



MAHARASHTRA STATE AGRICULTURAL MARKETING BOARD, PUNE

Plot No. R-7, Chhatrapati Shivaji Market Yard, Gultekadi, Pune 411 037 (INDIA)
POST BOX : 1407, FAX NO. : 91-20-24528299

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Audit Para No. 2 Quarter No-3 (23-24)

It has been observed that the books of accounts are being maintained in manual form, and double-entry accounting system is in absence during the audit period Q3 (FY2023-24).

Clarification

Attached herewith




Jayant Kokane
Account Officer
PIU-MSAMB, SMART

SMART PIU MSAMB

Balance Sheet

1-Apr-23 to 31-Mar-24

Liabilities		as at 31-Mar-24	Assets		as at 31-Mar-24
Capital Account			Current Assets		1,76,47,635.30
Loans (Liability)			<i>Closing Stock</i>		
Current Liabilities		1,76,47,635.30	Bank Accounts	7,500.00	
Sundry Creditors	(-)1,99,574.00		CA.5) Project Expenditure	<u>1,76,40,135.30</u>	
CL.1) Unpaid Deductions	6,813.00				
CL.4) Project Grants	<u>1,78,40,396.30</u>				
Profit & Loss A/c					
Opening Balance					
Current Period					
Total		1,76,47,635.30	Total		1,76,47,635.30

