

SMART DIU – Dharashiv
External Audit Complaine 2023-24

Sr.No.	Audit Observations						Amount Involved (in 'Rs)	Audit Complaine
1	We observed that IUFRR for Q-3 FY 2023-24 were submitted with the delay of 14 days.							
	Sr No	Period	Qtr	Due date	Date of Submission of IFUR	Delay in Submission (in Days)		Due to delay in receipt of statement through bank delay in reconciliation of IUFRR report and hence delay in dispatch of IUFRR report, care will be taken to send IUFRR report in time.so pls drop this para
	1	01.10.2023 to 31.12.2023	Q3	10-01-2024	24-01-2024	14		
2	It was observed that TDS deducted for the month of May, June & July -2023 were deposited with delay of 135, 4, & 75 days respectively. Also, Q1 & Q2 combine return filed.							
	Month	Tax Deducted (In Rs.)	Due Date of payment (DD/MM/YY Y)	Actual Payment Amount (In Rs.)	Actual Payment (DD/MM/YYYY)	Delay in Deposit (In Days)		Clarification Letter Attached here with so pls drop this para
	May-23	2778	07-06-2023	2778	20-10-2023	135		
	Jun-23	13710	07-07-2023	13710	11-07-2023	4		
	Jul-23	555	07-08-2023	555	21-10-2023	75		
3	It was observed that GST-TDS deducted for the month of May & Sep -2023 was deposited with delay of 139, & 17 days respectively.							
	Month	Tax Deducted (In Rs.)	Due Date of payment (DD/MM/YY Y)	Actual Payment Amount (In Rs.)	Actual Payment (DD/MM/YYYY)	Delay in Deposit (In Days)		Clarification Letter Attached here with so pls drop this para
	May-23	2778	10-06-2023	2778	27-10-2023	139		
	Sep-23	2778	10-10-2023	2778	27-10-2023	17		
4	It was observed that bank has deducted charges of Rs.2360/- as cheque book issue & cheque bouncing even though the account is a zero-balance current account and the same has not been reversed.						2360/-	This Para Dropped from PCMU Clarification Letter Attached

We observed that payment has been made to Jay Ganesh Krushi Seva Kendra amounting to Rs.30,54,310/- for Soybean Seeds kit. However, it was noted that both Sangave Agro Mart and Shetkari Krushi Seva Kendra, which are owned by blood relatives, were not disqualified during the technical evaluation, as per procurement rules.

Bidder Details:-

SN	Name of Party	Name of Owner
1	Shetkari Krushi Seva Kendra	Mr. Prakash Ashokrao Sangave
2	Sangave Agro Mart	Mr. Utkarsh Ashokrao Sangave
		Mr. Bahubali Ashok Sangave
		Ms. Kanchanmala Utkarsh Sangave
3	Jay Ganesh Krushi Seva Kendra	Ms. Trupti Bahubali Sangave
		Praniti Sunil Wade
4	Narsinha Trading Company	Bharat Dattoaba Awad

Details of Payment are as follows:

Date of Payment	Name of the Party	PFMS No.	Amount
08.11.23	Jay Ganesh Krushi Seva Kendra	C112319169005	30,54,310

Advance was paid to ATM/BTM for farmer's field school, but as per the Project Finance Management Manual, advance was not settled within one month from the completion of the event. We noticed that the Kharif season completed upto October 2023, but advance was settled on 28th March, 2024 with delay of four months.

Payment details are as under:

Date of Advance	No of FSS	Date of Settlement	PFMS No.	Amount
08.08.2023	24	28.03.2024	C0823147935514	80,000/-

During the physical verification of Fixed Asset, HP laptop (1 No.) not found at office.

As per the instructions received for taking up the Gram crop farm for the year 2023-24, the CBO was expected to provide the input kit to the selected farmer in the Rabi season within the prescribed time frame. Accordingly, a total of 4 tender holders have participated in the tender process through e-tender process. However, in the tender process, it has been confirmed by taking ration cards that both the tenderers, Shetkari Krishi Seva Kendra and Sangave Agro Mart, belong to different families & different firms. It was also confirmed by visiting the shop of the said tender holder accordingly that the said tender holders have been qualified.

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An amount of Rs.20,000/- has been advanced to BTM/ATM for taking up 24 gram seed cultivation farm field schools in the year 2023-24 out of a total amount of Rs.4,80,000/- However, as it was expected to take a total of 6 farm field school of gram crop, it takes a total of 5-6 months to complete the said farms, so there is a delay in the advance reimbursement of the farms field school

During the external audit inspection schedule. The HP Laptop is with PD Sir (ATMA) for their official use. In this time weekend holidays Saturday & Sunday. Then after Monday HP Laptop is kept p on office so pls drop this para


Accountant
SMART DIU
Dharashiv


Nodal Officer
DIU SMART
ATMA Dharashiv