



मा. बाळासाहेब ठाकरे कृषी व्यवसाय व ग्रामीण परिवर्तन प्रकल्प  
प्रकल्प अंमलबजावणी कक्ष- ग्राम सामाजिक परिवर्तन प्रतिष्ठान  
(जागतिक बँक अर्थ सहायित)

नो. कार्यालय: ग्राम विकास भवन, प्लॉट नं. ७६अ, सेक्टर-२१, खारघर नवी मुंबई - ४१०२१०  
शाखा कार्यालय: २१-C मित्तल टॉवर, नरीमन पॉईंट, मुंबई - ४०००२१



महाराष्ट्र ग्राम सामाजिक  
परिवर्तन प्रतिष्ठान  
सामाजिक परिवर्तन कक्ष, मुंबई

पीआययु-व्हीएसटीएफ स्मार्ट/२११/२०२४

दि.२६/०८/२०२४

प्रति,

मेसर्स एस.के.पतोडिया,  
चार्टर अकाउंटंट,  
पुणे.

विषय :- अंतर्गत लेखा परीक्षण अहवाल २०२३-२४ (Q४) मधील Observation बाबत अनुपालन सादर करणेबाबत....

संदर्भ :- अंतर्गत लेखा परीक्षण अहवाल सन २०२३-२४ (Q४)

महोदय ,

उपरोक्त विषयान्वये कळविण्यात येते की ,मा.बाळासाहेब ठाकरे कृषी व्यवसाय व ग्रामीण परिवर्तन (स्मार्ट) प्रकल्पामधील पीआययु -व्हीएसटीएफ या प्रकल्प अंमलबजावणी कक्षाचे सन २०२३-२४ ( Q४ ) चे अंतर्गत लेखा परीक्षण अहवालामधील Observation संदर्भीय अहवालानुसार प्राप्त आहेत.

सदर Observation बाबतचा अनुपालन अहवाल सोबत सादर करत आहोत.तरी याबाबत अवलोकन करावे व सदर (आक्षेप) Observation लेखापरीक्षण अहवालातून वगळावे हि विनंती

(चंद्रकांत माळी)  
नोडल अधिकारी,  
पीआययु-व्हीएसटीएफ

Sr. No	CBO Name	Observation	Remarks/Explanation
9	Atola Farmer Producer Company Ltd.	<p>a. Stamp &amp; signature Atola Farmer Producer Company Ltd is not affixed on every page of agreement.</p> <p>b. The following standing instruction is not mentioned in the agreement executed for disbursing tranche to CBO between Atola Farmer Producer Company Ltd and PIU VSTF CSR - “CBO shall not issue payments to sister concerns/directors/officials for activities mentioned in the proposal, subject to they should be selected through the competitive process/procurement process prescribed by Project”.</p> <p>c. PIU has released the grant to CBO of 9<sup>st</sup> Tranche without fulfilling the condition of 80 % Beneficiary contribution by CBO, since Rs.90,40,990 is deposited by CBO instead of Rs 80,20,000 at the time of submission of demand letter for 9<sup>st</sup> Tranche by CBO.</p>	<p>a) As this is pilot project so, there was no such type of instructions given by project regarding Stamp &amp; signature affixed on every page of agreement.</p> <p>b) As this is pilot project there was no any given standing instruction regarding agreement mentioning -“CBO shall not issue payments to sister concerns/directors/officials for activities mentioned in the proposal, subject to they should be selected through the competitive process/procurement process prescribed by Project”.</p> <p>c) As this was Loan Case CBO contribution (own contribution +bank loan) is equals to 80%, So amount of Rs.90,40,990 was deposited by CBO after deducting Bank loan amount from overall 80% share. As this is pilot project there is no such instruction in grant agreement draft.</p>