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Trial Balance

1-Apr-23 to 31-Mar-24

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Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Current Liabilities	96,39,103.30 Cr	22,58,847.00	1,02,67,379.00	1,76,47,635.30 Cr
Sundry Creditors		8,81,081.00	6,81,507.00	1,99,574.00 Dr
<i>Maharashtra State Agriculture Marketing Board</i>		8,81,081.00	6,81,507.00	1,99,574.00 Dr
CL.1) Unpaid Deductions	2,997.00 Cr	13,77,766.00	13,81,582.00	6,813.00 Cr
CL.1.1) - GST TDS payable		59,304.00	59,304.00	
CL.1.1.3) - IGST TDS payable @ 2% <i>IGST 2% PWC</i>		59,304.00	59,304.00	
CL.1.2.5) Govt. Staff Salary Deductions		7,21,947.00	7,28,760.00	6,813.00 Cr
CL.1.2.5.12) - Other Salary Deductions payable <i>PT</i>		5,600.00	5,600.00	
CL.1.2.5.2) - Employee GPE/CPE @ 12% payable <i>Employee GPE / CPE 12%</i>	18,757.00 Dr			18,757.00 Dr
CL.1.2.5.3) - Employee GPE/CPE @ 13.5% payable <i>Employer GPE / CPE 13.5%</i>	19,687.00 Dr			19,687.00 Dr
CL.1.2.5.4) - GIS payable <i>GIS</i>	100.00 Cr	2,715.00	2,715.00	100.00 Cr
CL.1.2.5.5) - GPF payable <i>GPF</i>	100.00 Dr	39,000.00	39,000.00	100.00 Dr
CL.1.2.5.7) - HBA payable <i>HBA</i>		1,69,187.00	1,69,187.00	
CL.1.2.5.8) - NPS (Employee Contribution) 10% payable <i>NPS (Employee Contribution 10%)</i>	18,757.00 Cr	2,46,687.00	2,50,011.00	22,081.00 Cr
CL.1.2.5.9) - NPS (Employer Contribution) 14% payable <i>NPS (Employer Contribution 14%)</i>	19,687.00 Cr	2,58,758.00	2,62,220.00	23,149.00 Cr
<i>Revenue Stamp</i>			27.00	27.00 Cr
CL.1.2) - Income Tax TDS Payable	2,997.00 Cr	5,96,515.00	5,93,518.00	
CL.1.2.1) - TDS Non Salary	2,997.00 Cr	3,00,515.00	2,97,518.00	
CL.1.2.1.1) TDS u/s. 194C (Non Salary) payable	2,997.00 Cr	3,995.00	998.00	
TDS 2% ELITE COMPUTERS	1,995.00 Cr	1,995.00		
TDS 2% IT INFRA		998.00	998.00	
TDS 2% PIXEL SQUARE TECHNOLOGY LLP	1,002.00 Cr	1,002.00		
CL.1.2.1.2) TDS u/s. 194J (Non Salary) payable		2,96,520.00	2,96,520.00	
TDS 10% PWC		2,96,520.00	2,96,520.00	
CL.1.2.2) - TDS Salary payable		2,96,000.00	2,96,000.00	
CL.1.2.2.1) TDS u/s. 192A (Salary)		2,96,000.00	2,96,000.00	
CL.1.2.2.1) TDS u/s. 192A (Salary)	25,500.00 Dr			25,500.00 Dr
TDS J B Jagtap	14,000.00 Cr	2,10,000.00	2,10,000.00	14,000.00 Cr
TDS SAGAR CHAVAN	1,500.00 Cr	65,000.00	65,000.00	1,500.00 Cr
TDS VT KAKADE	10,000.00 Cr	21,000.00	21,000.00	10,000.00 Cr
CL.4) Project Grants	96,36,106.30 Cr		82,04,290.00	1,78,40,396.30 Cr
CL.4.2) Grants Received from PCMU	96,41,106.30 Cr		82,04,290.00	1,78,45,396.30 Cr
CL.4.2.2) Grants Received from PCMU	95,39,240.30 Cr			95,39,240.30 Cr
CL.4.2.2) Grants Received from PCMU	94,74,647.30 Cr			94,74,647.30 Cr
Grants From PCMU	64,593.00 Cr			64,593.00 Cr
CL.4.2) Grants Received from PCMU	1,01,866.00 Cr		82,04,290.00	83,06,156.00 Cr
CL.4.3) Grants returned/ surrender	5,000.00 Dr			5,000.00 Dr
Current Assets	96,39,103.30 Dr	1,62,10,322.00	82,01,790.00	1,76,47,635.30 Dr
Bank Accounts	5,000.00 Dr	82,04,290.00	82,01,790.00	7,500.00 Dr
<i>Canara Bank (3110201001572)</i>	5,000.00 Dr	82,04,290.00	82,01,790.00	7,500.00 Dr
CA.5) Project Expenditure	96,34,103.30 Dr	80,06,032.00		1,76,40,135.30 Dr
CA.5.3) Eligible Expenditure for WB financing	96,34,103.30 Dr	80,06,032.00		1,76,40,135.30 Dr
CA.5.3.B) Supporting Enterprise Growth & Expanding Market Access	55,38,195.50 Dr	48,22,330.00		1,03,60,525.50 Dr
CA.5.3.B.1) Market Access Support	55,38,195.50 Dr	48,22,330.00		1,03,60,525.50 Dr
Carried Over		1,84,69,169.00	1,84,69,169.00	

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Trial Balance : 1-Apr-23 to 31-Mar-24

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Brought Forward		1,84,69,169.00	1,84,69,169.00	
CA.5.3.D) Project Management Monitoring & Learning	40,95,907.80 Dr	31,83,702.00		72,79,609.80 Dr
CA.5.3.D1) Investment Costs-Project Management Monitoring & Learning	1,81,412.00 Dr	58,895.00		2,40,307.00 Dr
CA.5.3.D1.9) IT infra with software license copy (PCMU/PIU/RIU/DIU)	1,81,412.00 Dr	58,895.00		2,40,307.00 Dr
CA.5.3.D2) Recurrent Costs (PCMU/PIU/RIU/DIU)	39,14,495.80 Dr	31,24,807.00		70,39,302.80 Dr
CA.5.3.D2.1) Government Staff Salary (PCMU/PIU/RIU/DIU)	39,13,617.00 Dr	31,24,807.00		70,38,424.00 Dr
CA.5.3.D2.1) Government Staff Salary (PCMU/PIU/RIU/DIU)	14,13,369.00 Dr			14,13,369.00 Dr
JITENDRA BALASAHEB JAGTAP	10,46,320.00 Dr	17,53,941.00		28,00,261.00 Dr
S. M. CHAVAN	6,68,496.00 Dr	10,80,856.00		17,49,352.00 Dr
V. T. KAKADE	7,85,432.00 Dr	2,90,010.00		10,75,442.00 Dr
CA.5.3.D2.4) Admin and operating cost (PCMU/PIU/RIU/DIU)	878.80 Dr			878.80 Dr
Bank Charges & Commission	876.80 Dr			876.80 Dr
Interest Exp	2.00 Dr			2.00 Dr
Grand Total		1,84,69,169.00	1,84,69,169.00	

