



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.

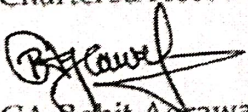
Subject: Compliance Certificate External Audit Report of Project for the period 1st April 2022 to 31st March 2023.

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

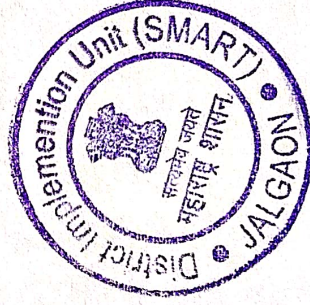
District Implementation Unit (DIU) wise Summary of Monetary Issues after Compliance of External Audit 2022-2023:

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	-	233,745.00	233,746.00	-	-	-	-	233,746.00	233,746.00
2 Akola	-	-	-	-	-	-	-	-	-
3 Amravati	-	3,316,145.00	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



<p>Delay Settlement of Advances</p> <p>d. Advance to ATM/ BTM provide for Farmer filed school in month of July, August, September, 2022 was settled in March, 2023 and not in accordance with Project Finance Management Manual. It should be settled within one month from the conclusion of last farmer field school.</p>	<p>d. Advance to ATM/ BTM provide for Farmer filed school given in month of July, August, September, 2022 for cotton crop Classes of FFS are monthly for 6 months therefore it was settled in March, 2023. Further care will be taken for such delay now onwards. kindly consider and forgive the audit observation.</p>
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Date: 03/11/2023



OK

R.B. Chatwade
R.B. Chatwade
Head,

District Implementation Unit (SMART)
of Project Director ATMA,
Jalgaon

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