


**SMART PIU Director of Marketing Pune
External Audit Report 2024-25**

The table presenting audit points reply is as below.

Sr No	Observation Related to Procurement /Accounts/ Admin/Other	Observation	Amount in Rs (Irregularity)	Amount in Rs Recovery	Amount in Rs (Statutory / General)	Risk Perception (High/Medium/Low)	Compliance
1	Procurement	We noticed that payment has been made to AFC India Pvt Ltd for consultancy payment for call Centre and help desk –Inception Report but following irregularities were noticed Tender cost – RS 34,872,10.40 - AFC India Limited	1253031		-	High	We acknowledge the observation regarding the payment made to AFC India Pvt. Ltd. for consultancy services towards the Call Centre and Help Desk – Inception Report. Upon verification, we would like to submit that no irregularities have been noticed in this matter. The payment has been processed as per the terms and conditions of the agreement, against duly completed deliverables, and following all applicable procedures. So, Pls drop the para.
		a) As per agreement dated 12.02.2024 work to be completed within 4 month as per the deliverable but same has not been completed and extension has been given for 2 month after 19.06.2024 to 19.08.2024 but work is not further in process or any of the ahead. The project work does not carried as per the deliverables					As per the Contract Agreement dated 12/02/2024, the consultancy assignment was deliverable-based. The timelines were defined in terms of specific reports/documents to be submitted. Accordingly: The Inception Report was submitted on 18/03/2024. The initial draft of the Analysis & Assessment Report (DPR) was submitted on 22/04/2025, and the revised DPR was submitted on 11/05/2025, incorporating the observations received. The ToR and RFP Document were submitted on 03/06/2024, duly revised to incorporate inputs received from the World Bank. Thus, the major contract deliverables have been submitted by the consultant within the agreed framework. The payment released is linked to deliverables achieved, and further activities are progressing in consultation with the World Bank. Hence, the work is being carried out as per the contract provisions, and there is no deviation from the agreed deliverables. Pls drop the para.
		b) Minute of the meeting for extension should be 19.06.2024 to 19.08.2024 but it is mentioned 19.06.2024 to 19.09.2024					The extension of the consultancy period was duly approved from 19/06/2024 to 19/08/2024. The date 19/09/2024 has not been mentioned in the Minutes of Meeting. The correct extension period is also clearly reflected in the official letter, office notes, and the original contract amendment, signed by both parties. Hence, there is no irregularity in this regard, and the records may kindly be verified. Pls drop the para.
		c) Team mobilization , discussing and requirement gathering monthly report is not available for audit verification					It is noted that the monthly reports for team mobilization, requirement gathering, stakeholder analysis, and interaction studies are not available for audit verification. However, as per the Contract Agreement (Page 31), only the output documents are considered deliverables. The preparation of monthly reports is not an essential contractual requirement.
		d) Analysis and assessment stakeholder , interaction conducting requirement study monthly report is not available for audit verification					Further, Minutes of Meetings (MoMs) and email communications related to team mobilization, requirement gathering, and stakeholder interactions are available and maintained, and can be provided for reference or verification if required.This ensures that the project activities have been properly executed and documented as per the contractual terms.
		First stage					
		subject of Office note sheet dated 22.03.2024 stated subject to revised inception report but when inception report is					Revised inception report attached with Note and submitted with invoice on 14.03.2024. The same are also available for audit verification and same was submitted at the time of audit. Pls drop the para.
		Second stage (RFP / DPR and phase completion report)					
		subject of Office note sheet dated 25.06.2024 Office note is for approval of revised DPR and revised estimate cost for establishment call centre and Redressal solution through a managed service for DOM however hard copy on 01.05.2024 and online email copy received on 22.04.2024. Also additionally revised report was received on 21.05.2024 and revised RFP on 09.09.2024					1. As per the RFP, the preparation of the DPR was part of the Pre-Implementation Phase (First Stage). Accordingly, the consultant submitted the DPR on 22/04/2024. The major contract deliverables have been submitted by the consultant within the agreed framework in Pre-Implementation Phase (First Stage). 2. The World Bank team suggested certain modifications to the DPR. After incorporating all the suggested changes, the consultant re-submitted the revised Final DPR, ToR, RFP Document, along with the Analysis & Assessment Report. 3. The Final DPR and RFP deliverables were approved on 10/06/2024. 4. Subsequently, the Directorate of Marketing (DoM) submitted the DPR, ToR, and RFP to PCMU on 14/06/2024 for initiating the Bid Process & Project Management Phase. 5. Meanwhile, the consultancy period was extended on 19/06/2024 for the duration 19/06/2024 to 19/08/2024. 6. Due to administrative delays under the SMART Project (not attributable to AFC), the contract was terminated on 19/08/2024, as the Bid Process & Project Management Phases were not approved. So, Pls drop the para.
