

## **Smallholder Agribusiness Partnership Programme - 2019**

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The audit of the financial statements of the Smallholder Agribusiness Partnership Programme for the year ended 31 December 2019 was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 9.03 of the Loan Agreement No. 2000001843 dated 26 June 2017 and the Loan Agreement No. 2000001984 dated 21 November 2017 for additional funding entered into between the Democratic Socialist Republic of Sri Lanka and the International Fund for Agricultural Development (IFAD). My comments and observations which I consider should be reported to the Parliament appear in this report.

### **1.2 Implementation, Objectives, Funding and Duration of the Programme**

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According to the Loan Agreement of the Programme the Presidential Secretariat presently Ministry of Agriculture is the Executing Agency and Project Management Unit established for Smallholder Agribusiness Partnership Programme (SAPP) is the Implementing Agency of the Programme. The objective of the Programme is to contribute to Sri Lanka's smallholders' poverty reduction and competitiveness and sustainably increase the income and quality of diet of 57,500 smallholder households involved in commercially-oriented production and marketing systems. As per the Loan Agreement, the estimated total cost of the Programme was US\$ 105.04 million equivalent to Rs.17,172.42 million and out of that US\$ 54.4 million equivalent to Rs. 8,893.58 million was agreed to be financed by International Fund for Agricultural Development. The balance amount of US\$ 19.4 million financed by Government of Sri Lanka, US\$ 9.8 million Participating Financial Institutions, US\$ 17 million co- financed by the private sector and US\$ 4.5 million from the beneficiary contribution. The Programme had commenced its activities on 26 June 2017 and scheduled to be completed by 30 June 2023.

### **1.3 Basis for Qualified Opinion**

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I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities, under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **1.4 Qualified Opinion**

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In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of this report the accompanying financial statements give a true and fair view of the financial position of the Programme as at 31 December 2019, and financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) and Guidelines issued by the IFAD.

## **1.5 Responsibility of the Management for the Financial Statement**

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Management is responsible for the preparation and fair presentation of these financial statements in accordance with Generally Accepted Accounting Principles and for such internal control as the management determines as necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Projects ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Project or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Project's financial reporting process.

The Programme is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared by the Project.

## **1.6 Auditor's Responsibilities for the audit of the financial statements**

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My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the programme's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## 2. Comments on Financial Statements

### 2.1 Accounting Deficiencies

Serial order	Accounting Deficiencies	Amount	Risk Rating	Impacts	Management Responses	Auditor's Recommendations
		Rs. Million				
(a)	Government Contribution Rs. 58,023,311 received by way of vehicles had been erroneously shown in the financial statements under the disbursement without being disclosed separately as vehicles.	58.02	Medium	Improper disclosure in the financial statement.	It has included in the equipment and material under the disbursement.	Value of vehicles owned by the programme should be disclosed separately in the financial statements.
(b)	A refundable deposit of Rs. 3,294,600 on previously occupied office building had been accounted for as recurrent costs instead of been accounted for as receivables.	3.29	Medium	Improper disclosure in the financial statement.	It has included in the recurrent cost under the disbursement.	Refundable deposit should be disclosed separately in the financial statements as receivables.
(c)	Difference in respect of credit component Rs.137,128,149 had been observed between the amount shown in the financial statements and the	137.12	Medium	The information gives in the Financial Statements was not agree with other evidences.	Difference is due to the cash in transit amounting to Rs. 9,966,031.93 which was disbursed by SAPP during the year but has realized on 08 <sup>th</sup> January 2020 in CBSL.	Action should be taken to reconcile the differences based on other evidences and as per the information

	confirmation obtained from the Regional Development Department (RDD) of Central Bank of Sri Lanka					shown in the financial statements.
(d)	Balance of Rs.246,162,117 remained in the account of the Regional Development Department of Central Bank of Sri Lanka as at 31 December 2019 had been treated as expenditure of the credit component of the Programme in the financial statements.	246.16	Medium	Overstated the expenditure in the financial statements by Rs.246,162,117.	Treated as per IFAD instructions.	The actual expenditure should be brought to the financial statements.
(e)	The value of assets other than motor vehicles had been identified in the financial statement based on the three different bases such as historical cost, replacement cost and actual cost without being revalued and brought to accounts.	20.53	Medium	Overstatement of the value of assets disclosed in the financial statements.	Items procured by SAPP are shown on historical cost basis and the assets transferred to SAPP have been valued as per IFAD instruction given in the Mission Agreed actions.	The actual value of assets should be disclosed based on proper valuation method.
(f)	Proper valuation method had not been adopted to recognize the value of the beneficiary contribution of Rs. 332,806,639. Further, company contribution of Rs. 263,183,194 which had	595.99	Medium	The actual value of the beneficiary contribution and the company contribution had been either	Farmer Contribution –The guideline used for calculating the farmer contribution is annexed (Annex 7) for your reference. However with the proposed MIS, the company and the beneficiary contribution will be able to ascertain more accurately in	Proper valuation methods should be recognized for beneficiary contributions obtained from farmers and

