

## UTILIZATION CERTIFICATE (UC)

State of Maharashtra Agri Business & Rural Transformation Project  
Utilization Certificate (UC) Period 2023-24 (01/01/2024 TO 31/03/2024)

Name of the DIU :- **DIU THANE SMART.**

Sr.no	Fund Limit Order no. & date	Object Code	Amount Rs. in lakhs.	Remarks
1	2114-28/12/2023 (28/12/2023 – 10/04/2024)	31- Subsidy Grants in Aid	16.45	Certified that total amount Rs 16,45,000/- (in word <b>Sixteen lacs Forty Five Thousand Rupees only</b> ) received for object code 31-Grants in Aid, during the period 2023-24, 9,40,769 /- (in words <b>Nine lacs Forty Thousand Seven Hundred Sixty Nine rupees only</b> ) has been utilized for the purpose which has been sanctioned.
2	2114-28/12/2023 (28/12/2023 – 10/04/2024)	33- Subsidy Grants in Aid	22.95	Certified that total amount Rs 22,95,000/- (in words <b>Twenty Two lacs Ninety Five Thousands Rupees only</b> ) received for object code 33 -Subsidy, during the period 2023-24, Rs 9,26,549/- (in words <b>Nine lacs Twenty Six Thousand Five Hundred Forty Nine rupees only</b> ) has been utilized for the purpose which has been sanctioned.
	<b>Total</b>		39.40	<b>18,67,318 /- (in Words Eighteen lacs Sixty Seven Thousand Three Hundred Eighteen Rupees only)</b>

Certified that I have satisfied myself that the condition on which grants was sanctioned for all types of expenditure have been duly fulfilled and that I have exercised all the works to see that the money was actually utilized for the purpose for which it was sanctioned.



**Head Project Director ATMA &  
District Implementation Unit (Smart)  
Thane.**

**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-Jan-24 To 31-Mar-24  
**SMART DIU Thane**

Figures in RS.

S- r. N o.	Particulars	Cumulative till date 1 -Apr-18 to 31-Dec-23	For the Quarter 1-Jan -24 to 31-Mar-24	Year till date 1-Apr-23 to 31-Mar-24	Cumulative till date 1 -Apr-18 to 31-Mar-24
<b>A</b>	<b>Sources of Funds (A= B +C)</b>	66,71,405.00	17,81,956.00	55,16,760.00	84,45,861.00
<b>B</b>	<b>Opening Balance in Hand *</b>		7,500.00	5,000.00	
<b>C</b>	<b>Receipts</b>	66,71,405.00	17,74,456.00	55,11,760.00	84,45,861.00
i	Budgetary Grants/ Grants received (Net i.e.after transfer to accounting centers )	65,83,543.00	18,67,318.00	55,11,760.00	84,50,861.00
	Less:Surrender/Transfer ( under Budgetary Grants/ Grants received (Net i.e. after transfer to accounting centers ))	87,862.00	(-)92,862.00		(-)5,000.00
	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>	66,63,905.00	17,14,456.00	54,49,260.00	83,78,361.00
<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				

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S-r. N o.	Particulars	Cumulative till date 1 -Apr-18 to 31-Dec-23	For the Quarter 1-Jan -24 to 31-Mar-24	Year till date 1-Apr-23 to 31-Mar-24	Cumulative till date 1 -Apr-18 to 31-Mar-24	S-r. N o.
	Grant to CBO					
	Consultancy					
	Training					
	Other				24,15,612.00	
F	<b>Component B: Expanding Market Access and Supporting Enterprise Growth</b>	15,49,063.00	8,66,549.00	13,90,225.00	24,15,612.00	
	<b>Subcomponent B.1: Market Access Support</b>	15,49,063.00	8,66,549.00	13,90,225.00	24,15,612.00	
	Goods					
	Grant to CBO					
	Consultancy					
	Training	15,49,063.00	8,66,549.00	13,90,225.00	24,15,612.00	
	Other					
	<b>Subcomponent B.2: Enterprise Development Support</b>					
	Goods					
	Consultancy					
	Training					
	Other					
	<b>Subcomponent B.3: Pilot program on Urban Food Systems</b>					
	Goods					
	Grant to CBO					
	Consultancy					
	Training					
	Other					
	<b>Subcomponent B.4: Access to Finance Support</b>					
	Goods					
	Consultancy					
	Training					
	PCGF - Guarantee Fund					
	PCGF - Operating Cost					
	Other					
G	<b>Component C: Building Risk Mitigation Mechanisms</b>					
	<b>Subcomponent C.1: Enhanced market information and intelligence services</b>					
	Goods					
	Consultancy					
	Training					
	Other					