2	Observation	Payment has been made to Yashwantrao chavan academy of development administration(YASHADA) for providing facilities and services for training and capacity building of DOM officer and ANM staff but following irregularities were noticed	11940913 /	-	-	High	
		a) As per Mou dated 30.01.2024, Deliverable no 1 training for TNA workshop to identify training need of officer of Dom wot be held within 1 month i.e. in Feb 2024 but Training held on 19.03.2024 and 20.03.2024 deliverable submitted on 01.04.2024 at a delay of 1 month					TNA Workshop करीता राज्यातील वेगवेगळे भागधारक बोलविणे अपेक्षित होते. संपूर्ण राज्यभरातून भागधारक बोलविण्याचे असल्याने भागधारकांची नावे निश्चित करण्याकरीता विलंब झाला आहे. तसेच यशदा, पुणे या प्रशिक्षण संस्थेमध्ये इतर प्रशिक्षण कार्यक्रम सुरु असल्याने कार्यशाळेकरीता तारखा निश्चित करण्यास अधिक कालावधी लागला आहे.जागतिक बँकेच्या सूचनेनुसार सदर प्रशिक्षण कार्यक्रमाच्या अंमलबजावणीसाठी MANAGE, हैदराबाद आणि NIAM, जयपूर या दोन संस्थांमधील तज्ञांचे सहकार्य घेणे आवश्यक करण्यात आलेले होते. TNA कार्यशाळेत सहभाग घेणे, TNA अहवाल तयार करणे, प्रशिक्षण कार्यक्रम विकसित करणे, वाचन साहित्य तयार करणे, प्रशिक्षकांचो प्रशिक्षण (ToT) कार्यशाळा घेणे या टप्प्यांवर MANAGE, हैदराबाद आणि NIAM, जयपूर या दोन्ही संस्थांमधील तज्ञांचा सहभाग मूळ प्रस्तावात नमूद करण्यात आलेला होता. त्यामुळे यशदा, पुणे या संस्थेतील प्रशिक्षण सुविधा उपलब्ध असलेला कालावधी आणि तज्ञांचो उपलब्धता तसेच MANAGE, हैदराबाद आणि NIAM, जयपूर या संस्थांच्या तज्ञांच्या उपलब्धतेनुसार सामंजस्य करारात नमूद अपेक्षित कालावधीपेक्षा जास्त कालावधी लागलेला आहे. तरी सदरचा आक्षेप वगळण्यात यावा.
		b) As per Mou dated 30.01.2024, Deliverable no 2 prepare and submit TNA report for office of department before 31.03.2024 but Deliverable 2 was submitted on 13.09.2024 at a delay of 06					(Deliverables) पूर्तता वेळेत पूर्ण न झाल्याने त्यापूर्वील सर्व (Deliverables) पूर्ण करण्यास विलंब झाल्याने माहे ऑगस्ट २०२५ अखेरची मुदतवाढ ही किंमतवाढ न करता (No cost escalation) मुदतवाढ करण्यात आली. सदर मुदतवाढीचे पत्र सोबत जोडण्यात आले आहे. तरी सदरचा आक्षेप वगळण्यात यावा.