been identified in certain instances based on the evaluation done by the internal auditor in the middle of the year instead of applying the proper method stipulated in the Guidelines for valuation of contribution of the Programme.

overstated or understated in the financial statements. the future financial statements. company.

(g)	<p>Value of three motor vehicles Rs. 58,023,311 received from the National Agribusiness Development Programme (NADEP) which is previously implemented programme had been shown in the financial statements without being transferred the ownership. Further, 03 motor vehicles received from Presidential Secretariat had been used by the Programme without being taken action to transfer the ownership of the motor vehicles and brought to the financial statements.</p>	58.02	Medium	<p>The actual value of assets disclosed in the financial statements had been overstated / understated due to ownership of vehicles not transferred.</p>	<p>Action has been taken to transfer the ownership of vehicles.</p>	<p>The actual value of assets should be disclosed in the financial statements and the ownership of the motor vehicles should be transferred to the Programme without further delay.</p>
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## 2.2 Non Compliance with Rules and Regulations

Serial order	Reference to the Rules and Regulations	Non Compliances/Audit Issues	Risk Rating	Impacts	Management Responses	Auditor's Recommendations
(a)	Management Service Circular No. 01/2019 of 2019 regarding the Project Cadre Management – (i) paragraph No.2.3.3(a)	As a result of all the appointments of Programme had been made for one year period subject to 6 months' probation period, it was observed that, some of the officers had resigned within short period of time.	Medium	Poor human resource management	Officers have resigned on their own discretion on personal grounds such as joining the Government Service, betterment of jobs, going abroad for higher studies, marriage, completing 5 year secondment period and some other personal grounds which is beyond the control of SAPP.	Need to comply with the Circular instructions.
(b)	(ii) paragraph No.2.3.3(a)	The five years period of the post of Finance Manager of the Programme who had been released on 30 April 2014 for that post was terminated on 30 April 2019. Subsequently as per the letter dated 02 May 2019, of the president secretary, the relevant officer had reported to the	Low	Poor human resource management	Though she has retired from Government Service that is not an interruption to continue the project service as the Finance Manager. Further she has given her consent to continue the service as the FM after retirement, when she was absorbed to SAPP.	Need to comply with the regulations and an officer confirmed in the public service could be temporarily released from the substantive post to serve in a project on the need of the Government for not

more than 05 years.

Presidential Secretariat on 02 May 2019 after completing the 05 years' service in the programme. However, according to the letter No. PS/SD/SAPP/HR/20/2, dated 23 June 2019, the above officer had reported again to the Programme on 01 May 2019 to 23 May 2019. But the salary for the relevant period was from 01 May 2019 to 23 May 2019 paid by the Presidential Secretariat even though the officer had retired from the public service after completing 60 years of age on 23 May 2019.

As a result of the above reason, the post of Finance Manager was vacant from 01 May 2019 to 23 May 2019.

It was observed that, the retired officer's appointment for the post of Finance Manager had been extended continuously even after five years and salaries were paid to the officer with an increment on 01 July 2019.

(c)	Public Administration Circular No. 09/2009 and 09/2009 (I) dated 16 April 2009 and 17 June 2009	A manual attendance register has been maintained yet by the PMU to record the attendance of the officers instead of using the finger machine as instructed by the circular.	Medium	Irregularities in the attendance and irregular payment of overtime and holiday payments.	Actions are being taken to procure a finger print machine.	Government has decided that the records to confirm the arrival and departure of officers to and from offices should be kept by using the finger scanners in all Public Institutions.
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### 3. Physical Performance

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#### 3.1 Physical and Financial Progress of the activities of the Programme

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Serial order	Components	Audit Issues	Risk Rating	Impacts	Management Responses	Auditor's Recommendations
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(a)	Overall physical progress	The activities of the Programme consisted with 02 Component namely Access to commercial partnership and Access to rural finance. According to the progress report furnished by the Programme, the overall physical progress of the Component at the end of the year under review had been remained at 11.11 per cent after lapse of 2 1/2 years from the commencement of the	Medium	The possibility on achievement of the targets of the Programme during the remaining period of 3 ½ years of the programme as at 30 June 2023 is in doubt due to slow in progress on physical performance.	Overall Progress as at 31 <sup>st</sup> August 2020 is 24% with the commitment as follows. Therefore SAPP will be able to achieve the overall target with the IFAD recommended strategies in the MTR and Government involvement with new policy initiatives and interventions.	Action should be taken to monitor the Programme activities in order to achieve the objectives of the Programme.

activities of the Programme.

