



मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन (स्मार्ट) प्रकल्प
जिल्हा अंमलबजावणी कक्ष, ठाणे
कृषि भवन, रोड नं - १६, झेडलेन, वागळे इस्टेट, ठाणे (प)-४०० ६०४
ईमेल-thane.diu.smart@gmail.com

जा.क्र./जि.अ.क/स्मार्ट/ ले.परिच्छेद / ३९/२०२४
जिल्हा अधीक्षक कृषि अधिकारी, ठाणे.
दिनांक :- ०९/१०/२०२४

प्रति,

एस.के.पतोडिया अॅण्ड असोसिएट एल.एल.पी
सनदी लेखापाल,
पुणे.

विषय :- आर्थिक वर्ष २०२३-२४ Q३ मधील ९२,८६२/- रक्कमेच्या असलेल्या
तफावत बाबत.

उपरोक्त विषयांन्वये आपणांस सुचित करण्यात येते की, जिल्हा अंमलबजावणी कक्ष, स्मार्ट, ठाणे येथे कार्यरत श्रीम.डॉ.अर्चना नागरगोजे, तंत्र अधिकारी यांच्या जुलै २०२३ मासिक वेतनातून ७ व्या वेतन आयोगाचा ३ हप्ता रक्कम रुपये ९२,८६२/- (अक्षरी ब्यान्नव हजार आठशे बासष्ट रुपये) इतकी कपात करण्यात आली होती. सदर व्यवहाराची टॅली मध्ये इंट्री पास करताना Grant Transfer To pcmu असा इफेक्ट देण्यात आला. प्रत्यक्षात ९२,८६२/- (अक्षरी ब्यान्नव हजार आठशे बासष्ट रुपये) प्रकल्प समन्वय व व्यवस्थापन कक्ष, स्मार्ट, पुणे यांच्या खात्यावर भरण्यात आलेले नाही. सदरची इंट्री दुरुस्ती करण्याकरीता ३१/०३/२०२४ रोजी टॅली मध्ये

CL४.३.२) Grant Transfer To pcmu... Dr

To Nagargoje Tech off salary Cr

अशी Journal Entry इंट्री पास केली आहे. सदर व्यवहाराशी निगडीत सर्व कागदपत्रे जोडण्यात येत आहे. तरी आर्थिक वर्ष २०२३-२४ Q३ मधील ९२,८६२/- रक्कमेचा ऑडिट पॅरा वगळण्यात यावा . ही विनंती.

मीडल अधिकारी

जिल्हा अंमलबजावणी कक्ष, स्मार्ट.

ठाणे



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-23 To 31-Dec-23

SMART DIU Thane

Figures in RS.

S- r. N o.	Particulars	Cumulative till date 1 -Apr-18 to 30-Sep-23	For the Quarter 1-Oct -23 to 31-Dec-23	Year till date 1-Apr-23 to 31-Dec-23	Cumulative till date 1 -Apr-18 to 31-Dec-23
A	Sources of Funds (A= B +C)	61,52,094.00	5,26,811.00	37,42,304.00	66,71,405.00
B	Opening Balance in Hand *		7,500.00	5,000.00	
C	Receipts	61,52,094.00	5,19,311.00	37,37,304.00	66,71,405.00
i	Budgetary Grants/ Grants received (Net i.e. after transfer to accounting centers)	60,64,232.00	5,19,311.00	36,44,442.00	65,83,543.00
	Less: Surrender/Transfer (under Budgetary Grants/ Grants received (Net i.e. after transfer to accounting centers))	87,862.00		92,862.00	87,862.00
	Net Budgetary Grants				
	Receipts from Contractor				
	Interest Income				
	Other Income				
	Uses of Funds (D=E+F+G +H+I+M)	61,44,594.00	5,19,311.00	37,34,804.00	66,63,905.00
	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				
	Subcomponent A-3: Strengthening capacity for reform measures and joint actions				
	Goods				

