



महाराष्ट्र शासन कृषि विभाग
मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन प्रकल्प (SMART)
जिल्हा प्रकल्प अंमलबजावणी कक्ष, गोंदिया
कार्यालय:- प्रकल्प संचालक (आत्मा), तालुका विजगुणन केंद्र, गोंदिया
ई-मेल :- gondia.diu.smart@gmail.com



जा.क्र./आत्मा/स्मार्ट/ Audit Para/ ८० /२०२६

दिनांक - १३/१/२०२६

हमीपत्र

प्रति,

मा. S.Ramanand Aiyer
Auditor Mumbai

विषय - मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन (स्मार्ट) प्रकल्प सन २२-२३ अंतर्गत लेखापरिक्षण अहवालातील आक्षेप पुर्ततेबाबत.

उपरोक्त विषयाच्या अनुषंगाने सन २०२२-२३ मधील बाह्य लेखापरिक्षणात खालील प्रमाणे आक्षेप घेण्यात आले आहेत.

आक्षेप- 2022-2023 Q1, Q2, Q3, Q4 IUFR उशीरा सादर करण्यात आले तसेच PFS उशीरा सादर झाले.

पुर्तता- Q1 चे IUFR तयार करण्याबाबत कोणतेही तांत्रिक मार्गदर्शन लेखापाल यांना नव्हते त्यामुळे IUFR हे वरीष्ठ कार्यालय स्तरावरून तयार करण्यात आले होते.

Q2 चे IUFR दिनांक १०.१०.२०२२ ला सादर करण्यात आले. सोबत प्रत जोडण्यात येत आहे.

Q3 चे IUFR दिनांक १४.०२.२०२३ ला सादर करण्यात आले. सोबत प्रत जोडण्यात येत आहे.

Q4 चे IUFR दिनांक २६.०४.२०२३ ला सादर करण्यात आले. सोबत प्रत जोडण्यात येत आहे.

२०२२-२०२३ वार्षिक PFS दिनांक २६.०४.२०२३ सादर करण्यात आले. सोबत PFS प्रत जोडण्यात येत आहे.

सविनय विनंती करण्यात येते कि, IUFR व PFS ठरलेल्या कालमर्यादित सादर करावयाचा असून वेळेवर सादर करता आल नाही. सदर विलंब अनावधानाने व तांत्रिक करणांमुळे झाला आहे. भविष्यात अशा प्रकारची चूक होणार नाही याची पूर्ण दक्षता जिल्हा अंमलबजावणी कक्षामार्फत घेण्यात येईल व विहित वेळेत माहिती सादर करण्यात येईल. अशी आपणास खात्री देतो.

तरी सदरचा आक्षेप वगळण्यात यावा हि नम्र विनंती.

सोबत: IUFR व PFS २०२२-२०२३

प्रमुख जिल्हा अंमलबजावणी कक्ष, स्मार्ट
तथा प्रकल्प संचालक, आत्मा गोंदिया

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-23 To 31-Mar-23
SMART DIU Gondia

Figures in RS.

S- r. N o.	Particulars	Cumulative till date 1 -Apr-18 to 31-Dec-22	For the Quarter 1-Jan -23 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)	26,05,969.00	30,42,409.00	56,24,262.00	56,43,378.00
B	Opening Balance in Hand		5,000.00	5,000.00	
C	Receipts	26,05,969.00	30,37,409.00	56,19,262.00	56,43,378.00
i	Budgetary Grants/ Grants received (Net i.e. after transfer to accounting centers)	26,10,969.00	30,37,409.00	56,24,262.00	56,48,378.00
	Less: Surrender/Transfer (under Budgetary Grants/ Grants received (Net i.e. after transfer to accounting centers))	(-)5,000.00		(-)5,000.00	(-)5,000.00
	Net Budgetary Grants				
ii	Receipts from Contractor				
iii	Interest Income				
iv	Other Income				
D	Uses of Funds (D=E+F+G +H+I+M)	23,51,965.00	32,86,413.00	56,19,262.00	56,38,378.00
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				
	Subcomponent A-3: Strengthening capacity for reform measures and joint actions				
	Goods				


