



Kaloti & Lathiya
CHARTERED ACCOUNTANTS

To
The Project Director,
Project Coordination & Management Unit
Hon. Balasaheb Thackeray Agribusiness and
Rural Transformation (SMART) Project
Sheti Mahamandal Bhavan, 270, Bhamburda,
Senapati Bapat Marg, Pune 411 016

Reference: Appointment as External Auditor for conducting Audit of Hon. Balasaheb Thackeray Agribusiness and Rural Transformation Project (Loan No.9031-IN), Consultancy Services for in Hon. Balasaheb Thackeray Agribusiness and Rural Transformation Project for the period 1st April 2022 to 31st March 2023.

Subject : Compliance Certificate External Audit Report of Project for the period 1st April 2022 to 31st March 2023.

Respected Sir,

We have conducted audit of Hon. Balasaheb Thackeray Agribusiness and Rural Transformation Project for the period 1st April 2022 to 31st March 2023 and submitted the Audit Report to your office. On the basis of that report your office has provided compliance to us for audit para till 9th February 2024, considering the compliances made us available by various accounting centres, we are submitting the Audit Compliance Report.

We would like to thank the SMART Project staff at PCMU, PIU's, RIU's and DIU's for their kind co-operation with us while conducting the Audit. We also assure our co-operation and availability as and when required by you for any matters related to the External Audit Consultancy Services.

Thanks & Regards,
For Kaloti and Lathiya
Chartered Accountants


CA Rohit Agrawal
Partner
M. No. 170395
UDIN : 23170395BGXJIE2133



Place: Pune
Date: 15th February 2024

-I:

Summary of Compliance status of Monetary Audit Observations noted during External Audit for the FY 2022-2023

| Particulars | Ineligible Amount as per External Audit report | | Total Ineligible Amount as | Amount Resolved as per compliances | | Total Amount Resolved | Amount under objection after compliance | | Total Amount under |
|--------------|--|-----------------------|----------------------------|--------------------------------------|-----------------------|-----------------------|---|----------------------|--------------------|
| | Expense not Covered in SAMRT Project | Inadmissible Expenses | | Expense not Covered in SAMRT Project | Inadmissible Expenses | | Expense not Covered in SAMRT Project | Inadmissible Expense | |
| PCMU | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| PIU | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| DIUs | 5,770 | 16,717,667 | 16,723,437 | 5,770 | 612,200 | 617,970 | - | 16,105,467 | 16,105,467 |
| RIUs | Nil | 2,264,203 | 2,264,203 | Nil | 29,517 | 29,517 | Nil | 2,234,686 | 2,234,686 |
| VANAMATI | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| TOTAL | 5,770 | 18,981,870 | 18,987,640 | 5,770 | 6,41,717 | 6,47,487 | Nil | 18,340,153 | 18,340,153 |



District Implementation Unit (DIU) wise Summary of Monetary Issues after Compliance of External Audit 2022-2023:

| Sl. No. | Particulars | Ineligible Amount as per External Audit Report | | Total Ineligible Amount as per External Audit | Amount Resolved as per compliances | | Total Amount Resolved after compliance | Amount under objection after Compliance | | Total Ineligible Amount After Compliance |
|---------|-------------|--|-----------------------|---|---------------------------------------|-----------------------|--|---|-----------------------|--|
| | | Expenses Not Covered In SMART Project | Inadmissible Expenses | | Expenses Not covered in SMART project | Inadmissible Expenses | | Expenses Not covered in SMART project | Inadmissible Expenses | |
| 1 | Ahmednagar | - | 233,746.00 | 233,746.00 | - | - | - | - | 233,746.00 | 233,746.00 |
| 2 | Akola | - | - | - | - | - | - | - | - | - |
| 3 | Amravati | - | 3,316,146.00 | 3,316,146.00 | - | - | - | - | 3,316,146.00 | 3,316,146.00 |
| 4 | Aurangabad | - | - | - | - | - | - | - | - | - |
| 5 | Beed | - | - | - | - | - | - | - | - | - |
| 6 | Bhandara | - | - | - | - | - | - | - | - | - |
| 7 | Buldana | - | 2,165,897.00 | 2,165,897.00 | - | - | - | - | 2,165,897.00 | 2,165,897.00 |
| 8 | Chandrapur | - | - | - | - | - | - | - | - | - |
| 9 | Dhule | - | 196,551.00 | 196,551.00 | - | - | - | - | 196,551.00 | 196,551.00 |
| 10 | Gadchiroli | - | 120,000.00 | 120,000.00 | - | - | - | - | 120,000.00 | 120,000.00 |
| 11 | Gondia | - | - | - | - | - | - | - | - | - |
| 12 | Hingoli | - | - | - | - | - | - | - | - | - |
| 13 | Jalgaon | - | - | - | - | - | - | - | - | - |
| 14 | Jalna | - | 85,109.00 | 85,109.00 | - | - | - | - | 85,109.00 | 85,109.00 |
| 15 | Kolhapur | - | 499,663.00 | 499,663.00 | - | - | - | - | 499,663.00 | 499,663.00 |
| 16 | Latur | - | 3,661,124.00 | 3,661,124.00 | - | - | - | - | 3,661,124.00 | 3,661,124.00 |



| | | | | | | | | | | |
|----|-----------|----------|---------------|---------------|----------|------------|------------|---|---------------|---------------|
| 17 | Nagpur | - | 720,000.00 | 720,000.00 | - | - | - | - | 720,000.00 | 720,000.00 |
| 18 | Nanded | - | - | - | - | - | - | - | - | - |
| 19 | Nandurbar | 4,560.00 | 112,800.00 | 117,360.00 | 4560 | - | 4,560.00 | - | 112,800.00 | 112,800.00 |
| 20 | Nashik | - | - | - | - | - | - | - | - | - |
| 21 | Osmanabad | - | 2,761,041.00 | 2,761,041.00 | - | - | - | - | 2,761,041.00 | 2,761,041.00 |
| 22 | Palghar | - | - | - | - | - | - | - | - | - |
| 23 | Parbhani | - | - | - | - | - | - | - | - | - |
| 24 | Pune | - | - | - | - | - | - | - | - | - |
| 25 | Raigad | 1,210.00 | 187,968.00 | 189,178.00 | 1210 | - | 1,210.00 | - | 187,968.00 | 187,968.00 |
| 26 | Ratnagiri | - | - | - | - | - | - | - | - | - |
| 27 | Sangli | - | - | - | - | - | - | - | - | - |
| 28 | Satara | - | - | - | - | - | - | - | - | - |
| 29 | Sindudurg | - | - | - | - | - | - | - | - | - |
| 30 | Solapur | - | 1,677,342.00 | 1,677,342.00 | - | 612,200.00 | 612,200.00 | - | 1,065,142.00 | 1,065,142.00 |
| 31 | Thane | - | - | - | - | - | - | - | - | - |
| 32 | Wardha | - | 980,280.00 | 980,280.00 | - | - | - | - | 980,280.00 | 980,280.00 |
| 33 | Washim | - | - | - | - | - | - | - | - | - |
| 34 | Yavatmal | - | - | - | - | - | - | - | - | - |
| | Total | 5,770.00 | 16,717,667.00 | 16,723,437.00 | 5,770.00 | 612,200.00 | 617,970.00 | - | 16,105,467.00 | 16,105,467.00 |