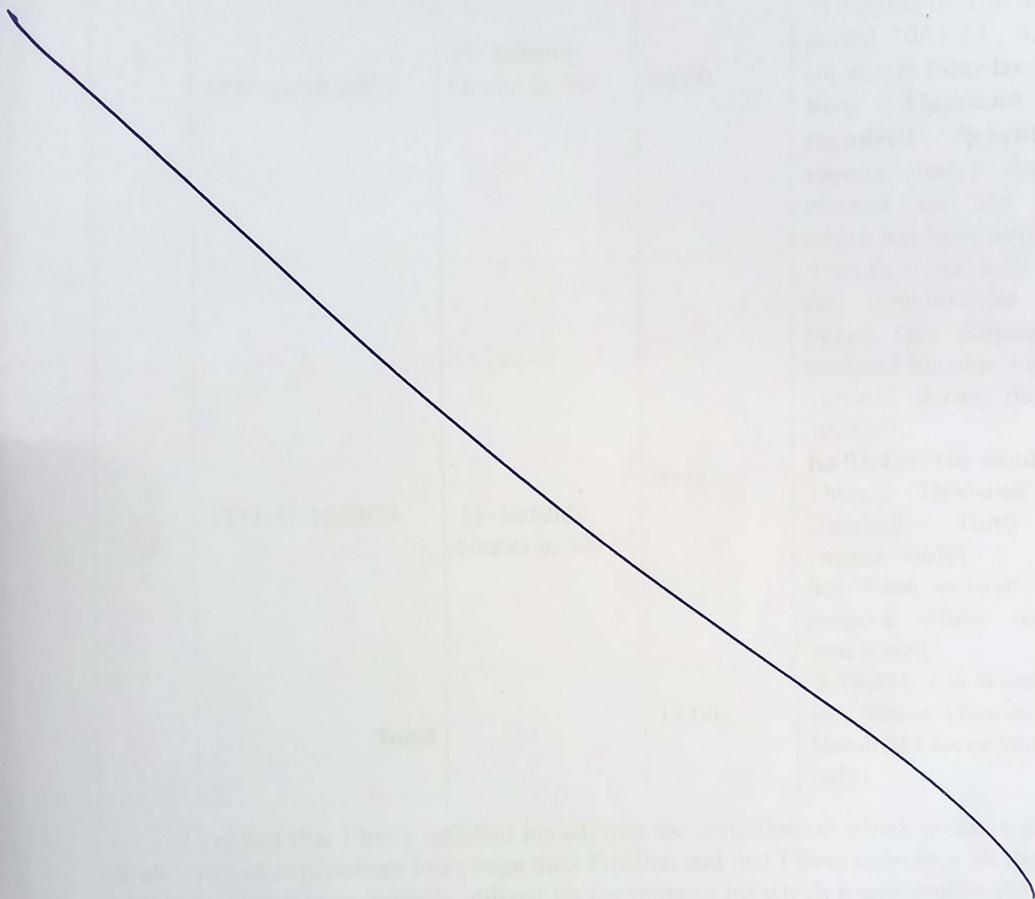
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Page 1



S- r. N o.	Particulars	Cumulative till date 1 -Apr-18 to 30-Sep-23	For the Quarter 1-Oct -23 to 31-Dec-23	Year till date 1-Apr-23 to 31-Dec-23	Cumulative till date 1 -Apr-18 to 31-Dec-23
	Grant to CBO				
	Consultancy				
	Training				
	Other				
F	Component B: Expanding Market Access and Supporting Enterprise Growth	14,55,628.00	93,435.00	5,23,676.00	15,49,063.00
	Subcomponent B.1: Market Access Support	14,55,628.00	93,435.00	5,23,676.00	15,49,063.00
	Goods				
	Grant to CBO				
	Consultancy				
	Training	14,55,628.00	93,435.00	5,23,676.00	15,49,063.00
	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				
	Component C: Building Risk Mitigation Mechanisms				
	Subcomponent C.1: Enhanced market information and intelligence services				
	Goods				
	Consultancy				
	Training				
	Other				

