



Government of Maharashtra

FINANCIAL MANAGEMENT MANUAL

Maharashtra-Project on Climate Resilient Agriculture (PoCRA)



THE WORLD BANK



PROJECT MANAGEMENT UNIT (PoCRA), Mumbai

Department of Agriculture

TABLE OF CONTENTS

1	EXECUTIVE SUMMARY	6
2	INTRODUCTION	8
2.1	Title	8
2.2	Objective of the Manual	8
2.3	Applicability of the Manual.....	8
2.4	Deviation	8
2.5	Concept of the Project.....	8
2.6	Component and Sub-Component of the Project	9
2.7	Roles and Responsibilities of Various Implementing Levels	10
2.8	Project Implementation Setup.....	11
3	INSTITUTIONAL ARRANGEMENT.....	12
3.1	General	12
3.2	Institutional Arrangement at PMU for Finance Management:	13
3.3	Institutional Arrangement at District for Finance Management:	14
3.3.1	In DSAO's office	14
3.3.2	In ATMA office	14
3.3.3	Institutional Arrangement at Sub-Division for Finance Management:.....	14
3.3.4	At Cluster level	15
3.4	Training of Accounting Staffs	15
4	FUND FLOW ARRANGEMENT	16
4.1	GoI level.....	16
4.2	State Level.....	16
4.3	Fund Flow to PMU PoCRA.....	16
4.4	Fund Flow at District level.....	17
4.4.1	Fund flow to DSAO.....	17
4.4.2	Fund Flow to ATMA.....	17
4.4.3	Mode of operation of bank account at ATMA:.....	17
4.5	Fund Flow at Sub-Divisional level	17
4.6	Fund Flow at Cluster/Village Level.....	18
4.6.1	Mode of Operation of Bank Account at VCRMC.....	18

4.7	Budget, Estimation, Allocation & Monitoring System (BEAMS).....	18
4.7.1	Concept of BEAMS.....	18
4.7.2	BEAMS – Salient Features	19
4.7.3	Flow Chart for BEAMS.....	19
4.8	Treasury Net	20
4.8.1	Concept of Treasury Net:.....	20
4.8.2	Treasury Net – Functions.....	20
4.8.3	Treasury Net Work Flow:	21
5	ACCOUNTING CENTRES FOR THE PROJECT	22
5.1	General	22
5.2	Accounting Centres in the Project:	22
5.3	Roles &Responsibilities of Accounting Centres.....	23
6	CHARTS OF ACCOUNTS	24
6.1	Structure of Government Accounting:-	24
6.1.1	Part I Consolidated Fund	24
6.1.2	Part II Contingency Fund.....	24
6.1.3	Part III Public Account	24
6.2	Compilation of Accounts:-	26
6.3	Charts of Accounts.....	27
6.4	Project Components and Corresponding Object Code in Government Budget System:.....	28
7	PREPARATION OF BUDGET	29
7.1	Introduction	29
7.2	Objective:	29
7.3	Budget Period	29
7.4	Procedure for Preparation of Budgetary Estimates	29
7.5	Components of the Budget	31
7.6	Conversion of Component Wise Budget into Object Heads	31
7.7	Timeline for Preparation of Budget	31
7.8	Reallocation of Funds	32
7.8.1	Authority for reallocation for inter-component and intra-component:	32
7.9	Provision for Supplementary Budget	32
8	ACCOUNTING POLICIES	33
8.1	Treatment of Advances	33
8.2	Fixed Assets.....	33
8.3	Classification & Booking of expenditure	33
8.4	Beneficiary Contribution.....	33

8.5	Basis of Accounting:.....	33
8.6	Recognition of Grants:.....	34
9	ACCOUNTING RECORDS.....	35
9.1	General.....	35
9.2	List of Periodic Financial Reports to be submitted by accounting centres.....	37
9.2.1	Computerization of the Financial Reporting:.....	38
9.3	Preservation & Destruction of Records:.....	38
10	INTERNAL CONTROL FRAMEWORK.....	40
11	PAYMENT MECHANISM AND RELEASE OF SUBSIDIES.....	43
11.1	Roles & Responsibility of Drawing & Disbursing Officer (DDO).....	43
11.2	Roles & Responsibility of Controlling Officer (CO).....	43
11.3	Mechanism for Making Payments.....	44
11.3.1	Payment Mechanism for Knowledge Partners:.....	46
11.4	Mechanism for Release of Subsidies - Individual Beneficiary.....	47
11.5	Mechanism for Release of Subsidy to FPC/FPO/FIG/Women SHG.....	48
11.6	Mechanism for Release of Advances to Individual Beneficiary:.....	49
11.7	Govt. of Maharashtra Guidelines for Release of Subsidies by DBT:.....	50
11.7.1	Planning Department GR dated 5.12.2016:.....	50
11.7.2	Agriculture Department GR dated 21 st January 2017:.....	50
11.7.3	Finance Department GR dated 24/01/2013 and 17/05/2013:.....	51
12	AUDIT ARRANGEMENTS.....	53
12.1	External Audit.....	53
12.2	Internal Audit.....	53
12.2.1	Scope of Internal Audit:.....	54
12.2.2	Frequency of Internal Audit:.....	55
12.3	Appointment of Internal Auditor.....	55
12.4	Audit Compliance.....	55
12.5	Audit Review Committee.....	55
12.5.1	Audit Review Committee at PMU level:.....	55
12.5.2	Audit Review Committee at District level:.....	56
12.6	Online Monitoring of Audit & Audit Compliance:.....	57
13	DELEGATION OF FINANCIAL POWERS.....	58
13.1	Need for Delegation of Financial Powers:.....	58
13.2	The Steering Committee headed by the Chief Secretary:.....	58
13.3	The Principal Secretary (Agriculture):.....	59
13.4	Project Technical Advisory Committee:.....	59

13.5 Delegation of Financial Powers to Project Implementing Authorities:	60
Annexures	69
ROLES AND RESPONSIBILITIES OF VARIOUS IMPLEMENTING LEVELS	70
ROLES AND RESPONSIBILITIES OF ACCOUNTS STAFF AT VARIOUS LEVELS	73
PROJECT COMPONENTS AND CORRESPONDING OBJECT CODE IN GOVERNMENT BUDGET SYSTEM	84
ANNUAL BUDGET (ANNUAL WORK PLAN)	89
ABSTRACT OF ANNUAL WORK PLAN	91
REGISTER FOR CHEQUES AND BANK DRAFTS RECEIVED	92
CHEQUE ISSUE/ BANK DRAFT ISSUE REGISTER	93
DEAD STOCK REGISTER/FIXED ASSETS REGISTER	94
STOCK REGISTER	95
ADVANCES REGISTER	96
GRANT SANCTION AND EXPENDITURE REGISTER	97
BENEFICIARY CONTRIBUTION REGISTER	98
REGISTER FOR RELEASE OF SUBSIDIES THROUGH DBT	99
MONTHLY EXPENDITURE STATEMENTS (MES)	100
INTERIM FINANCIAL REPORTS (IFRs)	103
ANNUAL FINANCIAL STATEMENT	110
UTILIZATION CERTIFICATE	114
STATEMENT OF EXPENDITURE INCURRED BY VILLAGES IN A CLUSTER	115
FORMAT FOR AUDIT COMPLIANCE REGISTER	117

List of Tables

Table 1: The components and sub-components in the project	9
Table 2: Accounts Staff arrangement at different levels	13
Table 3: Treasury Net - Functions	20
Table 4: List of Accounting Centres in the Project	22
Table 5: Role and Responsibilities of Various Accounting Centres	23
Table 6: Heads and its use of digits and representation	27
Table 7: Budget Heads for State Portion	27
Table 8: Budget Heads for External Funding	28
Table 9: Proposed Object Codes as per the State Govt. Budget Book	28
Table 10: The time frame for preparation of budget at each level	31
Table 11: The accounting records to be maintained at various accounting centres	35
Table 12: Periodic Financial Report	37
Table 13: Duration of preservation of records and the officer responsible to maintain the same	38
Table 14: Delegation of Financial Powers for PoCRA	61
Table 15: Delegation of Administrative Powers	64

1 EXECUTIVE SUMMARY

The Government of Maharashtra, in partnership with the World Bank, has conceptualised the Project on Climate Resilient Agriculture (PoCRA) for about 5000 villages in 15 districts of Maharashtra. The Project Development Objective (PDO) *is to enhance climate-resilience and profitability of smallholder farming systems in selected districts of Maharashtra*. PoCRA is a first of its kind climate resilience project undertaken in the field of agriculture sector in India. The project follows a unique triple-win strategy to address the twin objectives of enhancing climate resilience and enhancing farm productivity of small holders. This includes the enhanced water security at farm level, improved soil health, and increased farm productivity and crop diversification.

The objective of the Finance Manual is to delineate a Financial Management System to serve the project. This manual establishes consistent, uniform, and effective policies and procedures to ensure uniform practices throughout the project area. The system will facilitate adequate control over the expenditures and assets acquired and ensure correct recording of financial transactions. It also aims to safeguard assets against fraud and misappropriation by ensuring accuracy and reliability in the records maintained.

This manual covers financial management systems and procedures and accounting there of relating to planning, implementation and operation of various components of the project. The roles and responsibilities at each level of project implementation have been defined. Adequate provision has been made for accounting staff at each level to carry out the accounts and finance related works.

The fund flow for the project has been defined clearly in the manual. The fund shall be distributed through BEAMS for treasury accounting centres and through core banking system for non-treasury accounting centres. 67 accounting centres have been proposed at PMU, District and Sub divisional Level. The roles and responsibilities of each accounting centre have been defined.

The budget heads have been sanctioned by the GoM for the external assistance and the state share. The procedure and timeline for preparation of budget at each level has been defined to ensure that adequate funds are available to carry out various activities. Policies have also been defined for the accounting of the project expenses. Accounting records and their formats to be kept at each accounting centre have been identified. A list of periodic financial reports to be given by each accounting centre along with their formats have also been defined.

The project has internal controls to ensure that the management will achieve their operating, financial reporting, and compliance objectives. The internal control framework is provided for efficient management of the project. The mechanism for payments and release of subsidies to individual beneficiaries and FPC/FPO/FIG/Women SHG has been defined..

Periodic audit of accounts is a very important step towards ensuring financial and administrative discipline. The main objective of audit is to provide an independent assessment to the stakeholders on the accuracy of Financial Statements of the project and compliance with the financial agreements. Therefore, the provision of external audit and internal audit has been

made for the project. The external audit of the project will be conducted by CAG through State Principal Accountant General for all accounting centres in the project. The internal audit of the project shall be carried out by a firm of chartered accountants. The project shall have a web-based application for online monitoring of the audit and compliance of audit observation.

For smooth running of the project the delegation of financial powers to each implementing levels is essential. The delegation of financial powers and administrative powers has been defined for the project.

2 INTRODUCTION

2.1 Title

This document is the “**Financial Management Manual**” for the Project on Climate Resilient Agriculture (PoCRA).

2.2 Objective of the Manual

The objective of the manual is to delineate a Financial Management System to serve the Project on Climate Resilient Agriculture. This manual will establish the consistent and effective policies and procedures in order to ensure uniform practices throughout all districts covered under the PoCRA. The system will provide uniformity among different districts, facilitate exercise of adequate and appropriate control over all the expenditures and assets acquired, as well as ensure the correct recording of financial transactions in the appropriate books and records. It also aims to safeguard assets against wastage, fraud and misappropriation by ensuring accuracy and reliability in the records maintained.

2.3 Applicability of the Manual

This manual covers financial management systems and procedures and accounting thereof relating to planning, implementation and operation of various components of PoCRA. This manual shall be applicable to all levels of project implementation in Agriculture Department (PMU, Jt. Directors-2, DSAO-15, SDAO-36, TAO-156 and VCRMC-5000) and other implementing agencies and departments added in future for implementation of the project.

2.4 Deviation

Deviation shall not be permitted unless supported by justifiable request for deviation clearly outlining:

1. Nature of deviation
2. Reason for deviation
3. The time span for which the deviation is required.
4. Procedure that would be followed if deviation is approved.

If there is any change and it is considered necessary to meet the requirements of a particular component at particular level, a written justification of the change shall be submitted by that level for that component through the proper channel to the Project Director. The Project Director and the Task Team Leader (TTL) shall evaluate the necessity of change and accordingly either approve or reject the same.

2.5 Concept of the Project

Project on Climate Resilience Agriculture has been approved by Government of Maharashtra. The project is supported by the World Bank. It primarily aims to reduce the farmer’s vulnerability due to unpredictable weather cycles. Changes in climatic conditions lead to situations like drought that affect agricultural production in a big way. Erratic climate also leads to stress among farmers. This project aims to address the drought related vulnerability.

The project supported by the World Bank aims to develop agricultural production systems able to cope with changing climatic conditions, while enhancing farm productivity and facilitating the participation of small and marginal farmers in agricultural value chain in selected districts of the state of Maharashtra.

According to reports, the growth rate of agriculture is on the decline due to high climatic variability i.e. severe drought, untimely heavy rains, long dry spells and water scarcity, thereby decreasing agricultural production and profit. The majority of farmers are small and marginal landowners who are resource-poor. They are most affected due to their low adaptive capacity and risk-taking ability. By incorporating various adaptation measures in the agriculture system the resilience and adaptive capacity of the small land holders can be increased.

The project management unit will be set up in Mumbai and this unit will be responsible for creating a detailed project implementation plan and its proper implementation and monitoring.

2.6 Component and Sub-Component of the Project

The components and sub-components in the project are given in **Table no.1**.

Table 1: The components and sub-components in the project

Component and Sub-component code	Component and Sub-component Details
A	Promoting Climate-Resilient Agricultural Systems
A1	Participatory Development of Mini Watershed Plans
A1.1	Preparation of Cluster Level Plans
A1.2	Mobilization of Farmer Communities(Krishi Mitras / Village Motivators
A2	Climate Smart Agriculture and Resilient Farming Systems
A2.1	Demonstration of climate smart agronomic practices(CSAP)
A2.2	Enhancement in Carbon Sequestration
A2.3	Improvement of saline and sodic lands
A2.4	Protected Cultivation
A2.5	Integrated Farming Systems
A2.6	Soil Health Improvement
A3	Promoting an Efficient and Sustainable Use of Water for Agriculture
A3.1	Catchment treatment
A3.2	Drainage Line Treatment
A3.3	Construction of new water harvesting structures
A3.4	Rejuvenation or desilting of existing water harvesting structures
A3.5	Construction of groundwater recharge structures
A3.6	On-farm water security
A3.7	Micro irrigation systems

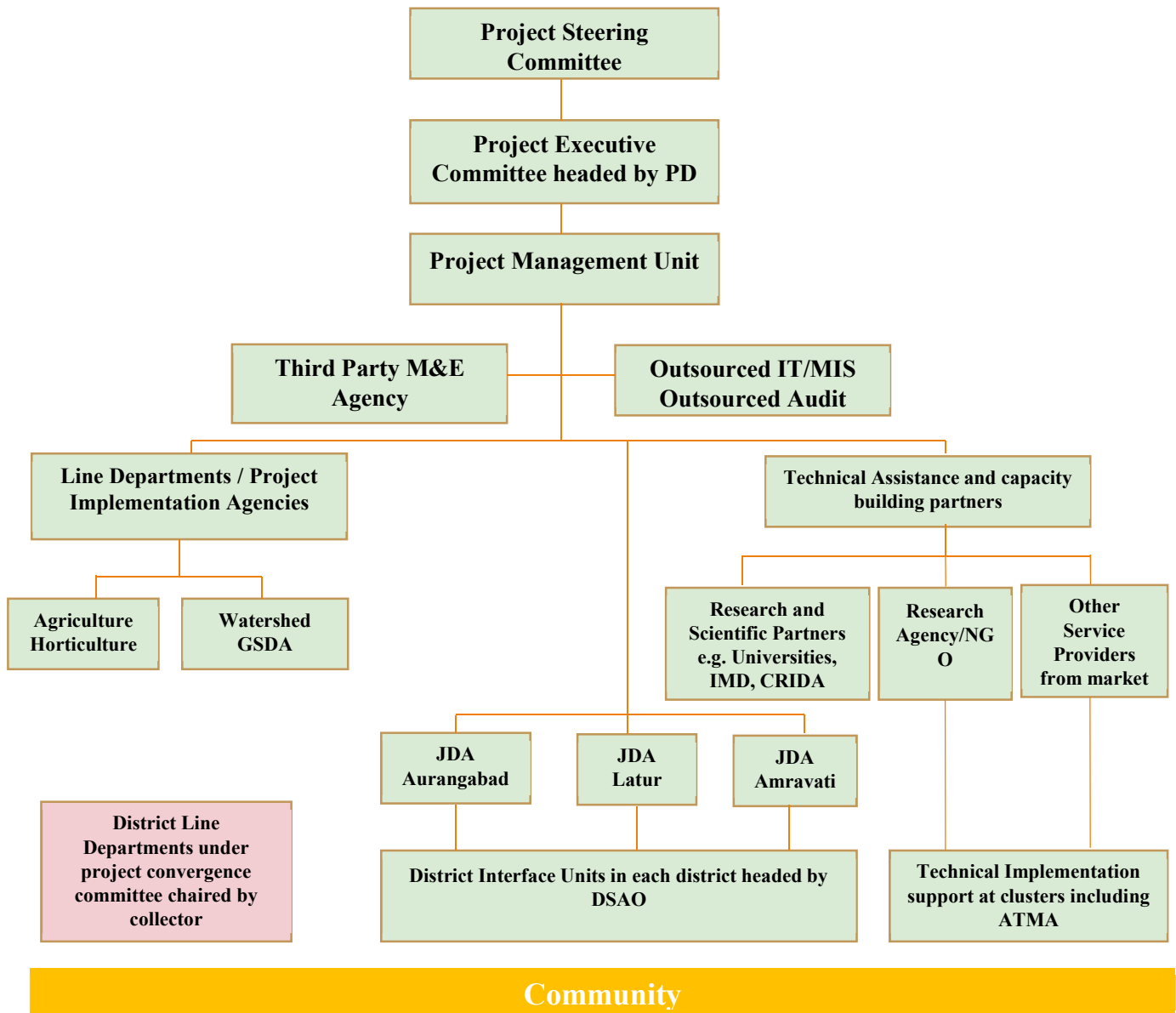
Component and Sub-component code	Component and Sub-component Details
A3.8	Protective Irrigation
B	Climate Smart Post-harvest Management and Value Chain Promotion
B1	Promoting Farmer Producer Companies
B1.1	Support to existing FIG/FPO/ FPCs
B1.2	Establishment of Custom Hiring Centers
B2	Strengthening Emerging Value-chains for Climate-resilient Commodities
B2.1	Support to Business Plans appraised by Financial Institutions/Commercial Banks
B3	Improving the Performance of the Seed Supply Chain
B3.1	Production of Foundation and Certified seed of climate resilient varieties
B3.2	Development of Seed hub- infrastructure support
C	Institutional Development, Service Delivery and Knowledge
C1	Updation of SREPs aligned to Climate Resilient Agriculture
C2	Agro-met advisory services
C3	Preparation of Contingency Plans
C4	Preparation of Long term Climate Change Models
C5	Risk Analysis Frame work
C6	Analytical Studies pertaining to Climate Resilience
C7	Maharashtra Climate Innovation Centre
C8	Agricultural Innovations- Demonstrations
C9	Strategic Partnership with other institutions
C10	Capacity Development
C10.1	Training Need Analysis
C10.2	Trainings(Project Officials, Farmers Friends & VCRMCs, Farmers , Exposure Visits etc)
C11	IEC
D	Project Management and Support RT
D1	Project Management and Support
D2	Monitoring and Evaluation
D3	Information, Communication Tools

2.7 Roles and Responsibilities of Various Implementing Levels

The roles and responsibilities at various implementing levels i.e. Steering Committee (Government level), PMU (state level), DSAO (District level), PD-ATMA (District level), SDAO (Sub-Division level), Cluster coordination Committee (Cluster Level) and Village Climate Resilience Agriculture Management Committee (VCRMC) have been given in Annexure 1.1.