Overall Progress	Project Value for 6 years	Cumulative Disbursements	Commitments	Total	Progress %
Value in USD millions	105	13	Grants - 3.6 Credits 4.2	21	20
Value in LKR millions	17,171	2,306	Grants - 647 Credits- 761	3,714	21

The progress is slow due to the disturbances occurred during COVID pandemic, 4 months period from March to June 2020.

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| (b) | Overall financial progress | According to the Budget Estimate for the year 2019, the allocation amounting to Rs. 2,044.2 million had been made under the Secretary to the President to implement the activities of the Programme and an estimate amounting to Rs. 2,600 million had been made thereon in the revised Annual Budget of the Programme. However, the Programme had utilized only a sum of | Medium | The possibility on achievement of the targets of the Programme during the remaining period of 3 ½ years of the Programme as at 30 June 2023 is in doubt due to slow in progress on financial performance. | Overall financial progress as at 31.12.2019 was 21%, when taking into consideration the commitments of 16 signed 4P agreements. Details are as follows. | Action should be taken to monitor the Programme activities in order to achieve the objectives of the Programme within the programme period. |
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Rs. 1,654.25 million representing 63 per cent as at 31 December 2019.

Overall Progress	Project Value for 6 years	Cumulative Disbursements	Commitments	Total	Progress %
Value in USD millions	105	13	Grants - 3.6 Credits - 4.2	21	20
Value in LKR millions	17,171	2,306	Grants - 647 Credits - 761	3,714	21

Annual Progresses at 31.12.2019 against revised AWPB is 65%.

(c) Grant disbursement

The number of targeted beneficiaries under the grant disbursement for the year 2019 was 5,500. However, actual grant disbursed during the year was only 4,502 beneficiaries. it was further observed that under the backyard poultry farming project, expected beneficiaries was 500 and disbursement was made only for 94 beneficiaries. Further, total targeted beneficiaries for cinnamon cultivation was 140 whereas only 40 beneficiaries were distributed grants.

Medium

Programme will not be able to grant the allocated funds to proponents within the Programme period. As a result, Treasury had to pay commitment charges to IDA on unutilized funds.

Grant Disbursement Progress

Description	#	Value in Rs. millions
4P projects Signed	16	
Beneficiaries during the agreement period	15,729	970
Beneficiaries target up to 31.12.2019	5,500	446
Grants disbursed	4,502	161
Claims in Hand	66	3
Progress	82	36

Action should be taken to monitor the Programme activities in order to achieve the objectives of the Programme within the programme period.

Back yard poultry Project was signed in January 2019 to cater 500 farmers during the agreed contract period and 2019 target is 250 farmers. By 31<sup>st</sup> December 2019 grants were disbursed for 94 farmers amounting to Rs. 5.8 million. By now (31.08.2020) 350 farmers has been physically

engaged in different stages of the project. Cinnamon Project was signed in February 2019 to cater 140 farmers during the agreed contract period and 2019 target is also 140 farmers. By 31<sup>st</sup> December 2019 grants were disbursed for 40 farmers amounting to Rs. 2.26 million. By now (31.08.2020) 61 farmers has been released grants amounting to Rs. 3.45 million and 142 No of farmers have been issued credits.

(d) Credit Component Even though there were fifteen Public-Private-Producer-Partnership agreements were signed by covering 15,223 beneficiaries as at 31 December 2019 under the Credit Component, the Programme had targeted 7,499 beneficiaries to disburse the loan up to 31 December 2019 and out of those 6,091 beneficiaries were registered at the Central Bank of Sri Lanka and Granted the loans amounting to Rs. 1,037 million to the 5,219 beneficiaries only.

Medium Programme will not be able to grant the allocated funds to proponents within the Programme period. As a result, Treasury had to pay commitment charges to IDA on unutilized funds.

