



महाराष्ट्र शासन
कृषि विभाग
भा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन (SMART) प्रकल्प



विभागीय अंमलवजावणी कक्ष, कॅम्प रोड, अमरावती ४४४६०२

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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.

Nodal Officer,
Regional Implementation Unit,
SMART Project, Amravati

Date: 05/01/2026

Place: Amravati



ANNEXURE 20-A
State of Maharashtra Agri Business & Rural Transformation Project
IBRD Credit No.90310-IN
Statement of Sources and Application of Funds
Report for the period from 1-Apr-22 To 31-Mar-23
SMART RIU AMRAVATI

(Amount In Rupees)				
	Particulars	Previous Year Project till date (1-Apr-18 to 31-Mar-22)	Current Year (1-Apr-22 to 31-Mar-23)	Project till date (1-Apr-18 to 31-Mar-23)
1	Opening Balance, (if cash balances are controlled by the entity) (A)			
2	Receipts			
3	Funds received from Government through Budget (These will include external assistance received by Government of the project)	60.00	32,64,108.00	32,64,168.00
3	Less: Grant transferred to accounting centre/ surrendered			
3	Net Grants received	60.00	32,64,108.00	32,64,168.00
4	CSR Funds received			
5	Unpaid Retentions			
6	- Retentions/Deductions made from payment		5,457.00	5,457.00
6	- Other Retentions received			
8	Interest Income			
9	Other Receipts			
10	Total Receipts (B)	60.00	32,69,565.00	5,517.00
11	Total Sources (S= A + B)	60.00	32,69,565.00	5,517.00
12	Eligible Expenditure (through Government funds)	60.00	32,64,565.00	32,64,625.00
12	Eligible Expenditure (through Government project funds - DLI Exp)			
	Eligible Expenditure out of CSR Funds			
14	Mobilization Advance(eligible for re-imbusemnt)			
15	Grant advance to CBO (UC not yet submitted for these grants. Eligible for re-imbusement)			
16	Payments inelligible for re-imbusement			
17	- Advances			
18	- Security Deposit			
18	- Ineligible expenditure for WB financing			
19	Sub Total of Ineligible Expenditure			
20	Total Expenditure (D)	60.00	32,64,565.00	32,64,625.00
21	Bank Balance		5,000.00	5,000.00

R. N. N.
Nodal Officer
Regional Implementation Unit
Smart Project, Amravati

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-22 To 31-Mar-23

SMART RIU AMRAVATI

Figures in RS.

S- r.	Particulars	Cumulative till date 1-Apr-18 to 31-Mar -22	For the Quarter 1 -Apr-22 to 31-Mar-23	Year till date 1-Apr -22 to 31-Mar-23	Cumulative till date 1-Apr-18 to 31-Mar -23
A	Sources of Funds (A= B +C)	1,651.00	32,64,108.00	32,64,108.00	32,65,759.00
B	Opening Balance in Hand*				
C	Receipts	1,651.00	32,64,108.00	32,64,108.00	32,65,759.00
i	Budgetary Grants/ Grants received (Net i.e.after transfer to accounting centers)	1,651.00	32,64,108.00	32,64,108.00	32,65,759.00
	Less:Surrender/Transfer (under Budgetary Grants/ Grants received (Net i.e. after transfer to accounting centers))				
	Net Budgetary Grants				
ii	Receipts from Contractor				
iii	Interest Income				
iv	Other Income				
D	Uses of Funds (D=E+F+G +H+I+M)	1,651.00	32,59,108.00	32,59,108.00	32,60,759.00
E	Component A: Enhancing Institutional Capacity to Support Agricultural Transformation				
	Subcomponent A.1: Enhancing institutional capacity of the Department of Agriculture				
	Goods				
	Consultancy				
	Training				
	Other				
	Subcomponent A-2: Enhancing institutional capacity of the Department of Marketing				
	Goods				
	Consultancy				
	Training				
	Other				

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Page 1



Particulars	Cumulative till date 1-Apr-18 to 31-Mar -22	For the Quarter 1 -Apr-22 to 31-Mar-23	Year till date 1-Apr -22 to 31-Mar-23	Cumulative till date 1-Apr-18 to 31-Mar -23
Subcomponent A-3: Strengthening capacity for reform measures and joint actions				
Goods				
Grant to CBO				
Consultancy				
Training				
Other				
F Component B: Expanding Market Access and Supporting Enterprise Growth		65,462.00	65,462.00	65,462.00
Subcomponent B.1: Market Access Support		65,462.00	65,462.00	65,462.00
Goods				
Grant to CBO				
Consultancy				
Training		65,462.00	65,462.00	65,462.00
Other				
Subcomponent B.2: Enterprise Development Support				
Goods				
Consultancy				
Training				
Other				
Subcomponent B.3: Pilot program on Urban Food Systems				
Goods				
Grant to CBO				
Consultancy				
Training				
Other				
Subcomponent B.4: Access to Finance Support				
Goods				
Consultancy				
Training				
PCGF - Guarantee Fund				
PCGF - Operating Cost				
Other				
G Component C: Building Risk Mitigation Mechanisms				

Particulars	Cumulative till date 1-Apr-18 to 31-Mar-22	For the Quarter 1 Apr-22 to 31-Mar-23	Year till date 1-Apr-22 to 31-Mar-23	Cumulative till date 1-Apr-18 to 31-Mar-23
Subcomponent C.1: Enhanced market information and intelligence services				
Goods				
Consultancy				
Training				
Other				
Subcomponent C.2: Strengthening the warehouse receipts systems				
Goods				
Grant to CBO				
Consultancy				
Training				
Other				
Subcomponent C3: Price Risk Management Support				
Goods				
Grant to CBO				
Consultancy				
Training				
Other				
H Component D: Project Management, Monitoring and Learning	1,651.00	31,99,102.00	31,99,102.00	32,00,753.00
Goods				
Consultancy				
Training				
Other	1,651.00	31,99,102.00	31,99,102.00	32,00,753.00
Eligible Advance		(-)5,456.00	(-)5,456.00	(-)5,456.00
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		5,456.00	5,456.00	5,456.00
J Closing Funds Available at the end of reporting period (A-D)		5,000.00	5,000.00	5,000.00
K Closing Funds as per Books of Accounts		5,000.00	5,000.00	5,000.00
i Closing Balance in Hand*		5,000.00	5,000.00	5,000.00

Particulars	Cumulative till date 1-Apr-18 to 31-Mar-22	For the Quarter 1 -Apr-22 to 31-Mar-23	Year till date 1-Apr-22 to 31-Mar-23	Cumulative till date 1-Apr-18 to 31-Mar-23
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				
L Difference (J-K)				
M Ineligible Advance for WB financing				
N Eligible expenditure for claim(D-M)	1,651.00	32,59,108.00	32,59,108.00	32,60,759.00

* 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

[Signature]
Accountant

[Signature]
Approved By
Regional Implementation Unit
Smart Project, Amravati





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 2021 to 31st March 2022.

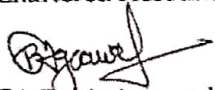
Subject: Compliance Certificate External Audit Report of Project for the period 1st April 2021 to 31st March 2022.

Respected Sir,

We have conducted audit of Hon. Balasaheb Thackeray Agribusiness and Rural Transformation Project for the period 1st April 2021 to 31st March 2022 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 24th January 2023, 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 Rohit Agrawal
Partner

M. No. 170395

UDIN : 23170395BGXJIE2133



Place: Pune

Date: 31st January 2023

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