2.8 Project Implementation Setup

The broad project implementation setup for Project on Climate Resilient Agriculture (PoCRA) is as follows:



State Level

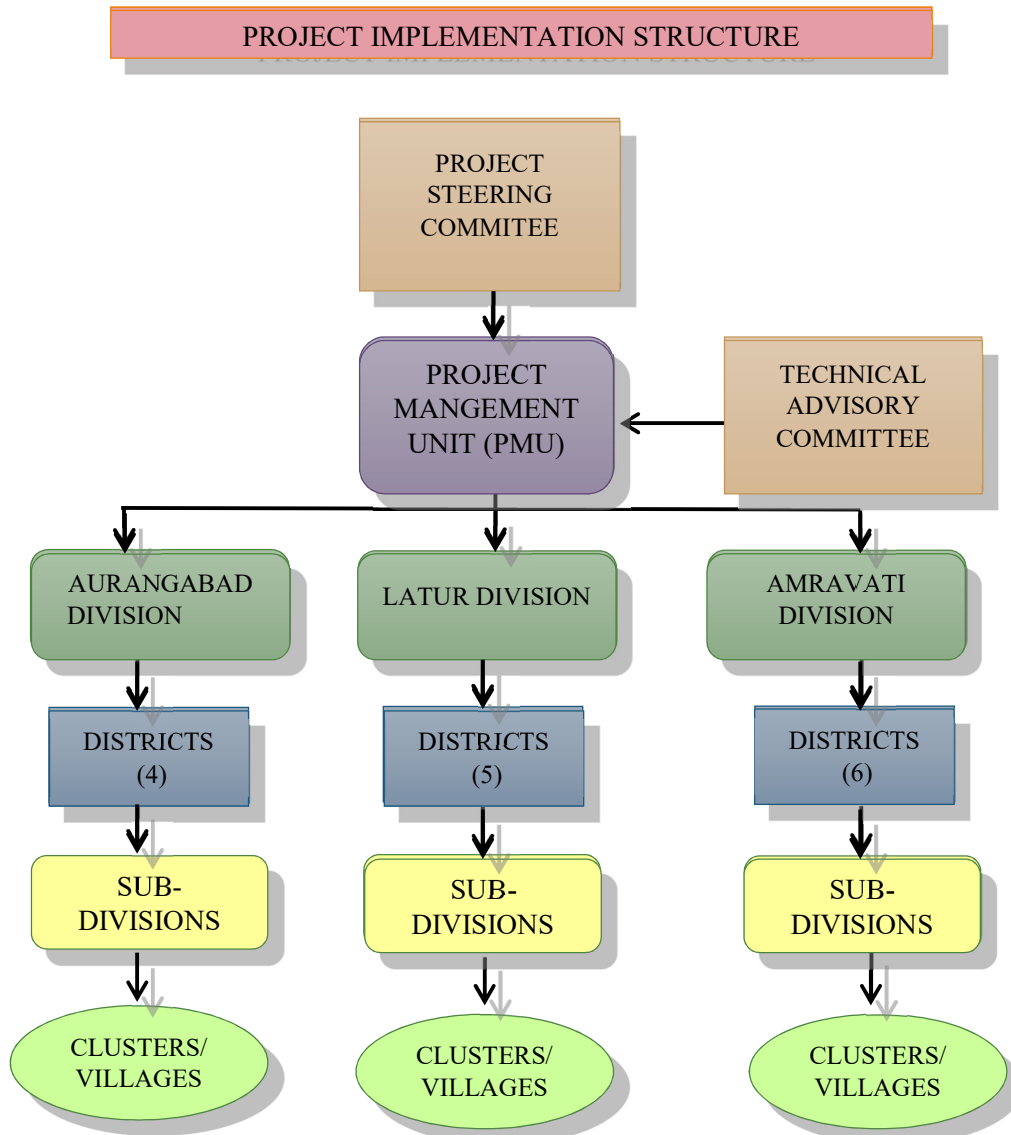
Field Level

Community Level

3 INSTITUTIONAL ARRANGEMENT

3.1 General

The Project on Climate Resilient Agriculture is to be implemented in fifteen districts of Maharashtra. For implementation and management of the project, institutional framework at State level, at Divisional level, at District level, at Sub-divisional level, at Cluster level and village level is prepared. The project implementation structure is depicted in the following chart:



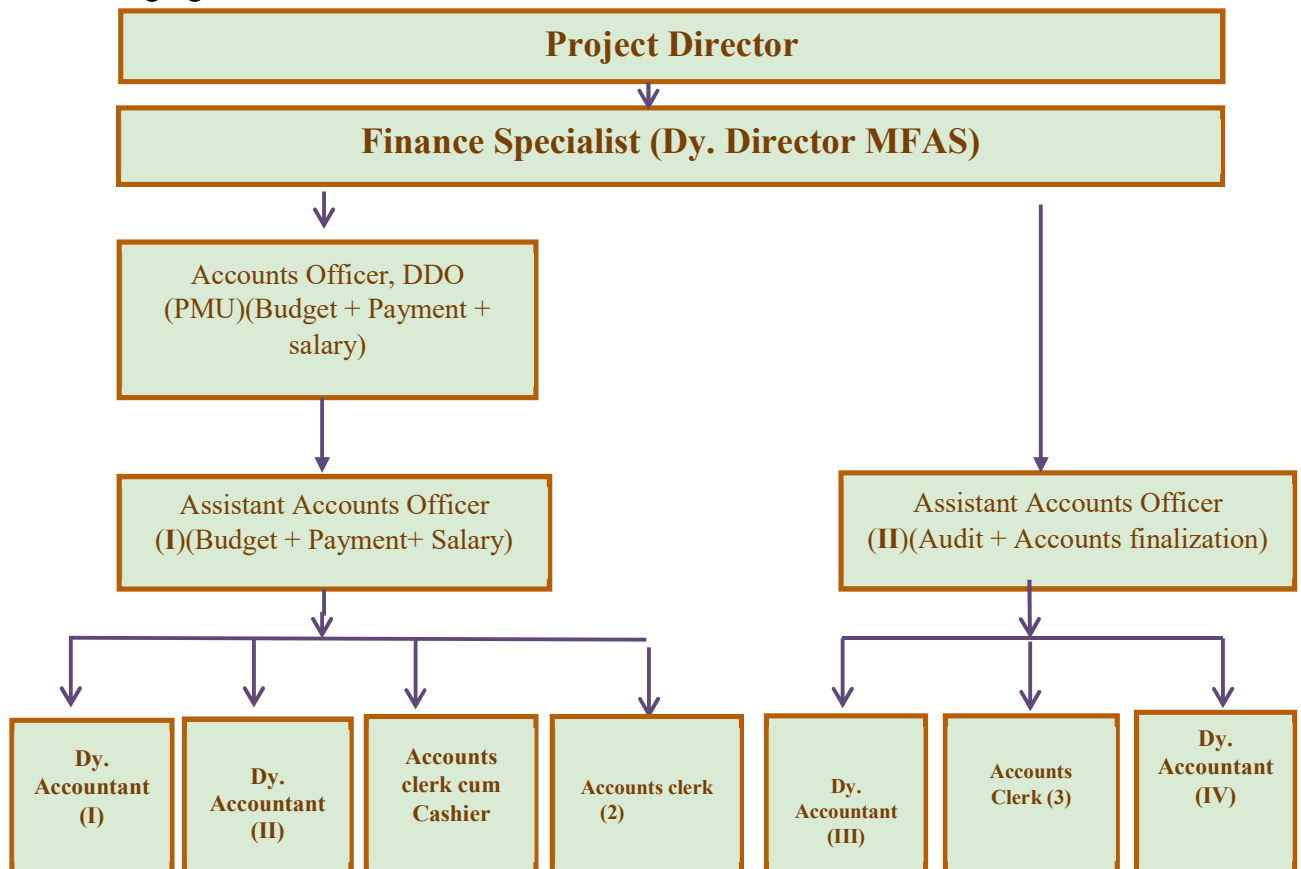
The institutional structure is required at all levels of project implementation for financial management and control. The proposed institutional arrangement for financial management and control at various levels of project implementation is given in **Table 2**.

Table 2: Accounts Staff arrangement at different levels

Accounting Center	No. of Accounting Centers	No. of FM Staff at each level	Details	Total No. of Staff
PMU(State Level)	1	14	Finance Specialist – 1, Accounts Officer – 1, Assistant Accounts Officer – 2, Deputy Accountant – 4, Accounts Clerk – 6 (all staff on deputation from Maharashtra Accounts and Finance Services)	14
DPMUs (District Level)	15	1	Project Account Assistant-1(On contract basis/ on deputation from GoM)	15
			Account Officer– 1 The Account Officer of DSAO shall be given additional charge to carry out the accounts & finance related works of project at District level.	15
ATMAs (District Level)	15	1	Project Accounts Assistant – 1 (on contract basis)	15
SDAO(Sub-Division Level)	36	3	Accounts Officer / Assistant Accounts Officer – 1 (on deputation), Accounts Assistant – 2 (on contract basis).	108
Total	67			167

3.2 Institutional Arrangement at PMU for Finance Management:

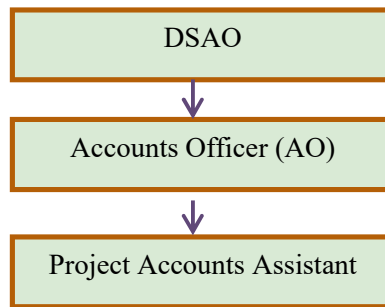
The key institutional arrangement for finance management at PMU is depicted in the following figure:



3.3 Institutional Arrangement at District for Finance Management:

3.3.1 In DSAO's office

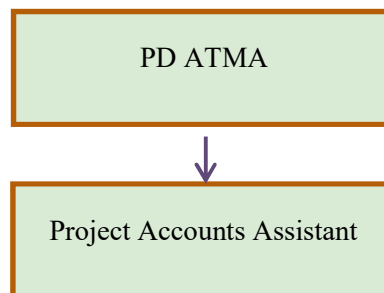
The existing financial institutional arrangement shall be used at the District level. The services of existing Account Officer (The Representative from Maharashtra Finance and Accounts Services) shall be used for the project. Additionally one Project Account Assistant shall be provided on contract basis to assist Accounts Officer.



The detailed roles and responsibilities are given in Annexure 2.1.

3.3.2 In ATMA office

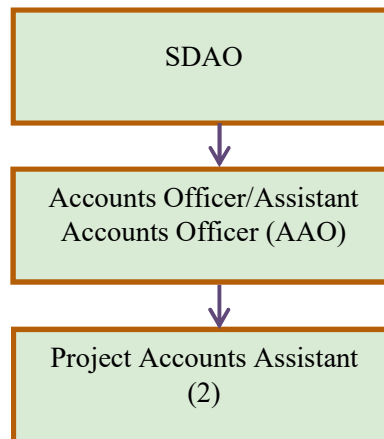
The existing institutional arrangement for financial management shall be used at the District level. The services of existing Accountant in ATMA office shall be used for the project. One Project Accounts Assistant will be additionally provided at the ATMA office.



The detailed roles and responsibilities are given in Annexure 2.1.

3.3.3 Institutional Arrangement at Sub-Division for Finance Management:

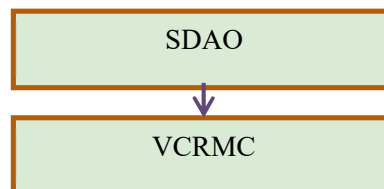
At Sub-division level Account Officer/Assistant Accounts Officer from Maharashtra Finance and Accounts Services shall handle the Finance and Accounts matters at Sub-Divisional level. He will be supported by existing Accounts clerk in the sub-division office. Additionally two Accounts Assistants will be made available from the project on contract basis.



The detailed roles and responsibilities are given in Annexure 2.1.

3.3.4 At Cluster level

At cluster level there will be a cluster committee for coordinating various activities at the cluster level. In each village there shall be VCRMC. The community works at the village level will be approved and carried out by this committee. For carrying out various activities some funds shall be given to this committee from SDAO. For this there shall be one bank account in the name of VCRMC. For maintaining accounts related matters of these committees one Accounts Assistant from the SDAO will help the committee. Whenever required for completion of accounts of VCRMC, services from external agency/person on hire basis shall be taken.



3.4 Training of Accounting Staffs

The provision of budget shall be made for training of Accounts Staff at all Accounting Centres. The accounting staff on deputation and on contract shall be trained regarding the various project components, their procedures and methods of implementations. Also accounting staff shall be trained regarding the finance manual and overall accounting and financial management system of the project.

The number of training man-days for each staff, levels involved in the training and frequency of training shall be as per schedule mentioned in the PIP.

4 FUND FLOW ARRANGEMENT

The State Government prepares its own budget, which comprises a receipts section and an expenditure section. All incoming receipts of loans and grants through the central government (called additional central assistance) are included in the receipts budget. Estimated expenditure on all externally aided projects (comprising both the share of the state government and the external agencies) is included in the expenditure budget. The flow of funds in this project shall be at GOI level, at state level, at PMU level, at district level and at sub-divisional level.

4.1 GoI level

The World Bank shall transfer funds into a Special Account opened for the PoCRA project with the Reserve Bank of India. This account will be operated by the Controller of Aid, Accounts and Audit (CAAA), Department of Economics Affairs (MoF), GoI. The Department of Economic Affairs (DEA) in Ministry of Finance acts as the administrative authority in respect of all fund flows originated under an externally aided program (EAP). Under the proposed arrangements there shall be back to back transfer of funds from GOI to the State Government on receipt of funds from the World Bank.

4.2 State Level

Government of India will transfer funds to the Loan Account of Government of Maharashtra. Government of Maharashtra will pass on the funds (Bank finance and own contribution) to project implementing agencies through budgetary grants. The Finance Department shall allocate budget to Department of Agriculture.

The budget codes for the project have been sanctioned by GoM and are as follows:

A. External Share:

Code	Description
2401	Crop Husbandry
115	Scheme of Small / Marginal Farmers and Agricultural Labour
(00)(02)	Project on Climate Resilient Agriculture (External Share 70%)
2401 A646	Scheme Code

B. State Share:

Code	Description
2401	Crop Husbandry
115	Scheme of Small / Marginal Farmers and Agricultural Labour
(00)(03)	Project on Climate Resilient Agriculture (State Portion 30%)
2401 A655	Scheme Code

to PMU PoCRA

4.3 Fund Flow

The Department of Agriculture will further allocate the budgetary grants through BDS to Controlling Officer in PMU. The budget allocation for Project Director PoCRA will specify the funds provided for activities to be carried out at PMU Level. The DDO in the office of PMU will incur expenditure through Pay and Account Office (PAO) for following purposes:

1. Project Management expenses
2. Project Component expenses

4.4 Fund Flow at District level

4.4.1 Fund flow to DSAO

The Controlling Officer in PMU will further allocate the budgetary grants through BDS to the District Superintendent Agriculture Officer (DSAO). The DDO in the office of DSAO will incur following expenses through treasury.

1. Project Management expenses
2. Project Component expenses

4.4.2 Fund Flow to ATMA

The funds sanctioned to ATMA shall be released on BDS to DSAO. The DSAO will draw funds from district treasury and deposit in a separate account of Project Director ATMA. The project Director ATMA will make payments from the funds deposited in his account for following expenses:

- Project Management expenses
- Project Component expenses

4.4.3 Mode of operation of bank account at ATMA:

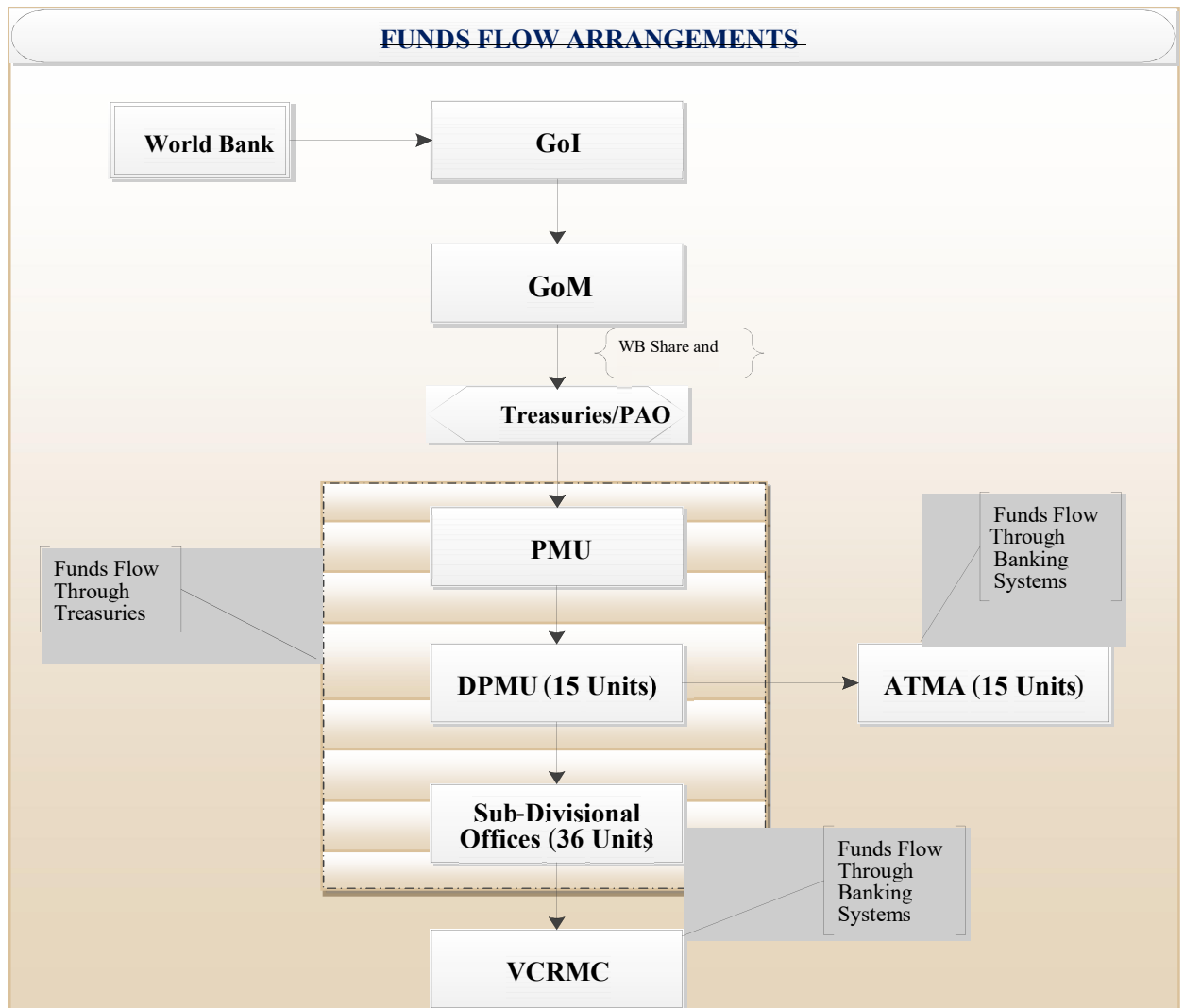
The separate bank account for the project shall be opened by ATMA office in nationalized bank only. This bank account shall be jointly operated by Project Director ATMA and Project Accounts Assistant. The interest earned if any on this account shall be deposited in district treasury by challan.

4.5 Fund Flow at Sub-Divisional level

The DSAO will further allocate the budgetary grants through BDS to the Sub-Divisional Agriculture Officer (SDAO). The DDO in the office of SDAO will incur following expenses through treasury.

1. Project Management expenses
2. Project Component expenses

The actual fund flow for the project& units under the project is depicted in following chart:



4.6 Fund Flow at Cluster/Village Level

The Funds sanctioned to VCRMC for meeting project related expenses shall be released by Sub-Divisional Agriculture Officer through core banking system. The SDAO will draw funds from treasury and deposit in a bank account of VCRMC. The VCRMC will make payments from the funds deposited in bank account for project management expenses.

4.6.1 Mode of Operation of Bank Account at VCRMC

The separate bank account for the project shall be opened by VCRMC in nationalized bank only. This bank account shall be jointly operated by President of VCRMC and Agriculture Assistant. The interest earned if any on this account shall be deposited in treasury by challan.

4.7 Budget, Estimation, Allocation & Monitoring System (BEAMS)

4.7.1 Concept of BEAMS

- An online computerized system to facilitate budget estimation, allocation of grants and authorize expenditure against the allocated grants.

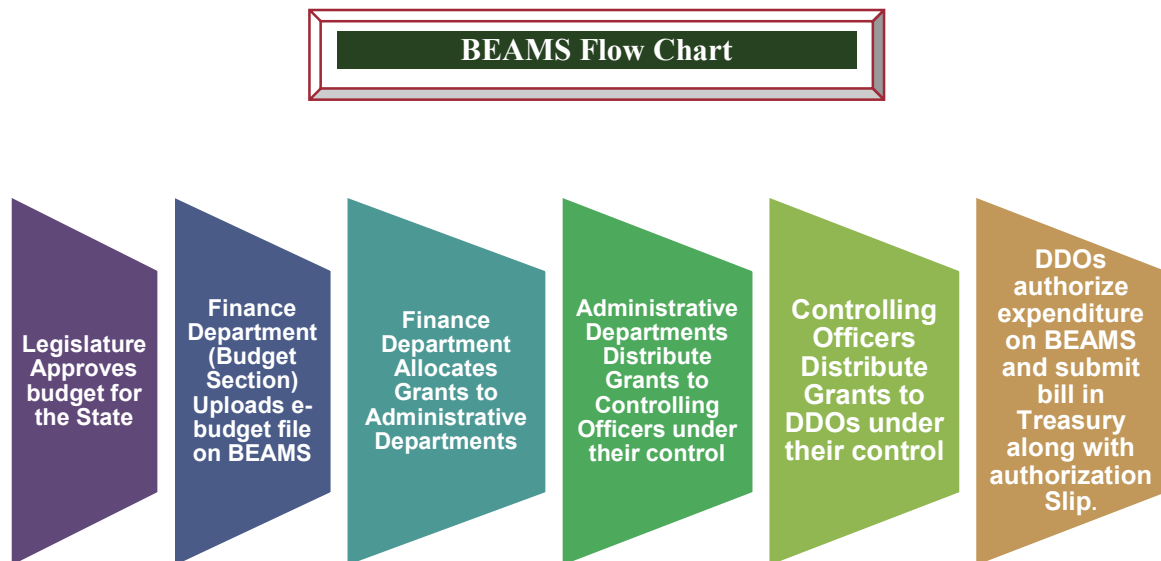
- Facilitates various fund transfer related activities such as allocation, distribution, re-appropriation, withdrawal, surrender of grants at various level.
- E-Budget file containing budget sanctioned in the legislature uploaded in the system, making budget available to the Finance Dept. (Budget Branch) for releasing it to other departments.
- Fund transfer option available as Allocation, User can see Budget Head wise display of grants received by him, allocated by him and balance available.
- Option for authorizing expenditure available at DDO level. Every bill being submitted to treasury to be accompanied with an Authorization Slip. Slip Bar-Coded to include details like Budget Classification, Gross Amount, Deductions, Net Amount, Payee details, etc.

4.7.2 BEAMS – Salient Features

- The system provides for monitoring monthly cash flow limit set by the Department up to DDO level.
- Monitoring of expenditure against allocated grants possible at all levels (Administrative Department, Controlling Officer, Drawing & Disbursing Officer [DDO]).
- Quick and accurate transfer of grants.
- Integration with CPSMS achieved.
- Maker Checker principle used.
- Generation of PDF orders on approval of each transaction.
- Bill cum BDS has been done in respect of Contingent Expenditure Bill (MTR-31). Other bills under testing.
- MIS Reports available in Public Domain

4.7.3 Flow Chart for BEAMS

The flow chart of BEAMS system is given in the following chart.



3.7.4 Use of BEAMS for the project:

The BEAMS System shall be used for the project. The Controlling Officers (CO) and Drawing & Disbursing Officers (DDO) at each level of project implementation shall be identified and given authority to work on BEAMS System as per GoM guidelines. The budget approved for each project implantation level shall be allocated through BEAMS system. This system facilitates various fund transfer related activities such as allocation, distribution, re-appropriation, withdrawal, surrender of grants at various levels. The system provides for monitoring monthly cash flow limit set by the Department up to DDO level. Monitoring of expenditure against allocated grants shall be possible at all levels of project implementation (up to last level DDO in the project). There shall be quick and accurate transfer of grants to all the implementing levels/agencies. The object code wise and CO & DDO wise expenditure report can be generated through BEAMS.

The designated COs& their Assistants and DDOs & their Assistants shall be authorized to conduct various functions within the BEAMS System.

4.8 Treasury Net

4.8.1 Concept of Treasury Net:

- Treasury Net is a flagship application of Treasury Accounting designed and developed by NIC, Pune.
- This is Rule and Role based System, capable to add/create new users, assign functions to different users.
- It is capable of integrating with other applications, so as to transmit and obtain required Data.
- Presently it works on local server situated at each District Treasury. All these servers are connected to Central Server through MPLS Connectivity

4.8.2 Treasury Net – Functions

Table 3: Treasury Net - Functions

Sr. No.	Treasury Function	Utility
1	Scroll Module	To receive bill in treasury
2	Audit Module	To verify /audit and pass claims presented to Treasury
3	Cheque /EFT Module	To make payment through cheque / Electronic Mode (EFT/NEFT).
4	Delivery Module	To deliver cheque / EFT advice
5	Compilation Payment	To prepare account of Payment made through Treasury
6	Compilation Receipt	To prepare account of receipt received by Treasury
7	PLA	To authorize PLA payment and prepare account thereof
8	Stamp Module	To control Stamp Sell and prepare its account
9	Sub Treasury Incorporation	To incorporate sub treasury account into treasury's account
10	Treasury Officer Module	To manage bill flow and other activities by Treasury Officer
11	Treasury Officer Module	To see various MIS reports and perform administrative activity
12	DBA Module	To manage Treasury Net System in Treasury

4.8.3 Treasury Net Work Flow:



3.8.4 Use of Treasury Net for the Project:

The Treasury Net System is designed for District Treasuries and Pay & Accounts Office for their internal use and treasury accounting. All the DDOs are connected with the Treasury/PAO and they have to submit their bills to Treasury/ PAO. There are various functions of Treasury Net out of which Scroll Module is important for the DDOs. The DDOs and their Messengers are authorized to work with Treasury Net.

