

STATE OF MAHARASHTRA AGRI-BUSINESS AND RURAL TRANSFORMATION PROJECT(SMART)

Project Implementation Unit- Agriculture

Krishi Bhavan, 6th Floor, DTC Centre, Vakil Nagar, Erandvane Pune

E-mail- smart.piuagri@gmail.com

Statement of Compliance / Clarifications on Statutory Audit Report FY 2024-25

The table below summarizes the compliances and clarifications furnished in response to the observations raised in the Statutory Audit Report pertaining to procurement aspects.

Sr. No	Audit Para	Compliance Submitted								
2	<p>It was observed that payment was made to LKS & Co. for accounting-related services as per the agreement period from 11/03/2024 to 10/03/2025 but following irregularities are noticed.</p> <table border="1"><thead><tr><th>Sr. No</th><th>Name of Bidders</th></tr></thead><tbody><tr><td>1</td><td>LKS & Co.</td></tr><tr><td>2</td><td>Mantri & Parik Chartered Accountant</td></tr><tr><td>3</td><td>G N Mantri & Associates Pune</td></tr></tbody></table> <p>Eligibly Criteria</p> <p>a) The CA firm should have registered with ICAI & should have at least minimum Two partners & out of which one should be FCA partner.</p> <p>b) Should have average annual turnover of at least Rs. 10 Lakhs during 3 financial years 2020-21, 2021-22 and 2022-23 based on audited financial statements.</p> <p>c) CA Firm should have successfully completed at least one similar assignment in the World Bank funded government project & costing of assignment is not less than Rs. 3 Lakhs.</p> <p>d) CA Firm should be registered under Goods and Services tax Act, 2017</p>	Sr. No	Name of Bidders	1	LKS & Co.	2	Mantri & Parik Chartered Accountant	3	G N Mantri & Associates Pune	<ol style="list-style-type: none">1. It is to be submitted that justifications of the change in eligibility criteria had been mentioned in the official note sheet. Accordingly, corrigendum was issued within timeline and with prior approval from the Competent Authority.2. Corrigendum was properly integrated in the tender document.3. The approved note sheet is available in the procurement file and the scanned copy of the same is attached.4. Additionally request letter from one bidder regarding availing relaxation is also attached. The same is available in the procurement file.5. Criteria was partially relaxed to ensure maximum participation in the tender.
Sr. No	Name of Bidders									
1	LKS & Co.									
2	Mantri & Parik Chartered Accountant									
3	G N Mantri & Associates Pune									

<p>e) CA firm has not been found guilty and has not been blacklisted or debarred by any State Government or Central Government Department/ Union Territory/ Local Authority/Central and State Government Undertaking or Government Organizations as on the date of submission of quotation.</p> <p>Corrigendum No 1 issued on 15-02-2024 CA Firm Should Have experience of Audit / Taxation /tally of any government organisation, public sector units, local body, private limited companies registered under company act, partnership formed under partnership firm formed under partnership Act But the eligibility criteria for selection of CA firm were significantly altered through Corrigendum No. 1 dated 15-02-2024, wherein the requirement of having prior experience in World Bank funded projects was diluted to general audit/taxation experience of government organisations, PSUs, local bodies, or private companies. No justification was recorded for such a drastic change, and the corrigendum was not properly integrated into the main tender document, which may lead to ambiguity and interpretation issues.</p>	
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Accordingly, compliances have been provided. In view of the above, it is requested that the audit paras may kindly be considered as complied with and closed.

सविनय सादर

विषय- प्रकल्पांतर्गत प्रकल्प अंमलबजावणी कक्ष- कृषि करिता सनदी लेखापाल यांच्या तात्पुरत्या स्वरूपात सेवा घेण्याबाबत घेणेबाबत

- संदर्भ : १. स्मार्ट/ पीसीएमयु/लेखा/FMM/Second Amendment/८८४/२०२२ दि. २४/०५/२०२२
 २. स्मार्ट/ पीसीएमयु/संपादन/१२९३/२०२२ दि. ०९/०९/२०२२
 ३. RFQ SMART/PIU/Accounting Services/76/2023-24 dated- 14.02.2024
 ४. सनदी लेखापाल A S Kulkarni & Associates यांचे दिनांक १४/०२/२०२४ रोजीचे पत्र

महाराष्ट्र राज्यामध्ये जागतिक बँक अर्थसहाय्यीत मा. बाळासाहेब ठाकरे कृषी व्यवसाय व ग्रामीण परिवर्तन प्रकल्पाची अंमलबजावणी करण्यात येत आहे. प्रकल्प अंमलबजावणी कक्ष- कृषि (PIU- Agri) मधील नियमित आर्थिक विवरणपत्रे यामध्ये IUFR, PFS, UC, वैधानिक कपाती, व लेखापरीक्षण आक्षेपाची पूर्तता इत्यादी कामे वेळेवर करणेकरिता सनदी लेखापाल संस्थेच्या सेवा दरपत्रके मागवून तात्पुरत्या स्वरूपात घेण्यास मा. संचालक आत्मा, तथा प्रमुख प्रकल्प अंमलबजावणी कक्ष- कृषि (PIU- Agri) यांनी पृष्ठ अन्वये मान्यता प्रदान केलेली आहे.