S- r. N o.	Particulars	Cumulative till date 1 -Apr-18 to 30-Sep-23	For the Quarter 1-Oct -23 to 31-Dec-23	Year till date 1-Apr-23 to 31-Dec-23	Cumulative till date 1 -Apr-18 to 31-Dec-23
	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				
	Component D: Project Management, Monitoring and Learning	47,13,604.00	4,16,156.00	32,07,579.00	51,29,760.00
	Goods	8,59,346.00		8,59,346.00	8,59,346.00
	Consultancy				
	Training				
	Other	38,54,258.00	4,16,156.00	23,48,233.00	42,70,414.00
	Eligible Advance	(-)24,638.00	9,720.00	3,549.00	(-)14,918.00
	Eligible Advance - Mobilization advance received/ refunded (Advance supported by Bank Guarantee)				
	Gross Grants To CBO (Tranches)				
	Less : Exp / Return				
	Net Grants To CBO				
	Unpaid Deductions	24,638.00	(-)9,720.00	(-)3,549.00	14,918.00
	Closing Funds Available the end of reporting period (A-D)	7,500.00	7,500.00	7,500.00	7,500.00
	Closing Funds as per Books of Accounts	7,500.00	7,500.00	7,500.00	7,500.00
	Closing Balance in Hand*	7,500.00	7,500.00	7,500.00	7,500.00
	Advances to Suppliers & Others				
	Advances to Suppliers & Others - Advance to Staff (Unadjusted)				
	Advances to Suppliers & Others - Security Deposit - Electricity				

S- r. N o.	Particulars	Cumulative till date 1 -Apr-18 to 30-Sep-23	For the Quarter 1-Oct -23 to 31-Dec-23	Year till date 1-Apr-23 to 31-Dec-23	Cumulative till date 1 -Apr-18 to 31-Dec-23
	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)	61,44,594.00	5,19,311.00	37,34,804.00	66,63,905.00



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.

te :

Bishambhar

Prepared By Tally Generated
Accountant
via smart thane.

J. Mahur
Accounts Officer
District Superintending Agrl. Officer
Thane

[Signature]
Approved By
Project Director, ATMA,
District Implementation
(Smart)Thane

4 Detailed Internal Audit Finding

4.1 Finance & Accounts

4.1.1 Rectification of Entry in BOA & Revised IUFR

High Risk

Observations: It was observed that an entry of Rs.92,862/- was reflected in the books of accounts and IUFR as surrendered/returned to the PCMU. However, this same entry is not reflected in the State Office Books of accounts.

SN	Particulars	As per IUFR (Rs. Lakhs)	As Per BOA (Rs in Lakhs)	Any Discrepancies
		17.21808	17.21808	-
A	Sources of Funds (A=B+C)			
		0.05	0.05	-
B	Opening Balance in Hand			
		17.16808	17.16808	-
C	Receipts	16.23946	16.23946	-
i	Budgetary Grants/ Grants received	0.92862	0.92862	-
	Less: Grant Surrender/Transferred	-	-	-
ii	Receipts from Contractor	-	-	-
iii	Interest Income	-	-	-
iv	Other Income	-	-	-
		17.14308	17.14308	-
D	Uses of Funds (D=E+F+G+H)			
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 Stewardship councils (for details refer IUFR 4)	-	-	-
	Consultancy	-	-	-
	Training	-	-	-
	Others	-	-	-
		-	-	-
F	Component B: Expanding Market Access and Supporting Enterprise Growth			
	Subcomponent B.1: Market Access Support	3.89191	3.89191	-
	Good	3.89191	3.89191	-
	Grants to CBO (for details refer IFUR-4)	-	-	-
	Consultancy	-	-	-
	Training	-	-	-
	Others	3.89191	-	-
		-	3.89191	-
		-	-	-

