



1200,000  
22-23

कृषी विभाग

जिल्हा अंमलबजावणी कक्ष (स्मार्ट)

कार्यालय - प्रकल्प संचालक आत्मा, कदिमबाग नर्सरी, सिव्हील लाईन, नागपूर - ४४०००१.  
ई-मेल - nagpur.diu.smart@gmail.com 8806021700



जा क्र-स्मार्ट/ १६० /२०२३

दिनांक -03/11/2023

प्रति

मा अतिरिक्त प्रकल्प संचालक

PCMU स्मार्ट प्रकल्प पुणे

विषय -स्मार्ट प्रकल्प २०२२-२३ मधील बाह्य लेखापरीक्षण अहवालातील आक्षेप पूर्ततेबाबत

संदर्भ -स्मार्ट प्रकल्पांतर्गत सन २०२२-२३ मधील बाह्य लेखापरीक्षण अहवालातील आक्षेप (ड्राफ्ट)

उपरोक्त संदर्भीय विषयान्वाये स्मार्ट प्रकल्प २०२२-२३ मधील बाह्य लेखापरीक्षण अहवालात टीडीएस, आययुएफआर व पिएफएस बाबत आक्षेप नोंदविण्यात आलेले आहे.

१. टीडीएस रक्कम माहे जानेवारी २०२३ मधिल ५५९८८ रु, फेब्रुवारी २०२३ मधिल १७४३५१ रु, ऑक्टोंबर २०२२ मधिल ३६०४४ रु आणि डिसेंबर २०२२ महिन्यातील १८२१ रु टीडीएस कपात करण्यात आली होती, परंतु अनुक्रमे उशिरा १५, २१, ३२ आणि २० दिवस इतके दिवसानंतर भरण्यात आली.

२. सदर कालावधी मध्ये स्मार्ट प्रकल्प कार्यालयाकडे लेखापाल पद रिक्त होते, लेखा शाखेचा अतिरिक्त पदभार हा कार्यालयातील इतर कर्मचारी यांचे कडे सोपवण्यात आला होता, अनावधानाने विविध कपाती शाशनास उशिरा भरण्यात आलेल्या आहेत. यापुढे योग्य काळजी घेण्यात येईल.

३. आययुएफआर अहवाल अनुक्रमे २, ५, ८, १ दिवस व व पिएफएस ४४ दिवस उशिरा सादर करण्यात आलेल्या आहेत. अतिरिक्त पदभार असलेल्या श्रीमती राजश्री राऊत क्लर्क यांचे कडे आत्मा यंत्रणा चे बाबत लेखा बाबी करून स्मार्ट प्रकल्पाचे लेखा बाबी कराव्या लागत होत्या. लेखा परीक्षण संदर्भात लेखाविषयक बाबी तसेच विविध कपाती अनावधाने उशिरा भरण्यात आलेल्या असून यापुढे सदर बाबतीत योग्य काळजी तथा खबरदारी घेण्यात येईल. करिता सदर लेखाबाबी विषयक आक्षेप वगळण्यात यावे हि विनंती.

माहितीस्तव व पुढील कार्यावाहीस्तव सविनय सादर

*[Signature]*

डॉ अर्चना कडू

प्रमुख जिल्हा अंमलबजावणी कक्ष  
तथा प्रकल्प संचालक आत्मा नागपूर

प्रत- १) मा प्रमुख अंमलबजावणी कक्ष कृषि तथा संचालक आत्मा पुणे यांना माहितीस्तव सविनय सादर

२) मा प्रमुख विभागीय अंमलबजावणी कक्ष स्मार्ट नागपूर यांना माहितीस्तव सविनय सादर

३) एस के पातोदिया व असोसिएट पुणे यांना माहितीस्तव व पुढील कार्यावाहीस्तव सादर

# 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 DIU Nagpur

Figures in RS.