		c)As per Mou dated 30.01.2024, Deliverable no 3 Develop Training module for officer of department before 31.03.2024 but Deliverable 2 was submitted on 14.10.2024 at a delay of 07					TNA अहवाल Validate केल्यानंतरच प्रशिक्षण घेणे संपादन्य होते. यशदा, पुणे या प्रशिक्षण संस्थेने सामंजस्य कराराच्या नियोजित कालावधीत सर्व प्रदेयांची (Deliverables) पूर्तता न होण्याचे सन २०२४ मधील लोकसभा आणि विधानसभा निवडणुका हे एक कारण नमूद केलेले आहे. सदर कारण वस्तुस्थितीदर्शक आहे. कारण सदर कालावधीत आदर्श आचारसंहिता लागू असल्याने तसेच विभागाच्या अधिकाऱ्यांना निवडणुकीच्या कामकाजाचे आदेश असल्याने ते या कालावधीत प्रशिक्षणास उपस्थित राहू शकले नसते. तथापि TNA कार्यशाळेनंतर TNA अहवाल तयार करून प्रशिक्षण कार्यक्रम विकसित करणे आणि त्यानंतर प्रशिक्षकांची कार्यशाळा आयोजित करणे या प्रदेयांची (Deliverables) पूर्तता होण्यास अपेक्षित असलेल्या कालावधीपेक्षा खूपच जास्त कालावधी लागलेला आहे. तरी सदरचा आक्षेप वगळण्यात यावा.
		d)As per Mou dated 30.01.2024, Deliverable no 4 Training of -50 master trainee to be done before 31.03.2024 but it held on in November 2024 at a delay of 8 months					

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		e)As per Mou dated 30.01.2024, Deliverable no 5 Designated and printed training resource material to be done before 31.03.2024 but it is not submitted					Deliverable no 5 Designated and printed training resource material प्रदेयांची (Deliverables) चे देवक या कार्यालयास यशदा, पुणे या प्रशिक्षण संस्थेने दिलेले आहे. उपरोक्त प्रदेयांची (Deliverables) पूर्णता वेळेत पूर्ण न झाल्याने त्यापुढील सर्व (Deliverables) पूर्ण करण्यास विलंब झाल्याने माहे ऑगस्ट २०२५ अखेरची मुदतवाढ ही किंमतवाढ न करता (No cost escalation) मुदतवाढ करण्यात आली. सदर मुदतवाढीचे पत्र सोबत जोडण्यात आले आहे. तरी सदरचा आक्षेप वगळण्यात यावा.																																				
		f)As per Mou dated 30.01.2024, Deliverable no 6 training for 400 departmental field officer to be held before Nov 2024 but 3rd amendment was made on dated 06.02.2025 with a time extension till MAR 25. However, amendment in the					यशदा, पुणे या प्रशिक्षण संस्थेस दिनांक ३०/०१/२०२४ रोजीच्या सामंजस्य करारातील सर्व प्रदेयांची (Deliverables) पूर्णता करण्यासाठी मार्च २०२५ अखेर प्रशिक्षण कार्यशाळा पूर्ण करून माहे जुलै २०२५ अखेर सर्व प्रदेयांची (Deliverables) पूर्णता होईल असे दिनांक १३/०१/२०२५ रोजीच्या पत्रात संचालक, सहकार प्रशिक्षण व संशोधन केंद्र, यशदा, पुणे यांनी नमूद केलेले आहे. मात्र यशदाच्या प्रस्तावानुसार माहे मार्च २०२५ मध्ये एकूण १३ प्रशिक्षण कार्यशाळा प्रस्तावित केल्या आहेत. आर्थिक वर्षाच्या शेवटी प्रशासकीय कामकाजामुळे बाजार समित्यांचे अधिकारी / कर्मचारी या सर्व प्रशिक्षण कार्यशाळांना उपस्थित राहू शकणार नाहीत असे वाटते. तसेच यशदाने ८५० पैकी ७५० अधिकारी / कर्मचारी यांच्या प्रशिक्षणाचे नियोजन दिलेले आहे. आणखी १०० अधिकारी / कर्मचारी यांच्या प्रशिक्षणाचे नियोजन करावे लागणार आहे. सबब प्रशिक्षण कार्यशाळा पूर्ण करण्यासाठी आणखी एक महिना म्हणजे माहे एप्रिल २०२५ अखेर आणि प्रकल्पाच्या सर्व प्रदेयांची (Deliverables) पूर्णता करण्यासाठी माहे ऑगस्ट २०२५ अखेरची मुदतवाढ ही किंमतवाढ न करता (No cost escalation) मुदतवाढ करण्यात आली. तसेच प्रकल्प समन्वय आणि व्यवस्थापन कक्षाच्या खरेदीबाबतच्या दिनांक ०१/०९/२०२२ रोजीच्या मार्गदर्शक सुचनांनुसार रु. ७०.०० लाखापेक्षा जास्त रकमेच्या खरेदीच्या बाबीमध्ये प्रत्येक टप्प्यावर प्रकल्प कार्यालयाची पूर्वमान्यता घेणे आवश्यक आहे. त्यानुसार यशदा, पुणे या प्रशिक्षण संस्थेसोबत केलेल्या सामंजस्य करारास मुदतवाढ देण्यापूर्वी मुदतवाढीचा प्रस्तावास प्रकल्प समन्वय व व्यवस्थापन कक्षाची मान्यतचे पत्र सहपत्रित करण्यात आले आहे.सद्यस्थितीत प्रशिक्षण कार्यशाळा पूर्ण झाले आहेत. तरी सदरचा आक्षेप वगळण्यात यावा.																																				
