

**4 Detailed Internal Audit Finding**

**4.1 Finance and Accounts**

**4.1.1 Analysis between Books of Accounts and IUFR**

**High Risk**

**Observation:** It was observed that there is a difference amounting to Rs. 12,872/- between Books of Accounts and IUFR related to the Grant Received and Unpaid Deduction.

**Analysis of IUFR and Books of Accounts 01.10.2023 to 31.03.2024**

SN	Particulars	As per IUFR (Rs)	As Per BOA (Rs)	Any Discrepancies (Rs.)
A	Sources of Funds (A=B+C)	5,44,05,307	5,43,92,435	12,872
B	Opening Balance in Hand	7,500	7,500	-
C	Receipts	5,43,97,807	5,43,84,935	12,872
I	Budgetary Grants/ Grants Received	5,43,97,807	5,43,84,935	12,872
ii	Unpaid Deductions	-	-	-
iii	Receipts from Contractor	-	-	-
iv	Interest Income	-	-	-
V	Other Income	-	-	-
V	Less: Transfer/ Surrender	-	-	-
D	Uses of Funds (D=E+F+G+H-I)	5,26,85,974	5,26,98,846	-12,872
E	Component A: Enhancing Institutional Capacity to Support Agricultural Transformation	91,90,847	91,90,847	-
	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	91,90,847	91,90,847	-
	Good	-	-	-
	Grants to Stewardship councils (for details refer IUFR 4)	-	-	-

	Consultancy	57,02,350	57,02,350	-
	Training	1,15,391	1,15,391	-
	Others	33,73,106	33,73,106	-
<b>F</b>	<b>Component B: Expanding Market Access and Supporting Enterprise Growth</b>	<b>29,63,501</b>	<b>29,63,501</b>	<b>-</b>
	Subcomponent B.1: Market Access Support	29,63,501	29,63,501	-
	Good	-	-	-
	Grants to CBO (for details refer IFUR-4)	-	-	-
	Consultancy	-	-	-
	Training	29,63,501	29,63,501	-
	Others	-	-	-
	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	-	-	-
<b>G</b>	<b>Component C: Building Risk Mitigation Mechanisms</b>	<b>-</b>	<b>-</b>	<b>-</b>
	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	8,41,906	8,41,906	-
	Goods	-	-	-
	Services	-	-	-
	Training	-	-	-
	Others	8,41,906	8,41,906	-
I	Eligible Advances	3,96,89,720	3,97,02,592	(-)12,872
	i. Mobilization advance received/ refunded (Advance supported by Bank Guarantee)	-	-	-
	ii. Grant to CBO – Advance	4,02,47,273	4,02,47,273	-
	iii. Less : Expenditure	-	-	-
	Iv Less : Unpaid Deductions	5,57,553	5,44,681	12,872
J	Closing Funds Available at the end of reporting period (A-D)	5,000	5,000	-
K	Closing Funds as per Books of Accounts (i+ii)	5,000	5,000	-
i	Closing Bank Balance as per Books of Accounts	5,000	5,000	-
ii	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)	5,44,00,307	5,43,87,435	12,872
<b>Impact:</b> Difference in books of account and IUFR marks' the question on whether the fund were used for intended purpose or not.				
<b>Recommendations:</b> It is recommended that IUFR should align with books of accounts and changes should be rectified and made available to us during audit verification.				