All the designated DDOs for the project shall submit their bills properly entered in token register to Treasury/PAO through their authorized Messengers. The authorized Messengers shall submit bills to Treasury/PAO counter and Scroll Operator shall receive bill using bar code reader and shall give paper token. The Treasury shall pass the bill and book the expenditure to respective accounting heads and transfer the amount to the DDOs bank account by ECS/Cheques. After transfer of funds the Treasury/PAO gives ECS slip/cheque, ECS slip contains voucher number. With the help of voucher numbers the quarterly reconciliation of expenditure can be done with Treasury /PAO as well as Accountant General (A&E).

5 ACCOUNTING CENTRES FOR THE PROJECT

5.1 General

As the expenditure of the project is to be made at various levels, it is essential to decide the accounting centres for the project. The accounting centres are the offices where the primary books of accounts will be maintained in respect of various expenditures made on the project activities. These accounting centres shall be responsible for creating and maintaining all the relevant accounting documents regarding expenditure (purchase orders, invoices, receipts, contracts etc.) and primary books of accounts. The units where the actual expenditure is made through the treasuries/BDS system will submit monthly accounts to their respective controlling offices which in turn will consolidate this monthly statement and send them to the PMU. Also there shall be quarterly reconciliation of accounts with accounts of Accountant General (A&E).

5.2 Accounting Centres in the Project:

The proposed Accounting Centres for implementation of the project are at State Level, District Level and Sub- Divisional Level. The list of Accounting Centres is given in **Table 4**.

Table 4: List of Accounting Centres in the Project

Level	Name Of Accounting Centre	Number Of Accounting centers	Accounting Centres
State	PMU	1	PMU-Mumbai
District Level	DSAO	15	Aurangabad, Jalna, Beed, Osmanabad, Latur, Parbhani, Nanded, Hingoli, Washim, Yavatmal, WardhaBuldhana Akola, Amravati,Jalgaon
	PD ATMA	15	Aurangabad, Jalna, Beed, Osmanabad, Latur, Parbhani, Nanded, Hingoli, Washim, Yavatmal, WardhaBuldhana Akola, Amravati,Jalgaon
Sub-Divisional Level	SDAO	36	Aurangabad, Vijapur, Sillod, Jalna, Partur, Beed, Majalgaon, Ambajogai, Latur, Udgir, Osmanabad, Bhum, Parbhani, Hingoli, Nanded, Deglur, Kinwat, Amravati, Morshi, Achalpur, Akola, Akot, Washim, Yawatmal, Dwarva, Pusad, Pandharkawada, Buldhana, Mehkar, Khamgaon, Wardha, Aarvi, Hinganghat,Jalgaon,Amalner, Pachora
Total		67	

5.3 Roles & Responsibilities of Accounting Centres

The role and responsibilities of various accounting centres are given in **Table 5** below:

Table 5: Role and Responsibilities of Various Accounting Centres

Accounting Centre	Roles and Responsibilities
PMU (1)	<ul style="list-style-type: none"> ▪ Preparation of budget of PMU and consolidation of budget at all levels. ▪ Distribution of budget to various DDO's. ▪ Making expenditures for various project activities by following proper purchase procedures. ▪ Preparation of monthly, quarterly and annual accounts of the PMU. ▪ Consolidation of quarterly and annual accounts of all project implementing levels/agencies. ▪ Preparation and Maintenance of accounting records at PMU ▪ Carry out audits at all accounting centers. ▪ Monitoring of audit compliance at various accounting centers.
DSAO (15)	<ul style="list-style-type: none"> ▪ Preparation of Annual Plans. ▪ Making expenditures for various project activities by following proper purchase procedures. ▪ Preparation of monthly, quarterly and annual accounts of the project. ▪ Preparation and Maintenance of accounting records. ▪ Carry out audit at accounting center. ▪ Meeting audit compliance.
PD ATMA (15)	
SDAO (36)	

6 CHARTS OF ACCOUNTS

This chapter explains the Government Accounting System and Charts of Accounts to be followed at the accounting centres under the project. A chart of accounts (CoA) is a financial organizational tool that provides a complete listing of every account in an accounting system. An account is a unique record for each type of asset, liability, equity, revenue and expense. All the Finance and Accounting Matters of the Project will be under over all control of PMU. It will maintain proper accounts of the fund received under the project and its disbursement to various DDOs as per the Government Budget Distribution System

The Finance Accounts of the State of Maharashtra present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government has worked out from the balances recorded in the accounts.

6.1 Structure of Government Accounting:-

The monthly accounts of the Government of Maharashtra are compiled and consolidated from the accounts submitted by the District Treasuries, Pay & Accounts Office, Mumbai, Public Works and Forest Divisions, etc., to the Accountant General (Accounts and Entitlement). The Annual Accounts viz. the Finance Accounts and the Appropriation Accounts are prepared by the Accountant General under the supervision of the Comptroller and Auditor General of India in accordance with requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971

The Government accounts are kept in three parts:

6.1.1 *Part I Consolidated Fund*

This part comprises all Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances of the State Government.

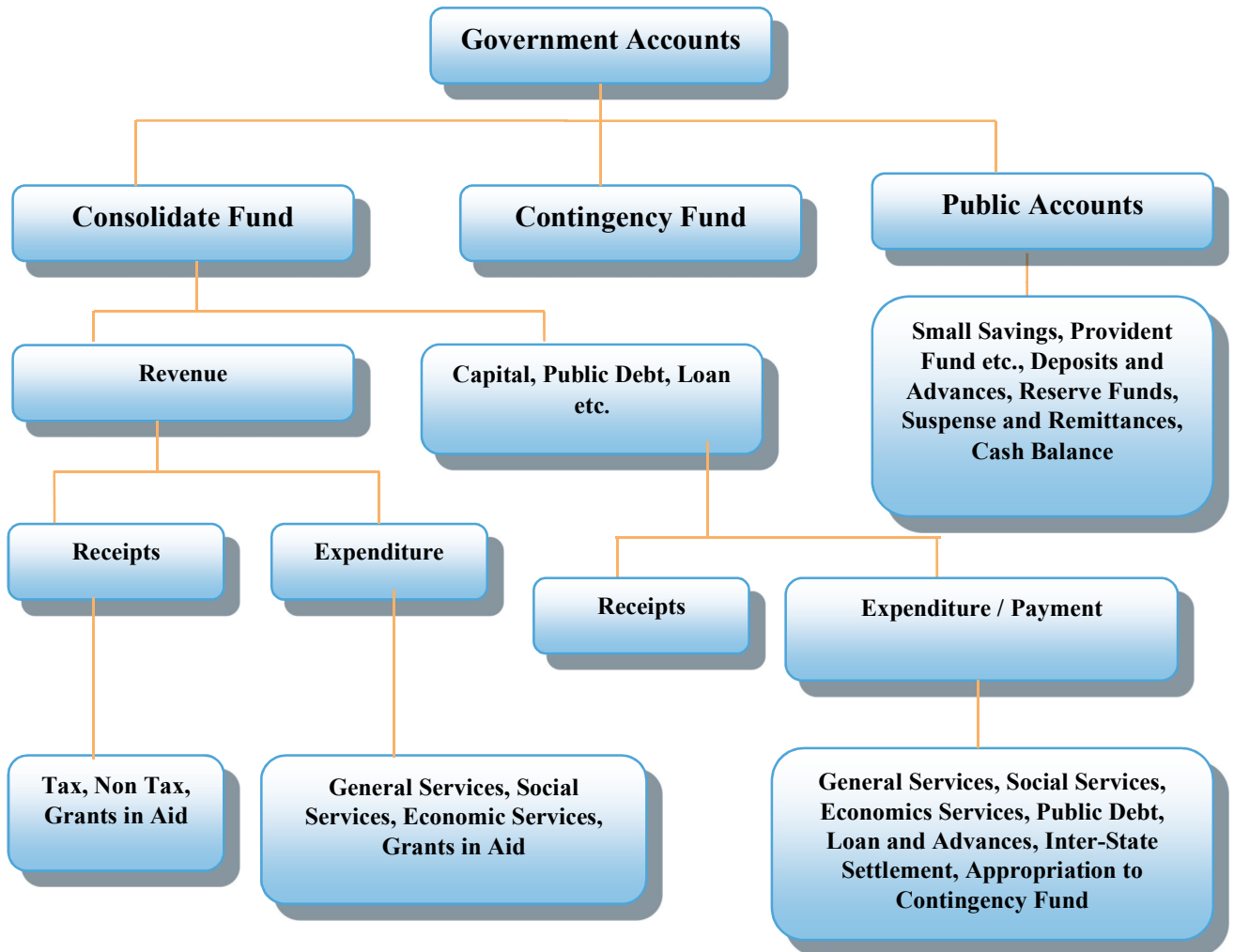
6.1.2 *Part II Contingency Fund*

It is in the nature of an imprest to meet unforeseen expenditure not provided for in the budget. The amount drawn from this Fund is recouped subsequently from the Consolidated Fund.

6.1.3 *Part III Public Account*

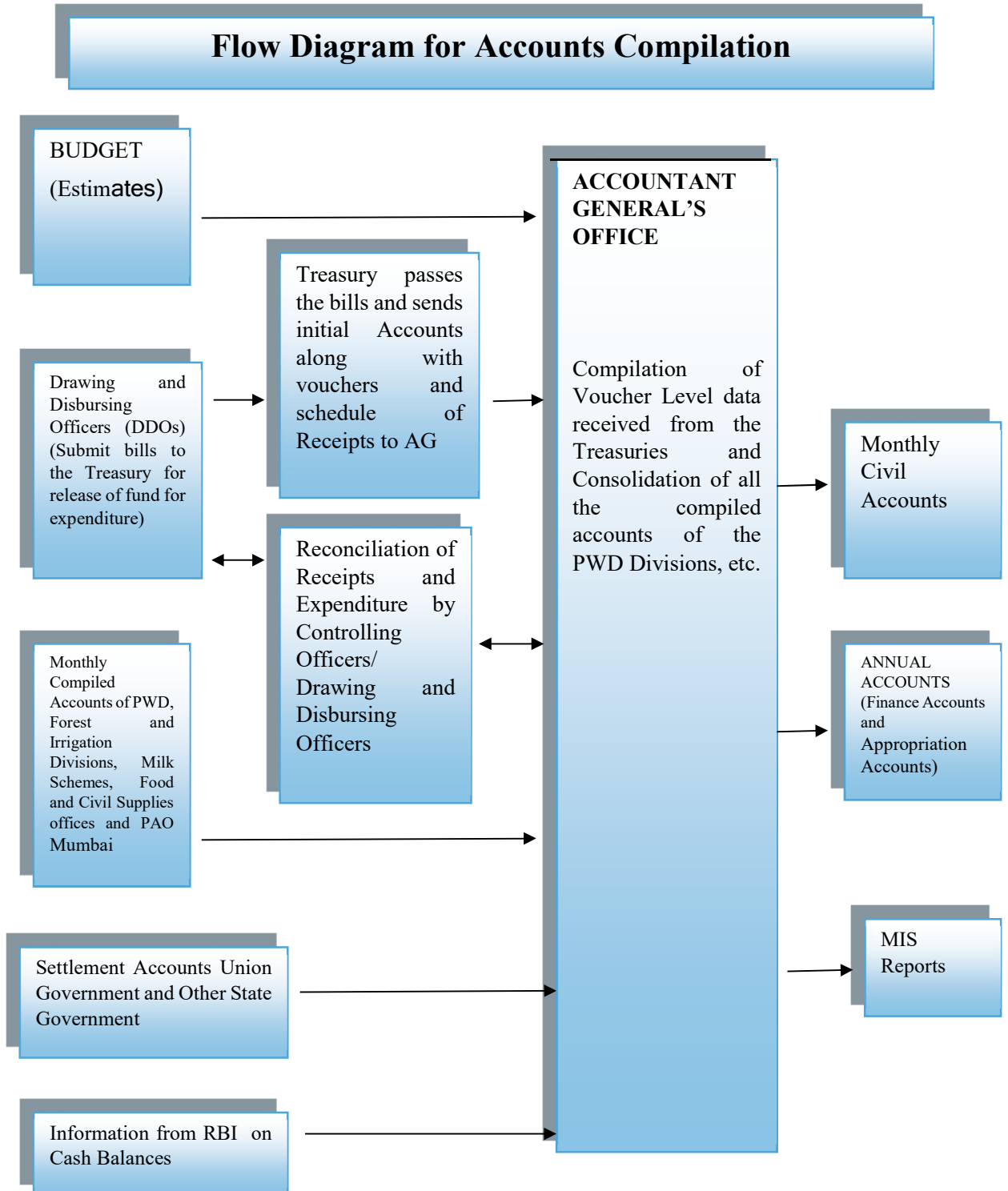
This comprises of Debt (other than Public debt referred to in Part I), Small Savings, Provident funds, etc., Deposits, Advances, Suspense and Remittances transactions. The role of the Government in respect of this account is only as a banker or trustee.

Structure of Government Accounts



6.2 Compilation of Accounts:-

The Compilation of Accounts is depicted the following Chart:-



6.3 Charts of Accounts

Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub Major Heads (two digits), Minor Heads (three digits), Sub-Heads (three characters), Detailed Heads (two digits), and Object heads (two digits). The details are given in **Table 6**.

Table 6: Heads and its use of digits and representation

Tier Level	Tier Name	Digits Used	Representation
1	Major Heads	Four digits	Represent functions of Government
2	Sub Major Heads	Two digits	Heads represent sub-functions
3	Minor Heads	Three digits	Represent programmers/ activities
4	Sub-Heads	Three characters	Represent schemes
5	Detailed Heads	Two digits	Represent sub-schemes
6	Object Code	Two digits	Represent purpose/object of expenditure

The Charts of Accounts is a system of list of head of accounts along with the accounting codes. It identifies the flow of each head of account in to the annual financial statement for the purpose of consolidation. The Charts of Accounts needs to cater the requirement of both World Bank and the State Government. The Charts of Accounts has been developed to provide flexibility to introduce necessary Accounts Codes at the later stage if additional activities are proposed under the project. In the State Budget the allocations are made sector-wise and under each sector the various accounts heads are given. The budget heads proposed for state portion and external funding for this project are given in **Table 7 & 8** below:

Table 7: Budget Heads for State Portion

Tier Level	Tier Name	Code	Description
1	Major Head	2401	CROP HUSBANDARY
3	Minor Head	115	SCHEME OF SMALL/MARGINAL FARMERS AND AGRICULTURALLABOUR
5	Detailed Head	(00)(03)	PROJECT ON CLIMATE RESILIENT AGRICULTURE (STATE PORTION 30%)
6	Object Code	33	SUBSIDY

Table 8: Budget Heads for External Funding

Tier Level	Tier Name	Code	Description
1	Major Heads	2401	CROP HUSBANDARY
3	Minor Heads	115	SCHEME OF SMALL/MARGINAL FARMERS AND AGRICULTURALLABOUR
5	Detailed Heads	(00)(02)	PROJECT ON CLIMATE RESILIENT AGRICULTURE (EXTERNAL FUNDING 70%)
6	Object Code	33	SUBSIDY

The activities under the project have been converged to the level of object codes as per the State Govt. Budget Book (White Book). The proposed object codes for the project are given in **Table 9**:

Table 9: Proposed Object Codes as per the State Govt. Budget Book

Object Code	Details of Object
01	Salaries
03	Overtime Allowances
06	Telephone, Electricity and Water Charges
10	Contractual Services
11	Domestic Travel Expenses
12	Foreign Travel Expenses
13	Office Expenses
14	Rent, Rates and Taxes
16	Publication
17	Computer Expenses
20	Other Administrative Expenses
21	Supplies and Materials
24	Petrol, Oil and Lubricants
26	Advertising and Publicity
27	Minor Works
28	Professional Services
30	Other Contractual Services
33	Subsidies
50	Other Charges
52	Machinery and Equipment
53	Major Works

6.4 Project Components and Corresponding Object Code in Government Budget System:

The various project components, sub-components, activities and corresponding object code in Government budget system for booking expenditure and accounting is given in **Annexure 5.1**. The object code wise expenditure shall be bifurcated in to various project components and sub components and shall be linked with IFRs.

7 PREPARATION OF BUDGET

7.1 Introduction

Budget process involves identifying specific tasks to achieve the objectives of accomplishing the same from the available or anticipated resources. The budget shall be prepared following Government system of budgeting as per the Budget Manual and Standing Orders/ guidelines issued by the Finance Department (GoM) and also ensure linkages with agreed components of the project. The project's planning process will follow a "bottom-up" approach i.e. it will grow out of village & cluster level containing the budget estimates and revised estimates with respect to transactions connected with the project and get consolidated into district then division and finally at State Level Annual Work Plan. At state level PMU will be responsible for preparing annual budget estimates for activities. It will be based on consolidation of budget estimates received from district and division level.

The Annual Action Plan will follow the budgeting cycle of the state and will be completed when the programme estimates will be included in the state budget, presented to and approved by the state legislature. All implementing units will prepare Annual Work Plan and submit to PMU. The consolidated budget will be presented to the Finance Department, GoM through Department of Agriculture and ADF. Format for Budget preparation is given in **Annexure 6.1 and 6.2.**

7.2 Objective:

The objectives of the budget system proposed in this project are as follows:

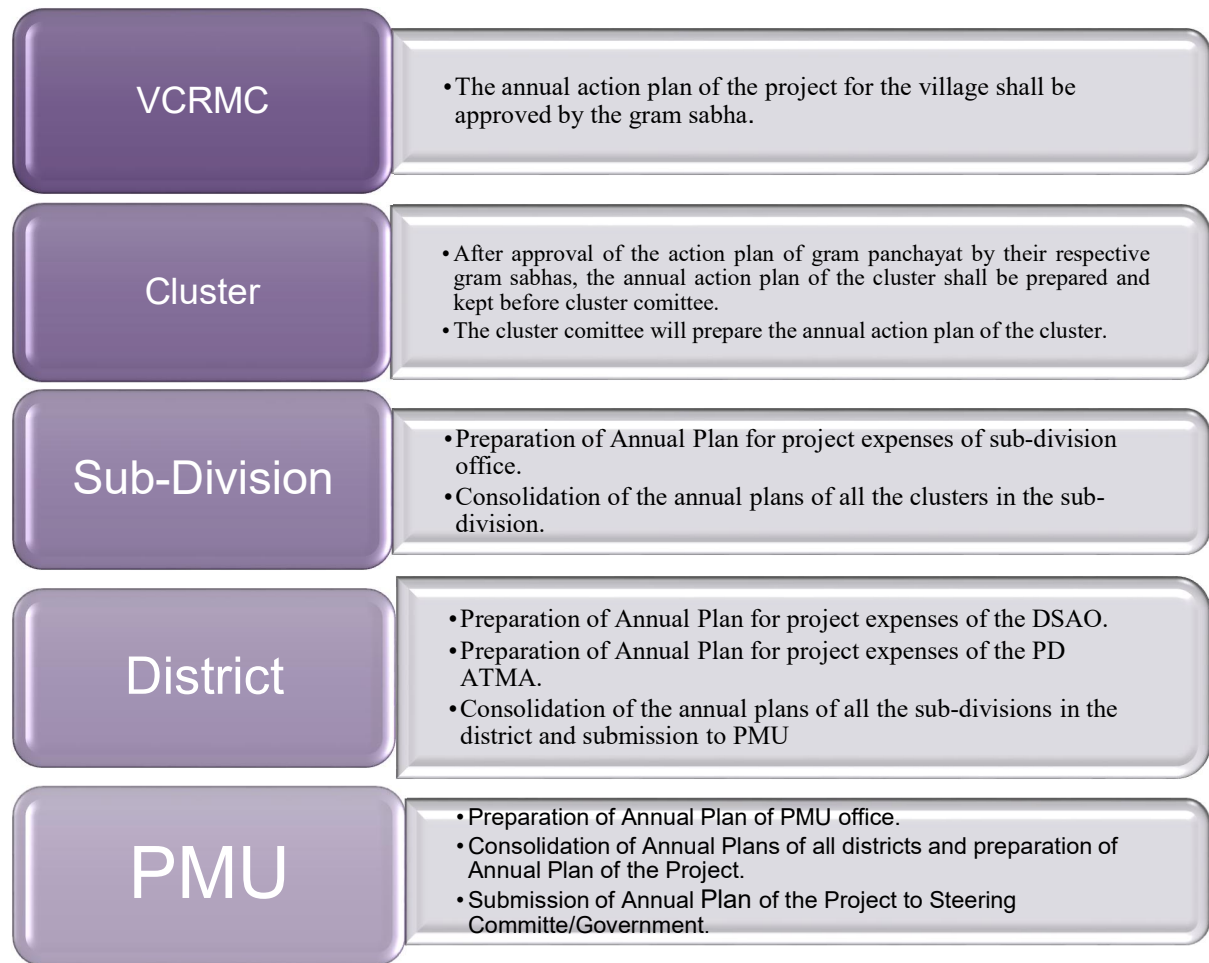
1. To ensure budgetary control.
2. To set target, analyse variance and fix accountability.
3. To provide an estimate of the funds needed for the project.
4. To decide the time when funds are required.
5. To provide a basis for periodical monitoring.

7.3 Budget Period

Budget shall be prepared for each financial year i.e. April to March of every year.

7.4 Procedure for Preparation of Budgetary Estimates

The budget for the whole project is prepared for each financial year on the basis of guidelines of steering committee and the annual work plan. Preparation of budget is the bottom-up process. The budget at each level (PMU, DSAO, ATMA and SDAO) shall be based on the activities planned to be implemented at each level during each financial year. The general process of preparation of budgetary estimate for the project is depicted in following figure:



Preparation of Annual Budget will be guided by the work plan and procurement plan of each level/agency in the project. Each cluster shall prepare its annual plan for all the villages within the cluster. While preparing annual plan for the cluster the components and subcomponents of the project to be implemented in the cluster shall be considered. After preparation of annual plan for the cluster it shall be submitted to block level.

At sub-division the annual plan for the expenses of sub-division office shall be prepared. The annual plans of all the clusters under the sub-division shall be scrutinized and consolidated and submitted to district level.

At district the DSAO office will prepare annual plan for expenses of DSAO office. The district office shall carefully scrutinize the cluster plans of all the clusters in the district and consolidate it and prepare a district plan. At district level the ATMA shall prepare its Annual Plan in consultation with DSAO and submit to DSAO. The DSAO shall submit the annual plans of the district and annual plans of ATMA to PMU. The district office shall take due care that the Annual Plans of the clusters are covering all the components of the project and are as per the project implementation plan. The office of the Joint Director shall monitor the overall budget preparation of all the districts in the division.

The PMU office shall prepare Annual Plan for project management, services and contracts. The Annual Plans received from all districts shall be scrutinized and consolidated at PMU level before submission to Government for inclusion in the budget plan of the State.

7.5 Components of the Budget

The various project components & sub-components and their codes along with corresponding object code in Government Budget system are given in **Annexure 5.1**.

7.6 Conversion of Component Wise Budget into Object Heads

At each implementing units initial budget is prepared as per the defined components and sub-components of the project. After preparation of the component wise budget, same shall be merged into various object heads given in Table 9 (chapter 5 – Charts of Accounts) and the budget shall be prepared as per GoM norms in budget estimate formats prescribed by Finance Department.

7.7 Timeline for Preparation of Budget

For timely preparation and sanction of budget at state level, the timeline for budget preparation at each level is necessary. In this project the timeline for preparation of Annual Budget at each level is fixed as per Government norms and given in **Table 10**.