| Sr.No. | 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      | <b>Sources of Funds (A= B+C)</b>  | 6001555.00                                 | 15590172.00                           | 15590172.00                          | 21586727.00                                |
| B      | <b>Opening Balance in Hand*</b>   |  | 5000.00                               | 5000.00                              |  |
| C      | <b>Receipts</b>   | 6001555.00                                 | 15585172.00                           | 15585172.00                          | 21586727.00                                |
| i      | Budgetary Grants/ Grants received (Net i.e.after transfer to accounting centers )                                 | 6001555.00                                 | 15585172.00                           | 15585172.00                          | 21586727.00                                |
|        | 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      | <b>Uses of Funds (D=E+F+G+H+I+M)</b>  | 5996555.00                                 | 15585172.00                           | 15585172.00                          | 21581727.00                                |
| E      | Component A: Enhancing Institutional Capacity to Support Agricultural Transformation                              |  |                                       |                                      |  |
|        | <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   |            |            |            |             |
|   | <b>Subcomponent A-3:<br/>Strengthening<br/>capacity for reform<br/>measures and joint<br/>actions</b> |            |            |            |             |
|   | Goods   |            |            |            |             |
|   | Grant to CBO  |            |            |            |             |
|   | Consultancy   |            |            |            |             |
|   | Training  |            |            |            |             |
|   | Other   |            |            |            |             |
| F | <b>Component B:<br/>Expanding Market<br/>Access and<br/>Supporting Enterprise<br/>Growth</b>          | 5990105.00 | 9370554.00 | 9370554.00 | 15360659.00 |
|   | <b>Subcomponent B.1:<br/>Market Access<br/>Support</b>  | 5990105.00 | 9370554.00 | 9370554.00 | 15360659.00 |
|   | Goods   |            |            |            |             |
|   | Grant to CBO  |            |            |            |             |
|   | Consultancy   |            |            |            |             |
|   | Training  | 5971505.00 | 9305754.00 | 9305754.00 | 15277259.00 |
|   | Other   | 18600.00   | 64800.00   | 64800.00   | 83400.00    |
|   | <b>Subcomponent B.2:<br/>Enterprise<br/>Development Support</b>                                       |            |            |            |             |
|   | Goods   |            |            |            |             |
|   | Consultancy   |            |            |            |             |
|   | Training  |            |            |            |             |
|   | Other   |            |            |            |             |
|   | <b>Subcomponent B.3:<br/>Pilot program on<br/>Urban Food Systems</b>                                  |            |            |            |             |
|   | Goods   |            |            |            |             |
|   | Grant to CBO  |            |            |            |             |
|   | Consultancy   |            |            |            |             |
|   | Training  |            |            |            |             |
|   | Other   |            |            |            |             |
|   | <b>Subcomponent B.4:<br/>Access to Finance<br/>Support</b>  |            |            |            |             |
|   | Goods   |            |            |            |             |
|   | Consultancy   |            |            |            |             |
|   | Training  |            |            |            |             |
|   | PCGF - Guarantee Fund   |            |            |            |             |
|   | PCGF - Operating Cost   |            |            |            |             |

|    |  |         |                  |                  |                  |
|----|--|---------|------------------|------------------|------------------|
|    | Other  |         |                  |                  |                  |
| G  | Component C:<br>Building Risk<br>Mitigation<br>Mechanisms  |         |                  |                  |                  |
|    | <b>Subcomponent C.1:<br/>Enhanced market<br/>information and<br/>intelligence services</b>                   |         |                  |                  |                  |
|    | Goods  |         |                  |                  |                  |
|    | Consultancy  |         |                  |                  |                  |
|    | Training   |         |                  |                  |                  |
|    | Other  |         |                  |                  |                  |
|    | <b>Subcomponent C.2:<br/>Strengthening the<br/>warehouse receipts<br/>systems</b>                            |         |                  |                  |                  |
|    | Goods  |         |                  |                  |                  |
|    | Grant to CBO   |         |                  |                  |                  |
|    | Consultancy  |         |                  |                  |                  |
|    | Training   |         |                  |                  |                  |
|    | Other  |         |                  |                  |                  |
|    | <b>Subcomponent C3:<br/>Price Risk<br/>Management Support</b>  |         |                  |                  |                  |
|    | Goods  |         |                  |                  |                  |
|    | Grant to CBO   |         |                  |                  |                  |
|    | Consultancy  |         |                  |                  |                  |
|    | Training   |         |                  |                  |                  |
|    | Other  |         |                  |                  |                  |
| H  | Component D: Project<br>Management,<br>Monitoring and<br>Learning  | 6450.00 | 6214618.00       | 6214618.00       | 6221068.00       |
|    | <b>Goods</b>   |         | <b>894250.00</b> | <b>894250.00</b> | <b>894250.00</b> |
|    | Consultancy  |         |                  |                  |                  |
|    | Training   |         |                  |                  |                  |
|    | Other  | 6450.00 | 5320368.00       | 5320368.00       | 5326818.00       |
| I  | Eligible Advance   |         |                  |                  |                  |
| i  | Eligible Advance -<br>Mobilization advance<br>received/ refunded<br>(Advance supported by<br>Bank Guarantee) |         |                  |                  |                  |
| ii | Gross Grants To CBO<br>(Thranches)   |         |                  |                  |                  |
|    | Less : Exp / Return  |         |                  |                  |                  |
|    | Net Grants To CBO  |         |                  |                  |                  |