**SMART PIU VSTF**

**Trial Balance**

1-Oct-23 to 31-Mar-24

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Particulars	Opening Balance	Nett	Closing Balance
		Transactions	
<b>CL (Current Liabilities)</b>	<b>10,01,95,534.80 Cr</b>	<b>5,38,40,254.10 Cr</b>	<b>15,40,35,788.90 Cr</b>
SC (Sundry Creditors)			
CL.1 (CL.1) Unpaid Deductions)	12,88,751.00 Cr	5,57,553.00 Dr	7,31,198.00 Cr
CL.1.1 (CL.1.1) - GST TDS payable)	2,48,593.00 Cr	90,304.00 Dr	1,58,289.00 Cr
CL.1.1.1 (CL.1.1.1) - CGST TDS payable @ 1%)	1,07,042.50 Cr	45,152.00 Dr	61,890.50 Cr
CGST 1% Bennett Coleman Co Ltd.	161.00 Cr		161.00 Cr
CGST 1% Grant Thornton Ltd.	93,150.00 Cr	42,525.00 Dr	50,625.00 Cr
CGST 1% Sainik Intelligence & Security Pvt. Ltd.	0.50 Dr		0.50 Dr
CGST 1% Sakal Media Pvt.Ltd.			
CGST 1% Sunny Travels		236.00 Cr	236.00 Cr
Cgst 1% T & M Services Consulting Pvt Ltd	13,382.00 Cr	2,863.00 Dr	10,519.00 Cr
CGST 1% VAMNICOM	350.00 Cr		350.00 Cr
CL.1.1.2 (CL.1.1.2) - SGST TDS payable @ 1%)	1,07,042.50 Cr	45,152.00 Dr	61,890.50 Cr
SGST 1% Bennett Coleman Co Ltd.	161.00 Cr		161.00 Cr
SGST 1% Grant Thornton Ltd.	93,150.00 Cr	42,525.00 Dr	50,625.00 Cr
SGST 1% Sainik Intelligence & Security Pvt. Ltd.	0.50 Dr		0.50 Dr
SGST 1% Sakal Media Pvt.Ltd.			
SGST 1% Sunny Travels		236.00 Cr	236.00 Cr
SGST 1% Tech Know Publication		192.00 Dr	192.00 Dr
Sgst 1% T & M Sevcies Consulting Pvt Ltd	13,382.00 Cr	2,671.00 Dr	10,711.00 Cr
SGST 1% VAMNICOM	350.00 Cr		350.00 Cr
CL.1.1.3 (CL.1.1.3) - IGST TDS payable @ 2%)	34,508.00 Cr		34,508.00 Cr
IGST 2% AFSTI CON - MYSURU			
IGST 2% Indian Institute of Millet Research			
TDS IGST 2% ICCOA	34,508.00 Cr		34,508.00 Cr
CL.1.2.5 (CL.1.2.5) Govt.Staff Salary Deductions)	15,667.00 Cr	15,172.00 Dr	495.00 Cr
CL.1.2.5.12 (CL.1.2.5.12) - Other Salary Deductions payable)	2,300.00 Cr	2,300.00 Dr	
PT	2,300.00 Cr	2,300.00 Dr	
CL.1.2.5.4 (CL.1.2.5.4) - GIS payable)	480.00 Cr		480.00 Cr
GIS	480.00 Cr		480.00 Cr
CL.1.2.5.8 (CL.1.2.5.8) - NPS (Employee Contribution) 10% payable)	5,363.00 Cr	5,363.00 Dr	
NPS (Employee Contribution 10%)	5,363.00 Cr	5,363.00 Dr	
CL.1.2.5.9 (CL.1.2.5.9) - NPS (Employer Contribution) 14% payable)	7,512.00 Cr	7,509.00 Dr	3.00 Cr
NPS (Employer Contribution 14%)	7,512.00 Cr	7,509.00 Dr	3.00 Cr
Revenue Stamp	12.00 Cr		12.00 Cr
CL.1.2 (CL.1.2) - Income Tax TDS Payable).	10,24,491.00 Cr	4,52,077.00 Dr	5,72,414.00 Cr
CL.1.2.1 (CL.1.2.1) - TDS Non Salary)	9,94,491.00 Cr	4,32,077.00 Dr	5,62,414.00 Cr
CL.1.2.1.1 (CL.1.2.1.1) TDS u/s. 194C (Non Salary) payable)	28,483.00 Cr	6,827.00 Dr	21,656.00 Cr
TDS 1% Sunny Travels		236.00 Cr	236.00 Cr
TDS 2% AFSTI - CON MYSURU			
TDS 2% Bennett Coleman Co.Ltd	322.00 Cr		322.00 Cr
TDS 2% Nakshatra Hospitality Services	1,335.00 Cr	1,335.00 Dr	
TDS 2% Sakal Media Pvt.Ltd.			
Tds 2% T & M Services Consulting Pvt Ltd	26,126.00 Cr	5,728.00 Dr	20,398.00 Cr
TDS 2% VAMNICOM	700.00 Cr		700.00 Cr
CL.1.2.1.2 (CL.1.2.1.2) TDS u/s. 194J (Non Salary) payable)	9,31,500.00 Cr	4,25,250.00 Dr	5,06,250.00 Cr
TDS 10% Grant Thornton Ltd.	9,31,500.00 Cr	4,25,250.00 Dr	5,06,250.00 Cr
IT TDS2% ICCOA	34,508.00 Cr		34,508.00 Cr