Table 10: The time frame for preparation of budget at each level

Prepared By	Submitted To	Activity	Time Line
VCRMC	Cluster coordination committee	<ul style="list-style-type: none"> Preparation of annual plan for village 	1 st of July
Cluster	Block	<ul style="list-style-type: none"> Preparation of Annual Plan for the cluster 	15 th of July
Sub-Division	District	<ul style="list-style-type: none"> Preparation of Annual Plan for project activities of sub-division office. Consolidation of the annual plans of all the clusters and blocks. 	1st of August
District	PMU	<ul style="list-style-type: none"> Preparation of Annual Plan for project activities of the district office. Consolidation of the annual plans of all the sub-divisions in the district and submission to PMU Preparation of annual plan by ATMA and submission to PMU. 	15 th of August
PMU	Department of Agriculture	<ul style="list-style-type: none"> Preparation of Annual Plan of project management for PMU office. Consolidation of Annual Plans of all districts and preparation of Annual Plan of the project. Submission of Annual Plan of the project to steering committee/Government 	15th September
Department of Agriculture	Planning Department (GoM)	<ul style="list-style-type: none"> Preparation/ Consolidation/ Submission of Budget 	30 th September

7.8 Reallocation of Funds

Based on the expenditure statements received from implementing units, PMU will monitor the fund utilization status on quarterly basis. On review and assessment funds may be reallocated as per necessity, such re-allocation of funds will be made on obtaining required sanctions from the Agriculture Department and Finance Department.

7.8.1 Authority for reallocation for inter-component and intra-component:

The Project Director shall have authority for reallocation and redistribution of grants to object codes and for inter-component and intra -components of the project as per the need of the project.

7.9 Provision for Supplementary Budget

The additional grant required to meet the required expenditure of the government is called Supplementary Budget. When grants authorised by the State Legislature fall short of the required expenditure, an estimate shall be presented before the State Legislature for Supplementary or Additional grants. These grants shall be presented and passed by the State Legislature before the end of the financial year. As per the project implementation speed when proposed expenditure is more than the sanctioned grant, the supplementary budget shall be submitted.

8 ACCOUNTING POLICIES

Accounting policies refer to the specific accounting principles and the methods of applying those principles adopted by the enterprise in the preparation and presentation of their financial statements. Accounting policies are the specific principles, rules and procedures implemented by an organization's management team and are used to prepare its financial statements. These include any methods, measurement systems and procedures for presenting disclosures. Accounting policies differ from accounting principles in that the principles are the accounting rules and the policies are a way of adhering to those rules.

8.1 Treatment of Advances

All sorts of advances given to project employees would be accounted as advances and booked as expenditure only on receipt of the bills/vouchers. The advances given to VCRMC for meeting administrative expenses shall be treated as grant. The advances given to VCRMC for project activities, for reimbursement, these are treated as expenditure at the time of disbursement.

8.2 Fixed Assets

Assets acquired under the project will be valued at its cost of acquisition including purchase cost, transportation, installation and other cost incurred for bringing the asset to its working condition. Assets constructed under the project will be valued at its cost of construction including materials, labour, transportation, installation and other cost incurred for bringing the asset to its working condition. If these assets are to be used by the project administration during implementing period then they would be capitalised.

8.3 Classification & Booking of expenditure

Eligible expenditure incurred under the project will be charged to the appropriate heads of account as per the Chart of Accounts. Expenditure will be classified according to the project components corresponding to the Budget lines. Consultant's services (including NGO services) this will include all charges for professional services rendered by outside parties under a contract. All direct expenditure reimbursed to the consultant will also be included under this head. Training will include all direct costs relating to training such as honorarium/payment to resource persons/agencies, travelling expenses, venue charges, cost of printing of training materials, hospitality etc.

8.4 Beneficiary Contribution

Beneficiary contribution will not be recorded in the books of account, but monitored through the village committee by maintaining beneficiary wise records i.e. only memorandum entries will be made for the purpose of control and reporting.

8.5 Basis of Accounting:

The basis of accounting refers to the methodology under which revenues and expenses are recognized in the financial statements of a business. When an organisation refers to the basis of accounting that it uses, two primary methodologies are most likely to be mentioned i. e. cash basis of accounting and accrual basis of accounting. The cash basis of accounting system shall be followed for the accounting of the project. Under the cash basis of accounting the receipts are recognised when cash is received and expenses are recognised when bills are paid.

8.6 Recognition of Grants:

The Grants shall be recognised in receipt and expenditure accounts over the project period as and when received.

9 ACCOUNTING RECORDS

9.1 General

The accounting records shall be maintained at all accounting centres. The accounting records at accounting centres where funds are transferred by BDS shall be maintained as per the norms of State Government and State AG. The accounting records at non-BDS accounting centres shall be maintained as per the requirements of double entry system.

The Accounting system shall be based on single entry book-keeping system where the funds are transferred through BDS system and the payments are made through treasury system. The standard books of accounts as per single entry system shall be maintained at PMU, district, sub-division and Taluka level. The double entry book keeping system on cash basis shall be followed where funds are transferred by non-BDS system and payments are made from bank accounts. The rationale for following the cash basis of accounting is that the State Government follows cash basis for Budgeting and Accounting. The standard books of accounts (cash and Bank book, journals, ledgers etc) shall be maintained at double entry accounting centres (ATMA and others).

At the close of each month, each DDO will compile the monthly accounts and submit the same to the accountant general. The system of compilation of accounts and the returns to be submitted will be as per the Government norms. The DDOs will make quarterly reconciliation with the accounts of state AG. The accounting centres where double entry system is used will prepare monthly accounts and submit to PMU. Double entry accounting centres will do bank reconciliation for every month. All the accounting centres under project will maintain the accounting records as mentioned in **Table 11**.

Table 11: The accounting records to be maintained at various accounting centres.

Name of Accounting Centre	Accounting records to be maintained	Formats To be Used
PMU	1. Cash Book	As per prevailing Govt. accounting system
	2. Bill Token register	MTR 26 A
	3. Bill register	MTR 26
	4. Register of Cheques and Bank drafts Received	Annexure 8.1
	5. Cheque issue register	Annexure 8.2
	6. Dead Stock register	Annexure 8.3(A)
	7. Consumable Stock Register	Annexure 8.3 (B)
	8. Advances Register	Annexure 8.4
	9. Monthly Expenditure Statements(MES)	Annexure 8.8
	10. IFRs	Annexure 8.9
	11. Annual Financial Statements	Annexure 8.10
	12. Utilization Certificates	Annexure 8.11
	13. Fixed asset register	Annexure 8.3(A)
	14. Ledger including component wise expenditure	Annexure 8.8
	15. Audit compliance register	Annexure 11.1
	16. Grants Sanction and expenditure register	Annexure 8.5
DSAO	1. Cash Book	As per prevailing Govt. accounting system
	2. Bill Token register	MTR 26 A
	3. Bill register	MTR 26

Name of Accounting Centre	Accounting records to be maintained	Formats To be Used	
	4. Register of Cheques and Bank drafts Received	Annexure 8.1	
	5. Cheque issue register	Annexure 8.2	
	6. Dead Stock register	Annexure 8.3(A)	
	7. Advances Register	Annexure 8.4	
	8. Fixed asset register	Annexure 8.3(A)	
	9. Subsidy distribution register	Annexure 8.7	
	10. Monthly Expenditure Statements(MES)	Annexure 8.8	
	11. IFRs	Annexure 8.9	
	12. Annual Financial Statements	Annexure 8.10	
	13. Utilization Certificates	Annexure 8.11	
	14. Ledger including component wise expenditure	Annexure 8.8	
	15. Audit compliance register	Annexure 11.1	
	16. Grants Sanction and expenditure register	Annexure 8.5	
	PD ATMA	1. Cash Book	As per prevailing Govt. accounting system
		2. Bank book	As per prevailing Govt. accounting system
		3. Ledger	As per project components
	4. Bill register	MTR 26	
5. Register of Cheques and Bank drafts Received	Annexure 8.1		
6. Cheque issue register	Annexure 8.2		
7. Dead Stock register	Annexure 8.3(A)		
8. Advances Register	Annexure 8.4		
9. Fixed asset register	Annexure 8.3(A)		
10. Subsidy distribution register	Annexure 8.7		
11. Monthly Expenditure Statements(MES)	Annexure 8.8		
12. IFRs	Annexure 8.9		
13. Annual Financial Statements	Annexure 8.10		
14. Utilization Certificates	Annexure 8.11		
15. Ledger including component wise expenditure	Annexure 8.8		
16. Audit compliance register	Annexure 11.1		
17. Grants Sanction and expenditure register	Annexure 8.5		
SDAO	1. Cash Book	As per prevailing Govt. accounting system	
	2. Bill Token register	MTR 26 A	
	3. Bill register	MTR 26	
4. Register of Cheque and Bank drafts received	Annexure 8.1		
5. Cheque issue register	Annexure 8.2		
6. Dead Stock register	Annexure 8.3(A)		
7. Fixed asset register	Annexure 8.3(A)		
8. Subsidy distribution register	Annexure 8.7		
9. Monthly Expenditure Statements(MES)	Annexure 8.8		
10. IFRs	Annexure 8.9		

Name of Accounting Centre	Accounting records to be maintained	Formats To be Used
	11. Annual Financial Statements	Annexure 8.10
	12. Utilization Certificates	Annexure 8.11
	13. Advances Register including advances to VCRMC	Annexure 8.4
	14. Ledger including component wise expenditure	Annexure 8.8
	15. Audit compliance register	Annexure 11.1
	16. Grants Sanction and expenditure register	Annexure 8.5
	17. Beneficiary Contribution Register	Annexure 8.6
VCRMC	1. Cash Book	As per prevailing Govt. accounting system
	2. Bill register	MTR 26 A
	3. Cheque issue register	Annexure 8.1
	4. Dead Stock register	Annexure 8.3(A)
	5. Advances Register	Annexure 8.4
	6. Ledger including component wise expenditure /MES	Annexure 8.8
	7. Audit compliance register	Annexure 11.1

9.2 List of Periodic Financial Reports to be submitted by accounting centres

For financial monitoring it is essential to take periodic reports from the implementing units. The periodic financial reports to be submitted by accounting centres are given in **Table 12**. The appropriate formats for periodic financial reporting are designed and given in **Annexure 6.1, 6.2, 8.8 to 8.11**.

Table 12: Periodic Financial Report

Sr . No	BDS Accounting Centres		Non BDS Accounting Centres		Formats for reporting
	Periodic reports to be submitted	Frequency of submission	Periodic reports to be submitted	Frequency of submission	
1	Annual Budget	Yearly (as per prevailing Budget schedule of Government)	Annual Budget	Yearly (as per prevailing Budget schedule of Government)	Annexure 6.1, 6.2
1	Monthly expenditure statements(MES)	Monthly	Monthly expenditure statements(MES)	Monthly	Annexure 8.8
2	Interim Financial Reports	Quarterly	Interim Financial Reports	Quarterly	Annexure 8.9
3	Annual Financial Statement	Annually	Annual Financial Statement	Annually	Annexure 8.10
4	Utilization Certificate	Quarterly/Half yearly/ Yearly as per requirement	Utilization Certificate	Quarterly/Half yearly/ Yearly as per requirement	Annexure 8.11

The format of above mentioned registers and that of the periodic reports to be submitted by the accounting centres is given in the Annexure attached with the manual. Books and forms of accounts shall be maintained as given in the laid down format. If some more registers and forms are required, they may be adopted by the various levels of implementation with the approval of the Project Director, PoCRA. These registers and periodical reports would ensure accountability in the project.

9.2.1 Computerization of the Financial Reporting:

The Project accounting shall be carried out as per norms and procedures prescribed by GoM. In order to improve efficiency and information dissemination, ICT would be used for systematic financial data collection and analysis. The report generated by the system would help PMU in overall financial supervision and monitoring. It is envisaged that customized Finance Module be developed for project financial reporting that will be easier to handle by the project staff and will also meet the requirements of the PMU. The Finance Module will be developed in a manner that it will facilitate capture of information as per Government Budget code as well as Component & Sub-components of the project for the purposes of monitoring and reporting.

9.3 Preservation & Destruction of Records:

The following record related to account should not be destroyed:

- i. Record connected with expenditure of project work not completed although beyond the period of limit.
- ii. Records pertaining to cases in which litigation is in progress.
- iii. Records connected with claims to service, personnel matters affecting persons in the service.
- iv. Orders and sanctions of permanent character until revised.

The **Table 13** shows the duration of preservation of records and the officer responsible to maintain the same.

Table 13: Duration of preservation of records and the officer responsible to maintain the same

Sr. No.	Document Details	Duration of Preservation	In charge Officer (Name of the responsible authority)	Remarks
1	Cash book	Permanent	Accounts Officer / Assistant Accountants officer/Deputy Accountant @ Accounting Centre	--
2	Receipt Book	10 Years	Accounts Officer / Assistant Accountants officer/Deputy Accountant @ Accounting Centre	--
3	Service Book	Permanent	Nodal Officer, PIUs / Administrative Officer, PIUs	Death or Retirement whichever is earlier
4	Leave Account	Permanent	Nodal Officer, PIUs / Administrative Officer, PIUs	Death or Retirement whichever is earlier

Sr. No.	Document Details	Duration of Preservation	In charge Officer (Name of the responsible authority)	Remarks
5	TA/DA/Contingency and other Bills	10 Years	Accounts Officer / Assistant Accountants officer/Deputy Accountant @ Accounting Centre	--
	Salary Bills	Permanent	Accounts Officer / Assistant Accountants officer/Deputy Accountant @ Accounting Centre	
6	Postage Stamp related Account	5 Years	Nodal Officer, PIUs / Administrative Officer, PIUs	--
7	Dead Stock Register	Permanent	Nodal Officer, PIUs / Administrative Officer, PIUs	In case of finishing of first register, inspect the objects and enter useful objects in a new register with full details.
8	Stationery Register	5 Years	Nodal Officer, PIUs / Administrative Officer, PIUs	--
9	Charge Transfer related documents	5 Years	Nodal Officer, PIUs / Administrative Officer, PIUs	--
10	CL Register and Note sheet	2 Years	Concerned Desk of PIU	--
11	PF Register	Permanent	Nodal Officer, PIUs / Administrative Officer, PIUs	--
12	Salary Register	Permanent	Accounts Officer / Assistant Accountants officer/Deputy Accountant @ Accounting Centre	--
13	Advance Approval Related Documents	5 Years	Nodal Officer, PIUs / Administrative Officer, PIUs	--
14	Government Orders	Permanent	Nodal Officer, PIUs / Administrative Officer, PIUs	--
15	Comparative Chart of Quotations	Permanent	Accounts Officer /Head of Office @ Accounting Centre	--
16	Log book	Permanent	Administrative Officer / Head of Office @ Accounting Centre	--
17	Register of Advances	Permanent	Accounts Officer / Assistant Accountants officer/Deputy Accountant @ Accounting Centre	--
18	Guard File of Orders related to Project	Permanent	Head of PIU / Head of Office @ Accounting Centre	--

10 INTERNAL CONTROL FRAMEWORK

The Project needs internal controls to provide greater assurance that management will achieve their operating, financial reporting, and compliance objectives; in other words to help the management succeed in its mission. Internal control is an integral process that is effected by an entity's management and personnel and is designed to address risks and to provide reasonable assurance that in pursuit of the entity's mission, the following general objectives are being achieved:

- executing orderly, ethical, economical, efficient and effective operations;
- fulfilling accountability obligations;
- complying with applicable laws and regulations;
- Safeguarding resources against loss misuse and damage.

Internal control is a dynamic integral process that is continuously adapting to the changes an organisation is facing. Management and personnel at all levels have to be involved in this process to address risks and to provide reasonable assurance of the achievement of the entity's mission and general objectives.

Control activities are the policies and procedures established to address risks and to achieve the entity's objectives. The following internal control activities shall be followed in the project;

- (1) Authorization and approval procedures;
- (2) Segregation of duties (authorizing, processing, recording, reviewing);
- (3) Controls over access to resources and records;
- (4) Verifications;
- (5) Reconciliations;
- (6) Reviews of operating performance;
- (7) Reviews of operations, processes and activities;
- (8) Supervision (assigning, reviewing and approving, guidance and training).

Control activities include a range of policies and procedures as diverse as:

1. Authorization and approval procedures :

The various authorities under the project are defined and mentioned in PIP, FM. The delegation of financial powers is well defined to carry out various project activities. The chart of delegation of financial powers and administrative powers is given in chapter no.11. The approval procedures as per State Government norms shall be followed. The Govt. notifications, resolutions and circulars from time to time shall be followed. The authorities and approval procedures for non-BDS accounting centres shall also be as per the PIP and FM.

2. Segregation of duties (authorizing, processing, recording, reviewing)

The various duties i.e. authorizing, processing, recording and reviewing are segregated among various functionaries of the project. The duties and responsibilities of various functionaries are clearly defined and mentioned in Finance Manual, Procurement Manual and PIP.

3. Controls over access to resources and records

Access to resources and records shall be limited to authorized individuals who are accountable for the custody and/or use of the resources. Accountability for custody is evidenced by the existence of receipts, inventories, or other records assigning custody and recording the transfer of custody.

It is well defined in duties and responsibilities of each functionaries and due precaution shall be taken from time to time by issuing internal orders.

4. Verifications

Transactions and significant events shall be verified before and after processing, e.g. when goods are delivered, the number of goods supplied is verified with the number of goods ordered. Afterwards, the number of goods invoiced is verified with the number of goods received. The inventory shall be verified as well by performing stock-takes.

5. Reconciliations

Records are reconciled with the appropriate documents on a regular basis, e.g. the accounting records relating to bank accounts are reconciled with the corresponding bank statements. The spending units operating through the treasury system will reconcile accounts with State Accountant General (A&E). The spending units operating through commercial bank accounts will prepare bank reconciliation statements on a monthly basis.

6. Reviews of operating performance

Operating performance shall be reviewed against a set of standards on a regular basis, assessing effectiveness and efficiency. If performance reviews determine that actual accomplishments do not meet established objectives or standards, the processes and activities established to achieve the objectives shall be reviewed to determine if improvements are needed.

7. Reviews of operations, processes and activities

Operations, processes and activities shall be periodically reviewed to ensure that they are in compliance with current regulations, policies, procedures, or other requirements.

8. Supervision (assigning, reviewing and approving, guidance and training)

Competent supervision helps to ensure that internal control objectives are achieved.

- The duties, responsibilities, and accountabilities assigned to each staff member shall be clearly communicated;
- Each member's work shall be systematically reviewed to the extent necessary;
- Approving work at critical points to ensure that it flows as intended.

Some other internal control frameworks are as follows:

<p>1. All the accounting centres shall prepare IFRs. The IFRs of all the accounting centres in the district shall be consolidated at district level. The IFRs of all districts and PMU shall be consolidated at PMU level.</p>
<p>2. Payment By ECS: The service standards shall be laid down regarding the release of payments, approval of bills etc. All the payments above Rs. Five Thousand shall be made through Electronic Clearance System (ECS) as per Department of Finance GR dated April 18, 2011 & January 31, 2013 regarding making all payments by ECS/ NEFT/RTGS and further guidelines issued from time to time. For payments the standard Government procedures and formats shall be used as per Maharashtra Treasury Rules & Bombay Financial Rules.</p>
<p>3. The funds shall be released to the accounting centres on monthly/quarterly basis only on submission of Monthly Accounts/Internal Unaudited Financial Reports (IUFRs).</p>
<p>4. The project shall submit annual audited financial statements to the bank within six months from the end of financial year.</p>
<p>5. Audit Compliance Mechanism: There shall be audit compliance mechanism for the audit observations by internal and external auditors. The audit compliance shall be done by respective accounting centre within the time specified in audit report. The audit observations taken by internal audit shall be dropped by Audit Review Committee at PMU level. The audit observations taken by external auditors shall be dropped by State Accountant General.</p>
<p>6. Payment to third party shall be made when invoices are recommended for payment after verification & countersigned by field officers</p>
<p>7. The physical progress of the works shall be submitted by district authorities every month.</p>
<p>8. The physical verification of the works at the clusters and GPs shall be done by the district authorities from time to time</p>
<p>9. The subsidies to the beneficiaries shall be released only after physical verification of the activities by competent authorities. The due procedure shall be designed to release the subsidy</p>
<p>10. Audit Review Committee at PMU level shall be constituted for constant monitoring of progress of the audit of the project.</p>
<p>11. This Finance Manual will be a living document. It will be reviewed periodically to ensure that it remains valid and adequate during project implementation and may be amended as per requirements on the ground. Every change shall be approved by the Finance Specialist, Project Director, and TTL</p>

11 PAYMENT MECHANISM AND RELEASE OF SUBSIDIES

For this project, the BEAMS system is proposed for release of budget and transfer of funds to various project units at State Level, District Level and Sub-Division Level. A BEAM is an online computerized system to facilitate budget estimation, allocation of grants and authorize expenditure against the allocated grants. Treasury Net system is proposed for submitting bills and transferring funds to various vendors. To work on BEAMS and Treasury Net system every office needs designated Controlling Officer (CO) and Drawing & Disbursing Officer (DDO). Hence there is a need to designate Controlling Officers and Drawing & Disbursing Officers for various project implementing units.

The Proposed Controlling Officers (CO) and Drawing and Disbursing Officers (DDOs) in the project are as follows:-

Sr. No.	Project Implementing Level	CO	DDOs
1	PMU	PD	Finance Specialist
2	Jt. D.	-	-
3	DSAO	DSAO	AO
4	SDAO	SDAO	SDAO
5	TAO	-	-
6	Cluster Level	-	-

The Agriculture Department, GoM shall have the authority to change or modify Controlling Officer (CO)/Drawing & Disbursing Officer (DDO) as per the requirement of the project.

