-2: Enhancing institutional capacity of the Department of Marketing	-	-	-	-	-
	Good					
	Consultancy					
	Training			-	-	-
	Others					
	Subcomponent A-3: Strengthening capacity for reform measures and joint actions	-	-	-	-	-
	Good					
	Grants to CBO					
	Consultancy					
	Training					
	Others			-	-	-
F	Component B: Expanding Market Access and Supporting Enterprise Growth	-	-	16.1717	16	16
	Subcomponent B.1: Market Access Support	-	-	16.1717	16	16
	Good			-		
	Grants to CBO			-	-	-
	Consultancy			-		
	Training	0.00	0.000	16.1717	16	16



	Others			-		
	Subcomponent B.2: Enterprise Development Support	-	-	-	-	-
	Good			-	-	-
	Grants to CBO					
	Consultancy					
	Training					
	Others					
	Subcomponent B.3: Access to Finance Support	-	-	-	-	-
	Goods			-	-	-
	Services			-	-	-
	Trainings			-	-	-
	PCGF - Guarantee Fund					
	PCGF - Operating Cost					
	Others					
	Subcomponent B.4: Pilot program on Urban Food Systems	0	0	-	0	0
	Good			-	-	-
	Grants to CBO					
	Consultancy					
	Training					
	Others					
G	Component C: Building Risk Mitigation Mechanisms	-	-	-	-	-
	Subcomponent C.1: Enhanced market information and intelligence services	-	-	-	-	-
	Goods					
	Services					
	Trainings					
	Others			-	-	-
	Subcomponent C.2: Strengthening the warehouse receipts systems	-	-	-	-	-
	Expenditure			-	-	-
	Goods					
	Grants to CBO (for details refer IUFR 4)					
	Services					
	Trainings					
	Others					
	Subcomponent C3: Price Risk Management Support	-	-	-	-	-
	Goods					
	Services					
	Trainings					
	Others			-	-	-
H	Component D: Project Management, Monitoring and Learning	-	-	14.4871	-	-
	Goods	0	0	-	-	-
	Services					
	Trainings					
	Others			14.4871		

I	Eligible Advances					
	Mobilization advance received/ refunded(Advance supported by Bank Guarantee)					
i						
ii	Less: Unpaid Deductions	-	0	-	-	-
J	Closing Funds Available at the end of reporting period (A-D)	-	0.05	0.0500	14.49	14.49
K	Closing Funds as per Books of Accounts	-	0.05	0.0500	0.05	0.05
i	Closing Bank Balance as per Books of Accounts	0	0.05	0.0500	0.05	0.05
ii	Add: Advances/Deposits to Suppliers & Others	-	0	-	0	-
L	Difference (J-K)	-	-	0.0000	14.44	14.44
M	Expenditure Ineligible for Re- imbursement [J(iii) + Retro-period expenses]	-				-
N	Eligible expenditure for claim(D- M)	-	-	30.66	16.17	16.17

* Note: Balance as per Central Pool Account managed at PCMU level.

Note: For PIU VSTF, reported expenditure in this IUFR 3 will only include expenditure that flows through the Central Pool Account managed by PCMU. The expenditure incurred out of the seprate bank account maintained for private sector financing will be reported through IUFR 7..

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: 12/01/2023

Date: 12/01/2023

Prepared by: Ankit Sarda

Accountant

(Signature)

Approved by:

ku. Archana Nistane

(Signature)

जिल्हा अंमलबजावणी कक्ष
स्मार्ट प्रकल्प, अमरावती

State of Maharashtra Agri Business & Rural Transformation Project

(IBRD Credit No. IN)

Name of the Accounting Centre :

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

Report for the period from 01/01/2023 to 31/03/2023 Amravati DIU

IUFR 3

Figures in Rs (Lakhs)

