


### Compliance of Internal Audit 2025-26 Q1

Sr. No	Name of CBO	Internal Audit Para	Compliance
1	Vishwashesh FPC	Second Tranche of Rs. 53,74,000/- has been released to the CBO, however, as per the FMM at least 70% of the first tranche should be utilized, whereas as per the BOA the expenditure has not been booked or recorded, also, the UC is pending for verification.	<p>The audit observation is not correct. As per records, the total first tranche amount of ₹149.29 lakh (comprising ₹89.58 lakh as Subsidy, ₹47.60 lakh as Bank Loan, and ₹12.11 lakh as CBO Equity) has been substantially utilized. An expenditure of ₹145.11 lakh has been incurred, which constitutes more than 97% utilization of the first tranche amount, well above the 70% requirement as per the Financial Management Manual (FMM).</p> <p>At the time of Audit observation, the Books of Accounts had not been maintained. The required entries have now been recorded, and the Books of Accounts are fully updated. Please find Ledger Account Details attached herewith.</p> <p>The Utilization Certificate (UC), duly certified by a Chartered Accountant, was submitted by the CBO and verified by the Project Implementation Unit (PIU). The same has been attached for your reference. Hence, the release of the second tranche amounting to ₹53.74 lakh is in full compliance with the prescribed financial norms and procedures.</p>
2	Bhudargad Natural FPC	Bhudargad Natural FPC: The Addendum to the Grant Agreement reflecting the revised grant amount has not been attached to the file.	<p>In reference to the audit observation regarding the release of a tranche of <b>Rs. 15,93,000/-</b> to <b>Bhudargad Natural FPC Ltd.</b> without the Addendum to the Grant Agreement being attached to the file, the issue has been duly verified.</p> <p>The <b>Addendum to the Grant Agreement</b>, reflecting the revised grant amount, has now been obtained and properly attached to the concerned file. Necessary corrective action has been taken to ensure completeness of documentation.</p> <p>Hence, the observation is <b>complied with</b>.</p>

  
**Manisha Bhosale**  
**Agronomist, PIU Agri**

**VISHWASHESH CBO EXPENDITURE DETAILS**

Particular	Payment Date	Payment Amount	Vendor
RA 1	05.02.2024	4,668,636.65	Suraj Constructions
RA 2	14.06.2024	8,705,992.12	
RA 3			
TDS	06.03.2024	115,097.00	
TDS	17.01.2025	93,327.00	
Custom Hiring	05.12.2024	928,322.00	Govind Motors
<b>Total</b>		<b>14,511,374.77</b>	

Particular	Total Amount	1 st Tranche
SMART Grant	179.15	89.58
Bank Loan	95.20	47.60
COB Equity	24.22	12.11
Project Cost	298.57	149.29
Required 70% Expenditure of Total 1st Tranche		104.49 (70%)
Actual Expenditure		145.11(97%)



# T C CHAVAN & ASSOCIATES

## CHARTERED ACCOUNTANTS

Opp. Old Collector Office, KK Tower, 1st Floor, Near Dayanand Gate,  
Latur-413512, Cell No.: 9834294863/8007095228, Email : catanajichavan@gmail.com

### UTILIZATION OF CERTIFICATE

This is to certify that VISHWASHESH FARMER PRODUCER COMPANY LIMITED (CIN: U01100MH2020PTC342728) C/o Siddheshwar Vilas Lahane, Bagzari Tq. Ambajogai, Dist. Beed Beed Bid MH 431517 IN, has following source of utilisation of funds:

SOURCE OF FUND		
Sr. No.	Description	Amount In (Rs)
1	Self-Contribution	26,17,000
2	Smart Subsidy	89,57,000
3	Bank Loan	95,20,000
	<b>Total</b>	<b>2,10,94,000</b>

UTILIZATION OF FUND		
Sr. No.	Description	Amount In (Rs)
1	1ST RA BILL PAID TO GODOWN AND SHED CONTRACTOR	46,68,637
2	2ND RA BILL PAID TO GODOWN AND SHED CONTRACTOR	45,17,546
3	3RD RA BILL PAID TO GODOWN AND SHED CONTRACTOR	41,88,446
4	1ST RA BILL TDS OF GODOWN AND SHED	1,15,097
5	2ND RA BILL TDS OF GODOWN AND SHED	47,170
6	3RD RA BILL TDS OF GODOWN AND SHED	46,157
7	Govind Motors Tractor	9,28,322
	<b>Total</b>	<b>1,45,11,374</b>

Disclaimer: - This certificate has been issued on the basis of data & information received from the Director (DIN:0008810717) named Dnyaneshwar Vilasarao Lahane for verification & for declaration received from them. It is provided with no warranties, whether express, statutory, implied. I or my employees shall not be responsible for any discrepancy's ambiguities, inaccuracy, any error and/or omission in the certificate & shall not be inverted in any dispute arising out of this certificate.

For T C Chavan & Associates  
Chartered Accountants  
FRN: 152219W

Proprietor  
Tanaji C Chavan  
MRN: 188703  
Date: 13th January 2025  
Place: Latur



अध्यक्ष

विश्वेश फार्मर प्रोड्यूसर कंपनी लि.  
बागझरी ता. अंबाजोगाई जि. बीड

**Vishwashesh Farmer Producer Com -1Tranch**  
Ledger Account

1-Apr-18 to 4-Nov-25

Page 1

Date	Particulars	Vch Type	Vch No.	Debit	Credit
5-Sep-23	Cr <b>Canara Bank - 0382201004824</b>	<b>Payment</b>	152	89,57,000.00	
				89,57,000.00	
	Dr <b>Closing Balance</b>				89,57,000.00
				<b>89,57,000.00</b>	<b>89,57,000.00</b>
1-Apr-25	Cr <b>Opening Balance</b>			<b>89,57,000.00</b>	
1-Oct-25	Dr CA.5.3.B1.1.a.1) VGF support under the Productive Partnership Fund	<b>Journal</b>	137		87,06,824.00
				89,57,000.00	87,06,824.00
	Dr <b>Closing Balance</b>				2,50,176.00
				<b>89,57,000.00</b>	<b>89,57,000.00</b>