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O.N.F.S.	Particulars	Cumulative till date 1 -Apr-18 to 31-Dec-23	For the Quarter 1-Jan -24 to 31-Mar-24	Year till date 1-Apr-23 to 31-Mar-24	Cumulative till date 1 -Apr-18 to 31-Mar-24
	<b>Subcomponent C.2: Strengthening the warehouse receipts systems</b>				
	Goods				
	Grant to CBO				
	Consultancy				
	Training				
	Other				
	<b>Subcomponent C3: Price Risk Management Support</b>				
	Goods				
	Grant to CBO				
	Consultancy				
	Training				
	Other				
H	<b>Component D: Project Management, Monitoring and Learning</b>	<b>51,29,760.00</b>	<b>8,46,491.00</b>	<b>40,54,070.00</b>	<b>59,76,251.00</b>
	<b>Goods</b>	<b>8,59,346.00</b>		<b>8,59,346.00</b>	<b>8,59,346.00</b>
	Consultancy				
	Training				
	Other	42,70,414.00	8,46,491.00	31,94,724.00	51,16,905.00
	<b>Other</b>	<b>(-14,918.00)</b>	<b>1,416.00</b>	<b>4,965.00</b>	<b>(-13,502.00)</b>
I	<b>Eligible Advance</b>				
i	Eligible Advance - Mobilization advance received/ refunded ( Advance supported by Bank Guarantee)				
ii	Gross Grants To CBO ( Thranches)				
	Less : Exp / Return				
	Net Grants To CBO	14,918.00	(-1,416.00)	(-4,965.00)	13,502.00
	Unpaid Deductions	7,500.00	67,500.00	67,500.00	67,500.00
J	<b>Closing Funds Available at the end of reporting period (A-D)</b>	<b>7,500.00</b>	<b>67,500.00</b>	<b>67,500.00</b>	<b>67,500.00</b>
K	<b>Closing Funds as per Books of Accounts</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>7,500.00</b>
i	Closing Balance in Hand*		60,000.00	60,000.00	60,000.00
ii	<b>Advances to Suppliers &amp; Others</b>		60,000.00	60,000.00	60,000.00
	Advances to Suppliers & Others - Advance to Staff ( Unadjusted)				
	Advances to Suppliers & Others - Security Deposit - Electricity				

S-r. No.	Particulars	Cumulative till date 1 -Apr-18 to 31-Dec-23	For the Quarter 1-Jan -24 to 31-Mar-24	Year till date 1-Apr-23 to 31-Mar-24	Cumulative till date -Apr-18 to 31-Mar-24
	Advances to Suppliers & Others - Security Deposit - Office Premises				
	Advances to Vendors & Others				
L	Difference (J-K)				
M	Ineligible Advance for WB financing			54,49,260.00	83,78,361.00
N	Eligible expenditure for claim(D-M)	66,63,905.00	17,14,456.00		

~~Bishambhar~~  
 Accountant  
 DU smart thane.

J. Thak  
 Accounts Officer  
 District Superintending Agrl. Officer  
 Thane

Elle  
 Project Director, ATMA,  
 District Implementation  
 (Smart)Thane

\* 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 : 29/04/2024

Prepared By Tally Generated.

Approved



**Impact:** This will lead to non-compliance of project guidelines.

**Recommendation:** It is recommended to the unit to provide reconciliation for the actual grant received by the unit and disbursed by the PCMU.

#### 4.1.3 Fund Receipt & Utilization Analysis (Q4)

##### High Risk

**Observation:** It was observed that there is a difference amounting to Rs. 92,862/- between the expenditure recorded in the Books of Accounts and the amount reflected in the Utilisation Certificate for the Q4 of FY 2023-24.

Period	Expenditure as per the Utilisation Certificate (Rs.)	Expenditure as per the Books of Account (Rs.)	Difference (Rs.)
Q4 (FY 2023-24)	18,67,318	17,74,456	92,862

**Impact:** Incorrect disclosures in the utilization certificate do not depict the actual financial position of the unit and marks question on whether the funds are utilized for the intended purpose.

**Recommendations:** It is recommended to cross-verify the amounts reported in the utilization certificate and ensure timely submission quarterly as prescribed in the FMM.

#### Disclaimer

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