**Head
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continued ...
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Particulars	Cumulative till date 1 -Apr-18 to 31-Dec-22	For the Quarter 1-Jan -23 to 31-Mar-23	Year till date 1-Apr-22 to 31-Mar-23	Cumulative till date 1 -Apr-18 to 31-Mar-23
Grant to CBO				
Consultancy				
Training				
Other				
F Component B: Expanding Market Access and Supporting Enterprise Growth	9,32,078.00	15,54,070.00	24,86,148.00	24,86,148.00
Subcomponent B.1: Market Access Support	9,32,078.00	15,54,070.00	24,86,148.00	24,86,148.00
Goods				
Grant to CBO				
Consultancy				
Training	9,32,078.00	15,54,070.00	24,86,148.00	24,86,148.00
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				
Subcomponent C.1: Enhanced market information and intelligence services				
Goods				
Consultancy				
Training				
Other				


Head
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Particulars	Cumulative till date 1 -Apr-18 to 31-Dec-22	For the Quarter 1-Jan -23 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.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	14,59,383.00	17,10,684.00	31,50,951.00	31,70,067.00
Goods		8,76,890.00	8,76,890.00	8,76,890.00
Consultancy				
Training				
Other	14,59,383.00	8,33,794.00	22,74,061.00	22,93,177.00
I Eligible Advance	(-)39,496.00	21,659.00	(-)17,837.00	(-)17,837.00
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				
iii Unpaid Deductions	39,496.00	(-)21,659.00	17,837.00	17,837.00
Closing Funds Available at the end of reporting period (A-D)	2,54,004.00	(-)2,44,004.00	5,000.00	5,000.00
K Closing Funds as per Books of Accounts	2,13,000.00	(-)2,03,000.00	5,000.00	5,000.00
i Closing Balance in Hand*	5,000.00	5,000.00	5,000.00	5,000.00
ii Advances to Suppliers & Others	2,08,000.00	(-)2,08,000.00		
Advances to Suppliers & Others - Advance to Staff (Unadjusted)	2,08,000.00	(-)2,08,000.00		
Advances to Suppliers & Others - Security Deposit - Electricity				


Head
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Particulars	Cumulative till date 1-Apr-18 to 31-Dec-22	For the Quarter 1-Jan-23 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 - Security Deposit - Office Premises				
L Difference (J-K)	41,004.00	(-)41,004.00		
M Ineligible Advance for WB financing				
N Eligible expenditure for claim(D-M)	23,51,965.00	32,86,413.00	56,19,262.00	56,38,378.00


 Head
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* 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

State of Maharashtra Agrl 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 Gondla

Figures In RS.

Sr.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
A	Sources of Funds (A= B+C)	24116.00	64627.00	64627.00	83743.00
B	Opening Balance in Hand*		5000.00	5000.00	
C	Receipts	24116.00	59627.00	59627.00	83743.00
i	Budgetary Grants/ Grants received (Net i.e.after transfer to accounting centers)	24116.00	59627.00	59627.00	83743.00
	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)	19116.00	59627.00	59627.00	78743.00
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				
	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				
	Subcomponent B.1: Market Access Support				
	Goods				
	Grant to CBO				
	Consultancy				
	Training				
	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				

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-Jul-22 To 30-Sep-22
SMART DIU Gondia

Figures in RS.

Particulars	Cumulative till date 1 -Apr-18 to 30-Jun-22	For the Quarter 1-Jul -22 to 30-Sep-22	Year till date 1-Apr-22 to 30-Sep-22	Cumulative till date 1 -Apr-18 to 30-Sep-22
Sources of Funds (A= B +C)	83,743.00	16,70,835.00	17,30,462.00	17,49,578.00
Opening Balance in Hand*		5,000.00	5,000.00	
Receipts	83,743.00	16,65,835.00	17,25,462.00	17,49,578.00
Budgetary Grants/ Grants received (Net i.e.after transfer to accounting centers)	83,743.00	16,70,835.00	17,30,462.00	17,54,578.00
Less:Surrender/Transfer (under Budgetary Grants/ Grants received (Net i.e. after transfer to accounting centers))		(-)5,000.00	(-)5,000.00	(-)5,000.00
Net Budgetary Grants				
ii Receipts from Contractor				
iii Interest Income				
v Other Income				
Uses of Funds (D=E+F+G +H+I+M)	78,743.00	15,05,835.00	15,65,462.00	15,84,578.00
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				
Grant to CBO				