		<p>d. Declaration by CBO for hiring of Tally literate person/CA/CA firm for accounting and purchase order of Tally accounting /other double entry software is not dated.</p>	<p>d) Declaration of Tally literate person appointed by CBO attached to File.</p>
२	<p>Raosaheb Patil Farmer Producer Company Ltd</p>	<p>a. Overwriting is done on 9st page of the agreement on the date of agreement, however, there is no counter signature of both the parties involved Raosaheb Patil Farmer Producer Company Ltd and PIU VSTF CSR.</p> <p>b. Stamp &amp; signature of Raosaheb Patil Farmer Producer Company Ltd is not affixed on every page of agreement.</p> <p>c. The following standing instruction is not mentioned in the agreement executed for disbursing tranche to CBO between Raosaheb Patil Farmer Producer Company Ltd and PIU VSTF CSR - "CBO shall not issue payments to sister concerns/directors/officials for activities mentioned in the proposal, subject to they should be</p>	<p>a. Counter signature of both the parties taken on Grant Agreement.</p> <p>b. As this is pilot project so, there was no such type of instructions given by project regarding Stamp &amp; signature affixed on every page of agreement.</p> <p>c. As this is pilot project there was no any given standing instruction regarding agreement mentioning -"CBO shall not issue payments to sister concerns/directors/officials for activities mentioned in the proposal, subject to they should be selected through the competitive process/procurement process prescribed by Project".</p>

		<p>selected through the competitive process/procurement process prescribed by Project”.</p> <p>d. PIU has released the grant to CBO of 9st Tranche without fulfilling the condition of 80 % Beneficiary contribution by CBO since Rs.94,09,980 is deposited by CBO instead of Rs. 80,40,000 at the time of submission of demand letter for 9st Tranche by CBO.</p> <p>e. Declaration by CBO for hiring of Tally literate person/CA/CA firm for accounting and purchase of Tally accounting /other double entry software related by the CBO is not dated and signed.</p> <p>f. Original Memorandum of Understanding between Raosaheb Patil Farmer Producer Company Ltd and Vijay Soya Agro Pvt. Ltd was not made available to us for verification</p>	<p>d. As this was Loan Case CBO contribution (own contribution +bank loan) is equals to 80%,So amount of Rs.99,09,980 is deposited by CBO after deducting Bank loan amount from overall 80% share. As this is pilot project there is no such instruction in grant agreement draft.</p> <p>e. Deceleration of Tally literate person appointed by CBO attached to File .</p> <p>f. Attested copy of Memorandum of Understanding between Raosaheb Patil Farmer Producer Company Ltd and Vijay Soya Agro Pvt. Ltd was made available for verification</p>
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३	Kanchani Farmer Producer Company Ltd	<p>a. The following standing instruction is not mentioned in the agreement executed for disbursing tranche to CBO between Kanchani Farmer Producer Company Ltd and PIU VSTF CSR - “CBO shall not issue payments to sister concerns/directors/officials for activities mentioned in the proposal, subject to they should be selected through the competitive process/procurement process.</p> <p>b. PIU has released the grant to CBO without fulfilling the condition of ४० % Beneficiary contribution by CBO since Rs. ५०,००,००० is deposited by CBO instead of Rs ९९,८१,०००.</p>	<p>a) As this was pilot project there was no any given standing instruction regarding agreement mentioning -“CBO shall not issue payments to sister concerns/directors/officials for activities mentioned in the proposal, subject to they should be selected through the competitive process/procurement process prescribed by Project”.</p> <p>b) As this was Loan Case CBO contribution (own contribution +bank loan) is equals to ४०% ,So amount of Rs.१७,०७,१४७ is deposited by CBO after deducting Bank loan amount from overall ४०% share. As this is pilot project there is no such instruction in grant agreement draft.</p>
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<p>४</p>	<p>Shivtej Farmer Producer Company Ltd</p>	<p>a. The following standing instruction is not mentioned in the agreement executed for disbursing tranche to CBO between Shivtej Farmer Producer Company Ltd and PIU VSTF - “CBO shall not issue payments to sister concerns/directors/officials for activities mentioned in the proposal, subject to they should be selected through the competitive process/procurement process prescribed by Project” .</p> <p>b. There is difference of Rs ३,२६,००० between Grant demanded by CBO i.e., Rs १,४२,५०,००० and received by CBO i.e., Rs.१,३९,२४,०००.</p>	<p>a) As this was pilot project there was no any given standing instruction regarding agreement mentioning -“CBO shall not issue payments to sister concerns/directors/officials for activities mentioned in the proposal, subject to they should be selected through the competitive process/procurement process prescribed by Project” .</p> <p>b) As per directive given by PD smart letter no ७५/२०२२ date २०/०१/२०२२ after checking and validating the fund limit (by PCMU )amount of १,३९,२४,००० given to CBO as first Tranche</p>
<p>५</p>	<p>Vidarbha Shetkari Krushi Mal Prakriya &amp; Udyog Producer Company Ltd.</p>	<p>a. Stamp was not affixed on each page of the agreement.</p> <p>b. Specimen of authorized signatory on page no. ६ of the agreement was missing</p>	<p>a) As this is pilot project so, there was no such type of provision given by project regarding Stamp &amp; signature affixed on every page of agreement.</p> <p>b. Specimen of authorized signatory on page no. ६ of the agreement was taken.</p>