		g)As per MOU dated 30.01.2024, Deliverable no 7 training for 1200 APMC staff to be held before December 2024 but 3rd amendment was made on dated 06.02.2025 with a time extension till April 25. However, amendment in the extension was given after the actual deliverable period was ended					यशदा पुणे यांचेसोबत प्रशिक्षण कामकाजाकरिता करण्यात आलेल्या सामंजस्य कराराचा कालावधी दि.01/02/2024 ते दि.31/01/2025 असा एका वर्षाचा होता. सामंजस्य कराराच्या दि.30/01/2025 च्या मान्यतेच्या कार्यालयीन मंजूर करण्यात आलेली आहे. मा. प्रमुख यांच्या दि. 30.01.2025 रोजीच्या मान्यतेच्या टिपणी अन्वये यशदा प्रशिक्षण संस्थेसोबत केलेल्या सामंजस्य कराराचा कालावधी दि.31/08/2025 अखेर मुदतवाढ देण्यात आली आहे. तरी सदर सामंजस्य कराराच्या 3rd Amendment वर मा. प्रमुख, प्रकल्प अंमलबजावणी पणन संचालनालय यांचे कडून दि.30/01/2025 रोजी स्वाक्षरी झालेली आहे. परंतु सदर 3rd Amendment वर निबंधक / संचालक यशदा यांची स्वाक्षर त्यांच्या उपलब्धतेनुसार दि.06/02/2025 अशी दर्शविण्यात आलेली आहे. तरी सदर 3rd Amendment नुसार सामंजस्य कराराचा कालावधी दि.01/02/2024 ते दि.31/08/2025 असा आहे. तरी सदर प्रकरणांमध्ये क्षमापान असावे. 1. सामंजस्य करारास मुदतवाढ दिल्याने त्यातील अटी व शर्ती किंवा कामाच्या स्वरुपात कोणताही बदल झालेला नाही. 2. सदरच्या क्षमापनामुळे सामंजस्य कराराचा कामामध्ये कोणतीही आर्थिक वाढ झालेली नाही. अतिरिक्त खर्च वाढीव स्वरुपात झालेला नाही. तरी सदरचा आक्षेप वगळण्यात यावा.																																				
		i)As per Mou dated 30.01.2024, Deliverable no 9 assessed the impact pf training through online assessment prepare and submit the assessment / evaluation report before 30.01.2025 but 3rd amendment was made on dated 06.02.2025 with a time					यशदा, पुणे येथे झालेल्या प्रशिक्षणात सहभागी अधिकारी व कर्मचारी यांनी प्रशिक्षणाबाबतचा अभिप्राय Online न भरल्याने Deliverable no 9 मधील Evaluation Report चे देवक यशदा, पुणे यांना दिले नाही. बाजार समित्यांचे अधिकारी / कर्मचारी व विभागाच्या अधिकाऱ्यांना प्रशिक्षणाबाबतचा अभिप्राय Online भरण्याबाबत पत्राद्वारे अवगत करण्यात आले आहे. सदरचा तरी सदरचा Online अभिप्राय भरल्यानंतर Deliverable no 9 मधील Evaluation Report चे देवक यशदा, पुणे यांना अदा करता येईल. तरी सदरचा आक्षेप वगळण्यात यावा.																																				