Carried Over

10,01,95,534.80 Cr 5,38,40,254.10 Cr 15,40,35,788.90 Cr

continued

**SMART PIU VSTF**

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

Particulars	Opening Balance	Nett Transactions		Closing Balance
<b>Brought Forward</b>	<b>10,01,95,534.80 Cr</b>	<b>5,38,40,254.10 Cr</b>		<b>15,40,35,788.90</b>
CL.1.2.2 (CL.1.2.2) - TDS Salary payable	30,000.00 Cr	20,000.00 Dr		10,000.00
CL.1.2.2.1 (CL.1.2.2.1) TDS u/s. 192A (Salary)	30,000.00 Cr	20,000.00 Dr		10,000.00
CL.1.2.2.1 (CL.1.2.2.1) TDS u/s. 192A (Salary) Tds Ravindra Pachpute	5,000.00 Cr			5,000.00
CL.2 (CL.2) Deposit Received	25,000.00 Cr	20,000.00 Dr		5,000.00
CL.2 (CL.2) Deposit Received	10.00 Cr			10.00
CL.4 (CL.4) Project Grants	10.00 Cr			10.00
CL.4.2 (CL.4.2) Grants Received from PCMU	9,89,06,773.80 Cr	5,43,97,807.10 Cr		15,33,04,580.90
CL.4.2.2 (CL.4.2.2) Grants Received from PCMU	9,89,11,773.80 Cr	5,43,97,807.10 Cr		15,33,09,580.90
CL.4.2.2 (CL.4.2.2) Grants Received from PCMU	9,88,74,119.00 Cr	5,43,97,807.10 Cr		15,32,71,926.10
CL.4.2 (CL.4.2) Grants Received from PCMU	9,88,74,119.00 Cr	5,43,97,807.10 Cr		15,32,71,926.10
CL.4.2 (CL.4.2) Grants returned/ surrender	37,654.80 Cr			37,654.80
CL.4.3 (CL.4.3) Grants transferred to PCMU	5,000.00 Dr			5,000.00
CL.4.3.2 (CL.4.3.2) Grants transferred to PCMU	5,000.00 Dr			5,000.00
CL.4.3.2 (CL.4.3.2) Grants transferred to PCMU	5,000.00 Dr			5,000.00
<b>CA (Current Assets)</b>	<b>10,01,95,534.80 Dr</b>	<b>5,38,40,254.10 Dr</b>		<b>15,40,35,788.90</b>
BankAcc (Bank Accounts)	7,500.00 Dr	2,499.90 Cr		5,000.10
Canara Bank (2829214000001) (Canara Bank)	7,500.00 Dr	2,499.90 Cr		5,000.10
CA.1 (CA.1) Eligible Advances	7,44,00,100.00 Dr	4,08,46,500.00 Dr		11,52,46,600.00
CA.1.2 (CA.1.2) Advance to CBO	7,44,00,100.00 Dr	4,08,46,500.00 Dr		11,52,46,600.00
Aaisaheb Agro Producer Co Ltd.	37,29,500.00 Dr			37,29,500.00
Ajantha Self Relient FPC		6,97,000.00 Dr		6,97,000.00
Kanchni Fpc Chandrapur 2nd Tranche	89,82,600.00 Dr			89,82,600.00
Karjat Taluka Farmers Producer Co. Ltd		43,42,000.00 Dr		43,42,000.00
Krushichandrama Agro Producer Co.Ltd Beed		1,00,00,000.00 Dr		1,00,00,000.00
MANDPRABHA.FPCL (1ST TRANCHE)	94,16,500.00 Dr			94,16,500.00
MPKV AGRICOS.FPCL	50,16,500.00 Dr			50,16,500.00
Nirmitee Mahila Aoudyogik Sah. Sanstha	13,77,000.00 Dr			13,77,000.00
