

**Compliance of Internal Audit 2025-26 Q1**

Sr. No.	Name of CBO	Internal Audit Para	Compliance
1.	Chandrapur Gadchiroli FPC	As per the Utilization Certificate provided, it has been observed that the total utilization reported by Chandrapur Gadchiroli FPC amounts to Rs. 1,32,70,519/-. Based on the SMART contribution ratio of 60%, the corresponding expenditure to be booked in the Books of Accounts should be Rs. 79,62,311/- (i.e. Rs. 1,32,70,519 x 60%). However, as per the Books of Accounts, Rs. 18,76,189/- has been booked and recorded as expenditure, resulting in a difference of Rs. 50,10,411/- between the expected and actual booked expenditure.	As per the Utilization Certificate provided by Chandrapur Gadchiroli FPC Expenditure incurred from SMART Contribution Rs. 79,62,311/- has been recorded in books of accounts and updated Tally statement attached herewith.

*(Signature)*  
16/11/25

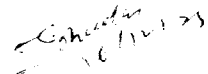
Nodal officer  
PIU Agriculture,  
State of Maharashtra's Agribusiness &  
Rural Transformation Project, Pune

**CHANDRAPUR GADCHIROLI FPC**  
Ledger Account

1-Apr-18 to 25-Nov-25

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Date	Particulars	Vch Type	Vch No.	Debit	Credit
28-Dec-23	Cr <b>Canara Bank - 0382201004824</b>	Payment	295	98,38,000.00	
				98,38,000.00	
	Dr <b>Closing Balance</b>				98,38,000.00
				<b>98,38,000.00</b>	<b>98,38,000.00</b>
1-Apr-25	Cr <b>Opening Balance</b>			<b>98,38,000.00</b>	
4-May-25	Dr CA.5.3.B1.1.a.1) VGF support under the Productive Partnership Fund	Journal	31		18,76,189.00
1-Oct-25	Dr CA.5.3.B1.1.a.1) VGF support under the Productive Partnership Fund	Journal	143		60,86,122.00
				98,38,000.00	79,62,311.00
	Dr <b>Closing Balance</b>				18,75,689.00
				<b>98,38,000.00</b>	<b>98,38,000.00</b>

  
 Nodal Officer, SMART  
 Project Implementation Unit-Agri  
 Commissionerate of Agriculture, M.S. Pune