	Subcomponent B.2: Enterprise Development Supports	-	-	-
	Good	-	-	-
	Services	-	-	-
	Trainings	-	-	-
	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	-	-	-
	Goods	-	-	-
	Grants to CBO (for details refer IFUR-4)	-	-	-
	Services	-	-	-
	Training	-	-	-
	Others	-	-	-
G	Component C: Building Risk Mitigation Mechanisms	-	-	-
	Subcomponent C.1: Enhanced market information and intelligence services	-	-	-
	Goods	-	-	-
	Services	-	-	-
	Training	-	-	-
	Others	-	-	-
	Subcomponent C.2: Strengthening the warehouse receipts systems	-	-	-
	Goods	-	-	-
	Grants to CBO (for details refer IFUR-4)	-	-	-
	Services	-	-	-
	Training	-	-	-
	Others	-	-	-
	Subcomponent C3: Price Risk Management Support	-	-	-
	Goods	-	-	-
	Services	-	-	-
	Training	-	-	-
	Others	-	-	-
H	Component D: Project Management, Monitoring and Learning	11.55645	11.55645	-
	Goods	-	-	-
	Services	-	-	-
	Training	-	-	-
	Others	11.55645	11.55645	-
	Advances	-	-	-
I	Eligible Advances	1.69472	1.69472	-
	Unpaid deduction	(-) 1.69472	(-) 1.69472	-
J	Closing Funds Available at the end of reporting period (A-D)	0.075	0.075	-

K	Closing Funds as per the Books of Accounts	0.075	0.075	-
I	Closing Balance in Hand	0.075	0.075	-
li	Add: Advances/Deposits to Suppliers & Others	-	-	-
L	Difference (J-K)	-	-	-
M	Expenditure Ineligible for Re-imburement [J(iii) + Retro-period expenses]	-	-	-
N	Eligible expenditure for claim(D-M)	17.16808	17.16808	-

Impact: Failure to address the above discrepancy could result in misrepresentation of financial data, raising concerns about the reliability and transparency.

Recommendations: It is recommended that the entry should be reversed and prior period adjustment should be carried out by the unit and the same rectification should be shown to us in upcoming quarter.

4.2 Procurement

4.2.1 Discrepancies in Compliance of Procurement Procedure & Record Keeping –

High Risk

We observed that payment has been made to Shriram Yatra Co. Pvt Ltd amounting to Rs.86,835/- for hiring service for Training cum Exposure Visit within state regional rice research station, however, there were some irregularities noticed, such as:

Details of parties are as follows:

Sr. No.	Name of Parties	Amount (in Rs.)
1	SHRIRAM YATRA CO. PVT LTD	82,700/-
2	BAWA TRAVELS	89,700/-
3	KASHISH HOLIDAYS	87,550/-

- Agreement was not signed and stamped by the concerned officials.
- Quotation envelope was not authorized by the concerned officers.
- Photographs of Training cum Exposure Visit was not authorized by the concerned officers.
- Contact Details were not mentioned on the quotation received from Bawa Travels

Details of Payment are as follows:

Date of Payment	Bill No.	Bill Date	Amount (in Rs.)	PFMS No.
04.12.2023	28	02.11.2023	86,835/-	C122303842625

Impact: Non fulfilment of quotation process marks the question on the unit's whole procurement process.

Recommendations: It is recommended that all the procurement should be done as per the procurement guidelines prescribed.

Disclaimer

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1-Mar-24
Sunday

Particulars	Debit	Credit
Dr CL.A.3.2 Grants transferred to PCMU Cur Bal: 5,000.00 Dr	92,862.00	
Cr NAGARGOJE TECH OFF SALARY Cur Bal: 27,09,497.00 Dr		92,862.00
	92,862.00	92,862.00

Entry Uploaded ? No
Narration:
Being wrong entry rectify

- F2: Date
- F3: Company
- F4: Contra
- F5: Payment
- F6: Receipt
- F7: Journal
- F8: Sales
- F9: Purchase
- F10: Other Vouchers
- E: Autofill
- H: Change Mode
- I: More Details
- Q: Related Reports
- L: Optional
- T: Post-Dated
- J: Stat Adjustment