Palaskheda Agro Producer Company Ltd Beed		58,07,500.00 Dr		58,07,500.00
Rajlaxmi Agritech Producer Co.Ltd	1,49,42,000.00 Dr			1,49,42,000.00
Rajlaxmi Agri Producer Co Ltd.	45,86,000.00 Dr			45,86,000.00
Shivaprabhu FPC Co. Ltd		1,00,00,000.00 Dr		1,00,00,000.00
Shivtej Farmer Producer Co.Ltd First Tranch	1,39,24,000.00 Dr			1,39,24,000.00
Suryasakshi Farmers Producer.Com.Ltd	69,05,000.00 Dr			69,05,000.00
Varadvinayak Agro FPC		1,00,00,000.00 Dr		1,00,00,000.00
Villgro Farmer Producer Co	55,21,000.00 Dr			55,21,000.00
CA.5 (CA.5) Project Expenditure)	2,57,87,934.80 Dr	1,29,96,254.00 Dr		3,87,84,188.80
CA.5.3 (CA.5.3) Eligible Expenditure for WB financing)	2,57,87,934.80 Dr	1,29,96,254.00 Dr		3,87,84,188.80
CA.5.3.A3 (CA.5.3.A3) Strengthening capacity for reform measures and joint actions)	2,11,16,014.00 Dr	91,90,847.00 Dr		3,03,06,861.00
CA.5.3.A3.2 (CA.5.3.A3.2) Stewardship Council (VSTF))	2,11,16,014.00 Dr	91,90,847.00 Dr		3,03,06,861.00
CA.5.3.A3.2.1.a.i) (CA.5.3.A3.2.1.a.i) Technical Service Provider for CSC)	1,09,91,700.00 Dr	47,86,953.00 Dr		1,57,78,653.00
CA.5.3.A3.2.1.a.i.4) (CA.5.3.A3.2.1.a.i.4) Stakeholder mobilisation)		42,012.00 Dr		42,012.00
CA.5.3.A3.2.1.a.i.4) (CA.5.3.A3.2.1.a.i.4) Stakeholder mobilisation)		42,012.00 Dr		42,012.00
CA.5.3.A3.2.1.a.i.5) (CA.5.3.A3.2.1.a.i.5) Preparation of Commodity Vision Plan/ Value chain study)		9,55,800.00 Dr		9,55,800.00
CA.5.3.A3.2.1.a.i.5) (CA.5.3.A3.2.1.a.i.5) Preparation of Commodity Vision Plan/ Value chain study)		9,55,800.00 Dr		9,55,800.00
CA.5.3.A3.2.1.a.i.6) (CA.5.3.A3.2.1.a.i.6) Preparation of institutional development plan for CSC)		9,55,800.00 Dr		9,55,800.00
CA.5.3.A3.2.1.a.i.6) (CA.5.3.A3.2.1.a.i.6) Preparation of institutional development plan for CSC)		9,55,800.00 Dr		9,55,800.00
CA.5.3.A3.2.1.a.i.7) (CA.5.3.A3.2.1.a.i.7) Support in implementation rollout for 2 years for CSC)		18,63,810.00 Dr		18,63,810.00
CA.5.3.A3.2.1.a.i.7) (CA.5.3.A3.2.1.a.i.7) Support in implementation rollout for 2 years for CSC)		18,63,810.00 Dr		18,63,810.00
CA.5.3.A3.2.1.e) (CA.5.3.A3.2.1.e) Financial support to implement CSC institutional development plans)		13,731.00 Dr		13,731.00
CA.5.3.A3.2.1.e) (CA.5.3.A3.2.1.e) Financial support to implement CSC institutional development plans)		13,731.00 Dr		13,731.00