11.1 Roles & Responsibility of Drawing & Disbursing Officer (DDO)

Every Government officer shall exercise the same vigilance in respect of petty contingent expenses as a person-of ordinary prudence may be expected to exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of bills are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available appropriation and that all steps have been taken with a view to obtaining an additional appropriation if the original appropriation has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies, the proposed expenditure does not cause any excess over the contract grant. (MTR RULES 289)

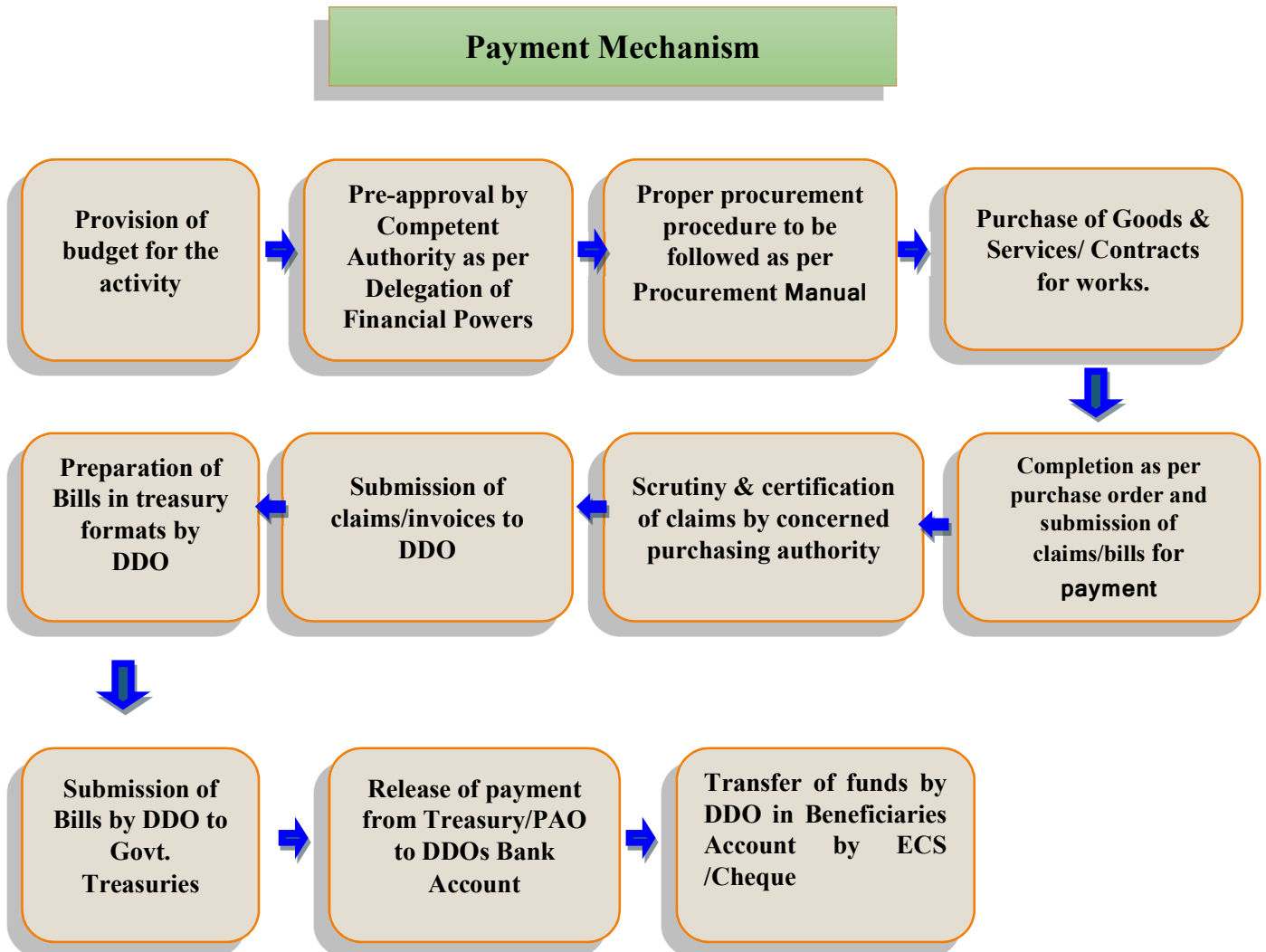
11.2 Roles & Responsibility of Controlling Officer (CO)

The countersigning officer shall be responsible for seeing that the items of expenditure included in a contingent bill are of obvious necessity and are at fair and reasonable rates, that previous sanction for any Item requiring it is attached, that the requisite vouchers are all received .and in

order, that the calculations are correct, and specially that the grants have not been exceeded nor are they likely to be exceeded and that the Accountant General has been informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the appropriation,. If expenditure be progressing too rapidly, he shall communicate with the drawing officer and insist on its being checked.(MTR RULES290.)

11.3 Mechanism for Making Payments

The general procedure for making payment for project activities is depicted in the following chart.



The Guidelines for payment mechanism are explained in following steps:

1. <u>Provision of budget for the activity:</u> To carry out any activity in the project there should be sufficient provision of budget for that activity. Without the provision of budget activity should not be carried out.
2. <u>Pre-approval by Competent Authority as per Delegation of Financial Powers:</u> The pre-approval of competent project authority as per Delegation of Financial Powers should be taken before execution of activity.
3. <u>To follow proper purchase procedure as per Procurement Manual:</u> The appropriate purchase procedure should be followed as per the guidelines given in Procurement Manual prepared for this project.
4. <u>Purchase of Goods, Services and contract for works:</u> After following proper purchase procedure the goods, services should be procured and contract for works should be awarded.
5. <u>Submission of claims/bills for payment:</u> After purchase of goods and services & satisfactory completion of the works, claims/bills for payment should be submitted by concerned vendors.
6. <u>Scrutiny & certification of claims:</u> After submission of claims by the concerned vendors same should be scrutinized and certified by purchasing authority. The purchasing authority should handover bills/payment claims along with supporting documents and sanctions of competent authority to DDO.
7. <u>Preparation of Bills by DDO:</u> After receiving bills/payment claims along with supporting documents and sanctions of competent authorities, the DDO shall prepare the bills in treasury bill formats.
8. <u>Submission of Bills by DDO to Govt. Treasuries:</u> After preparation of bills in treasury formats the counter signature of controlling officer should be taken whenever required and bills should be submitted to Government Treasuries/PAO by following treasury approved procedure.
9. <u>Release of payment from Treasury/PAO to DDOs Bank Account:</u> The DDO has to open current account in the Nationalized Bank. This bank account is added in the Treasury Net without which DDO is not activated in the Treasury Net. There shall be single signatory to operate this bank account as per GoM guidelines. For all the bills passed by Treasury the funds shall be transferred by ECS in DDOs account (except for bills on 31st March where cheques may be issued in the name of DDO). All the bills (except salary bills which are signed by DDO only) shall be signed by DDO and countersigned by Controlling Officer. The project funds received in DDOs account shall be accounted budget head wise and then the expenditure from these funds shall also be booked Project Head wise. There shall be possibility of interest accumulation in bank accounts of VCRM and PD ATMA. Whenever there is interest received on funds in bank accounts that shall

be recorded as Interest Received from Project Funds and same shall be deposited by Treasury challan in Govt. Account.

10. Transfer of funds by DDO in Beneficiaries Account by ECS / Cheque as per Govt guidelines (2011&2014):

DDO shall maintain beneficiary details and his bank details with him as per Finance Department GR dated April 18, 2011 & January 31, 2013. After receiving payments from Treasury/PAO, DDO shall transfer the funds to beneficiary's account by ECS by following guidelines issued by Finance Department, GoM as per above mentioned GRs. The DDO should transfer the funds to beneficiary's account within seven days from the date of receipt of funds from Government Treasury/PAO. The concerned DDO shall see that funds drawn from Treasury will not remain in DDOs account beyond the period of seven working days without any specific reason.

11.3.1 Payment Mechanism for Knowledge Partners:

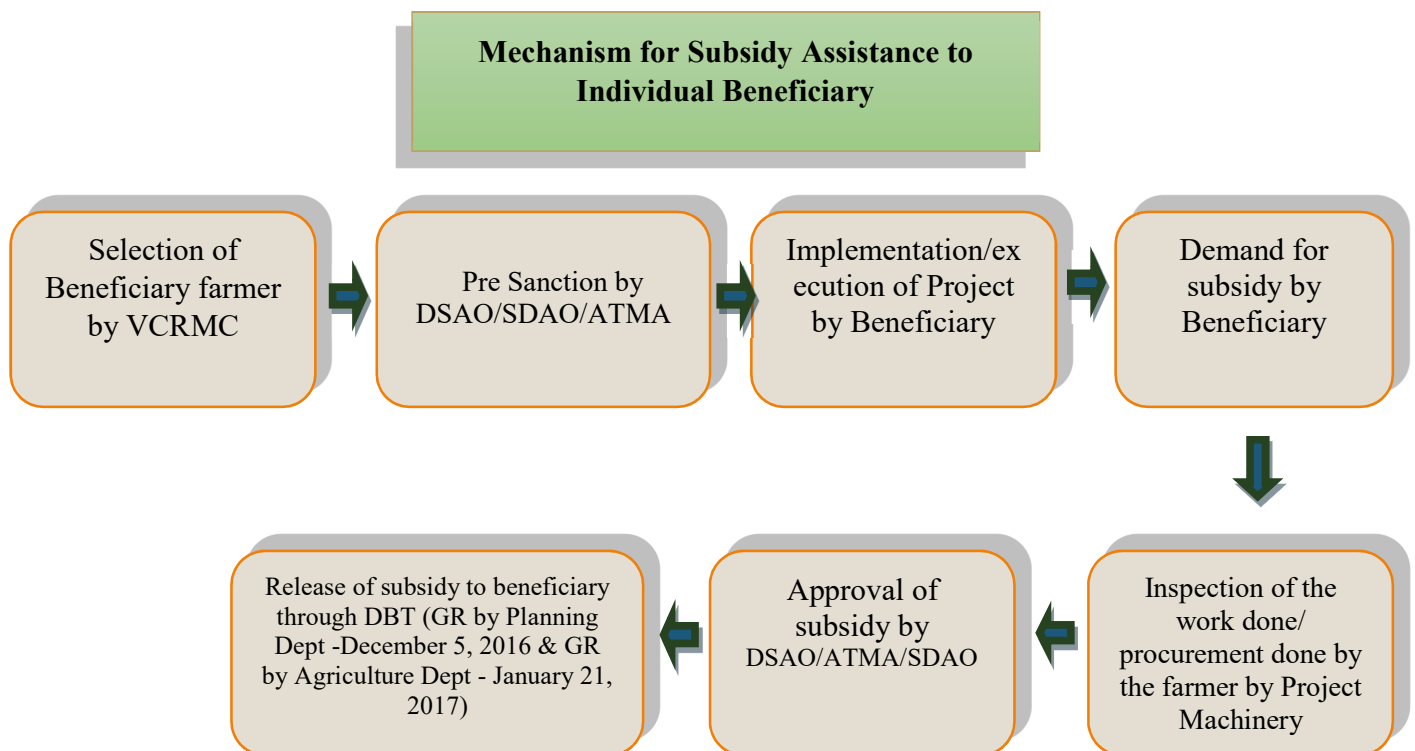
The Project on Climate Resilient Agriculture in Maharashtra with the objective to enhance climate resilience and profitability of small holders in the selected districts, envisages a comprehensive development of agriculture in the project area. The project includes participatory micro-planning, hydrological assessment of villages and clusters, dissemination of climate resilient technologies, value chain assessment, developing agribusiness plans, developing & disseminating agro-met advisories, and establishment of a robust ICT system to plan, execute and monitor the project activities.

Some of the activities and interventions require technical expertise and inputs which are currently not available with the PMU and the implementing agencies. Therefore PMU is looking for strategic partnerships with reputed institutions and agencies having domain expertise to fill these knowledge gaps. PMU has identified institutes like Indian Council of Agriculture- Central Institute for Dry Land Agriculture (CRIDA), Central Soil Salinity Research Institute (CSSRI), State Agriculture Universities, Groundwater Survey & Development Authority (GSDA), Indian Institute of Technology (IIT), International Crop Research Institute for Semi Arid Tropics (ICRISAT), Yashwantrao Chavan Academy of Development Administration (YASHADA), Gokhale Institute of Politics and Economics (GIPE), Krishi Vigyan Kendras (KVKs) as potential strategic partners for some specific activities under the project. These institutes will be engaged following single source selection method and MoU as prescribed by World Bank which contains scope of work, deliverables,

timelines and payment terms shall be signed. These institutions shall submit their bills/ vouchers/ reimbursement claims to PMU Office and PMU/ Implementing Agency shall verify the same. After verification the bills/ vouchers reimbursement claims as per the MoU payment terms shall be paid / reimbursed by PMU following the payment mechanism as mentioned above

11.4 Mechanism for Release of Subsidies - Individual Beneficiary

The process for the release of project subsidy to individual beneficiary farmer is given in following chart.



Guidelines for subsidy assistance to individual farmers are explained in following steps:

<ul style="list-style-type: none"> • <u>Selection of Beneficiary farmer:</u> The beneficiary farmers shall be selected by VCRMC based on the project guidelines.
<ul style="list-style-type: none"> • <u>Pre Sanction:</u> After selection and recommendation of farmers by VCRMC, pre-sanction shall be given by DSAO/PD-ATMA/SDAO, subject to technical feasibility and as per the administrative and financial powers of the authority concerned, within the period of one month from the date of application by the farmer/ Recommendation of VCRMC.
<ul style="list-style-type: none"> • <u>Implementation/execution of Project by Beneficiary:</u> After pre-sanction the beneficiary farmer shall complete the work within the prescribed period, as per the nature of the activity / component.
<ul style="list-style-type: none"> • <u>Demand in writing for subsidy:</u> After completion of work the beneficiary farmer shall apply for release of subsidy.
<ul style="list-style-type: none"> • <u>Inspection of work carried out by Project Machinery:</u> Site inspection shall be done by field staff and report shall be submitted to subsidy releasing authority.
<ul style="list-style-type: none"> • <u>Approval & Release of subsidy:</u> After verifying the claim of the beneficiary farmer through the site inspection report, the concerned authority shall approve and release appropriate amount of subsidy. The subsidy shall be released by DBT as per prevailing government orders. As of now, the relevant GRs are that of the Planning Department (December 5,2016)& by Agriculture. Department(January21,2017& April19,2017)
<p>As per the current policy, DBT scheme is applicable for the following forms of assistance:</p> <ol style="list-style-type: none"> 1. Agricultural Equipment 2. Farm Ponds 3. Drip/sprinkler system 4. Water lifting Devices (Oil Engine/Electric Motor/Solar Pump) 5. Poly house, Shed net House 6. Demonstration inputs <p>(The list is indicative)</p>

11.5 Mechanism for Release of Subsidy to FPC/FPO/FIG/Women SHG

The guidelines for release of subsidy assistance to FPC/FPO/FIG/Women SHG are explained in following steps:

<ul style="list-style-type: none"> • <u>Preparation of proposal by FPC/FPO/FIG/Women SHG:</u> The FPC/ FPO/ FIG/ Women SHG shall prepare a project proposal for any of the activity under component 2 of the project and

<p>submit it to the bank (commercial / rural / cooperative bank) for loan. The bank shall appraise the proposal and carry out the financial analysis of the project</p>
<ul style="list-style-type: none"> • Application for assistance under the project: The FPC/ FPO/ FIG/ Women SHG may submit the proposal, if approved by the bank concerned, to the SDAO. The SDAO shall scrutinize the proposal from technical angle and confirm the amount of assistance committed by the bank. After the scrutiny, he shall recommend the proposal with his remarks to the SAO. The SAO shall get it further scrutinized by the Agri business / Agri Engineering expert at the district level. If the project satisfies the technical and financial feasibility, the SAO shall give prior sanction to the project and communicate the same to the applicant as well as to the bank concerned. The process of sanction shall be completed within a period of two months by the SDAO and SAO.
<ul style="list-style-type: none"> • Implementation/execution of Project by Beneficiary: After pre-sanction, the beneficiary shall complete the proposed activity within the prescribed period, as mentioned in the order.
<ul style="list-style-type: none"> • Demand for subsidy: After completion of the project, the beneficiary shall apply for release of subsidy to the SDAO with supporting documents of having completed the activities.
<ul style="list-style-type: none"> • Scrutiny of proposal by Project Machinery: The proposal for subsidy shall be scrutinized by project authorities as defined in PIP. A joint inspection shall be done by field officers and the representatives of the bank and a report shall be submitted to subsidy releasing authority.
<ul style="list-style-type: none"> • Approval & Release of subsidy: After receiving the inspection report the subsidy amount shall be approved and released to the bank.

11.6 Mechanism for Release of Advances to Individual Beneficiary:

After approval of application of individual applicants, she/he is required to arrange for funds, necessary to carry out the sanctioned activity, complete the activity on his own accord and claim the subsidy amount on the completion of such activity. While implementing the project activities, some of the most vulnerable farmers may not be able to arrange for the required funds to start the work / procure the goods. Such farmers may need some advance to start the work or procure the goods and services. Such eventualities shall be identified and verified by the VCRMC. The VCRMC, if it is so satisfied, may release required advance to the beneficiary for execution of project activities, from its own account. The selection of such beneficiaries shall be done by the VCRMC in its regular meeting and minutes of such meeting shall be kept in next Gram Sabha and names of individual beneficiaries shall be declared in the Gram Sabha.

The advance shall be given to such beneficiaries by VCRMC and shall be directly transferred to beneficiary's bank account only. No advance shall be given in cash. The individual beneficiary shall make expenditure from such advance within the period of **one month**. The VCRMC shall keep regular track on the expenditure from the advances given to individual beneficiaries and shall take review in its

regular meetings. The VCRMC shall ask the beneficiary to produce the bank statement and the vouchers to confirm the expenditure. The VCRMC shall also see that there is no diversion of funds from beneficiary to activities other than approved project activities. If the advance given to individual beneficiary is kept without expenditure or part expenditure beyond the period of one month the same shall be recovered immediately by VCRMC and kept in its account. The review report of advances shall be submitted to Sub Division Office monthly in first week of every month by VCRMC. The Sub Division Office shall submit Quarterly report to PMU through District Office. Further detailed guidelines shall be issued by the PMU to the VCRMCs for sanction, recoup, and monitoring of such advances.

11.7 Govt. of Maharashtra Guidelines for Release of Subsidies by DBT:

11.7.1 Planning Department GR dated 5.12.2016:

GoM has issued guidelines as per Planning Department GR dated 05/12/2016. As per this GR, the subsidy in the form of Goods and Materials has been stopped and instead of that the cash subsidy shall be given to Beneficiary in cash by DBT. The guidelines of release of subsidy by DBT are as follows:

The Process for Release of DBT

- To prepare scheme for distribution of Goods and Materials.
- To decide the subsidy amount for purchase of goods
- To decide the specifications of goods to be distributed.
- To decide the qualifying criteria for beneficiary.
- Selection of beneficiaries as per qualifying criteria
- To prepare the list of beneficiaries and connect it to Aadhar No.
- To give the sanction to the proposals of selected beneficiaries as per qualifying criteria and to communicate in written to the beneficiaries.
- Purchase of goods by beneficiaries as per specification.
- The Implementing Agency shall verify the purchased Goods and Bills/ Vouchers of purchase.
- The process for verification of Goods and it's necessity to be decided by the Implementing Agency

11.7.2 Agriculture Department GR dated 21st January 2017:

The guidelines and process for release of subsidy by DBT are as follows:

1. Notification under Aadhar Regulation
2. Qualifying criteria for selection of Beneficiaries – As per state approved various schemes

3. Identification of Beneficiary

Farmer to submit self-attested copies of

- 7/12 extract and 8-A
- Caste verification certificate for SC/ST farmers
- Copy of Aadhar Card
- Receipt from bank regarding application of farmer for linking of his Aadhar no. with bank account

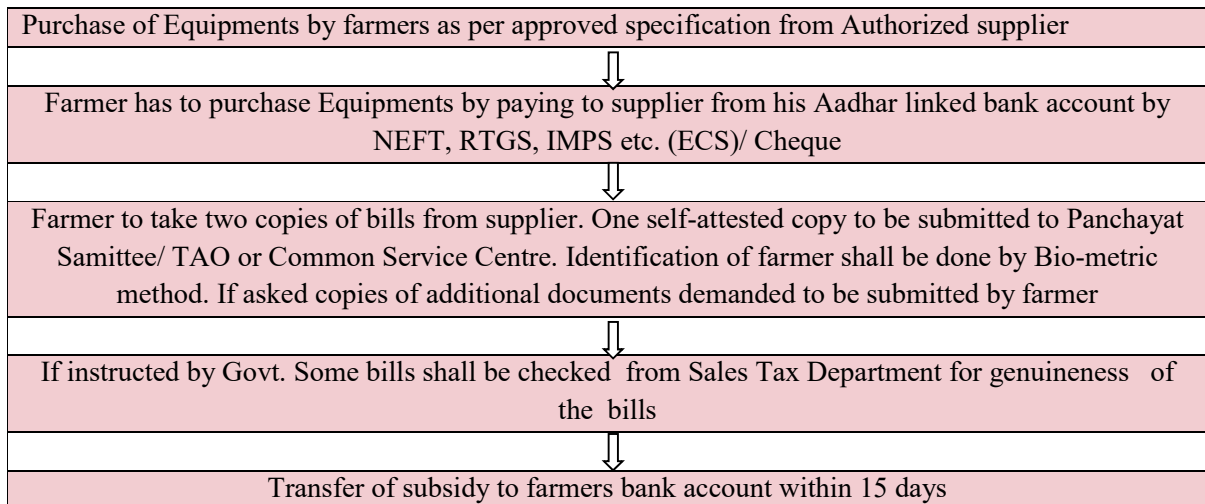
4. To finalise list of Equipments and Technical Specifications

- The Commissioner of Agriculture to finalise the list of Agriculture Equipments and Technical Specifications as per suggestion of field officers and Technical Committee and field tests.
- Those Equipments for which Bureau of Indian Standards (BIS) has given Technical Specification for BIS Technical Specifications must be mentioned.
- Non BIS domestic Equipments should be avoided if possible. However in unavoidable circumstances the producing agencies of such equipment should get standards certified by GoI nominated institutes/ agencies.
- The certifying agency should give certification number as per BIS specifications/ as per process of certifying agency.
- The imported Equipments should be of global technical standards and should be imported along with that certificate. The Commissioner of Agriculture should publish the list of such Equipments along with standards.
- Commissioner of Agriculture should enlist those Equipments, the producer of that have printed on front side the name of company/ brand and certificate number of certifying agency.

5. Cost Norms:

- Producers / Suppliers to submit Technical specification and updated Rates of Equipments.
- Commissioner of Agriculture to submit the cost norms based on above rates and market surveillance.
- On this amount of subsidy can be calculated.
- After approval from Government for above cost, it shall be considered as Cost Norm.
- The Cost Norm for all Equipments having equivalent specifications shall be fixed as same.

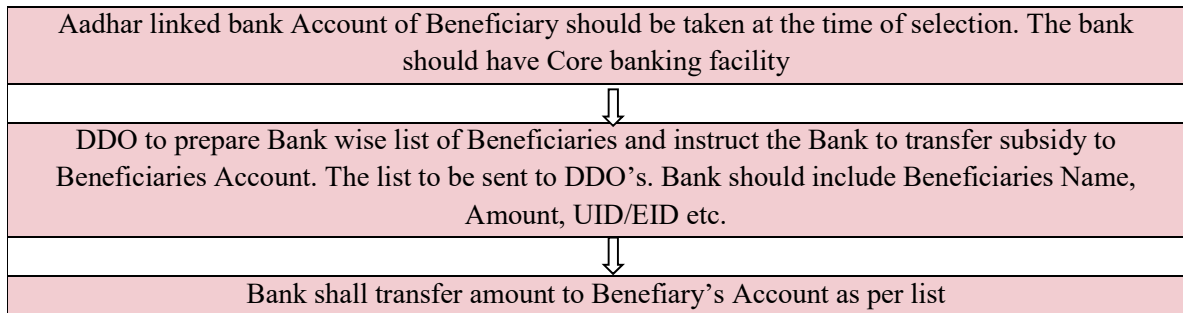
6. Direct Benefit Transfer:



11.7.3 Finance Department GR dated 24/01/2013 and 17/05/2013:

The finance department has issued guidelines for transfer of subsidies by DBT as follows:

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12 AUDIT ARRANGEMENTS

An audit is an objective examination and evaluation of the financial statements of an organization to make sure that the records are a fair and accurate representation of the transactions they claim to represent. Regular audit of accounts is a very important step towards ensuring financial and administrative discipline in a project. The main objective of audit is to provide an independent opinion to the various stakeholders (Government of India, Government of Maharashtra, World Bank, Project Management etc.) on the accuracy of Financial Statements of the project and compliance with the financial agreements. It can be done internally by employees of the organization, or externally by an outside firm.

The following types of audit are proposed for the project:

1. External Audit
2. Internal Audit

12.1 External Audit

The external audit of the project will be conducted by CAG through State Principal Accountant General for all implementing levels in the project as mentioned in the table below. The statements of expenditure incurred at all levels under the project will be submitted to the State AG latest by June 30. This will provide three months period to AG to undertake audit.