त्यानुसार सनदी लेखापाल संस्थेच्या सेवा घेणेकरिता प्रकल्प समन्वयन व व्यवस्थापन कक्षाच्या दि. ०९.०९.२०२२ रोजीच्या संपादन मार्गदर्शक सूचनेनुसार संदर्भ क्र ३ अन्वये RFQ तयार करण्यात आलेला असून मा. प्रमुख PIU- Agri यंच्य मान्यतेने दि.१४.०२.२०२४ रोजी प्रकल्पाच्या संकेतस्थळावर प्रसिद्ध देखील करण्यात आलेला आहे. दर पत्रक सादर करण्याकरिता दि.२९.०२.२०२४ रोजी दुपारी ३.०० वाजेपर्यंत मुदत देण्यात आलेली आहे. तथापि A S Kulkarni & Associates या सनदी लेखापाल संस्थेने संदर्भ क्र ४ च्या पत्रान्वये प्रकल्पाच्या संकेतस्थळावर प्रसिद्ध केलेल्या RFQ मधील 4.c. Eligibility Criteria शिथिल करण्यासंबंधी विनंती केलेली आहे. अवलोकनार्थ सोबत जोडलेले आहे. तथापि सदर अट पूर्णतः शिथिल करण्याएवजी खालील प्रमाणे बदल बदल केल्यास जास्तीजास्त निविदाधारक सहभागी होतील.

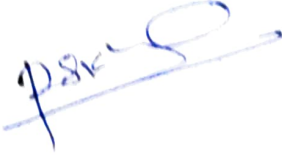
Sr No	RFP Clause No	Existing clause / point in the RFP document	Amendment No-1
01	4.c Eligibility Criteria	c. CA Firm should have successfully completed at least one similar assignment in the World Bank funded government project & costing of assignment is not less than Rs. 3 Lakhs.	CA Firm should have experience of Audit/ Taxation / Tally of any government organisation, public sector units, local body, private limited companies registered under company act, partnership firm formed under partnership act.

उपरोक्त बाबीचा विचार करता, तसेच आवश्यक कामाचे स्वरूप पाहता जास्तीजास्त संस्थांनी संपादन प्रक्रियेत सहभाग घेऊन स्पर्धा वाढण्यासाठी याची मदत होणार आहे. त्यामुळे संदर्भ क्र ४ अन्वये A S Kulkarni & Associates सनदी लेखापाल संस्थेने दिलेला प्रस्ताव योग्य असून मान्यतेस्तव सादर. मान्यता मिळाल्यास सदर बाबीचे शुद्धिपत्रकाचे प्रारूप मान्यतेस्तव व स्वाक्षरीस्तव तथा प्रसिद्धीस सविनय सादर.

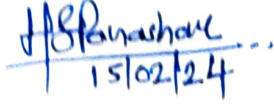
(विवेक मराळ)
 संपादन अधिकारी

Amund
 15/2/2024

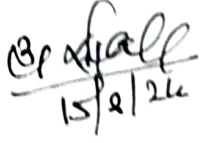
प्रशांत खोजराकर
(सहा. लेखाधिकारी)



हेमंत पशारे
(लेखाधिकारी)


15/02/24

मा. अशोक बाणखेले
(नोडल अधिकारी)


15/2/24

मा. दशरथ तांगाले
प्रमुख, प्रकल्प अंमलबजावणी कक्षा- कृषी.



Date: February 14, 2024

To,

Hon. Head, SMART PIU Agriculture
Cum Agri. Director (ATMA)
Commissionerate of Agriculture,
Pune 411005

Subject : Request for relaxing Technical condition in RFQ published by your office

Ref : SMART/PIU/Accounting Services/76/2023-24 Dt.14.02.2024

Respected Sir,

I, undersigned, proprietor of M/s A.S. Kulkarni & Associates Chartered Accountants, Nagpur have referred the abovementioned RFQ Document published on SMART project website by your office for Assignment of Accounting Services for office of SMART PIU Agriculture.

Upon reviewing the Technical conditions of said RFQ document, we have noticed mandatory condition of experience of at least 01 contract in similar assignment of World Bank funded government project costing not less INR 03.00 Lacs.

We hereby humbly request you to consider relaxation of above condition. Such relaxation will help more participation from CA Firms, increased Competitiveness and better proposals for the assignment.

We sincerely appreciate your cooperation in this regard.

मा. बाळासाहेब ठाकरे कृषि व्यवसाय व
ग्रामीण परिवर्तन प्रकल्प अंमलबजावणी
कक्ष (कृषि), (स्मार्ट) प्रकल्प, पुणे

14 FEB 2024

भावक क्र. 86

स्वाक्षरी

Yours Faithfully,

For A.S. Kulkarni & Associates

Chartered Accountants

A.S. Kulkarni

CA Aarti S. Kulkarni

Proprietor

MRN. 197286

FRN :120262W



Date : February 14, 2024

Place : Pune

Branch Office : Shop No. 11, K K Market Complex, Pune Satara Road, Dhankawdi, 411043