



मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन प्रकल्प (SMART)
जिल्हा अमंलबजावणीकक्ष - (DIU) कृषि विभाग - सिंधुदुर्ग
०२१, प्रकल्प संचालक (आत्मा) सिंधुदुर्ग, जि.प. प्रशासकीय संकुल, आरोग्यविभागनजीक, सिंधुदुर्गनगरी ४१६८१२
ईमेल आयडी- sindhudurg.diu.smart@gmail.com दुरध्वनी क्र. ०२३६२-२२८०२४

जाक्र/जि.अं.क.कृ./स्मार्ट/लेखा-आक्षेप/५३४ /२०२३
सिंधुदुर्गनगरी दि. ०२ / ११ / २०२३

प्रति,

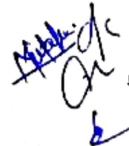
मे. कलोटी अॅण्ड लाठीया,
चार्टर्ड अकाउंटंट, अमरावती

विषय:- मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन प्रकल्पांतर्गत
सन वर्ष २०२२-२३ च्या बाह्यलेखापरिक्षण आक्षेपांची तात्काळ पूर्तता अहवाल
सादर करणेबाबत.

संदर्भ:- मा. प्रमुख, पीआय, पुणे कार्यालयाकडील पत्र क्र. जा.क्र.प्र.अ.कक्ष (कृषि)
स्मार्ट/लेखा-आक्षेप/२४६५७/२०२३-२४ दि.२७/१०/२०२३

उपरोक्त विषयान्वये मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन
प्रकल्पांतर्गत संदर्भिय पत्रान्वये मा. प्रमुख, प्रकल्प अमंलबजावणी कक्ष, पुणे यांचे कार्यालयाकडून सन २०२२-
२३ चे बाह्यलेखापरिक्षण अहवालाचा (ड्राफ्ट रिपोर्ट) या कार्यालयास प्राप्त झाला आहे. त्यानुसार मुद्देनिहाय
लेखापरिक्षण आक्षेपांची पूर्तता करून त्याचा अहवाल व आवश्यक कागदपत्रे आपले माहितीसाठी व पुढील
कार्यवाहीसाठी सादर करण्यात येत आहे. तरी सदरचे मुद्दे निकाली काढण्यात यावेत.

सोबत:१. बाह्यलेखापरिक्षण पूर्तता अहवाल व कागदपत्रे


प्रमुख,
जिल्हा अमंलबजावणी कक्ष-कृषि
(स्मार्ट) प्रकल्प, सिंधुदुर्ग

प्रत- मा. अतिरीक्त प्रकल्प संचालक, स्मार्ट प्रकल्प समन्वय व व्यवस्थापन कक्ष पुणे यांना माहितीसाठी सादर.
प्रत- मा. प्रमुख, प्रकल्प अमंलबजावणी कक्ष-कृषि स्मार्ट प्रकल्प, पुणे यांना माहितीसाठी व पुढील कार्यवाहीसाठी.
प्रत- मा. प्रमुख, विभागीय अमंलबजावणी कक्ष-कृषि स्मार्ट प्रकल्प, ठाणे यांना माहितीसाठी सादर.

Received
B. J. J. 9/11/23.



External Audit Compliance 2022-23
District Implementing Unit Smart Project - SINDHU DRG

Sr. No.	Audit Observation	Amount (Rs.)	Audit Compliance	Remarks
1	Part-I Expenses not covered under SMART Project			
	Expenditure made on Transfer/Shifting of Government Staff- Madhuri Agasti Mutke	11,231/-	Refer to the circulars received by officers and employees regarding service matters under the Smart Project. Reference No./Smart/Article/Order/244/2023 dated 13/02/2023 as per point no. XI of Travel Allowance/Daily Allowance as mentioned in the payment of Transfer/Shifting travel allowance is given as per Government Rules. A copy of the same is enclosed. However, the issue should be resolved.	
2	Part-II : Inadmissible Expenses wherein expenses are excessive, no proper supporting available, or expenses were not as per procurement guidelines hence considered as inadmissible.			
	Field School for Horticulture Crops (VCDS) : Payment for booklet for farmer filed school made on the basis of proforma invoice.	9800/-	Payment for booklet for farmer filed school the Invoice bill is attached to the voucher file in record.	
	Furniture Purchase			
	All 4 Quotation, Bid Security letter, Declaration for the Bidder is not black listed by government agencies etc. received were not on letter head of bidder and no where contact details mentioned on bid documents as per.	1,09,504/-	The All 4 Quotation & other documents received in the furniture procurement process are as per the terms and conditions in the advertisement but the quotation, Bid Security letter, Declaration for the Bidder is not black listed by government agencies etc. these documents are not on the bidder letterhead. However, the Procurement process will be taken care of and guidelines will be Properly followed . However, the issue should be resolved.	
	VCDS- Crop Demonstration- Rs.360000/-			
	Payment made to Parab Agro Services- Only quotation called and approved for all 3 bidders no technical document called for.	3,60,000/-	Payment made to Parab Agro Services- All 3 bidders technical document as per the terms and conditions All the documents are attached to the voucher. However, its Zerox copy is attached. However, the issue should be resolved.	
3	Part III : Amount involved was not considered as inadmissible, however deviations from prescribed guidelines, lacunas in procedures etc were reported. Project Finance Management Manual		Care is being taken to submit all the reports to the PIU office within the prescribed time. However, the issue should be resolved.	
	1. Delay in submission of IUFR and PFS			
	IUFR Quarter I, II, III & IV & PFS 2022-23			

4	Other Observations	
	Accounting and Reporting Error in PFS	
	1. Bank Charges Rs.471/- levied by bank show as grant return to PCMU	Bank charge Rs.471/- double paid from Bank charges amount of Rs.471/- due to double charges, double amount of Rs.471/- has been transferred to PCMU through bank. However, the issue should be resolved
	2. Grant Received Rs.24,25,182/- from PCMU not reflected in PFS- Annexure 20-A	In the tally software, the generate PFS report does not show grant received automatically, but manual PFS is being generated and submitted. A copy of the same is enclosed.


 Nodal Officer
 District Implementing Unit (DIU)
 SMART Project, Sindhudurg


 Head
 District Implementing Unit (DIU)
 SMART Project, Sindhudurg