The complete audit of PMU, SDAO, ATMA, DSAO and sample audit of VCRMCs shall be carried out for project implementation and financial statements by State Accountant General.

Audit by State AG will be conducted in accordance with TOR agreed with CAG for audit of World Bank financed project. In addition an audit report by the CAG for the designated account held at GOI would also be submitted in usual manner. The audit reports will be submitted within nine months from the end of each financial year.

12.2 Internal Audit

The overall objective is to provide the project management with independent assurance that:

1. The internal controls established by management are designed appropriately and
2. The controls are operating effectively and as intended.

Also the internal audit should play a role in assisting project management in

- i. Bringing up a systematic, disciplined approach to evaluate and improve the effectiveness of risk management.
- ii. Identification of control lapses.
- iii. Taking corrective measures in timely manner.

The internal audit of PMU, SDAO, ATMA and DSAO (half yearly) & of VCRMCs (yearly) will be conducted by a firm of Chartered Accountants.

12.2.1 Scope of Internal Audit:

The internal audit will cover the entire project i.e. all the accounting centres (spending units) under the project. The internal audit will be conducted by a firm of Chartered Accountants to be hired by the PMU. The internal auditor should evaluate and include such test and controls as the auditor may consider necessary under the circumstances. The special attention should be given to following points while conducting the internal audit.

- i. **Utilization of funds:** The internal auditor should see that whether the funds sanctioned are utilized in accordance with the conditions of the sanction order and for the purpose for which the funds were provided.
- ii. **Expenditure statements/Accounts** at all levels should be reviewed in the internal audit.
- iii. **Procurement Procedures:** The procurement procedures followed for procurement of goods, services and works should be reviewed by internal auditors and should ensure that correct procedure as per bank procurement guidelines have been followed for each procurement at all levels of project implementation.
- iv. **Procurement Records:** The internal auditors should see that all the records related to procurement are maintained.
- v. **Preparation of Accounts:** The internal auditors should see that the project accounts are prepared in accordance with Government accounting standards.
- vi. **Bank reconciliations:** Internal auditor has to see that Bank reconciliations have been carried out on a monthly basis. In case spending units having a treasury/BDS system, whether quarterly reconciliation of accounts are being done by all DDOs under the control of the project with the State AG (A&E) in a timely manner.
- vii. The auditor should ensure the efficiency and timeliness of the funds flow mechanisation at the state and district level and whether there are delays and which could impact the timely implementation of the project. The auditor should also identify and report for such delays and possible remedial measures.
- viii. The auditor should ensure all project funds received under the project have been used with due attention to economy, efficiency and effectiveness and only for the purpose for which financing was provided.
- ix. The auditor should make sure that all necessary supporting documents, records, have been separately filed in respect of all activities and that clear linkages exist between the supporting documents, accounting books and records and the periodic financial reports from the respective spending units.
- x. The internal auditor should ensure that the adequate records are maintained regarding the assets created and assets acquired by the project, including description, details of cost, identification and location of assets. Carry out physical verification of a sample of assets created out of the project and comment on its utilization. The internal auditor should check as to whether the terms and conditions of contract of building new infrastructure have been adhered to with respect to time and money.
- xi. Whether the Financial Report are submitted in a timely manner, whether release of funds are conditional to receipt of Financial Report.
- xii. Whether the accounting for the advances to line departments and concern units are properly recorded in the accounting books; whether systems are in place for monitoring the receipt of periodic financial reports & follow up on overdue reports are adequate. Exceptions should be identified and reported.

- xiii. While conducting internal audit in a subsequent phase the auditor will ensure that the compliance report on audit observations pointed out in the reports relating to earlier audit is made and corrective actions taken on those points are furnished in the Audit Report of the subsequent phase
 - xiv. The auditor should ensure that project assets exist, are adequately safeguarded and are actually used for their intended purposes.
 - xv. Routine errors of omission or commission noted during the course of internal audit may be rectified on the spot.

12.2.2 Frequency of Internal Audit:

The Internal Auditor will do half yearly audits and submit half yearly report to PMU maximum within a month period after the end of each audit. The Internal audit programme and sample coverage for each quarter will be drawn up by the internal auditor in consultation with PMU. Coverage in each six months will be decided following a risk based approach taking into consideration factors such as quantum of expenditure, performance in terms of reporting, progress of work etc. and any other relevant factors that the auditor or the management deems relevant.

12.3 Appointment of Internal Auditor

The internal audit of the project shall be carried out by a firm of charter accountants selected by proper procurement method. The appointment of internal auditor shall be in accordance with terms of reference (ToR) as agreed by World Bank.

12.4 Audit Compliance

Strict compliance with the instructions of auditors shall be ensured and steps taken to rectify the adverse audit observations and rectifications of error. All audit objections and orders communicated by auditors shall be attended to promptly at all accounting centres. Any instance of non-compliance and major irregularities in the project implementation shall be immediately reported to the higher authorities for necessary follow up action. Such instances shall be promptly addressed by higher authorities.

At all accounting centres register for audit compliance should be maintained. The format for audit compliance register is given in Annexure 11.1.

12.5 Audit Review Committee

Regular and timely audit of the project is essential for that constant monitoring of the project audit is necessary. For this purpose it is proposed to constitute audit review committee at PMU level and at district level as follows:

12.5.1 Audit Review Committee at PMU level:

The audit review committee at PMU level shall be headed by Project Director with the following member:

Sr. No.	Designation	Status
1	Project Director	Chairman

2	Deputy Project Director	Member
3	Finance Specialist	Member
4	Procurement Specialist	Member
5	Representative of CA Firm(Assigned for internal audit)	Member
6	Accounts Officer	Member Secretary

This committee will mainly be responsible for timely audit and timely compliance of audit observations on the basis of audit report. In addition to this the committee will hold half yearly meetings to carry out the below mentioned functions:

- 1) Periodical review of progress of external and internal audit.
- 2) Periodical review of compliance to various audit observations and audit reports of external audit and internal audit.
- 3) Rectification and corrective steps on audit observations.
- 4) Instructions to field level staffs to extent necessary support to audit teams for timely completion of audit.
- 5) Appraise the Principal Secretary (Agriculture)/State Government annually about the progress and other matters of audit.

The instances of Fraud and Corruption reported in the internal audit shall be monitored by the PMU level audit review committee.

12.5.2 Audit Review Committee at District level:

The audit review committee at District level shall be headed by Project Director with the following members.

Sr. No.	Designation	Status
1	District Superintendent Agriculture Officer	Chairman
2	Project Director, ATMA	Member
3	Sub-Divisional Agriculture Officer	Member
4	Procurement Handling Person	Member
5	Accounts Officer (DSAO)	Member Secretary

This committee will mainly be responsible for timely audit and timely compliance of audit observations on the basis of audit report. In addition to this the committee will hold half yearly meetings to carry out the below mentioned functions:

- Periodical review of progress of external and internal audit.
- Periodical review of compliance to various audit observations and audit reports of external audit and internal audit.
- Rectification and corrective steps on audit observations.
- Instructions to field level staffs to extent necessary support to audit teams for timely completion of audit.

- Appraise the Project Director every six months about the progress and other matters of audit.

12.6 Online Monitoring of Audit & Audit Compliance:

Regular and timely audit of the project is essential and timely compliance of audit observation should be monitored. For this the project shall design a web-based application for online monitoring of the audit progress and progress of compliance of audit observation. On the web based application each accounting centre shall enter the data regarding audit observations after receipt of audit report. After that the accounting centres shall enter the action taken on audit observations and compliances made.

13 DELEGATION OF FINANCIAL POWERS

Every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers. Among the principles on which emphasis is generally laid are the following:-

- Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- The expenditure should not be prima facie more than the occasion demands.
- No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- Expenditure from public moneys should not be incurred for the benefit of a particular person or a section of the people, unless - (a) a claim for the amount could be enforced in a Court of Law, or (b) the expenditure is in pursuance of a recognized policy or custom.
- The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.

13.1 Need for Delegation of Financial Powers:

All powers to incur expenditure out of public funds (consolidated funds of State Government) vest with the Government in the Ministry of Finance. The structure of State government and the area of governance is so vast that it is not possible for the Ministry of Finance to authorize all the expenditure of Government of Maharashtra. Hence it was necessary to delegate financial powers to incur expenditure out of public funds to subordinate authorities of various other Ministries of Government of Maharashtra. The financial powers of the Government have been delegated to various subordinate authorities vide Delegation of Financial Powers Rules, 1978 as amended from time to time.

Looking into the specific needs of the project it is necessary to define properly the various financial and administrative powers for various functionaries of the project as discussed below:

13.2 The Steering Committee headed by the Chief Secretary:

A high level Project Steering Committee has been formulated under the chairmanship of the Chief Secretary by Department of Agriculture, GoM as per **GR dated June 13, 2017**. The composition, roles & responsibilities are as follows:

Composition:

Sr. No.	Designation	Status
1.	Chief Secretary	Chairperson
2.	Principal Secretary (Agriculture)	Member
3.	Additional Chief Secretary (Planning Dept.)	Member
4.	Additional Chief Secretary (Finance Dept.)	Member
5.	Secretary (ADF)	Member
6.	Secretary (Water Conservation Dept.)	Member
7.	Secretary (Marketing)	Member

8.	Commissioner (Agriculture)	Member
9.	Vice Chancellor,VNMKV,Parbhani	Member
10.	Vice Chancellor, Dr. PDKV, Akola	Member
11.	Project Director, POCRA	Member Secretary
12.	Invitee Member	As per need with the permission of Chairman

Roles&Responsibilities:

- Provide conceptual, strategic and policy guidance for the design and implementation of the project activities.
- To give guidance for preparation of project plan and sanction it.
- To give approval to annual work plan and take review of it.
- To give instructions regarding co ordination in various departments related to project.
- To give approval to changes in approved project plan as per need.

Frequency of meetings in a year: One meeting in each financial year

13.3 The Principal Secretary (Agriculture):

The Principal Secretary (Agriculture) will exercise overall control and supervision of the project.

13.4 Project Technical Advisory Committee:

A Project Technical Advisory Committee has been formulated under the chairmanship of the Principal Secretary (Agriculture) by Department of Agriculture, GoM as per **GR dated June 13, 2017**. The composition, roles & responsibilities are as follows:

Sr. No.	Designation	
1	Principal Secretary(Agriculture)	Chairperson
2	Project Director , PoCRA	Member
3	Commissioner (Agriculture)	Member
4	Director of Research ,VNMKV , Parbhani	Member
5	Director of Research ,Dr. PDKV , Akola	Member
6	Director, CRIDA	Member
7	Director, MRSAC	Member
8	Deputy DG,IMD	Member
9	Director , GSDA	Member
10	Director ,Maharashtra State Seeds Corporation Ltd(Mahabeej), Akola	Member
11	Director , Marketing	Member

12	Deputy Project Director , PoCRA	Member Secretary
13	Non-Government Members(2)	Member (By approval of Govt.)
14	Invitee Members	By Approval of Chairperson

Roles & Responsibilities:

- 1) To give technical advice on the components and activities of approved Project Plan
- 2) To suggest proper solutions to the technical problems arising during the implementation of the project.

13.5 Delegation of Financial Powers to Project Implementing Authorities:

Department of Agriculture GoM as per GR dated September 16, 2016 had declared Project Director, PMU PoCRA as Head of Department and he/ she shall enjoy the Financial Powers given to the post of Head of Department by Govt. Also Project Director has been declared as Controlling Officer for the project.

The proposed delegation of Financial Powers required for implementation of the project is given in Table 14 and 15. The exercise of the delegated powers in **Table 15** shall be subject to the observance of provisions in this manual. Exercise of these powers will be subject to the condition that a specific budget provision exists for meeting the expenditure in financial year in which it is proposed to be incurred. The Project Director and Heads of Project Implementation Level (PIL) shall exercise all the powers as given in **Table 14 and 15**. If it is silent about any power, the Project Director shall enjoy the powers of the Head of the Department of the State Government. The powers delegated to a lower authority can be exercised by a higher authority. Whenever required detailed regulations and procedures shall be laid down by Project Management Unit (PMU)/authorities/specific committees as may be constituted under the project. Unless otherwise decided by the Project Management in matters where detailed rules and procedures with regard to the incurring of expenditure are not laid down, World Bank rules and procedures will be followed.

For smooth and speedy execution of the project the following delegation of powers has been proposed:

Table 14: Delegation of Financial Powers for PoCRA

Authorities	Project Director	DSAO	PD-ATMA	SDAO	VCRMC	Remark
Activities						
GOODS						
Procurement of Goods	Full powers for PMU and all project implementing units	Up to 5.0 lakh per item	Up to 5.0 lakh per item	Up to 3.0 lakh per item	Up to 0.10 lakh per item	<ul style="list-style-type: none"> ➤ The financial powers are subject to availability of sufficient funds/provision of budget. ➤ Appropriate procurement method should be followed as per Procurement Manual.
CONSULTING SERVICES						
Procurement of Consulting Services	Full powers for PMU and all project implementing units	Up to 1.0 lakh per service	Up to 1.0 lakh per service	Up to 1.0 lakh per service	---	<ul style="list-style-type: none"> ➤ The financial powers are subject to availability of sufficient funds/provision of budget. ➤ Appropriate procurement method should be followed as per Procurement Manual.
NON-CONSULTING SERVICES						
Procurement of Non-Consulting Services	Full powers for PMU and all project implementing units	Up to 8.0 lakh per service	Up to 8.0 lakh per service	Up to 5.0 lakh per service.	---	<ul style="list-style-type: none"> ➤ The financial powers are subject to availability of sufficient funds/provision of budget. ➤ Appropriate procurement method should be followed as per Procurement Manual.
WORKS						
Works related to project activities	Full powers for PMU and all project implementing units	Up to 10.00 lakh per work	Up to 10.00 lakh per work	Up to 7.5 lakh per work	-----	<ul style="list-style-type: none"> ➤ The financial powers are subject to availability of sufficient funds/provision of budget. ➤ Appropriate procurement method should be followed as per Procurement Manual.

Project Subsidies						
Sanction of Proposal	Full powers for PMU and all project implementing units	Up to 25.00 lakh per work	Up to 25.00 lakh per work	Up to 10.00 lakh per work	---	<ul style="list-style-type: none"> ➤ The financial powers are subject to availability of sufficient funds/provision of budget. ➤ Appropriate procurement method should be followed as per Procurement Manual.
Sanction and Release of subsidies	Full powers for PMU and all project implementing units	Up to 25.00 lakh per work	Up to 25.00 lakh per work	Up to 10.00 lakh per work	---	<ul style="list-style-type: none"> ➤ The financial powers are subject to availability of sufficient funds/provision of budget. ➤ Appropriate procurement method should be followed as per Procurement Manual.

List of Goods, consulting Services, Non-Consulting Services and Works

Goods	Consulting Services	Non-Consulting Services	Works
<ol style="list-style-type: none"> 1. Telephone, fax, Xerox machine, computers, printers, laptops, Network Equipment's. 2. Furniture and fixtures for office. 3. Procurement of air conditioners. 4. Purchase of stationary items for office. 5. Machines and equipment's for inspection and testing. 	<p>Appointment of service providers for the following:</p> <ol style="list-style-type: none"> 1. Individual Consultants 2. M&E consultant 3. IT-MIS consultancy 4. Internal Auditor(CA Firm) 5. ICT service providers 6. IEC Service Provider 7. Preparation of Micro-plans 8. Mobilization/Facilitation 9. Capacity Building- TNA etc 10. Services of Architect firm. 11. Legal Services 	<p>Appointment of service providers for the following:</p> <ol style="list-style-type: none"> 12. Hiring of vehicle services. 13. Hiring of office space for PMU and field level offices. 14. Housekeeping services. 15. Hiring of IT equipment's. 16. Maintenance of IT equipment's. 17. Maintenance services for various activities of the project etc. 	<ol style="list-style-type: none"> 1. Renovation and furnishing of office space. 2. Watershed related works 3. Soil and water conservation related works.(on-farm) 4. Drainage and saline soil reclamation related works. 5. Other works as per PIP list.

NOTE: The above list is only indicative. Few more names may be added by Project Director as per the requirement and progress of the project.

Table 15: Delegation of Administrative Powers

Sl. No	Nature of Power	Authority To Whom The Power Delegated	Extent of Delegation
1	Appointment of staff on deputation to PMU and PIUs.	GoM	Full power
2	To appoint staff on contract as approved by Govt.	Project Director	Full power
3	To sanction and with hold annual increment.	PMU- Project Director PILs- Respective Head	Full power
4	Fixation and revision of pay scale	PMU- Project Director PILs- Respective Head	Full power
5	To draw salary , advances and other allowances to staff	PMU- Project Director PILs- Respective Head	Full power
6	Recoveries from pay	PMU- Project Director PILs- Respective Head	Full power
7	To approve Tour program and to accord approval and sanction for Tour Advances/ TLC	PMU- Project Director PILs- Respective Head	Full power
8	To sanction claims of employees with regards to travel within & outside the state.	PMU- Project Director PILs- Respective Head	Full power
9	Sanction of travel by air to the officials/ staffs working in the project within state and outside state.	Project Director	Full power
10.	Sanction for foreign study tour and foreign training program to the officials/ staff working in the project.	Government Of Maharashtra	Full power
11.	Giving advance to the officials/ staff for foreign.	Project Director	Full power (The foreign tour program should be approved by Government)
12.	Sanction reimbursement of cancellation charges for rail/ air tickets.	PMU- Project Director PILs- Respective Head	Full powers When cancellation is made in the interest of projector when cancellation is made on account of circumstances beyond the control of the project Employee.
13.	Power to grant permission for presentation of TA bill after one year from the date on which it became due.	PMU- Project Director PILs- Respective Head	Full Powers These powers are to be exercised in exceptional cases where delay is caused by circumstances beyond the control of the claimant.
14.	To sanction clam of employees with regard to medical reimbursement.	Project Director	As per Govt. Guidelines
15.	To permit travel by air on medical advance in exceptional case.	Project Director	Full power

			1. subject to recommendation of the committee setup by the public Health and Family welfare department Memo No. 1-15/94/15/Med-4 dt. 21-11-94. 2. Permission to travel by air for medical treatment would also be granted to those who are entitled to travel by Air.
16	To sanction leave	PMU- Project Director PILs-Respective Head of PIL	As per Govt. Guidelines.
17	To Propose DE, Suspension, Minor punishment and cash penalties for staff appointed on deputation	PMU- Project Director PILs-Respective Head of PIL	Full Power
18	To accord administrative approval and financial sanction for purchase of goods, equipment including computers hardware and software, furniture and supplies (as defined by World Bank Procurement guidelines and as given in the project appraisal document). This does not include vehicles.	Project Director	Full Power
19	To accord administrative approval and financial sanction for purchase of photographic equipment and projector including multimedia player, projectors, panel sets/cinematic and display equipment's / Audio-Visual equipment's	PMU- Project Director PILs-Respective Head of PIL	Full Power Full Power
20	To accord administrative approval and financial sanction to undertake still photography/ video shooting/ slide/ transparency preparation and production and purchase of film, video cassettes CDs, DVD sets and other media means for training , community organization and dissemination of information knowledge and technology through government institution and non-government organization	PMU- Project Director PILs-Respective Head of PIL	Full Power Full Power
21	To accord administrative approval and financial sanction for petty construction nature of repairs, and maintenance/ repairs of goods, equipment, furniture and supplies, annual maintenance contract etc... (as defined by World Bank procurement guideline)	PMU- Project Director PILs-Respective Head of PIL	Full Power
22	To accord administrative approval and financial sanction for purchase of consumable store and fuel, oil and lubricants and repairs/maintenance of vehicle.	PMU- Project Director PILs-Respective Head of PIL	Full Power
23	To accord administrative approval and financial sanction for field visits and attending trainings/seminars/workshops/conferences/exhibition within the State and outside State with/without the aid of training institutions.	Project Director	Full Power
24.	To accord administrative approval and financial sanction for attending trainings/seminars/workshops and study/ exposure tours abroad	Government of Maharashtra through Department of Agriculture	Full Powers
25.	To accord administrative approval and financial sanction for hosting lunch/dinner for invitee VIPs, experts and delegates attending meetings.	PMU- Project Director PILs- Respective head of PIL	Full Powers

26.	To accord administrative approval and financial sanction for training courses, seminars, workshops, conferences, cultural show and exhibition organized by mission with/without the aid of training/academic institution in the country.	PMU- Project Director	Full Powers
27.	Sanction for taking office space on rent	PMU- Project Director PILs- Respective head of PIL	Full Powers(Subject to a certificate of rent certified by the PWD department)
28.	To accord administrative approval and financial sanction for purchasing books, journals and newsletter.	PMU- Project Director PILs- Respective head of PIL	Full Powers
29.	Act as controlling officer and Power of head of department.	Project Director	
30.	Write off of unserviceable articles of dead stock.	PMU- Project Director PILs- Respective head of PIL	Up to INR 500,000 Provided the item has outlived its life usage, and or is damaged beyond repairs. Its non-service should be certified by a committee comprising at least one technical member.
31.	Write off of petty losses or irrecoverable value of stores due to theft where the police recommend classification as undetected	PMU- Project Director PILs- Respective head of PIL	As per the norms prescribed in Maharashtra Govt. Financials Rules.

