



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



प्रकल्प अंमलबजावणी कक्ष - महाराष्ट्र सहकार विकास महामंडळ मर्या.

साखरसंकुल, शिवाजीनगर, पुणे - ४११००५

दुरध्वनीक्रं - ०२० - २९८०९४०८

ईमेल mcpcpune@gmail.com

जा. क्र/एमसीडीसीस्मार्ट/बाह्य लेखा आक्षेप/७९६/२०२५

दिनांक १५/०९/२०२५

प्रति,

मा. अतिरिक्त प्रकल्प संचालक,
स्मार्ट प्रकल्प पुणे.

विषय :- सन २०२४-२०२५ या कालावधीतील बाह्य लेखापरीक्षण अहवालाच्या त्रुटींची पूर्तता करण्याबाबत..

संदर्भ :- बाह्यलेखापरीक्षक यांचा दिनांक २९/०८/२०२५ रोजी प्राप्त ईमेल.

उपरोक्त संदर्भीय विषयान्वये दिनांक १५/०७/२०२५ रोजी सन २०२४-२०२५ या आर्थिक वर्षाचे बाह्य लेखापरीक्षक यांनी लेखापरीक्षण केले असून, सदरील लेखापरीक्षणात उपस्थित केलेल्या त्रुटींची पूर्तता करण्यात येत आहे. त्रुटी पूर्तता अहवाल आपणास सादर करण्यात येत असून त्याचे अवलोकन व्हावे ही विनंती.

सोबत : अनुपालन अहवाल

म. बाळासाहेब ठाकरे

प्रमुख

प्रकल्प अंमलबजावणी कक्ष

एमसीडीसी स्मार्ट

०/८/२५

Received
SPA
16/09/2025

State of Maharashtra's Agribusiness and
Rural Transformation (SMART) Project
Sign. Date-16/09/2025

Sr No	Observation Related to Procurement /Accounts/ Admin/Other	Observation				Amount in Rs (Irregularity)	Amount in Rs Recovery	Remark		
1	Procurement	<p>We observed that payment has been made to CBO Nerpinglai VKSS for 1st Tranche however following irregularities noticed.</p> <p>a. Original Agreement is dated October 2023 valid till 30.09.2024 however the approved sub project cost has been revised dated 17.01.2024 and addendum added dated 07.05.2024 and then new agreement has been made dated 28.06.2024 valid till 15 months.</p> <p>b. The CBO has deposited own contribution dated 20.06.2024 however PIU MCDC has released 1st Tranche dated 23.09.2024. c. Only 2 cbos has been released 1st Tranche in entire year.</p>				2500000		<p>a. In this case, procedural & time duration part of grant agreement is overlapped & delayed which will not be repeated in future. Kindly resolved the para.</p> <p>b.</p> <p>i) PIU MCDC implementing 7 Pilot projects since 2020. Due to lack of co-operation from PACs project implementation delayed. After releasing 1st tranche & so many efforts done by PIU MCDC, PACs were not carried project activity smoothly in time. So 2nd tranche could not be released in suggested stipulated period.</p> <p>ii) Grant was not available during July 2024 to August 2024, so tranche release to Nerpinglai PACs delayed.</p> <p>iii) There were no other sanctions to PACs till 04/02/2025. Then 5 PACs were received sanction on dated 13/03/2025. After that out of 5 PACs, 1st tranche has been released to 3 PACs immediately on dated 27/03/2025, 07/04/2025 & 06/06/2025. Remaining 2 PACs were facing problem of bank loan and internal director body issues which has been resolved in September 2025.</p> <p>iv) On the basis of 3 situations, there were no support from PACs in documentation so PACs sanctions were delayed & further activities were also delayed. Now everything is in place and no further delay will be happened. Kindly resolve the para.</p>		
Payment Date	Party	PFMS No	Amount	23-09-2024	CBO Nerpinglai VKSS				C0924387166	2500000

Sr No	Observation Related to Procurement /Accounts/ Admin/Other	Observation	Amount in Rs (Irregularity)	Amount in Rs Recovery	Remark																																				
2	Procurement	<p>We observed that payment has been made to Sunny Travels for Vehicle hire for PIU MCDC on call basis however following irregularities noticed.</p> <p>a. As per agreement, no vehicle should be provided earlier than 2019 however vehicle having registration number MH12QG0556 is registered march 2018 and billed 4 times as follows. There is a penalty clause of Rs 2000 per day if any vehicle fails to meet the terms and conditions.</p> <p>b. As per agreement, no vehicle should be provided earlier than 2019 however vehicle having registration number MH12PQ6123 is registered January 2018 and billed 1 time as follows. There is a penalty clause of Rs 2000 per day if any vehicle fails to meet the terms and conditions.</p> <table border="1"> <thead> <tr> <th>Payment date</th> <th>Vehicle No</th> <th>PFMS No</th> <th>Bill No</th> <th>Bill date</th> <th>Net Amount</th> </tr> </thead> <tbody> <tr> <td>23.09.2024</td> <td>MH12QG0556</td> <td>C092438736510</td> <td>1650</td> <td>31.08.2024</td> <td>13238</td> </tr> <tr> <td>20.06.2024</td> <td>MH12QG0556</td> <td>C062418454691</td> <td>1629</td> <td>31.05.2024</td> <td>23629</td> </tr> <tr> <td>27.05.2024</td> <td>MH12PQ6123</td> <td>C052428955230</td> <td>1621</td> <td>30.04.2024</td> <td>7030</td> </tr> <tr> <td>22.03.2024</td> <td>MH12QG0556</td> <td>C032463738396</td> <td>1615</td> <td>29.02.2024</td> <td>20238</td> </tr> <tr> <td>27.02.2024</td> <td>MH12QG0556</td> <td>C022467498392</td> <td>1605</td> <td>05.01.2024</td> <td>9365</td> </tr> </tbody> </table>	Payment date	Vehicle No	PFMS No	Bill No	Bill date	Net Amount	23.09.2024	MH12QG0556	C092438736510	1650	31.08.2024	13238	20.06.2024	MH12QG0556	C062418454691	1629	31.05.2024	23629	27.05.2024	MH12PQ6123	C052428955230	1621	30.04.2024	7030	22.03.2024	MH12QG0556	C032463738396	1615	29.02.2024	20238	27.02.2024	MH12QG0556	C022467498392	1605	05.01.2024	9365		10000	As per suggestions given in para of procurement of vehicle evaluation of bills will be carried out and suggested penalty will be charged & recovered from the party before september 2025 .
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 Authorized Signature
 Head
 SMART PIU MCDC, PUNE