SMART PIU MSAMB

Current Assets

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Bank Accounts	5,000.00 Dr	<i>82,04,290.00</i>	<i>82,01,790.00</i>	7,500.00 Dr
<i>Canara Bank (3110201001572)</i>	<i>5,000.00 Dr</i>	<i>82,04,290.00</i>	<i>82,01,790.00</i>	<i>7,500.00 Dr</i>
CA.5) Project Expenditure	96,34,103.30 Dr	<i>80,06,032.00</i>		1,76,40,135.30 Dr
CA.5.3) Eligible Expenditure for WB financing	<i>96,34,103.30 Dr</i>	<i>80,06,032.00</i>		<i>1,76,40,135.30 Dr</i>
CA.5.3.B) Supporting Enterprise Growth & Expanding Market Access	<i>55,38,195.50 Dr</i>	<i>48,22,330.00</i>		<i>1,03,60,525.50 Dr</i>
CA.5.3.D) Project Management Monitoring & Learning	<i>40,95,907.80 Dr</i>	<i>31,83,702.00</i>		<i>72,79,609.80 Dr</i>
CA.5.3.D1) Investment Costs-Project Management Monitoring & Learning	<i>1,81,412.00 Dr</i>	<i>58,895.00</i>		<i>2,40,307.00 Dr</i>
CA.5.3.D1.9) IT infra with software license copy (PCMU/PIU/RIU/DIU)	<i>1,81,412.00 Dr</i>	<i>58,895.00</i>		<i>2,40,307.00 Dr</i>
D1.9) IT infra with Software License Copy (PCMU/PIU/RIU/DIU)	<i>1,81,412.00 Dr</i>	<i>58,895.00</i>		<i>2,40,307.00 Dr</i>
CA.5.3.D2) Recurrent Costs (PCMU/PIU/RIU/DIU)	<i>39,14,495.80 Dr</i>	<i>31,24,807.00</i>		<i>70,39,302.80 Dr</i>
CA.5.3.D2.1) Government Staff Salary (PCMU/PIU/RIU/DIU)	<i>39,13,617.00 Dr</i>	<i>31,24,807.00</i>		<i>70,38,424.00 Dr</i>
CA.5.3.D2.1) Government Staff Salary (PCMU/PIU/RIU/DIU)	<i>14,13,369.00 Dr</i>			<i>14,13,369.00 Dr</i>
JITENDRA BALASAHEB JAGTAP	<i>10,46,320.00 Dr</i>	<i>17,53,941.00</i>		<i>28,00,261.00 Dr</i>
S. M. CHAVAN	<i>6,68,496.00 Dr</i>	<i>10,80,856.00</i>		<i>17,49,352.00 Dr</i>
V. T. KAKADE	<i>7,85,432.00 Dr</i>	<i>2,90,010.00</i>		<i>10,75,442.00 Dr</i>
CA.5.3.D2.4) Admin and operating cost (PCMU/PIU/RIU/DIU)	<i>878.80 Dr</i>			<i>878.80 Dr</i>
<i>Bank Charges & Commission</i>	<i>876.80 Dr</i>			<i>876.80 Dr</i>
<i>Interest Exp</i>	<i>2.00 Dr</i>			<i>2.00 Dr</i>
Grand Total	96,39,103.30 Dr	1,62,10,322.00	82,01,790.00	1,76,47,635.30 Dr