**Carried Over**

**SMART PIU VSTF**

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

Particulars	Opening Balance	Nett Transactions		Closing Balance
<b>Brought Forward</b>				
CA.5.3.A3.2.1.a.i) (CA.5.3.A3.2.1.a.i) Technical Service Provider for CSC	1,09,91,700.00 Dr	9,55,800.00 Dr		1,19,47,500.00
CA.5.3.A3.2.1.b.i) (CA.5.3.A3.2.1.b.i) Events/Seminars/Roundtables/Conferences	1,23,865.00 Dr	13,57,931.00 Dr		14,81,796.00
CA.5.3.A3.2.1.b.i.10) (CA.5.3.A3.2.1.b.i.10) Annual meetings of Policy Dialogue Groups/CSC		6,21,270.00 Dr		6,21,270.00
CA.5.3.A3.2.1.b.i.10) (CA.5.3.A3.2.1.b.i.10) Annual meetings of Policy Dialogue Groups/CSC		6,21,270.00 Dr		6,21,270.00
CA.5.3.A3.2.1.b.i.11) (CA.5.3.A3.2.1.b.i.11) Sectoral seminars and workshops for CSC	1,23,865.00 Dr	1,15,391.00 Dr		2,39,256.00
CA.5.3.A3.2.1.b.i.11) (CA.5.3.A3.2.1.b.i.11) Sectoral seminars and workshops for CSC	1,23,865.00 Dr	1,15,391.00 Dr		2,39,256.00
CA.5.3.A3.2.1.b.i.12) (CA.5.3.A3.2.1.b.i.12) Participation in national level events and trade fairs etc for CSC		6,21,270.00 Dr		6,21,270.00
CA.5.3.A3.2.1.b.i.12) (CA.5.3.A3.2.1.b.i.12) Participation in national level events and trade fairs etc for CSC		6,21,270.00 Dr		6,21,270.00
CA.5.3.A3.2.1 (CA.5.3.A3.2.1) Investment Costs-Stewardship Council (VSTF))	9,40,976.00 Dr	25,04,246.00 Dr		34,45,222.00
CA.5.3.A3.2.1.1 (CA.5.3.A3.2.1.1) Lead staff for stewardship council promotion	9,21,076.00 Dr	15,48,446.00 Dr		24,69,522.00
CA.5.3.A3.2.1.d.21 (CA.5.3.A3.2.1.d.21) Lead staff for stewardship council promotion (Contractual Staff Salary)	9,21,076.00 Dr	15,48,446.00 Dr		24,69,522.00
CA.5.3.A3.2.1.d.21 (CA.5.3.A3.2.1.d.21) Lead staff for stewardship council promotion (Contractual Staff Salary)	9,21,076.00 Dr	15,48,446.00 Dr		24,69,522.00
CA.5.3.A3.2.1.a.i.2) (CA.5.3.A3.2.1.a.i.2) Establishment and set up cost Stewardship Council	19,900.00 Dr	9,55,800.00 Dr		9,75,700.00
CA.5.3.A3.2.1.a.i.2) (CA.5.3.A3.2.1.a.i.2) Establishment and set up cost Stewardship Council	19,900.00 Dr	9,55,800.00 Dr		9,75,700.00
CA.5.3.A3.2.1.d. (CA.5.3.A3.2.1.d.) Recurrent cost-Stewardship Council	18,90,973.00 Dr	5,41,717.00 Dr		24,32,690.00
CA.5.3.A3.2.1.d.19. (CA.5.3.A3.2.1.d.19. Private sector specialist-Stewardship Council)	18,90,973.00 Dr	5,41,717.00 Dr		24,32,690.00
CA.5.3.A3.2.1.d.19. (CA.5.3.A3.2.1.d.19. Private sector specialist-Stewardship Council)	18,90,973.00 Dr	5,41,717.00 Dr		24,32,690.00
CA.5.3.A3.2 (CA.5.3.A3.2) Stewardship Council (VSTF))	71,68,500.00 Dr			71,68,500.00
CA.5.3.B (CA.5.3.B) Supporting Enterprise Growth & Expanding Market Access)	28,44,345.00 Dr	29,63,501.00 Dr		58,07,846.00
CA.5.3.B1 (CA.5.3.B1) Market Access Support)	28,44,345.00 Dr	29,63,501.00 Dr		58,07,846.00
CA.5.3.B1.0.a (CA.5.3.B1.0.a) Investment cost-Supporting Enterprise Growth & Expanding Market Access)	28,44,345.00 Dr	29,63,501.00 Dr		58,07,846.00
CA.5.3.B1.0.a.ii (CA.5.3.B1.0.a.ii) Outreach activities for PP, MAP, CII)	28,44,345.00 Dr	29,63,501.00 Dr		58,07,846.00
CA.5.3.B1.0.a.ii.10 (CA.5.3.B1.0.a.ii.10) Participation in National level exhibition- VSTF)	10,63,745.00 Dr	17,81,501.00 Dr		28,45,246.00