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Particulars	Cumulative till date 1 -Apr-18 to 30-Jun-22	For the Quarter 1-Jul -22 to 30-Sep-22	Year till date 1-Apr-22 to 30-Sep-22	Cumulative till date 1 -Apr-18 to 30-Sep-22
Consultancy				
Training				
Other				
Component B: Expanding Market Access and Supporting Enterprise Growth		9,32,078.00	9,32,078.00	9,32,078.00
Subcomponent B.1: Market Access Support		9,32,078.00	9,32,078.00	9,32,078.00
Goods				
Grant to CBO				
Consultancy				
Training				
Other		9,32,078.00	9,32,078.00	9,32,078.00
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				

Particulars	Cumulative till date 1 -Apr-18 to 30-Jun-22	For the Quarter 1-Jul -22 to 30-Sep-22	Year till date 1-Apr-22 to 30-Sep-22	Cumulative till date 1 -Apr-18 to 30-Sep-22
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	78,743.00	7,37,864.00	7,97,491.00	8,16,607.00
Goods				
Consultancy				
Training				
Other	78,743.00	7,37,864.00	7,97,491.00	8,16,607.00
Eligible Advance		(-1,64,107.00)	(-1,64,107.00)	(-1,64,107.00)
Eligible Advance - Mobilization advance received/ refunded (Advance supported by Bank Guarantee)				
Gross Grants To CBO (Tranches)				
Less : Exp / Return				
Net Grants To CBO		1,64,107.00	1,64,107.00	1,64,107.00
Unpaid Deductions	5,000.00	1,65,000.00	1,65,000.00	1,65,000.00
Closing Funds Available at the end of reporting period (A-D)	5,000.00	1,65,000.00	1,65,000.00	1,65,000.00
Closing Funds as per Books of Accounts	5,000.00	5,000.00	5,000.00	5,000.00
Closing Balance in Hand*	5,000.00	1,60,000.00	1,60,000.00	1,60,000.00
Advances to Suppliers & Others		1,60,000.00	1,60,000.00	1,60,000.00
Advances to Suppliers & Others - Advance to Staff (Unadjusted)		1,60,000.00	1,60,000.00	1,60,000.00
Advances to Suppliers & Others - Security Deposit - Electricity				

Particulars	Cumulative till date 1 -Apr-18 to 30-Jun-22	For the Quarter 1-Jul -22 to 30-Sep-22	Year till date 1-Apr-22 to 30-Sep-22	Cumulative till date 1 -Apr-18 to 30-Sep-22
Advances to Suppliers & Others - Security Deposit - Office Premises				
Advances to Vendors & Others				
L Difference (J-K)				
VI Ineligible Advance for WB financing				
V Eligible expenditure for claim(D-M)	78,743.00	15,05,835.00	15,65,462.00	15,84,578.00

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

14/02/2023

Interim Unaudited Financial Report
State of Maharashtra Agri Business & Rural Transformation Project
 (IBRD Credit No.90310 IN)
Name of the Accounting Centre : District Implementing Unit Gondia
Statement of Sources and Uses of Funds (Over all Activity Position)
Report for the period from 01-10-2022 to 31-12-2022


						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)	0.2500	19.0662	8.9929	27.9591	9.4429
B	Opening Balance in Hand*	0.2500	0.0500	0.0500	0.0500	
C	Receipts	0.2500	18.9662	8.9429	27.9091	9.4429
i	Budgetary Grants/ Grants received	0.2500	18.9662	8.9429	27.9091	9.4429
	Less; Transfer/Surrender	-	-	-	-	-
	Net Budgetary Grants	0.2500	18.9662	8.9429	27.9091	9.4429
D	Uses of Funds (D=E+F+G+H)	0.2000	18.9662	8.46288	27.4291	8.4729
F	Component B: Expanding Market Access and Supporting Enterprise Growth	-	11.5062	-	11.5062	-
	Subcomponent B.1: Market Access Support	-	11.5062	-	11.5062	-
	Training	-	0.5862	-	0.5862	-
	Others	-	10.9200	-	10.9200	-
H	Component D: Project Management, Monitoring and Learning	0.2000	7.4600	8.46288	15.9229	8.4729
	Goods	0	-	-	-	-
	Trainings	0.18	-	-	-	-
	Others	0.0100	7.4600	8.46288	15.9229	8.4729
J	Closing Funds Available at the end of reporting period (A-D)	0.0500	0.0500	0.53000	0.5300	0.9700
K	Closing Funds as per Books of Accounts	0.05	0.05	0.53	0.48	0.58
I	Closing Bank Balance as per Books of Accounts	0.05	0.05	0.0500		0.1000
ii	Add: Advances/Deposits to Suppliers & Others		0	0.48	0.48	0.4800
L	Difference (J-K)	-	-	0.0000	0.0500	0.3900
N	Eligible expenditure for claim(D-M)	0.2000	18.9662	0.05000	27.4291	8.4729