**Credit progress (4 p and youth loans)**

Description	number	Value in Rs. Millions	Progress %
<b>4P credit Progress</b>			
4P projects Signed	15		
4P Beneficiaries during the agreement period	15,223	1,980	
4P Beneficiaries target up to 31.12.2019	7,499	1,300	100
Registered farmers for 4P at CBSL	6,091	1,105	96
Credits disbursed by PFIs	5,219	1,037	82
Refinanced by CBSL	4,916	980	76
<b>Youth Credit Progress</b>			
Target up to 31.12.2019	500	185	100
Youth Loans Registered	299	151	81
Youth Loans Disbursed	66	32	17
Youth Loans Refinanced	33	14	8
<b>Income Generation(IG) loan Progress</b>			
IG Loans Disbursed & Refinanced	527	106	

Action should be taken to monitor the Programme activities in order to achieve the objectives of the Programme within the programme period.

### 3.2 Observations made on site visits

Serial order	Audit Issues	Risk Rating	Impacts	Response of the Managements	Auditor's Recommendations
(a)	According to the disbursement plan given in the Agreement relating to the Gonagala Agriculture Productivity Village, the Project Management Unit agreed to provide boiling barrel and accessories and wheel barrow during the month of September 2019. However, such equipment had not been distributed until end of the year 2019.	Medium	Anticipated objective could not be achieved within the Programme period.	Specifications have been finalized and submitted to the promoter for procuring and distributing the items. Harvesting is due to commenced during March 2020. Promoter is supposed to procure before the harvest.	Prompt action need to take to achieve the targets as per agreements and disbursement plan.
(b)	As per the section 2 (b) of the agreement relating to the Gonagala Agriculture Productivity Village, the maximum interest rate for the loan is 6.5 percent per annum, but the promoter bank has charged 16 percent interest rate until the date of refinance from the Central Bank of Sri Lanka (CBSL).	Medium	Farmers will affect by charging higher rate of interest.	The bank released the loan amount at their normal rate and subsequently converted to SAPP interest rate of 6.5% after signing the 4P agreements.	Prompt action need to be taken to minimize the interest rate as per the agreement.
(c)	Rs. 2,770 has been held with the individual bank accounts in order to provide insurance relating to the Gonagala Agriculture Productivity Village However such insurance	Medium	Farmers will affect s on unexpected loss due to disaster.	As stated by the bank the amount of Rs. 2,770 which was retained as insurance premium would be released to the beneficiaries.	Prompt action need to be taken to implement the insurance scheme without further delay.

scheme had not been implemented up to the date of audit.

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| (d) | Disbursement plan had been designed from December 2018 to December 2019 relating to the Back Yard Poultry project. The agreement had been signed on 04 January 2019 and 26 February 2019,  | Medium | This may be caused to occur the legal problem. | Normally, after having the NSC approval and IFAD no objection, 4P agreements is started to prepare and in the same time preliminary ground work is commenced with identified farmers. Signing of the Agreements depend on the availability of the officers who have busy time schedules. | Prompt action need to be taken to sign the Agreements on time based on the disbursement plan. |
| (e) | As per the paragraph 10 (a) of the Agreement for Dairy Project, the project duration was two years. It was observed that even though one year period lapsed no any farmer had been registered under this project until 31 December 2019. According to the disbursement plan of the Agreement, parties of the project agreed to provide grant items to the beneficiaries by December 2018, January 2019 and February 2019 respectively. However, any parties of the programme could not be able to achieved the time target as per the disbursement plan. | Medium | This may be caused to delay the activities.    | The promoter company needs to change the geographical area and the model signing the Agreement on 18 August 2018. Therefore it takes time to finalize the amendments. Due to CRIB & delay in approving credits farmers deny to carry out the project.                                    | Prompt action need to be taken to minimize the delay.   |

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| (f) | According to the paragraph 3 (e) of the Agreement relating to Cinnamon Cultivation, the promoter shall act as guarantor for the repayment of loans. It was observed that some of the beneficiaries had defaulted and therefore the releasing of balance loan amount had been stopped by the promoter bank. Further, processing center required to be established by the promoter company as per the Section 2 (a) (ii) of the above Agreement, however none of the processing centers had been established relating to the society as at 31 December 2019. | Medium | Progress of the project may be heavily affected.                          | PMU has taken appropriate actions in this regard and the PFI also responsible for loan recoveries. Several meetings were held during the project implementation with the participation of all key partners including Bank Officials and this issue was addressed and a Value Chain Mobilizer was employed to follow up project activities at grass root level from SAPP. One center established and one in progress. Informed Promoter to identify rest. | Follow up actions should be taken.                                       |
| (g) | Even though 500 beneficiaries had been identified under the Tea Infilling Project as at 10 October 2019, only 119 beneficiaries had been registered at the Central Bank of Sri Lanka and 31 tea cultivators had been granted loans at the end of the year.   | Medium | Anticipated objectives could not be achieved within the Programme period. | Farmers were missing this opportunity due to the rules and conditions imposed by the banks time to time. Farmers use their own funds for this purpose.   | Prompt action need to be taken to achieve the targets as per agreements. |
| (h) | In terms of Section 2 (b) of the Agreement entered into between Secretary to the President and Galoya Plantation Company Ltd for strengthening sugarcane farmers on 28 June 2018, it should be provided a  |        |   |  |  |