<p>६</p>	<p>VILGRO FARMS PRODUCER COMPANY LIMITED</p>	<p>a. Each page of grant agreement should be self-attested, however, the same has not been followed in the present case.</p> <p>b. Grant agreement should contain the clause imparting the responsibility on CBO to get Accounts audited every year and get compliant w.r.t. ROC filings, however, the same is missing.</p> <p>c. In Annexure of Grant Agreement i.e., List of Sister Concerns, CBO/ Directors/ Officials not filled.</p> <p>d. Date of execution of agreement has been handwritten.</p> <p>e. Agreement has been executed on simple white paper. Instead, it should be executed on Legal Paper</p>	<p>a. Stamp &amp; signature affixed on every page of agreement.</p> <p>b. This FPC is active and all RoC compliances should be completed.</p> <p>c. List of Sister Concerns, CBO/ Directors/ Officials is mentioned in Grant Agreement.</p> <p>d. There is no such instruction on later stage of agreement.</p> <p>e. There is no such instruction from SMART office regarding Agreement at that time.</p>
<p>७</p>	<p>KANCHANI PRODUCER COMPANY LIMITED as 2nd Tranche</p>	<p>a) As per the grant agreement, CBO own contribution should be Rs ११.८१ Lakhs but as per bank statement shown to us for verification from १४.०७.२०२१ till date of १st tranche release balance in bank as on ०८.०१.२०२२ is Rs ४३,९३९.१०/-. It seems that १st Tranche is released to CBO without depositing their own contribution in bank account. Also १st tranche is released from CSR Fund instead of Regular smart fund.</p>	<p>a. As this is pilot project as per grant agreement FPC deposited their own contribution for १ st tranche. The bank statement attached to the file. PIU-VSTF having responsibility to raising CSR fund to PP/MAP project. This available CSR fund gave to CBO as tranche.</p>

		<p>b) Attested copy of Bank statement/pass book of loan account (Attested by bank authorities) of CBO for own contribution made for 2nd tranche is not provided to us for verification.</p> <p>c) Attested copy of Bank statement/pass book of Current account (Attested by bank authorities) of CBO made for 2nd tranche is not provided to us for verification.</p> <p>d) FPC has agreement with Shriram Construction but documents relating to selection/procurement process of Shriram Construction is not provided to us for verification.</p> <p>e) Inspection report duly signed by DIU Accountant and DIU Head is not provided.</p> <p>f) Photographs attached are not signed by Engineer, Technical expert, CBO and authority of PIU VSTF.</p>	<p>b. Attested copy of Bank statement/pass book of loan account of CBO for own contribution made for 2nd tranche is attached.</p> <p>c. Attested copy of Bank statement/pass book of Current account (Attested by bank authorities) of CBO made for 2nd tranche is attached.</p> <p>d. FPC follows the standard process of procurement. At the time of last tranche release internal audit should be completed all the procurement related documents provided to auditor.</p> <p>e. Signed Inspection report attached to file.</p> <p>f. Signed Photographs of PIU VSTF ,Engineer, Technical expert, CBO attached to file.</p>
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८	Nirmitee Mahila Aoudyogik Sah Sanstha	<p>a) CBOs share RS १५.०२ Lakh out of which ५०% Share RS ७.५१ Lakh should be deposited in bank, since bank statement provided till dated २६.०७.२०२३ with a closing balance of RS ७,५४,८७९ /- but १st tranche released on २६th September २०२३ so further bank statement is not available for audit verification</p> <p>b) Attested copy of bank statement is not available to verify</p> <p>c) Attested First page of passbook is not available to verify</p> <p>d) PIU VSTF (Party of the First Part) signature is not affixed in agreement</p>	<p>a) Updated bank statement made available for audit verification.</p> <p>b) Attested copy of bank statement made available to verify</p> <p>c) No need of First page of passbook as this is no loan case proposal</p> <p>d) PIU VSTF (Party of the First Part) signature is affixed in agreement</p>
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(चंद्रकांत माली)  
नोडल अधिकारी,  
पीआययु- व्हीएसटीएफ, स्मार्ट