CA.5.3.B1.0.a.ii.10 (CA.5.3.B1.0.a.ii.10) Participation in National level exhibition- VSTF)	4,08,145.00 Dr	5,81,501.00 Dr		9,89,646.00
CA.5.3.B1.0.a.ii.10 (CA.5.3.B1.0.a.ii.10) Participation in National level exhibition- VSTF)	6,55,600.00 Dr	12,00,000.00 Dr		18,55,600.00
<i>Kisan Forum Pvt Ltd.</i>				
CA.5.3.B1.0.a.ii.11 (CA.5.3.B1.0.a.ii.11) State Level Investor Meets, State level Workshops & Preparation and conduct of various e-ethypes, seminars, technology providers, VSTF)		2,36,000.00 Dr		2,36,000.00
<i>B1.A.11) State Level Investor Meets</i>		2,36,000.00 Dr		2,36,000.00
CA.5.3.B1.0.a.ii.12 (CA.5.3.B1.0.a.ii.12) Mobilisation and sensitisation workshops of CBOs)				
<i>Cgst 1% Kisan Forum Pvt Ltd.</i>				
<i>IT TDS 10% Indian Institute of Millets Research (I</i>				
<i>IT TDS 10% Kisan Forum Pvt Ltd</i>				
<i>Sgst 1% Kisan Forum Pvt Ltd</i>				
CA.5.3.B1.0.a.ii.6 (CA.5.3.B1.0.a.ii.6) Advertisement for call for proposals-PCMU)				
<i>Indian Institute of Millets Research (IIMR)</i>				
CA.5.3.B1.0.a.ii.7 (CA.5.3.B1.0.a.ii.7) National level investor meet-VSTF)	6,55,600.00 Dr			6,55,600.00
CA.5.3.B1.0.a.ii.7 (CA.5.3.B1.0.a.ii.7) National level investor meet-VSTF)	6,55,600.00 Dr			6,55,600.00
CA.5.3.B1.0.a.ii.9 (CA.5.3.B1.0.a.ii.9) Participation in international level exhibition - VSTF)	10,36,000.00 Dr	10,00,000.00 Dr		20,36,000.00
CA.5.3.B1.0.a.ii.9 (CA.5.3.B1.0.a.ii.9) Participation in international level exhibition - VSTF)	10,36,000.00 Dr	10,00,000.00 Dr		20,36,000.00
CA.5.3.B1.0.a.ii (CA.5.3.B1.0.a.ii) Outreach activities for PP, MAP, CII)	89,000.00 Dr	54,000.00 Cr		35,000.00
CA.5.3.D (CA.5.3.D) Project Management Monitoring & Learning)	18,27,575.80 Dr	8,41,906.00 Dr		26,69,481.80
CA.5.3.D2 (CA.5.3.D2) Recurrent Costs (PCMU/PIU/RIU/DIU))	18,27,575.80 Dr	8,41,906.00 Dr		26,69,481.80
CA.5.3.D2.1 (CA.5.3.D2.1) Government Staff Salary (PCMU/PIU/RIU/DIU))	10,67,319.00 Dr	67,007.00 Dr		11,34,326.00
<i>Ravindra Pachpute - Agri Business Offier</i>	10,67,319.00 Dr	67,007.00 Dr		11,34,326.00
CA.5.3.D2.2 (CA.5.3.D2.2) Contractual Staff Salary (PCMU/PIU/RIU/DIU))	6,20,246.00 Dr	6,63,879.00 Dr		12,84,125.00
CA.5.3.D2.2 (CA.5.3.D2.2) Contractual Staff Salary (PCMU/PIU/RIU/DIU))	6,20,246.00 Dr	6,63,879.00 Dr		12,84,125.00
CA.5.3.D2.4 (CA.5.3.D2.4) Admin and operating cost (PCMU/ PIU/ RIU/ DIU))	1,40,010.80 Dr	1,11,020.00 Dr		2,51,030.80
<i>Advertisement Expenses</i>	62,765.00 Dr			62,765.00
<i>Bank Charges &amp; Commission</i>	1,246.80 Dr	541.00 Dr		1,787.80
CA.5.3.D2.4 (CA.5.3.D2.4) Admin and operating cost (PCMU/ PIU/ RIU/ DIU))	8,500.00 Dr	81,399.00 Dr		89,899.00

**Carried Over**

**SMART PIU VSTF**

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

Page

Particulars	Opening Balance	Nett	Closing Balance
		Transactions	
<b>Brought Forward</b>			
<i>Interest on GST TDS Deducted</i>		1,506.00 Dr	1,506.00 I
<i>Interest on Income Tax TDS</i>		20,174.00 Dr	20,174.00 I
<i>Late Fees Exp on GST</i>		7,400.00 Dr	7,400.00 I
<i>Office Expenditure</i>	23,775.00 Dr		23,775.00 I
<i>Sahakari Kamgar Mudranalay,Pune</i>	12,626.00 Dr		12,626.00 I
<i>Sakal Media Pvt.Ltd.</i>			
<i>SHREENATH CAR RENTAL</i>	22,599.00 Dr		22,599.00 I
<i>TA- DA Bills Exp</i>	8,499.00 Dr		8,499.00 I
<b>Grand Total</b>			