|     |   |            |             |             |             |
|-----|---|------------|-------------|-------------|-------------|
| iii | Unpaid Deductions   |            |             | 5000.00     | 5000.00     |
| J   | Closing Funds Available at the end of reporting period (A-D)        | 5000.00    | 5000.00     | 5000.00     | 5000.00     |
| K   | Closing Funds as per Books of Accounts                              | 5000.00    | 5000.00     | 5000.00     | 5000.00     |
| i   | Closing Balance in Hand*  | 5000.00    | 5000.00     | 5000.00     | 5000.00     |
| 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)                                 | 5996555.00 | 15585172.00 | 15585172.00 | 21581727.00 |

\* 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

Approved By

Verified  
 Smart DPO Nagaraj  


*DUPP*

**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 30-Jun-22  
**SMART DIU Nagpur**

Figures in RS.

| S-r. No. | Particulars   | Cumulative till date 1-Apr-18 to 31-Mar-22 | For the Quarter 1-Apr-22 to 30-Jun-22 | Year till date 1-Apr-22 to 30-Jun-22 | Cumulative till date 1-Apr-18 to 30-Jun-22 |
|----------|---|--|---------------------------------------|--------------------------------------|--|
| <b>A</b> | <b>Sources of Funds (A= B +C)</b>   | 60,01,555.00                               | 39,800.00                             | 39,800.00                            | 60,36,355.00                               |
| <b>B</b> | <b>Opening Balance in Hand *</b>  |  | 5,000.00                              | 5,000.00                             |  |
| <b>C</b> | <b>Receipts</b>   | 60,01,555.00                               | 34,800.00                             | 34,800.00                            | 60,36,355.00                               |
| i        | Budgetary Grants/ Grants received (Net i.e.after transfer to accounting centers )                                   | 60,01,555.00                               | 34,800.00                             | 34,800.00                            | 60,36,355.00                               |
|          | 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  |  |                                       |                                      |  |
| <b>D</b> | <b>Uses of Funds (D=E+F+G +H+I+M)</b>   | 59,96,555.00                               | 39,800.00                             | 39,800.00                            | 60,36,355.00                               |
| <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   |  |                                       |                                      |  |
|          | <b>Subcomponent A-3: Strengthening capacity for reform measures and joint actions</b>                               |  |                                       |                                      |  |
|          | Goods   |  |                                       |                                      |  |
|          | Grant to CBO  |  |                                       |                                      |  |
|          | Consultancy   |  |                                       |                                      |  |

*linked Accounts*

| S-r. N o. | Particulars  | Cumulative till date<br>1-Apr-18 to 31-Mar-22 | For the Quarter<br>-22 to 30-Jun-22 | Year till date<br>1-Apr-22 to 30-Jun-22 | Cumulative<br>1-Apr-18 to 3 |
|-----------|--|---|-------------------------------------|---|-----------------------------|
|           | Training   |   |                                     |   |                             |
|           | Other  |   |                                     |   | 59,90,105..                 |
| <b>F</b>  | <b>Component B:<br/>Expanding Market<br/>Access and Supporting<br/>Enterprise Growth</b>   | 59,90,105.00                                  |                                     |   | 59,90,105.00                |
|           | <b>Subcomponent B.1:<br/>Market Access Support</b>   | 59,90,105.00                                  |                                     |   |                             |
|           | Goods  |   |                                     |   |                             |
|           | Grant to CBO   |   |                                     |   |                             |
|           | Consultancy  |   |                                     |   | 59,71,505.00                |
|           | Training   | 59,71,505.00                                  |                                     |   | 18,600.00                   |
|           | Other  | 18,600.00                                     |                                     |   |                             |
|           | <b>Subcomponent B.2:<br/>Enterprise Development<br/>Support</b>                            |   |                                     |   |                             |
|           | Goods  |   |                                     |   |                             |
|           | Consultancy  |   |                                     |   |                             |
|           | Training   |   |                                     |   |                             |
|           | Other  |   |                                     |   |                             |
|           | <b>Subcomponent B.3: Pilot<br/>program on Urban Food<br/>Systems</b>                       |   |                                     |   |                             |
|           | Goods  |   |                                     |   |                             |
|           | Grant to CBO   |   |                                     |   |                             |
|           | Consultancy  |   |                                     |   |                             |
|           | Training   |   |                                     |   |                             |
|           | Other  |   |                                     |   |                             |
|           | <b>Subcomponent B.4:<br/>Access to Finance<br/>Support</b>                                 |   |                                     |   |                             |
|           | Goods  |   |                                     |   |                             |
|           | Consultancy  |   |                                     |   |                             |
|           | Training   |   |                                     |   |                             |
|           | PCGF - Guarantee Fund  |   |                                     |   |                             |
|           | PCGF - Operating Cost  |   |                                     |   |                             |
|           | Other  |   |                                     |   |                             |
| <b>G</b>  | <b>Component C: Building<br/>Risk Mitigation<br/>Mechanisms</b>                            |   |                                     |   |                             |
|           | <b>Subcomponent C.1:<br/>Enhanced market<br/>information and<br/>intelligence services</b> |   |                                     |   |                             |
|           | Goods  |   |                                     |   |                             |
|           | Consultancy  |   |                                     |   |                             |
|           | Training   |   |                                     |   |                             |
|           | Other  |   |                                     |   |                             |
|           | <b>Subcomponent C.2:<br/>Strengthening the<br/>warehouse receipts<br/>systems</b>          |   |                                     |   |                             |
|           | Goods  |   |                                     |   |                             |
|           | Grant to CBO   |   |                                     |   |                             |