15.A Sanctioning Authority for Air Travel of Project Officials/Staff:

Sr. No.	Particulars	Entitlement for Travel	Sanctioning Authority
1.	Air travel for project works within the state and outside the state but within country.	Project Officers / Staff	Project Director
2.	Air travel for project works outside the country.	Project Officers / Staff	State Government

15.B Use of Vehicles for Project Works:

Sr. No.	Particulars	Entitlement for Vehicle	Sanctioning Authority
1.	Allotment of Permanent Vehicle at PMU	Project Officers	Project Director
2.	Use of official vehicle at PMU for project works	Project Officers / Staff	Project Director
3.	Use of official vehicles for travelling from PMU to project area and other places for project works.	Project Officers / Staff	Project Director
4.	Use of official vehicle for PMU officials/staffs on tour to the project area	Project Officers / Staff	Project Director
5.	Use of official vehicles for DPMU officers/staff within the district and outside the district	Project Officers / Staff	DSAO

15.C Rates of Daily Allowance to Project Officers and Staff when stayed in Government Guest Houses or Own Arrangement

:

Sr. No.	Grade	Grade Pay of the post hold by officers and staff in the project	Delhi, Mumbai, Kolkata, Chennai, Bangalore, Hyderabad	A class cities in state and country	B-1 class cities in state and country	Cities/ villages not included in other columns
1.	Grade-I	(A) Rs 8900 and above and Higher Administrative Grade + (HAG + grade)	650	400	320	260
		(B) Rs 6600 and above but less than Rs 8900	580	360	280	240
2.	Grade-II	(A) Rs 5400 and above but less than Rs 6600	580	360	280	240
		(B) Rs 4400 and above but less than Rs 5400	450	300	140	220
3.	Grade-III	(A) Rs 4200 and Rs 4300	420	260	260	220
		(B) Less than Rs 4200	320	250	250	200

(Note-The above rates shall be reviewed by after every two years)

15. D Rates of Daily Allowance to Project Officers and Staff when stayed in Hotel:

Sr. No.	Grade	Grade Pay of the post hold by officers and staff in the project	Delhi, Mumbai, Kolkata, Chennai, Bangalore, Hyderabad	A class cities in state and country	B-1 class cities in state and country	Cities/ villages not included in other columns
1.	Grade-I	(A) Rs 8900 and above and Higher Administrative Grade + (HAG + grade)	5000	4000	3000	2000
		(B) Rs 6600 and above but less than Rs 8900	4000	3000	2000	1500
2.	Grade-II	(A) Rs 5400 and above but less than Rs 6600	4000	3000	2000	1500
		(B) Rs 4400 and above but less than Rs 5400	3000	2500	1500	1200
3.	Grade-III	(A) Rs 4200 and Rs 4300	2000	1500	1200	1000
		(B) Less than Rs 4200	1500	1200	1000	800

(Note-The above rates shall be reviewed after every two years)

15. E Project Allowance and Telephone Allowance to Project Staff on Deputation:

Sr. No.	Grade	Grade Pay of the post hold by officers and staff in the project	Project Allowance (Rs. per Month)	Telephone Allowance (Rs. per Month)	Remark
1.	Grade-I	(A) Rs 8900 and above and Higher Administrative Grade + (HAG + grade)	25 Percent of Basic Salary	3000	1. The Project Allowance shall be given to staff and officers on deputation from various Govt. Departments to PMU office only. The Project Allowance shall be 25 percent of Basic Salary (Basic+ GP as per Sixth Pay Commission and Matrix Pay as per Seventh Pay Commission. 2. The Telephone Allowance shall be applicable to the staff on deputation and engaged on contract basis in project. However the entitlement shall be given by Project Director as per the need of the project.
		(B) Rs 6600 and above but less than Rs 8900	25 Percent of Basic Salary	2000	
2.	Grade-II	(A) Rs 5400 and above but less than Rs 6600	25 Percent of Basic Salary	1500	
		(B) Rs 4400 and above but less than Rs 5400	25 Percent of Basic Salary	1000	
3.	Grade-III	(A) Rs 4200 and Rs 4300	25 Percent of Basic Salary	800	
		(B) Less than Rs 4200	25 Percent of Basic Salary	500	

Annexure 1.1



ANNEXURES

ROLES AND RESPONSIBILITIES OF VARIOUS IMPLEMENTING LEVELS

Sr. No	Name of the Implementing Level/Agency	Roles and Responsibilities
1.	Steering Committee	<p>A high level steering committee has been formulated under the chairmanship of the Chief Secretary. The role of the committee is:</p> <ul style="list-style-type: none"> • Provide conceptual, strategic and policy guidance for the design and implementation of the project activities. • To give guidance for preparation of project plan and sanction it. • To give approval to annual work plan and take review of it. • To give instructions regarding co ordination in various departments related to project. • To give approval to changes in approved project plan as per need.
2.	Project Technical Advisory Committee	<p>3) To give technical advice on the project components and project activities.</p> <p>4) To suggest proper solutions to the technical problems arising during the implementation of the project.</p>
3.	PMU -State Level	<ul style="list-style-type: none"> • PMU is responsible for providing technical, administrative and financial assistance to the implementing agencies. • PMU will be the approving authority for financial planning, financial monitoring and mobilization of funds. • Consolidation of periodical financial statements of project. • Preparation of progress report, MIS report and Project management report. • Compilation of Quarterly and Annual accounts of the Project. • Implementation of an IT enabled accounting system. • Preparation of Master plan, Annual action Plan and Budget for project. • Financial management of the project. • Compilation of monthly, quarterly and annual financial reports and their scrutiny for their authenticity and accuracy. • Assisting in periodic audit of project accounts and compliance with audit observations and rectification of deficiencies observed.

Sr. No	Name of the Implementing Level/Agency	Roles and Responsibilities
		<ul style="list-style-type: none"> • Ensuring maintenance of proper, adequate, accurate and reliable financial and accounting records, consolidation of monthly sources and uses of funds Statements and trial balance of the project as a whole. • Ensure timely release of funds to project implementing agencies. • To coordinate for design and implementation of capacity building programs for accounting staff at various levels. • To collect utilization certificates of all implementing agencies and timely submission of same to Project authorities. • Financial monitoring across all levels of the project.
4	DSAO – District Level	<ul style="list-style-type: none"> • Preparation of budget. • Making expenditures for various project activities by following proper purchase procedures. • Preparation of monthly, quarterly and annual accounts of the project. • Preparation and Maintenance of accounting records. • Carry out audit at accounting center. • Meeting audit compliance
5	ATMA(District Level)	<ul style="list-style-type: none"> • Fund flow to ATMA will be from DSAO office. • Maintenance of accounts at district unit. • Prepare and compile annual budget for their unit and submit to DSAO office. • To prepare, compile and submit the Financial Monitoring report, statement of fund utilization, statement of expenditure, accounts reconciliation.
6	SDAO(Sub-Division level)	<ul style="list-style-type: none"> • Preparation of budget. • Making expenditures for various project activities by following proper purchase procedures. • Preparation of monthly, quarterly and annual accounts of the project. • Preparation and Maintenance of accounting records. • Carry out audit at accounting center. • Meeting audit compliance.
7	Cluster Coordination Committee	<ul style="list-style-type: none"> • Lead the process of preparing Cluster Development Plan If contracted by the GP/Project implement VDP activities at the village level.

Sr. No	Name of the Implementing Level/Agency	Roles and Responsibilities
		<ul style="list-style-type: none"> • Ensure equity for all, especially the disadvantaged groups.
8	Village Climate Resilience Management Committee (VCRMC)	<ul style="list-style-type: none"> • Preparation of participatory village micro-plans and get approval of Gramsabha. • Selection of beneficiaries for individual benefit activities. • Ensuring beneficiary contribution as well as assistance from commercial banks, wherever necessary. • Planning and execution of community works as per approved annual action plan. • Maintenance of assets created through project assistance on community land including books of accounts. This will be by a trained community book-keeper hired by the VCRMC for the purpose to be met out of the expenditure estimated for the works/services. • Preparation of contingency plans with the help of technical experts and ensuring its application during contingency situation.

Annexure 2.1

ROLES AND RESPONSIBILITIES OF ACCOUNTS STAFF AT VARIOUS LEVELS

Sr. No	Position	Qualification and Roles & Responsibilities
A	PMU Level	
1	Finance Specialist(Dy. Director MFAS)	<p><u>Qualification:</u></p> <p>1) Deputy Director level officer from Maharashtra Finance and Accounts Services on deputation. (Pay Scale- 16500-39100, GP – 6600).</p> <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> ▪ To monitor, supervise and control the accounts section and to be responsible for all day to day work of accounts section. ▪ To provide strategic direction on financial aspects of the project including development of financial capabilities at all levels. ▪ To be responsible for development, implementation and maintenance of financial systems and processes at all levels for project. ▪ To ensure preparation of annual budgets and getting approval from Project authorities. ▪ To ensure timely release of fund to different implementing/ executing agencies for implementing Project activities as per Annual Work Plan & Budgeting. ▪ To formulate financing and accounting systems. ▪ To maintain Project accounting records, finalize the accounts and to ensure regular and periodic consolidation of financial information in the prescribed formats. ▪ To prepare and submit financial progress reports. ▪ To design and implement Internal Control Systems at all levels of the Project Implementation. ▪ To ensure capacity building support to Project accounting locations/centers. ▪ To ensure timely submission of utilization certificates by all implementing agencies, compilation of utilization certificates and submission of utilization certificates. ▪ To ensure timely internal audit of the Project accounts. ▪ To conduct periodical review meetings for issues related to financial management. ▪ To assess the performance of the staff related with accounts section. ▪ To ensure compliance of the relevant Acts, Rules and financial covenants of the project's legal agreement. ▪ To coordinate with various implementing agencies and the World Bank. ▪ To assign work plan to the entire accounts branch.

Sr. No	Position	Qualification and Roles & Responsibilities
		<ul style="list-style-type: none"> ▪ To carry out all other responsibilities entrusted by the Project Director.
2	Accounts Officer	<p><u>Qualification:</u></p> <ol style="list-style-type: none"> 1. Accounts Officer level officer from Maharashtra Finance and Accounts Services on deputation.(Pay Scale- 9300-34500, GP – 4600) <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> • To ensure preparation of annual and quarterly budgets and getting approval from Project authorities. • To ensure timely release of fund to different implementing/ executing agencies for implementing Project activities as per Annual Work Plan & Budgeting. • To formulate financing and accounting systems • To be responsible for overall supervision and maintenance of book of accounts, bills and other finance/accounts related records at PMU level. • To prepare monthly/Quarterly Financial progress Reports and Project Management report at PMU level. • To consolidate annual work plans and to prepare budget for project. • To compile and prepare annual and quarterly fund requirements for various implementing agencies. • To ensure timely third party payments at PMU level and all types of statutory payments. • To make salary and allowances related payments and maintain its records. • To conduct periodic review meetings for issues related to project accounts. • Monthly reconciliation of bank statements and submitting reports. • To be responsible for any other related task/tasks assigned by the Project Director and Finance specialist.
3	Assistant Accounts Officer (I)	<p><u>Qualification:</u></p> <ol style="list-style-type: none"> 2. Assistant Accounts Officer level officer from Maharashtra Finance and Accounts Services on deputation.(Pay Scale- 9300-34500, GP – 4400) <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> • All Treasury bills checking, getting bills passed and signed by the DDO's and record keeping as per Financial Rules , Expenditure Reporting, reconciliation of bank statement with cash book etc. • Compile and prepare annual and quarterly fund requirement for project and give budget requirements to Accounts Officer for further processing.

Sr. No	Position	Qualification and Roles & Responsibilities
		<ul style="list-style-type: none"> • All types of bill/payment checking and processing work for all activities covering under project, Pay Bills Preparation, TA Bills, Medical bills and other claims of staff and consultants, contingency expenses, AC bills, advances. • Draw bills of Travelling Allowance and other advances etc. • Make payment against the approved contracts of PMU after due verification and checking of bills for quantity, quality, rates and stock entry. • Timely reconciliation of accounts. • Maintaining accounts at PMU level. • Verification of stock. • Preparation and consolidation of Annual Work Plan and Budget for Project. • Timely release of fund to implementing/executive agencies as per Annual Work Plan & Budget. • Assisting in periodic audit of project accounts and compliance with audit observations and rectification of deficiencies observed. • Compile monthly, quarterly and annual Financial Monitoring reports and their scrutiny for authenticity and accuracy and contribute to MIS and Project Management Reports. • Submission of accounts to A.G and internal auditor within prescribed timeline. • Ensuring maintenance of proper, adequate, accurate and reliable financial and accounting records, consolidation of monthly sources and uses of funds Statements of the PMU <p>Any other works assigned by Finance Specialist.</p>
4	Assistant Accounts Officer (II)	<p><u>Qualification:</u></p> <p>3. Assistant Accounts Officer level officer from Maharashtra Finance and Accounts Services on deputation.(Pay Scale- 9300-34500, GP – 4400)</p> <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> • To ensure timely submission of accounts and utilization certificates pertaining to expenditure at all levels. • To coordinate for periodic audit of project accounts and compliance of audit observations. • To coordinate for timely submission of accomplishment verification report and submission of disbursement claims to World Bank • To help Project Management to coordinate with various implementing agencies, World Bank and GOI. • To impart training to the field staff about accounts procedures, maintenance of vouchers, maintenance of accounts etc. • To maintain Project accounting records, finalize the accounts and to ensure regular and periodic consolidation of financial information in the prescribed formats.

Sr. No	Position	Qualification and Roles & Responsibilities
		<ul style="list-style-type: none"> • To prepare and submit financial progress reports. • To help to design and implement Internal Control Systems at all levels of the Project Implementation. • To ensure capacity building support to Project accounting locations/centers. • To ensure timely submission of utilization certificates by all implementing agencies, compilation of utilization certificates and submission of utilization certificates. • To be responsible for internal and external audit of Project accounts. • To help to conduct periodical review meetings for issues related to financial management. • To be responsible for any other related task/tasks assigned by the Project Director and Finance specialist
5	Deputy Accountant (I)	<p><u>Qualification:</u></p> <ul style="list-style-type: none"> • Deputy Accountant level staff from Maharashtra Finance and Accounts Services on deputation.(Pay Scale- 9300-34500, GP – 4200) <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> • Timely preparation of Annual Budget of the PMU office. • Timely consolidation of Annual Budgets from all project implementing units. • Preparation of Annual Plan of the whole project. • Submission of Annual Plan for approval of the Government. • To help Controlling Officer in releasing the budget to Project Implementation Units as per approved Budget. • To assist Assistant Accounts Officer (i) in all Accounts and Finance related matters and carryout all allotted works to him as above. • Monitor Budget and Expenditure at all levels of the project. • To look after all budget related matters of the project. <p>To be responsible for any other related responsibilities entrusted by Finance Specialist</p>
6	Deputy Accountant (II)	<p><u>Qualification:</u></p> <ul style="list-style-type: none"> 4. Deputy Accountant level staff from Maharashtra Finance and Accounts Services on deputation.(Pay Scale- 9300-34500, GP – 4200) <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> ○ Preparation of Salary bills of all PMU staffs. Timely deduction from salaries and all matters related to Salary bills. ○ Timely return of TDS deduction from salary and issue of Form 16.

Sr. No	Position	Qualification and Roles& Responsibilities
		<ul style="list-style-type: none"> ○ Preparation of all third party payment bills with the help of Accounts Clerk, scrutiny of bills and timely payment of third party bills. ○ Timely return of TDS deduction from third party payments and issue of TDS certificates. ○ Quarterly reconciliation of accounts with the Accountant General. ○ Monthly reconciliation of bank accounts. ○ Timely payment of Statutory Dues. ○ Payment for goods and Services and contracts at PMU level. ○ To assist Assistant Accounts Officer (I) in all Accounts and Finance related matters and carryout all allotted works to him as above. ○ To be responsible for any other related responsibilities entrusted by Finance Specialist
7	Deputy Accountant (III)	<p><u>Qualification:</u></p> <p>5. Deputy Accountant level staff from Maharashtra Finance and Accounts Services on deputation.(Pay Scale- 9300-34500, GP – 4200)</p> <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> ● Handle matters related to appointment of Internal Auditors. ● Monitor the progress of Internal Audit at all units of the project. ● Monitor the compliance of audit observations of the Internal Audit. ● To coordinate with Internal Auditors regarding all matters of internal audit. ● To monitor the progress of External Audit by State AG. ● To monitor the compliance of the audit observations of external auditors. ● To coordinate with external auditors regarding all matters of external audit. ● To arrange the meetings of Audit committee and related matters. ● To assist Assistant Accounts Officer (ii) in all Accounts and Finance related matters and carryout all allotted works to him as above. ● To be responsible for any other related responsibilities entrusted by Finance Specialist
8	Deputy Accountant (IV)	<p><u>Qualification:</u></p>

Sr. No	Position	Qualification and Roles & Responsibilities
		<p>6. Deputy Accountant level staff from Maharashtra Finance and Accounts Services on deputation.(Pay Scale- 9300-34500, GP – 4200)</p> <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> • Responsible for preparation of Annual Accounts of the Project. • To monitor the expenditure at all project units. • To consolidate quarterly expenditure reports of all project units. • To monitor the progress of reconciliation of accounts of all units of the project with state AG. • To monitor the progress of the submission of Accounts of all units of the project with state AG. • Preparation and submission of IUFRS to World Bank. • Monitoring the timely submission of Utilization Certificates of the project expenditures. • To look after all the matters related to Financial Reporting of the project. • To assist Assistant Accounts Officer (ii) in all Accounts and Finance related matters and carryout all allotted works to him as above. • To be responsible for any other related responsibilities entrusted by Finance Specialist
9	Accounts Clerk(5)	<p><u>Qualification:</u></p> <ul style="list-style-type: none"> • Accounts Clerk level staff from Maharashtra Finance and Accounts Services on deputation.(Pay Scale- 5200-20200, GP – 1900) <p><u>Roles & Responsibilities:</u></p> <p>The Accounts Clerk in the PMU office shall assist concerned Deputy Accountant in the PMU office for following Accounts and Finance related matters assigned to concerned Deputy Accountant.</p> <ul style="list-style-type: none"> • Matters related to Preparation of Budget of PMU and all Project Units. • Allocation of Budget to project implementing units. • Payment of salary to PMU staff. • Making third party payments. • Matters related to Financial reporting of the project. • Monitoring of expenditure of the project activities. • Matters related to internal audit and external audit of the project. • Preparation of annual accounts of the project. • Submission of utilization certificates to Government and state AG. • Submission of IUFRs

Sr. No	Position	Qualification and Roles & Responsibilities
		The Accounts Clerk shall be responsible for the work allotted to him from time to time and shall assist concerned Deputy Accountant and Assistant Accounts Officer to carryout day to day work. Accounts Clerk shall be responsible for any other related responsibilities entrusted by Finance Specialist.
	Clerk cum Cashier (1)	<p><u>Qualification:</u></p> <ul style="list-style-type: none"> • Cashier/Clerk from Maharashtra Finance and Accounts Services on deputation.(Pay Scale- 5200-20200, GP – 1900) <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> • Daily updating of the Cash Book. • To maintain primary Books of Accounts and get certified from DDO and CO. • Receive and issue of Cheques. • Handling cash for the office purpose. • Submission of bills to PAO through messenger. • Coordinate with PAO regarding office bills. • Maintain monthly Bank reconciliation. • To be responsible for any other related responsibilities entrusted by Finance Specialist.
B	DPMU - District Level	
1	Account Officer - DSAO	<p><u>Qualification:</u></p> <ul style="list-style-type: none"> • Existing Accounts Officer level officer from Maharashtra Finance and Accounts Services (Pay Scale- 9300-34500, GP – 4600), currently working with District Superintendent Agriculture Officer. The services of existing officer shall be utilized for the project. <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> • Matters related to Preparation of Budget of District office and all Project Units in the district. • Allocation of Budget to project implementing units in the district. • Payment of salary to District office staff. • Making third party payments of District office. • Release of subsidy to farmers after approval from competent authorities in district office. • To handle matters related to Financial reporting of the project. • To monitor the expenditure of the project activities in the district. • To look after the matters related to internal audit and external audit of the project. • Preparation of annual accounts of the project.

Sr. No	Position	Qualification and Roles & Responsibilities
		<ul style="list-style-type: none"> • Submission of utilization certificates to Government and state AG. • Submission of IUFRs to PMU. • Maintenance of accounting records at District level. • To act as DDO for District office. <p>To be responsible for any other related responsibilities entrusted by District Superintendent Agriculture Officer and PMU.</p>
2	<p>Project Accountant Assistant (On Contract Basis/ on deputation from regional Jt. Director Accounts & Treasuries)</p>	<p><u>Qualification:</u></p> <ul style="list-style-type: none"> • Master's Degree in Commerce or equivalent from recognized University with 3 years of experience in Accounting, Auditing and Finance. • Additional Knowledge of Computer with certification and proficiency in TALLY ERP. <p><u>Roles & Responsibilities:</u></p> <p>The Project Account Assistant shall be responsible for following Accounts and Finance related matters at District office and help Accounts Officer to carry out his day to day work.</p> <ul style="list-style-type: none"> • Matters related to Preparation of Budget of District office and all Project Units in the district. • Allocation of Budget to project implementing units in the district. • Payment of salary to District office staff. • Making third party payments of District office. • Release of subsidy to farmers after approval from competent authorities in district office. • To handle matters related to Financial reporting of the project. • To monitor the expenditure of the project activities in the district. • To look after the matters related to internal audit and external audit of the project. • Preparation of annual accounts of the project. • Submission of utilization certificates to Government and state AG. • Submission of IUFRs to PMU. • Maintenance of accounting records at District level. <p>To be responsible for any other related responsibilities entrusted by District Superintendent Agriculture Officer and PMU.</p>
C	ATMA - District Level	
1	<p>Project Accountant Assistant (On Contract Basis)</p>	<p><u>Qualification:</u></p>

Sr. No	Position	Qualification and Roles & Responsibilities
		<ul style="list-style-type: none"> • Master's Degree in Commerce or equivalent from recognized University with 3 years of experience in Accounting, Auditing and Finance. • Additional Knowledge of Computer with certification and proficiency in TALLY ERP. <p><u>Roles & Responsibilities:</u></p> <p>The Project Account Assistant (ATMA) shall be responsible for following Accounts and Finance related matters at ATMA office and help PD-ATMA to carry out his day to day work.</p> <ul style="list-style-type: none"> • Matters related to Preparation of Budget of ATMA office. • Payment of salary to ATMA office staff. • Making third party payments of ATMA office. • Release of subsidy to farmers after approval from competent authorities in ATMA office. • To handle matters related to Financial reporting of the project. • To monitor the expenditure of the project activities in the ATMA office. • To look after the matters related to internal audit and external audit of the project. • Preparation of quarterly and annual accounts of the project. • Monthly reconciliation of bank accounts. • Submission of utilization certificates to Government. • Submission of IUFRs to PMU. • Maintenance of accounting records at ATMA office. <p>To be responsible for any other related responsibilities entrusted by PD-ATMA Officer and PMU.</p>
D	SDAO – Sub-Division Level	
1	Accounts Officer / Assistant Accounts Officer	<p><u>Qualification:</u></p> <ul style="list-style-type: none"> • Accounts Officer/Assistant Accounts Officer level officer from Maharashtra Finance and Accounts Services on deputation.(Pay Scale- 9300-34500, GP – 4600/9300-34500, GP - 4400) <p><u>Roles & Responsibilities:</u></p> <ul style="list-style-type: none"> • Matters related to Preparation of Budget of Sub-Division office and all Project Units in the Sub-Division. • Allocation of Budget to project implementing units in the Sub-Division. • Payment of salary to Sub-Division office staff. • Making third party payments of Sub-Division office.

Sr. No	Position	Qualification and Roles & Responsibilities
		<ul style="list-style-type: none"> • Release of subsidy to farmers after approval from competent authorities in Sub-Division office. • To handle matters related to Financial reporting of the project. • To monitor the expenditure of the project activities in the Sub-Division. • To look after the matters related to internal audit and external audit of the project. • Preparation of annual accounts of the project. • Submission of utilization certificates to Government and state AG. • Submission of IUFRs to PMU. • Maintenance of accounting records at Sub-Division level. <p>To be responsible for any other related responsibilities entrusted by Sub-Divisional Agriculture Officer and PMU.</p>
2	<p>Accounts Assistant (I) –Sub-Division (On Contract Basis/ on deputation from regional Jt. Director Accounts & Treasuries)</p>	<p><u>Qualification:</u> Degree in commerce or equivalent from recognized university with two years' experience in Accounting, Auditing and Finance. Additional Knowledge of Computer with certification and proficiency in TALLY ERP.</p> <p><u>Roles & Responsibilities:</u> The Account Assistant (I) shall be responsible for following Accounts and Finance related matters at Sub-Division office and help Accounts Officer/ Assistant Accounts Officer to carry out his day to day work.</p> <ul style="list-style-type: none"> • Matters related to Preparation of Budget of Sub-Division office and all Project Units in the Sub-Division. • Allocation of Budget to project implementing units in the Sub-Division. • Payment of salary to Sub-Division office staff. • Making third party payments of Sub-Division office. • Release of subsidy to farmers after approval from competent authorities in Sub-Division office. • To handle matters related to Financial reporting of the project. • To monitor the expenditure of the project activities in the Sub-Division. • To look after the matters related to internal audit and external audit of the project. • Preparation of annual accounts of the project. • Submission of utilization certificates to Government and state AG. • Submission of IUFRs to PMU.