loan amounting Rs. 230,915 perfarmer at a rate of 6.5 per cent for a maximum repaying period of 12 months to 4,000 sugarcane farmers to carry out eight activities. However, only 3,734 farmers were obtained loans amounting to Rs.858.82 million up to 10 October 2019. The following observations are made in this regard.

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| <p>(i) A sum of Rs. 380,868,000 (102,000*3,734) had been remained with the promoter company for a period of minimum 9 months period without being utilized for the intended purposes, due to entire harvesting cost had been released by the Programme at once without considering the time frame of the expected activities of the loan.</p> | <p>Medium</p> | <p>Anticipated objectives could not be achieved within the Programme period.</p> | <p>The sugarcane cultivation plan is prepared based on the daily requirement of sugarcane processing factory. Since the project is principally agreed to proceed Company started their cultivation programme as planned expecting SAPP approval. There is no opportunity to misuse the credit component and the credit components were issued to company based on the farmer consent taken at the time of project designing and implementation stages.</p> | <p>Follow up actions on utilization of funds and completion of activities within timeframe should be taken.</p>   |
| <p>(ii) Eventhough a sum of Rs. 58.81 million had been released to the famers to purchase of seeds for intercropping, promoter company had not provided the</p>   | <p>Medium</p> | <p>Anticipated objective could not be achieved within the Programme period.</p>  | <p>Company has purchased seeds and distributed seeds among farmer. Farmers who have successfully practiced inter-cultivation earned a reasonable</p>   | <p>Follow up actions on proper utilization of funds and provision of seeds for intercropping should be taken.</p> |

required seeds for intercropping purposes. As a result, the amount of loan granted had been remained with farmers without being used for intercropping purposes at the date of audit on 10 October 2019.

good income.

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| (i) | According to the section 2 (d) and schedule 03 of the Agreement entered in to between Secretary to the President, Dasini Dehydration Center and Bank of Ceylon in respect of Moringa Cultivation, the first phase of the disbursement plan had set to provide grant and credit facilities on November 2018 for 250 beneficiaries and balance on May 2019 for 250 beneficiaries. However a sum of Rs. 9.33 million for 97 beneficiaries had only been granted credit facilities as at 31 December 2019. | Medium | Anticipated objective could not be achieved within the Programme period. | 4P Agreement is prepared and signed on the availability of two parties who have busy time schedules. Waiting for signing the Agreement to start the ground work will loss the season. CRIB and other issues badly affected to register farmers at CBSL and due to this also the whole process were shifted by 3-4 months. | Prompt action need to be taken to achieve the targets as per agreements.                                    |
| (j) | As per the paragraph 3 (k) of the agreement entered in to between Secretary to the President, Dasini Dehydration Center and Bank of Ceylon in respect of Moringa Cultivation, the promoter should be submitted monthly progress reports  | Medium | Anticipated objective could not be achieved within the Programme period. | December 2019 report has now been submitted. Instructed to submit the reports regularly in 2020.  | Follow up actions should be taken to submit monthly progress report by the promoters within the time frame. |

to the PMU, However, no any progress report had been submitted by the promoter until the date of audit on 28 October 2019.

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| (k) | <p>Out of 14,830 number of auto monitoring books printed from State Printing Corporation at a cost of Rs. 1.36 million, only 4,547 books had been distributed to the beneficiaries and balance 10,283 of books were remained in the stores premises of the Project Monitoring Unit even up to 24 March 2020 without distributing to the beneficiaries. Further, 3,740 books given to the Galoya Plantation Company Ltd. had not been distributed to the beneficiaries even up to 24 March 2020.</p> | Medium | Anticipated objectives could not be achieved within the programme period. | Bulk is printed and kept in the stores to distribute among the farmers who are physically engaged in the 4P partnerships. | Follow up actions to be taken on distribution of printed auto monitoring books to the beneficiaries within the time frame. |
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