| Particulars   | Cumulative till date<br>1-Apr-18 to 31-Mar-22 | For the Quarter 1-Apr-<br>-22 to 30-Jun-22 | Year till date 1-Apr-22<br>to 30-Jun-22 | Cumulative till date<br>1-Apr-18 to 30-Jun-22 |
|---|---|--|---|---|
| Consultancy   |   |  |   |   |
| Training  |   |  |   |   |
| Other   |   |  |   |   |
| <b>Subcomponent C3: Price<br/>Risk Management<br/>Support</b>   |   |  |   |   |
| Goods   |   |  |   |   |
| Grant to CBO  |   |  |   |   |
| Consultancy   |   |  |   |   |
| Training  |   |  |   |   |
| Other   |   |  |   |   |
| <b>H Component D: Project<br/>Management, Monitoring<br/>and Learning</b>                                       | <b>6,450.00</b>                               | <b>39,800.00</b>                           | <b>39,800.00</b>                        | <b>46,250.00</b>                              |
| <b>Goods</b>  |   |  |   |   |
| Consultancy   |   |  |   |   |
| Training  |   |  |   |   |
| Other   | 6,450.00                                      | 39,800.00                                  | 39,800.00                               | 46,250.00                                     |
| <b>I Eligible Advance</b>   |   |  |   |   |
| i Eligible Advance -<br>Mobilization advance<br>received/ refunded (<br>Advance supported by<br>Bank Guarantee) |   |  |   |   |
| ii Gross Grants To CBO (<br>Tranches)   |   |  |   |   |
| Less : Exp / Return   |   |  |   |   |
| Net Grants To CBO   |   |  |   |   |
| iii Unpaid Deductions   |   |  |   |   |
| <b>J Closing Funds Available<br/>at the end of reporting<br/>period (A-D)</b>                                   | <b>5,000.00</b>                               |  |   |   |
| <b>K Closing Funds as per<br/>Books of Accounts</b>   | <b>5,000.00</b>                               |  |   |   |
| i Closing Balance in Hand*  | 5,000.00                                      |  |   |   |
| ii <b>Advances to Suppliers &amp;<br/>Others</b>  |   |  |   |   |
| Advances to Suppliers &<br>Others - Advance to Staff (<br>Unadjusted)   |   |  |   |   |
| Advances to Suppliers &<br>Others - Security Deposit -<br>Electricity   |   |  |   |   |
| Advances to Suppliers &<br>Others - Security Deposit -<br>Office Premises                                       |   |  |   |   |

| S-<br>r.<br>N | Particulars                            | Cumulative till date<br>1-Apr-18 to 31-Mar-22 | For the Quarter 1-Apr-<br>22 to 30-Jun-22 | Year till date 1-Apr-22<br>to 30-Jun-22 | Cumulative till date<br>1-Apr-18 to 30-Jun-22 |
|---------------|--|---|---|---|---|
| L             | Advances to Vendors &<br>Others        |   |   |   |   |
| M             | Difference (J-K)                       |   |   |   |   |
| N             | Ineligible Advance for<br>WB financing | 59,96,555.00                                  | 39,800.00                                 | 39,800.00                               | 60,36,355.00                                  |
|               | Eligible expenditure for<br>claim(D-M) |   |   |   |   |

\* 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 :

Accountant  
D.W. Nagpur

Prepared By



Approved By