* Note: Balance as per Central Pool Account managed at PCMU level.
 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: 14/02/2023

Date: 14/02/2023

Prepared by: 

Approved by: 

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IUF 3

26/04/23

Interim Unaudited Financial Report
State of Maharashtra Agri Business & Rural Transformation Project
 (IBRD Credit No.90310 IN)
Name of the Accounting Centre : District Implementing Unit Gondia
Statement of Sources and Uses of Funds (Over all Activity Position)
Report for the period from 01-1-2023 to 31-03-2023

IUF 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)	9.4429	27.9591	30.4552	58.3643	39.8481
B	Opening Balance in Hand*	-	0.0500	0.0500	0.0500	
C	Receipts	9.4429	27.9091	30.4052	58.3143	39.8481
i	Budgetary Grants/ Grants received	9.4429	27.9091	30.4052	58.3143	39.8481
	Less; Transfer/Surrender	-	-	-	-	-
	Net Budgetary Grants	9.4429	27.9091	30.4052	58.3143	39.8481
D	Uses of Funds	8.4729	27.4291	30.40517	27.4291	8.4729
F	Component B: Expanding Market Access and Supporting Enterprise Growth	-	11.5062	17.0503	11.5062	-
	Subcomponent B.1: Market Access Support	-	11.5062	17.0503	11.5062	-
	Training	-	0.5862		0.5862	-
	Others	-	10.9200		10.9200	-
H	Component D: Project Management, Monitoring and Learning	8.4729	15.9229	13.35489	15.9229	8.4729
	Others	8.4729	15.9229		15.9229	8.4729
J	Closing Funds Available at the end of reporting period (A-D)	0.9700	0.5300	0.05000	30.9352	31.3752
K	Closing Funds as per Books of Accounts	0.58	0.48	0.05	0.48	0.63
i	Closing Bank Balance as per Books of Accounts	0.10	0	0.0500		0.1500
ii	Add: Advances/Deposits to Suppliers & Others	0.48	0.48	0	0.48	0.4800
L	Difference (J-K)	0.3900	0.0500	0.0000	30.4552	30.7452
N	Eligible expenditure for claim	8.4729	27.4291	30.405	27.4291	8.4729

*** 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: 26/04/23

Date: 26/04/23

Prepared by: 

Approved by: 


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 01/04/2022 to 31/03/2023

Name of Accounting center: DIU Gondia

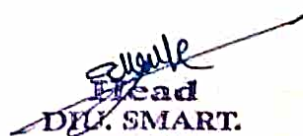
(Rs. in lakh.)

Particulars	Previous Year Project till date (24/01/2019 to 31/03/2021)	Current Year (01/04/2022 to 31/03/2023)	Project till date (24/01/2019 to 31/03/2023)
Opening Balance, (if cash balances are controlled by the entity) (A)	0.00	0.05	0.05
Receipts			
Funds received from Government through Budget (These will include external assistance received by Government of the project)	0.00	56.60	56.60
CSR Funds received			
Beneficiary Contribution (if any)	0.00	0.00	0.00
Unpaid Retentions			
- Retentions/Deductions made from payment	0.00	0.00	0.00
- Other Retentions received	0.00	0.00	0.00
Other Receipts	0.00	0.00	0.00
Total Receipts (B)	0.00	56.60	56.60
Total Sources (S= A + B)	0.00	56.65	56.65
Eligible Expenditure (through Government funds)	0.00	56.60	56.60
Eligible Expenditure out of CSR Funds			
Mobilization Advance(eligible for re-imbursemt)	0.00	0.00	0.00
Grant advance to CBO (UC not yet submitted for these grants)			
Payments ineligible for re-imbursement			
- Advances	0.00	0.00	0.00
- Security Deposit	0.00	0.00	0.00
Sub Total of Ineligible Expenditure	0.00	0.00	0.00
Total Expenditure (D)	0.00	56.60	56.60
Bank Balance	0.00	0.05	0.05

Date : 26/04/23

Prepared By: 

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