S.No.	Particulars	Op.PTD	Op.YTD	Current quarter	Year to Date	Cumulative to Date
A	Sources of Funds (A= B+C)	-	0	64.3330	64	64.28
B	Opening Balance in Hand*	-	0.05	0.0500	0	-
C	Receipts	-	-	64.2830	64	64.28
I	Budgetary Grants/ Grants received	-	0	64.2830	64	64.28
	Less: Transfer/Surrender	-	-	-	0	-
	Net Budgetary Grants	-	-	64.2830	64	64.28
II	Deposits received(e.g. Security Deposits received, EMD received)	-	-	-	-	-
III	Interest Income	-	-	-	-	-
IV	Other Income	-	-	-	-	-
D	Uses of Funds (D=E+F+G+H)	-	-	64.2830	46	46
E	Component A: Enhancing Institutional Capacity to Support Agricultural Transformation	-	-	-	-	-
	Subcomponent A-1: Enhancing institutional capacity of the Department of Agriculture	-	-	-	-	-
	Good	-	-	-	-	-
	Consultancy	-	-	-	-	-
	Training	-	-	-	-	-
	Others	-	-	-	-	-
	Subcomponent A-2: Enhancing institutional capacity of the Department of Marketing	-	-	-	-	-
	Good	-	-	-	-	-
	Consultancy	-	-	-	-	-
	Training	-	-	-	-	-
	Others	-	-	-	-	-
	Subcomponent A-3: Strengthening capacity for reform measures and joint actions	-	-	-	-	-
	Good	-	-	-	-	-
	Grants to CBO	-	-	-	-	-
	Consultancy	-	-	-	-	-
	Training	-	-	-	-	-
	Others	-	-	-	-	-
F	Component B: Expanding Market Access and Supporting Enterprise Growth	-	-	35.7740	36	36
	Subcomponent B-1: Market Access	-	-	35.7740	36	36
	Good	-	-	-	-	-
	Grants to CBO	-	-	-	-	-
	Consultancy	-	-	-	-	-

	Training								
	Others		0 00	0 000		35 740		36	36
	Subcomponent B 2: Enterprise Development Support								
	Good		-	-		-		-	-
	Grants to CBO								
	Consultancy								
	Training								
	Others								
	Subcomponent B 3: Access to Finance Support								
	Goods		-	-		-		-	-
	Services								
	Trainings								
	PCGF - Guarantee Fund								
	PCGF - Operating Cost								
	Others								
	Subcomponent B 4: Pilot program on Urban Food Systems								
	Good		0	0		0		0	0
	Grants to CBO								
	Consultancy								
	Training								
	Others								
G	Component C: Building Risk Mitigation Mechanisms		-	-		-		-	-
	Subcomponent C 1: Enhanced market information and intelligence services								
	Goods		-	-		-		-	-
	Services								
	Trainings								
	Others								
	Subcomponent C 2: Strengthening the warehouse receipts systems								
	Expenditure		-	-		-		-	-
	Goods								
	Grants to CBO (for details refer IJFR 4)								
	Services								
	Trainings								
	Others								
	Subcomponent C3: Price Risk Management Support		-	-		-		-	-
	Goods								
	Services								
	Trainings								
	Others								
H	Component D: Project Management, Monitoring and Learning								
	Goods		-	-		28,5480		10	10
	Services		0	0		10 0900		10	10
	Trainings								
	Others								
	Others					18 4580			

I	Eligible Advances					
	Mobilization advance received/ refunded(Advance supported by Bank Guarantee)			(0 0390)	(0)	(0)
i						
ii	Less Unpaid Deductions		0	0 0390	0	0 0390
J	Closing Funds Available at the end of reporting period (A-D)					
K	Closing Funds as per Books of Accounts		0 05	0 0500	18 46	18 46
	Closing Bank Balance as per Books of Accounts		0 05	0 0500	0 05	0 05
i						
ii	Add Advances/Deposits to Suppliers & Others	0	0 05	0 0500	0 05	0 05
			0		0	
L	Difference (J-K)					
	Expenditure Ineligible for Re- imbursement [J(iii) + Retro-period expenses]			(0 0000)	18 41	18 41
M						
N	Eligible expenditure for claim(D- M)					
				64 28	45 83	45 83

* Note: Balance as per Central Pool Account managed at PCMU level.

Note: For PIU VSTF, reported expenditure in this IUF 3 will only include expenditure that flows through the Central Pool Account managed by PCMU. The expenditure incurred out of the seprate bank account maintained for private sector financing will be reported through IUF 7..

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: 17/4/21

Prepared by: *[Signature]*

17/4/21

Date: 17/4/21

Approved by: *[Signature]*

जिल्हा अंमलदारावणी कक्षा
स्मार्ट प्रकल्प, अमरावती