Sr. No	Position	Qualification and Roles & Responsibilities
		<ul style="list-style-type: none"> • Maintenance of accounting records at Sub-Division level. <p>To be responsible for any other related responsibilities entrusted by Sub-Division Agriculture Officer and PMU.</p>
3	<p>Accounts Assistant (II) Sub-Division (On Contract Basis/ on deputation from regional Jt. Director Accounts & Treasuries)</p>	<p><u>Qualification:</u></p> <p>Degree in commerce or equivalent from recognized university with two years' experience in Accounting, Auditing and Finance.</p> <p>Additional Knowledge of Computer with certification and proficiency in TALLY ERP.</p> <p><u>Roles & Responsibilities:</u></p> <p>The Account Assistant (II) shall be responsible for Accounts and Finance related matters at Sub-Division office and help Accounts Officer/ Assistant Accounts Officer in following matters.</p> <ul style="list-style-type: none"> • Matters related to Preparation of Budget of VCRMCs. • Allocation of Budget to VCRMCs. • To handle matters related to Financial reporting of VCRMCs. • To monitor the expenditure of the project activities in VCRMCs in Sub-Division. • To look after the matters related to internal audit and external audit of the VCRMCs. • Preparation of annual accounts of the VCRMCs. • Submission of IUFRs to PMU. • Maintenance of accounting records of VCRMCs of Sub-Division. <p>To be responsible for any other related responsibilities entrusted by Sub-Division Agriculture Officer and PMU.</p>

Annexure 5.1

PROJECT COMPONENTS AND CORRESPONDING OBJECT CODE IN GOVERNMENT BUDGET SYSTEM

Component and Sub-component code	Name of Component and Sub-component	Activity Code	Activity Description	Object Code(As per Government Budget System)
A	Promoting Climate-Resilient Agricultural Systems			
A1	Participatory Development of Mini Watershed Plans			
		A1.1	Preparation of cluster level mini-watershed plans	
		A1.2	Mobilization of Farmer Communities(Krishi Mitras / Village Motivators)	
A2	Climate Smart Agriculture and Resilient Farming Systems			
A2.1	Demonstration of climate smart agronomic practices(CSAP)	A2.1.1	FFS for Technology Dissemination	
A2.2	Enhancement in Carbon Sequestration	A2.2.1	Agro forestry	
		A2.2.2	Plantation of Horticulture	
			Plantation - Mango	
			Plantation - Citrus	
			Plantation - Custard Apple/Guava/ Amla	
			Plantation - Pomegranate	
A2.3	Improvement of saline and sodic lands			
		A2.3.1	Improvement through sub surface drainage	
		A2.3.2	Improvement through soil amendment application /c	
		A2.3.3	Improvement through improved agronomic practices	

		A2.3.4	Farm pond with inlet & outlet and grass cultivation	
		A2.3.5	Water pumps and sprinkler	
A2.4	Protected Cultivation			
		A2.4.1	Shed net house (GI/MS pipes)	
		A2.4.2	Shed net house - Bamboo	
		A2.4.3	Polyhouse (open vent)	
		A2.4.4	Poly tunnels	
		A2.4.5	Planting material Polyhouse/ shednethouse Vegetable	
		A2.4.6	Planting material in polytunnels	
A2.5	Integrated Farming Systems			
A2.6	Soil Health Improvement			
A3	Promoting an Efficient and Sustainable Use of Water for Agriculture			
A3.1	Catchment treatment			
		A3.1.1	Continuous Contour Trenches Model1	
		A3.1.2	Continuous Contour Trenches Model 2	
A3.2	Drainage Line Treatment			
		A3.2.1	Construction of Loose bolder Structures	
		A3.2.2	Construction of Earthen Nala Bunds	
		A3.2.3	Construction of Cement Nala Bunds	
A3.3	Construction of new water harvesting structures	A3.3.1	Construction of Farm Ponds (without lining and inlet)	
		A3.3.2	Construction of Farm ponds (with lining and without inlet)	
		A3.3.3	Construction of open dug well	
A3.4	Rejuvenation or desilting of existing water harvesting structures			
		A3.4.1	Desilting/ repairs of old water storage structure	
A3.5	Construction of groundwater recharge structures			

		A3.5.1	Recharge of Open dug wells/bore wells	
A3.6	On-farm water security			
		A3.6.1	Compartment /graded bunding	
A3.7	Micro irrigation systems			
		A3.7.1	Drip irrigation systems	
		A3.7.2	Sprinklers	
A3.8	Protective Irrigation			
		A3.8.1	water pumps	
B	Climate smart post-harvest management and value chain promotion			
B1	Promoting Farmer Producer companies			
B1.1	Support to existing FPCs/FPO/FPCs	B1.2.1	Strengthening of existing FPCs/FPO/FPCs	
B1.3	Establishment of Custom Hiring Centers			
		B1.3.1	Purchase of farm machinery	
		B1.3.2	Construction of machinery sheds	
B2	Strengthening Emerging Value-chains for Climate-resilient Commodities			
B2.1	Support to Business plans appraised by Financial Institutions/Commercial .	B2.1.1	Establishment of Integrated packhouse/Aggregation centres	
		B2.1.2	Establishment of Packhouse/ Sorting- grading unit	
		B2.1.3	Construction of Godown/ small warehouse upto1000 MT capacity	
		B2.1.4	Ripening chamber (10 MT capacity)	
		B2.1.5	Primary processing units	
		B2.1.6	Vegetable/ fruits carrier/ vehicle	
		B2.1.7	Market outlet (Environmentally controlled)	
		B2.1.8	Vending cart	
B3	Improving the Performance of the Seed Supply Chain			
B3.1	Production of foundation & certified seed of climate resilient varieties			

B3.2	Development of Seed hub infrastructure support			
		B3.2.1	Seed processing equipments for 1000 MT capacity	
		B3.2.2	Seed processing shed/ drying yard for 1000 MT capacity	
		B3.2.3	Seed storage/ godown of 700 sqm Cap: 1000 MT	
		B3.2.4	Training of seed producer farmers	
		B3.2.5	Strengthening of seed quality testing facility	
C	Institutional Development, Service Delivery and Knowledge			
C1	Updation of SREPs aligned to mini-watersheds			
		C1.1	Resource Agency cost	
C2	Agro-met Advisory Services			
		C2.1	Centers for development and disseminations of agro met advisories	
		C2.2	Preparation of contingency plans	
		C2.3	Developing and testing agricultural technologies and practices for climate-adaption	
		C2.4	On-farm participatory action research	
		C2.5	Maharashtra Climate Innovation Centre	
		C2.6	Analytical studies pertaining to climate resilience	
C3	Preparation of Contingency Plan			
C 4	Preparation of Long term Climate Change Models			
C 5	Risk Analysis Frame work			
C 6	Analytical Studies pertaining to Climate Resilience			

C 7	Maharashtra Climate Innovation Centre			
C 8	Agricultural Innovations- Demonstrations			
C 9	Strategic Partnership with other institutions			
C 10	Capacity Development			
		C10.1	Training Need Analysis	
		C10.2	Trainings(Project Officials, Farmers Friends, VCRMCs , Farmers and Exposure Visits)	
C 11	IEC			
D	Project Management			
D 1	Project Management and Support			
		D1.1	Office Establishment	
		D1.2	Consultancy	
		D1.3	Incremental Cost	
			HR Cost	
			Office running	
			TA/ DA	
			Small operating cost	
D 2	M & E			
D 3	Information, Communication Tools			

(Note: The Project sub-component and activity wise budget and expenditure codes should be matched with the government budget object codes while preparing the budget of the project)

ANNEXURE 6.1

ANNUAL BUDGET (ANNUAL WORK PLAN)

Financial Year: _____ Name of Office: _____

Component code	Project Components/Sub Components	Object code	Sanction Cost as per PIP	Actual till the beginning of the current year	Estimates for the current year	Balance over remaining project period
1	2	3	4	5	6	7
A	Promoting Climate-Resilient Agricultural Systems					
A1	Participatory Development of mini Watershed Plans					
A2	Climate Smart Agriculture and Resilient Farming Systems					
A3	Promoting an Efficient and Sustainable Use of Water for Agriculture					
Subtotal A						
B	Climate smart post-harvest management and value chain promotion					
B1	Promoting Farmer Producer Companies					
B2	Strengthening Emerging value chains					
B3	Improving the Performance of Seed Supply Chain					
Subtotal B						
C	Institutional Development, Service Delivery and Knowledge					
C1	Updation of SREPs aligned to Climate Resilient Agriculture					

C2	Agro-met advisory services					
C3	Preparation of Contingency Plans					
C4	Preparation of Long term Climate Change Models					
C5	Risk Analysis Frame work					
C6	Analytical Studies pertaining to Climate Resilience					
C7	Maharashtra Climate Innovation Centre					
C8	Agricultural Innovations- Demonstrations					
C9	Strategic Partnership with other institutions					
C10	Capacity Development					
C11	IEC					
Sub-Total C						
D	Project Management					
D1	Project Management and Support					
D2	Monitoring and Evaluation					
D3	Information, Communication Tools					
Sub-Total D						
Grand total(A+B+C+D)						

Signature

Designation

ANNEXURE 6.2

ABSTRACT OF ANNUAL WORK PLAN

Financial Year: _____ Name of Office: _____

Component code	Project Components/Sub Components	Object code	Sanction Cost as per PIP	Actual till the beginning of the current year	Estimates for the current year	Balance over remaining project period
1	2	3	4	5	6	7
A	Promoting Climate-Resilient Agricultural Systems					
B	Climate smart post-harvest management and value chain promotion					
C	Institutional Development, Service Delivery and Knowledge					
D	Project Management					
Grand total(A+B+C+D)						

Signature

Designation

Annexure 8.2

CHEQUE ISSUE/ BANK DRAFT ISSUE REGISTER

Financial Year -----

Accounting Centre -----

Sl. No	Date	To whom Cheques issued	Amount	Cheque No.	Date	Sign of D.D.O	Remark

Annexure 8.3(A)

DEAD STOCK REGISTER/FIXED ASSETS REGISTER

Financial Year: _____

Accounting Centre: _____

Sr. No	Authority for purchase and date of purchase	Number or quantity	Value	Initials of head of office	Final disposal number or quantity and nature of disposal	Authority or voucher	Amount realized and date of credit at treasury	Amount written off	Balance No.	Balance Value	Initials of Head of Office	Remark

Annexure 8.5

GRANT SANCTION AND EXPENDITURE REGISTER

Financial Year: _____

Name of Accounting Centre: _____

Grants Sanction Order -----

Date -----

Project Component and Sub-Component	Object Code	Grants Received	Amount of Bill	Progressive Total	Balance	Remarks

Annexure 8.6

BENEFICIARY CONTRIBUTION REGISTER

1. Name of cluster office _____

2. Name of village _____

3. Project Component _____

4. Financial year: _____

Sr.No	Name of Beneficiary	Amount of Beneficiary Contribution(Rs)	Signature and designation	Remarks

Annexure 8.7

REGISTER FOR RELEASE OF SUBSIDIES THROUGH DBT

1. Name of cluster office _____

2. Name of village _____

3. Project Component _____

4. Financial year: _____

Sr. No	Name of Beneficiary	Date of release	Amount of Subsidy(Rs)	Signature and designation	Remarks

MONTHLY EXPENDITURE STATEMENTS (MES)

Reporting month: _____

Financial Year: _____

Reporting Unit: _____

(Expenditure in Lakhs)

Component and Sub-component code	Component and Sub-component Details	Budget Object Code	Expenditure(Rs)
A	Promoting Climate-Resilient Agricultural Systems		
A1	Participatory development of mini watershed plans		
A1.1	Preparation of Cluster Level Plans		
A1.2	Mobilization of Farmer Communities(Krishi Mitras / Village Motivators)		
A2	Climate smart agriculture and resilient farming systems		
A2.1	Demonstration of climate smart agronomic practices(CSAP)		
A2.2	Enhancement in Carbon Sequestration		
A2.3	Improvement of saline and sodic lands		
A2.4	Protected Cultivation		
A2.5	Integrated Farming Systems		
A2.6	Soil Health Improvement		
A3	Promotion of an efficient and sustainable use of water for agriculture		
A3.1	Catchment treatment		
A3.2	Drainage Line Treatment		
A3.3	Construction of new water harvesting structures		
A3.4	Rejuvenation or desilting of existing water harvesting structures		

Component and Sub-component code	Component and Sub-component Details	Budget Object Code	Expenditure(Rs)
A3.5	Construction of groundwater recharge structures		
A3.6	On-farm water security		
A3.7	Micro irrigation systems		
A3.8	Protective Irrigation		
Subtotal (A)			
B	Climate smart post-harvest management and value chain promotion		
B1	Promoting Farmer Producer Companies		
B1.1	Support to existing FIG/FPO/ FPCs		
B1.2	Establishment of Custom Hiring Centers		
B2	Strengthening Emerging Value-chains for Climate-resilient Commodities		
B2.1	Support to Business Plans appraised by Financial Institutions/Commercial Banks		
B3	Improving the Performance of the Seed Supply Chain		
B3.1	Production of Foundation and Certified seed of climate resilient varieties		
B3.2	Development of Seed hub- infrastructure support		
Subtotal (B)			
C	Institutional Development, Service Delivery and Knowledge		
C1	Updation of SREPs aligned to Climate Resilient Agriculture		
C2	Agro-met advisory services		
C3	Preparation of Contingency Plans		
C4	Preparation of Long term Climate Change Models		
C5	Risk Analysis Frame work		
C6	Analytical Studies pertaining to Climate Resilience		

Component and Sub-component code	Component and Sub-component Details	Budget Object Code	Expenditure(Rs)
C7	Maharashtra Climate Innovation Centre		
C8	Agricultural Innovations- Demonstrations		
C9	Strategic Partnership with other institutions		
C10	Capacity Development		
C10.1	Training Need Analysis		
C10.2	Trainings(Project Officials, Farmers Friends & VCRMCS, Farmers ,Exposure Visits etc)		
C11	IEC		
Subtotal (C)			
D	PROJECT MANAGEMENT		
D1	Project Management and Support		
D2	Monitoring and Evaluation		
D3	Information, Communication Tools		
Subtotal (D)			
Grand Total			

Annexure 8.9

INTERIM FINANCIAL REPORTS (IFRs)

PROJECT ON CLIMATE RESILIENT AGRICULTURE IN MAHARASHTRA

Interim Financial Reports (Quarterly)

Format 1

Report for the Quarter ended on _____

(Amount in Rs. Lakhs)

Particulars	For the Quarter	Cumulative		Forecast for next Quarter
		Year till date	Project till date	
	<i>Column I</i>	<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>
Opening Balance				
Available Budgetary Allocation				
Unspent Balances Lying in Bank Accounts of DDO				
Total Opening Balance (A)				
Receipts (budgetary allocation)				
Government of Maharashtra				
Other Receipts/ Income				
Total Receipts (B)				

Total Sources (C = A + B)				
Expenditures by Component				
A. Promoting Climate-Resilient Agricultural Systems				
A.1 Participatory Development of mini Watershed Plans				
A.2 Climate Smart Agriculture and Resilient Farming Systems				
A.3 Promoting efficient and sustainable use of water for agriculture				
Subtotal				
B. Climate smart post harvest management and value chain promotion				
B.1 Promoting Farmer Producer companies				
B.2 Strengthening Emerging value chains				
B.3 Improving the Performance of Seed Supply Chain				
Subtotal				
C. Institutional Development, Service Delivery and Knowledge				
C.1 Updation of SREPs aligned to Climate Resilient Agriculture				
C.2 Agro-met advisory services				
C.3 Preparation of Contingency Plans				
C.4 Preparation of Long term Climate Change Models				
C.5 Risk Analysis Frame work				

C.6 Analytical Studies pertaining to Climate Resilience				
C.7 Maharashtra Climate Innovation Centre				
C.8 Agricultural Innovations- Demonstrations				
C.9 Strategic Partnership with other institutions				
C.10 Capacity Development				
C.11 IEC				
Subtotal				
D. Project Management				
D.1 Project Management and Support				
D.2 Monitoring and Evaluation				
D.3 Information, Communication Tools				
Subtotal				
Total Expenditures (D)				
Opening Unadjusted Advances				
Advances to Suppliers/ Others during the period				
Total Advances (E)				
Less: Recovery/ Adjustment of Advances (F)				
Net Advances (G = E - F)				

Total Uses (H = D + G)				
Closing Balance (denotes available budget allocation)				
Available Budgetary Allocation				
Unspent Balances Lying in Bank Accounts of DDO				
Total Closing Balance (I = C - H)				

Note 1: Opening and Closing Balance will include the unspent balance which have been released by Treasury to DDO but are not actually paid.

Note 2: Forecast for the next quarter in Column IV is required component-wise only (and not sub component wise).

Signed:

Date:

PROJECT ON CLIMATE RESILIENT AGRICULTURE IN MAHARASHTRA

Interim Financial Reports (Quarterly)

Format 2

Report for the quarter ended on _____

(Amount in Rs Lakhs)

Implementing agency-wise Expenditure	For the Quarter	Cumulative	
		Year till date	Project till date
	<i>Column I</i>	<i>Column II</i>	<i>Column III</i>
PMU - Mumbai			
DSAOs			
ATMAs			
Sub-Divisional Level			
VCRMC			
Total Expenditures			

Note: "Total Expenditure" in Column I, II and III above should match with "Total Uses" of Column I, II and III in Line H of Format 1.

Signed:

Dated:

PROJECT ON CLIMATE RESILIENT AGRICULTURE IN MAHARASHTRA

Interim Financial Reports (Quarterly)

Format 3

Report for the Quarter ended on _____

(Amount in Rs Lakhs)

Bank Funds received till date	A	
Total Project Uses - during the quarter	B	
World Bank share for the quarter @ _____ % of B above	C	

Notes: "Total Project Uses - during the quarter" in B above will be the same as "Total Uses" of Column I in Line H of Format 1.

Signed:

Dated:

Annexure 8.10

ANNUAL FINANCIAL STATEMENT

PROJECT ON CLIMATE RESILIENT AGRICULTURE IN MAHARASHTRA

Interim Financial Reports (Annual)

Format 1

Report for the Year ended on _____

(Amount in Rs. Lakhs)

Particulars	For the Year	Cumulative		Forecast for next Year
		Year till date	Project till date	
	<i>Column I</i>	<i>Column II</i>	<i>Column III</i>	<i>Column IV</i>
Opening Balance				
Available Budgetary Allocation				
Unspent Balances Lying in Bank Accounts of DDO				
Total Opening Balance (A)				
Receipts (budgetary allocation)				
Government of Maharashtra				
Other Receipts/ Income				
Total Receipts (B)				

Total Sources (C = A + B)				
Expenditures by Component				
A. Promoting Climate-Resilient Agricultural Systems				
A.1 Participatory Development of mini Watershed Plans				
A.2 Climate Smart Agriculture and Resilient Farming Systems				
A.3 Promoting efficient and sustainable use of water for agriculture				
Subtotal				
B. Climate smart post harvest management and value chain promotion				
B.1 Promoting Farmer Producer companies				
B.2 Strengthening Emerging value chains				
B.3 Improving the Performance of Seed Supply Chain				
Subtotal				
C. Institutional Development, Service Delivery and Knowledge				
C.1 Updation of SREPs aligned to Climate Resilient Agriculture				
C.2 Agro-met advisory services				
C.3 Preparation of Contingency Plans				
C.4 Preparation of Long term Climate Change Models				

C.5 Risk Analysis Frame work				
C.6 Analytical Studies pertaining to Climate Resilience				
C.7 Maharashtra Climate Innovation Centre				
C.8 Agricultural Innovations- Demonstrations				
C.9 Strategic Partnership with other institutions				
C.10 Capacity Development				
C.11 IEC				
Subtotal				
D. Project Management				
D.1 Project Management and Support				
D.2 Monitoring and Evaluation				
D.3 Information, Communication Tools				
Subtotal				
Total Expenditures (D)				
Opening Unadjusted Advances				
Advances to Suppliers/ Others during the period				
Total Advances (E)				
Less: Recovery/ Adjustment of Advances (F)				

Net Advances (G = E - F)				
Total Uses (H = D + G)				
Closing Balance (denotes available budget allocation)				
Available Budgetary Allocation				
Unspent Balances Lying in Bank Accounts of DDO				
Total Closing Balance (I = C - H)				

Note 1: Opening and Closing Balance will include the unspent balance which have been released by Treasury to DDO but are not actually paid.

Note 2: Forecast for the next quarter in Column IV is required component-wise only (and not sub component wise).

Signed:

Date:

ANNEXURE 8.11

UTILIZATION CERTIFICATE

Sr. No	Letter No/Order No. and Date	Amount(Rs.)	<p>Certified that out of Rs.....of grant-in-aid released by Department of Agriculture, GoM vide letter number..... datedhas been utilized for the purpose for which it was sanctioned and that the balance of Rs..... Remaining unutilized at the end of the year has been surrendered to Government vide letter number.....cheque no. dated</p>
	Total		

Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been dully fulfilled/are being fulfilled and that I have exercised that following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised.

- 1.....
- 2.....
- 3.....
- 4.....

Date.....Signature.....

Designation.....

Annexure 8.12

STATEMENT OF EXPENDITURE INCURRED BY VILLAGES IN A CLUSTER

Name of District: _____ Name of Sub-Division: _____

Name of cluster: _____

Component	Project Components & Sub Components	Village i	Village ii	Village iii	Village iv	Village v	Village vi	Village vii	Village viii	Village ix	Village x	Total
1	Sanctioned Amount											
2	Disbursed Amount											
3	Component wise expenditure incurred											
A	A. Promoting Climate-Resilient Agricultural Systems											
	A.1 Participatory Development of mini Watershed Plans											
	A.2 Climate Smart Agriculture and Resilient Farming Systems											
	A.3 Promoting an efficient and sustainable use of water for agriculture											
	Subtotal											
B	B. Climate smart post harvest management and value chain promotion											
	B.1 Promoting Farmer Producer companies											
	B.2 Strengthening Emerging value chains											
	B.3 Improving the Performance of Seed Supply Chain											
	Subtotal											
C	C. Institutional Development, Service Delivery and Knowledge											
	C.1 Updation of SREPs aligned to											

	Climate Resilient Agriculture											
	C.2 Agro-met advisory services											
	C.3 Preparation of Contingency Plans											
	C.4 Preparation of Long term Climate Change Models											
	C.5 Risk Analysis Frame work											
	C.6 Analytical Studies pertaining to Climate Resilience											
	C.7 Maharashtra Climate Innovation Centre											
	C.8 Agricultural Innovations- Demonstrations											
	C.9 Strategic Partnership with other institutions											
	C.10 Capacity Development											
	C.11 IEC											
	Subtotal											
	Grand Total(A+B+C)											
	Beneficiary Contribution											

Annexure 11.1

FORMAT FOR AUDIT COMPLIANCE REGISTER

Name of office.....

Year of Audit.....

Part (A)

Sr. No.	Date of audit report	Audit Report & Observation Number	Details of Audit Observation	Date of submission of audit compliance	Date of acceptance of audit compliance	Remarks

Part (B)

Sr. No.	Date and Year of Audit Report	Total Number of Audit Observations	Total Number of Audit compliances submitted and accepted	Pending audit observation	Remark