



महाराष्ट्र शासन

Government of Maharashtra

Project Implementation Unit-Animal Husbandry (PIU-AHD), SMART Project  
प्रकल्प अंमलबजावणी कक्षा (पशुसंवर्धन), स्मार्ट प्रकल्प

पशुसंवर्धन आयुक्तालय, महाराष्ट्र राज्य

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दि.३१/१०/२०२४

प्रति,

मा. शाखा व्यवस्थापक  
कॅनरा बँक, बाणेर रोड,  
पुणे

विषय :- बँक शुल्क बँक खात्यात (खाते क्र.३११०२०१०१०३५८) वर्ग करणेबाबत..

संदर्भ:- सन २०२३-२४ अंतर्गत लेखापरीक्षणामध्ये आलेल्या त्रुटी नुसार (पहिल्या तिमाही व तिसऱ्या तिमाही)

उपरोक्त विषयाच्या संदर्भानुसार विषयानुसार विनंती करण्यात येते की, मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन (स्मार्ट) प्रकल्पांतर्गत कार्यरत प्रकल्प अंमलबजावणी कक्षाचे सन २०२३-२४ मध्ये अंतर्गत लेखापरीक्षण झाले असता बँक खात्यामधून रक्कम रुपये ५०४/- व ३०६/- असे एकूण ८१०/- रुपये शासकीय अधिकारी व कर्मचाऱ्यांचा GPF व NPS धनाकर्ष काढण्यासाठी बँक चार्जस लावण्यात आले आहे. सदरील बँक खाते शासकीय बँक खाते असल्यामुळे कोणतेही बँक शुल्क लावण्यात येऊ नये. तरी बँक शुल्क बँक खात्यात (खाते क्र.३११०२०१०१०३५८) वर्ग करावी व बँक खात्यावर या पुढे बँक शुल्क लावण्यात येऊ नये हि विनंती.

लेखाधिकारी,

०/८ पशुसंवर्धन अंमलबजावणी कक्षा, पुणे



Annexure 10: Compliance of Previous Quarter Observations

S	Particulars	Observations	Action Taken/ Auditee Comments	Status of observations										
<b>Finance &amp; Accounts</b>														
1	Bank Charges	<p><b>FY2023-24 (Q2):</b> We observed that bank charges of Rs.504/- has been deducted by bank even though the account is a zero balance current account and the same has not been reversed.</p> <p><b>FY2023-24 (Q3):</b> We observed that bank charges of Rs.306/- has been deducted by bank even though the account is a zero balance current account for the F.Y.2023-24 (Q3) and the same has not been reversed.</p>	NIL	Observation is continued										
2	Analysis of IUFR and books of accounts	<p><b>FY 2021-22</b> PIU were not preparing the books of accounts in the accounting software, as well as IUFR during the first 3 quarters of audit period, hence analysis between IUFR and books of accounts is not possible.</p> <p><b>FY 2023-24 (Q1)</b> As per analysis between IUFR and books of accounts there are differences observed for Quarter 1 of F.Y 2023-24.</p> <p><b>Not prepared by PIU-AHD. It was prepared by PCMU.</b></p> <p><b>FY 2023-24 (Q1)</b> It was observed that IUFR was not prepared by the PIU-AHD but by PCMU and some adjustments were made in IUFR but no explanation was provided to us.</p>	NIL	Observation is continued										
4	Grant Reconciliation 2023-24 Q1	<p><b>FY 2023-24 (Q1)</b> It has been observed that there is a difference of Rs 0.02 Lakhs between Grant disbursed by PCMU and grants reported by PIU AHD. However, no grant reconciliation statement is not provided to us.</p> <table border="1"> <thead> <tr> <th>SN</th> <th>Period</th> <th>Grants Disbursed from PCMU (Rs in Lakhs)</th> <th>Grants reported by PIU AHD (Rs in Lakhs)</th> <th>Difference (Rs. In Lakhs)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Q1 FY 2023-24</td> <td>15.68</td> <td>15.70</td> <td>0.02</td> </tr> </tbody> </table> <p><b>Remarks:-</b> There is a mismatch in the grant disbursed &amp; recorded by the unit for the Quarter 1 of FY 23-24</p>	SN	Period	Grants Disbursed from PCMU (Rs in Lakhs)	Grants reported by PIU AHD (Rs in Lakhs)	Difference (Rs. In Lakhs)	1	Q1 FY 2023-24	15.68	15.70	0.02	NIL	Observation is continued
SN	Period	Grants Disbursed from PCMU (Rs in Lakhs)	Grants reported by PIU AHD (Rs in Lakhs)	Difference (Rs. In Lakhs)										
1	Q1 FY 2023-24	15.68	15.70	0.02										
5	Monitoring of Advance Recoupment	<p><b>FY2023-24 (Q3):</b> We observed that unit has given advances for Tech Market Meet &amp; Farmer Field School amounting to Rs.2,64,000/- but the same has not been recouped till the date of audit verification, resulting in delay of more than 120 days. However, as per the guidelines, advances should have recouped within one month.</p>	NIL	Observation is continued										