		<table border="1"> <thead> <tr> <th>Date of payment</th> <th>Deliverable</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>27.05.2024</td><td>1st</td><td>660400</td></tr> <tr><td>17.03.2025</td><td>2nd</td><td>416000</td></tr> <tr><td>19.03.2025</td><td>4th</td><td>354513</td></tr> <tr><td>19.03.2025</td><td>6th</td><td>2320000</td></tr> <tr><td>27.03.2025</td><td>6th</td><td>420000</td></tr> <tr><td>27.03.2025</td><td>8th</td><td>865000</td></tr> <tr><td>27.03.2025</td><td>7th</td><td>2768000</td></tr> <tr><td>28.03.2025</td><td>8th</td><td>307500</td></tr> <tr><td>28.03.2025</td><td>8th</td><td>677500</td></tr> <tr><td>28.03.2025</td><td>7th</td><td>984000</td></tr> <tr><td>28.03.2025</td><td>7th</td><td>2168000</td></tr> </tbody> </table>	Date of payment	Deliverable	Amount	27.05.2024	1st	660400	17.03.2025	2nd	416000	19.03.2025	4th	354513	19.03.2025	6th	2320000	27.03.2025	6th	420000	27.03.2025	8th	865000	27.03.2025	7th	2768000	28.03.2025	8th	307500	28.03.2025	8th	677500	28.03.2025	7th	984000	28.03.2025	7th	2168000					
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28.03.2025	8th	677500																																									
28.03.2025	7th	984000																																									
28.03.2025	7th	2168000																																									
3	Procurement	We observed that payment has been made to KPMG for providing consultancy services for technical cell of PIU DOM however following irregularities were noticed a) Delay in deliverable as follows				High																																					
		<table border="1"> <thead> <tr> <th>Deliverables As per Agreement</th> <th>Timeline as per</th> <th>Actual submission</th> </tr> </thead> <tbody> <tr> <td>Stakeholders, survey questionnaire & Interim progress report of objective 1 submission of final progress Report</td> <td>2 months</td> <td>02.07.2024 (Mail) Hard copy received- 23.07.2024</td> </tr> </tbody> </table>	Deliverables As per Agreement	Timeline as per	Actual submission	Stakeholders, survey questionnaire & Interim progress report of objective 1 submission of final progress Report	2 months	02.07.2024 (Mail) Hard copy received- 23.07.2024					KPMG Advisory Services Pvt. Ltd., submitted the Draft List of Stakeholders, Survey Questionnaire, and Interim Progress Report for Objective-1 on 23 July 2024. Following the submission, PIU-DoM, along with the Consultant Team, conducted a detailed discussion and review of the Draft Report on 05 August 2024 under the Chairmanship of the Nodal Officer, PIU-DoM. The approved Minutes of this meeting, which record the observations, required modifications, and agreed-upon actions, are attached with this note for perusal. As part of the assignment, the Consultant submitted the draft of Deliverable-2 on 23 July 2024. After the initial review, PIU-DoM communicated the necessary corrections, clarifications, and amendments pertaining to the stakeholder framework, survey instruments, and analytical methodology. Incorporating these inputs, KPMG submitted the revised final draft of Deliverable-2 on 13 August 2024. However, during subsequent technical scrutiny, significant inconsistencies were identified in the statistical parameters, specifically relating to the alignment between the reported confidence level and standard error. Additionally, the proposed sample size of 65 respondents was assessed to be statistically insufficient for achieving reliable and representative results for the intended evaluations. To address these methodological concerns, a focused review meeting was convened on 27 August 2024 with the Consultant. During this meeting, PIU-DoM advised the Consultant to enhance the sampling framework, strengthen the robustness of data collection tools, and rectify the errors in statistical computations. Acting on this feedback, KPMG increased the sample size from 65 to 150 respondents, revalidated the statistical assumptions, and corrected the observed discrepancies in the methodology. Following the incorporation of all required improvements, the Consultant submitted the revised Final Deliverable-2 on 12 September 2024. This submission includes the updated List of Stakeholders, the corrected and validated Survey Questionnaire, and the Interim Progress Report for Objective-1. It is noted that the quality and accuracy of Deliverable-2 will directly influence Deliverable-3, which will comprise the final evaluation report on the current reform initiatives. Accordingly, the strengthened methodology, expanded stakeholder representation, and improved survey reliability provide a more credible foundation for the subsequent stages of the assignment. Based on the above developments and the comprehensive revisions undertaken by the Consultant, Deliverable-2 is now assessed as satisfactory and compliant with the requirements. The Final Deliverable-2, dated 12 September 2024, is hereby submitted for your review and approval. Pls drop the para.																														
