

DIU BHANDARA: External Audit Report for the year 2022-2023

Our Audit observation are categorized in 3 parts, as follows:

Part I: Expenses not covered under SMART Project

Part II: Inadmissible expenses wherein expenses are excessive, no proper supporting available, or expenses were not as per procurement guidelines. Hence considered as inadmissible.

Sr. No.	Audit Observation	Amount (Rs)	Compliances.
1	Part I: Expenses not covered under SMART project		
2	Part II: Inadmissible Expenses wherein expenses are excessive, no proper supporting available, or expenses were not as per procurement guidelines hence considered as VCDs – Crop Demonstration - Rs. 9,94,950/-		
	<ul style="list-style-type: none"> As per VCDs procurement guidelines, GST number is to be mentioned on quotation and rates for the procurement should be inclusive of all taxes. However, in case of VCDs procurement dated 08-08-2022, Improper quotation were received from Bhaskar Agro Sales Corporation & Chetan Krushi Kendra containing rates exclusive of taxes leads to non-fulfilment of procurement procedure. Hence directly allotment of tender to Ruchi Oyster Mushroom which is the only eligible party in tender process. Procurement was directly sent to CBO and beneficiaries list was not available with their signatures. Procurement consisting of Ammonium Sulphate and pesticides for the Paddy Crop. 	1046250/-	<p>Ruchi Oster Mushroom Gondia Quated Rated Including GST and its Quoted Rates ware lower Than Basker Agro sales and Chetan Krushi kendra. So Supply Order given to Ruchi Oster Mushroom Gondia. Which Fullfill the Requirement of Procurement Procedure.</p> <p>Tender was allotted to Ruchi Oyster Mushroom After Procurement procedure which is according to guideline.</p> <p>Beneficiaries List Available and attached herewith.</p> <p>Inputs ware supplied As per Approved Demonstration Kit by KVK</p> <p align="right">Sakoli <i>[Signature]</i></p>

63/11/23
[Signature]


प्रमुख जिल्हा अंमलदजावणी कक्ष स्टाई
तथा प्रकल्प संचालक (शाखा)
भंडारा

Delay in submission of IUFK and PFS						
Particular	Due Date of Submission	Actual Date of Submission	Due Date	Date of Payment		
IUFK Quarter I	10.07.2022	Not Submitted				
IUFK Quarter II	10.10.2022	20.10.2022				
IUFK Quarter III	10.01.2023	14.02.2023				
IUFK Quarter IV	10.04.2023	07.06.2023				
PFS 2022-2023	30.04.2023	07.06.2023				
• TDS Challan were late						
Month of Payment	TDS		Due Date	Date of Payment		
	Deducted	Paid				
Aug, 2022	2000	2000	07.09.2022	26.09.2022		
Nov, 2022	2000	2000	07.12.2022	17.12.2022		
Dec, 2022	2000	2000	07.01.2023	25.01.2023		
Mar, 2023	43277	43277	07.04.2023	08.04.2023		

Delay Settlement of Advances

Advance to ATM/ BTM provide for Farmer filed school on 28/08/2022, amounting to Rs. 2,00,000 were settled on 31.03.2023. AS per 11.4 of second amended FIMM, It has to be settled within 1 month of completion of event. i.e. within one month of last farmer field school.

As per VCDs Gaudline Farmer Field School has to be conducted in 6 Session and 1 Shetidin Programme During session, so it a impossible to settled advance within a Month.

Point is noted delay in submission will be avoided in future.

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तथा प्रकल्प संचालक (अभिसा)

भारत