



मा. बाळासाहेब ठाकरे कृषिव्यवसाय व ग्रामीण परिवर्तन (SMART) प्रकल्प  
जिल्हा अंमलबजावणी कक्षा, विसावा कॉलनी, जुना बायपास रोड,  
अमरावती - ४४४६०२ ई-मेल: amravati.diu.smart@gmail.com



No. PD/SMART/External Audit/616 /2022

Date: 30 / 12 / 2022

To,

Hon. Nodal Officer,  
Project Implementation Unit, Agri  
Commissioner of Agriculture, PUNE

**Sub.: Condonation request for procedural lapses of laid down procedure for the Project.**

- Ref.: 1. External Audit Report of SMART for F.Y.2021-22 submitted by Kaloti & Lathiya, Chartered Accountants on 17<sup>th</sup> Nov 2022.**  
**2. One Day Workshop on External Audit 2021-22 held on 25<sup>th</sup> Nov 2022**  
**3. Letter from PCMU Office letter no. PCMU-SMART/Accounts/ External Audit/1952/2022 Date: 22/12/2022.**  
**4. Clause no. 20.4.3 Power to Ratification of Finance Management Manual.**

With reference to above subject, External Audit of Amravati-DIU has been completed by the Kaloti & Lathiya Chartered Accountant, Amravati and submitted report for the same on 17<sup>th</sup> Nov 2022. During audit, some procedural discrepancies were found by auditor having financial as well as non financial impact on record.

Audit observations are as follows

#### **SMART Cotton – Crop Demonstration**


- As per SMART Cotton and VCDS Guidelines, GST Registration Certificate is mandatory for all bidders otherwise bidder will disqualify but bidder Shri Sainath Bahuddeshiya Seva Sanstha was not register under GST Act and supply order provided to them.
- As SMART Cotton and VCDS Guidelines for procurement above Rs 100 Lakhs, turnover certificate indication turnover of Rs. 100 Lakh or more is mandatory otherwise bidder will disqualify but 1) Shri Sainath Bahuddeshiya Seva Sanstha, 2) Gauri Udyog, Parbhani, 3) Suveed Seed Marketing, Wardha has not provided the same.
- Number of Crop Demonstration Kits (1620) required not mentioned in Advertisement and Request for Quotation.
- Crop Demonstration Kits directly delivered to Taluka Krishi Adhikari Office.



This procurement procedure was held by ATMA office during the period September–October of FY 2021-22.

The reason behind this kind of procedural lapses happens due to following reason like the whole project was new as it is implementing for the first time, there was no fulfill and trained staff for handling such technical process. Because of all this the procurement procedure takes place towards the end of rainy season and the farmers are getting impatient. Due to all this there are some procedural lapses.

That's why we hereby request you to rectify the procedural lapses and other lacunas in audit report as there is no any misleading or hidden fact, advertisement has been given in news paper for the procurement as per guidelines. Goods in said procurement process has been purchased from open market as per guideline to provide benefits to farmers in due time. So with reference no 4 we request you for condoned the activities.

  
**Project Director**  
**ATMA, Amravati** for

**Copy to:**

- 1. Hon. Add. Project Director, PCMU, Pune, for information purpose.**
- 2. Hon. Nodal Officer, Regional Implementation Unit, Amravati, for information purpose.**

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**Project Director**  
**ATMA, Amravati**