SMART PIU MSAMB

Current Liabilities

Group Summary

1-Apr-23 to 31-Mar-24

Page 1

Particulars	Opening Balance	Transactions		Closing Balance
		Debit	Credit	
Sundry Creditors		8,81,081.00	6,81,507.00	1,99,574.00 Dr
<i>Maharashtra State Agriculture Marketing Board</i>		8,81,081.00	6,81,507.00	<i>1,99,574.00 Dr</i>
CL.1) Unpaid Deductions	2,997.00 Cr	13,77,766.00	13,81,582.00	6,813.00 Cr
CL.1.1) - GST TDS payable		59,304.00	59,304.00	
CL.1.1.3) - IGST TDS payable @ 2%		59,304.00	59,304.00	
<i>IGST 2% PWC</i>		59,304.00	59,304.00	
CL.1.2.5) Govt. Staff Salary Deductions		7,21,947.00	7,28,760.00	6,813.00 Cr
CL.1.2.5.12) - Other Salary Deductions payable		5,600.00	5,600.00	
<i>PT</i>		5,600.00	5,600.00	
CL.1.2.5.2) - Employee GPE/CPE @ 12% payable	18,757.00 Dr			18,757.00 Dr
<i>Employee GPE / CPE 12%</i>	18,757.00 Dr			18,757.00 Dr
CL.1.2.5.3) - Employee GPE/CPE @ 13.5% payable	19,687.00 Dr			19,687.00 Dr
<i>Employer GPE / CPE 13.5%</i>	19,687.00 Dr			19,687.00 Dr
CL.1.2.5.4) - GIS payable	100.00 Cr	2,715.00	2,715.00	100.00 Cr
<i>GIS</i>	100.00 Cr	2,715.00	2,715.00	100.00 Cr
CL.1.2.5.5) - GPF payable	100.00 Dr	39,000.00	39,000.00	100.00 Dr
<i>GPF</i>	100.00 Dr	39,000.00	39,000.00	100.00 Dr
CL.1.2.5.7) - HBA payable		1,69,187.00	1,69,187.00	
<i>HBA</i>		1,69,187.00	1,69,187.00	
CL.1.2.5.8) - NPS (Employee Contribution) 10% payable	18,757.00 Cr	2,46,687.00	2,50,011.00	22,081.00 Cr
<i>NPS (Employee Contribution 10%)</i>	18,757.00 Cr	2,46,687.00	2,50,011.00	22,081.00 Cr
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CL.1.2) - Income Tax TDS Payable	2,997.00 Cr	5,96,515.00	5,93,518.00	
CL.1.2.1) - TDS Non Salary	2,997.00 Cr	3,00,515.00	2,97,518.00	
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CL.4) Project Grants	96,36,106.30 Cr		82,04,290.00	1,78,40,396.30 Cr
CL.4.2) Grants Received from PCMU	96,41,106.30 Cr		82,04,290.00	1,78,45,396.30 Cr
CL.4.2.2) Grants Received from PCMU	95,39,240.30 Cr			95,39,240.30 Cr
CL.4.2.2) Grants Received from PCMU	94,74,647.30 Cr			94,74,647.30 Cr
<i>Grants From PCMU</i>	64,593.00 Cr			64,593.00 Cr
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CL.4.3) Grants returned/ surrender	5,000.00 Dr			5,000.00 Dr
CL.4.3.2) Grants transferred to PCMU	5,000.00 Dr			5,000.00 Dr
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Grand Total	96,39,103.30 Cr	22,58,847.00	1,02,67,379.00	1,76,47,635.30 Cr