Deliverables As per Agreement	Timeline as per	Actual submission																																									
Stakeholders, survey questionnaire & Interim progress report of objective 1 submission of final progress Report	2 months	02.07.2024 (Mail) Hard copy received- 23.07.2024																																									

Sr No	Observation Related to Procurement /Accounts/ Admin/Other	Observation			Amount in Rs (Irregularity)	Amount in Rs Recovery	Amount in Rs (Statutory / General)	Risk Perception (High/Medium/Low)	Compliance
	Report of Objective 1	4 months	Hard copy received- Feb 2025					The completion of the report was contingent upon the finalization of Deliverables 2 and 4, as the analytical inputs, validated methodologies, stakeholder insights, and recommendations contained in these deliverables formed the essential foundation for developing an accurate, evidence-based, and comprehensive final report. Deliverable-2 provided the revised stakeholder list, corrected survey tools, enhanced sampling framework, and interim findings for Objective-1, all of which were critical for aligning subsequent stages of analysis with the approved methodological standards. Similarly, Deliverable-4 contained the finalized questionnaires, research methodologies, and thematic study frameworks required for Objective-2, which were indispensable for ensuring that the final report adequately captured the multi-dimensional aspects of the ongoing reforms, regulatory mechanisms, and sectoral challenges. As both deliverables underwent detailed technical review, revision, and approval processes including correction of statistical inconsistencies, expansion of the sample size, strengthening of evaluation parameters, and incorporation of PIU-DoM's recommendations the timeline for the final report became directly dependent on their acceptance. The delay in submission was therefore procedural and unavoidable, as the final report could only be prepared once these foundational deliverables were formally approved. In this regard, the sanctioned delay noting issued by the competent authority, enclosed herewith for reference, duly acknowledges and authorizes the revised timeline. In light of this, the paragraph on delay attribution may kindly be omitted. Pls drop the para.	
	Submission of Questionnaire & methodology to conduct Research studies mentioned in objective 2	5 months	Hard copy received- 12.09.2024					KPMG Advisory Services Pvt. Ltd., submitted draft Deliverable-4 on 12 September 2024, comprising the Questionnaire and Methodologies for the research studies under Objective-2 of the Contract. Upon receipt, PIU-DoM, along with the Consultant Team, conducted a detailed review of the submission on 26 September 2024 under the Chairmanship of the Nodal Officer, PIU-DoM. During the review, PIU-DoM advised the Consultant to expand the analytical scope by incorporating broader perspectives on ongoing reforms; undertake focused surveys to identify challenges faced by license holders; collect data on the impact of single license holders on APMC market rates; and examine operational issues associated with the single-point levy of market fees, supported by comparative insights from other states. The PIU further recommended verification of the operational status of e-NAM through consultations with MSAMB officials, as well as a detailed study on the deregulation of fruits and vegetables, including key challenges, regulatory provisions, and best practices across India. It was emphasized that Deliverable-4 should adopt a mixed-method evaluation framework integrating both qualitative and quantitative approaches, and include the compilation and submission of an interim report on the deregulation of fruits and vegetables to the Directorate of Marketing. Following the review and in line with contractual obligations, the Consultant has satisfactorily submitted Deliverable-4 Report, dated 12 September 2024. Pls drop the para.	
	Date of payment	Deliverable	Amount						
	29.10.2024	1 st and 2 nd	950848						
	20.01.2025	4 th	950848						
	28.03.2025	3 rd	950848						


 (राजेंद्रकुमार दराडे)

नोडल अधिकारी तथा सहसंचालक, पणन संचालनालय