

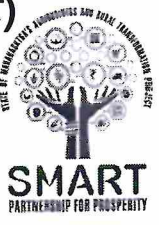


# मा. बाळासाहेब ठाकरे कृषी व्यवसाय व ग्रामीण परिवर्तन प्रकल्प (स्मार्ट)

## जिल्हा प्रकल्प अंमलबजावणी कक्ष धाराशिव

प्रकल्प संचालक आत्मा कार्यालय, पंजाब नॅशन बँकेच्या वरती, राम नगर धाराशिव

E-mail ID – osmanabad.diu.smart@gmail.com



जा.क/आत्मा/धारा./SMART/लेखा./140/2028

दिनांक :- 10/04/2028

### क्षमापन पत्र

प्रति,

मा.प्रमुख,

प्रकल्प अंमलबजावणी कक्ष - कृषि

स्मार्ट, पुणे.

विषय :- स्मार्ट प्रकल्पांतर्गत सन 2022-23 बाह्य लेखापरिक्षण अहवालात प्राप्त आक्षेप क्षमापन करून वगळण्या बाबत..

संदर्भ :- १.सनदी लेखापाल स्मार्ट पुणे यांच्याकडून प्राप्त इ-मेल दि.२९.११.२०२३ रोजी

२.मा.प्रमुख पीआययु कृषि पुणे यांचे दि.१५.०३.२०२४ बैठकी मधील सुचना

उपरोक्त संदर्भ क्रं.१ अन्वये मा.बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन स्मार्ट प्रकल्पांतर्गत जिल्हा प्रकल्प अंमलबजावणी कक्ष धाराशिव दि.२९.११.२०२३ रोजी सन २०२२-२३ चे बाह्य लेखापरिक्षण अहवालामधील खालील प्रमाणे आक्षेप नोंदविण्यात आले आहेत.

Sr. No.	Audit Observations	Compliance
	<b>Part II: Inadmissible Expenses wherein expenses are excessive, no proper supporting available, or expenses were not as per procurement guidelines hence considered as inadmissible</b>	
1)	<b>Training Exposure Visit - Within State Rs. 74006</b> <ul style="list-style-type: none"><li>Also as per the procurement guideline 390/2022-23 issued dated 03/03/2023 by the PIU, while deciding vehicle for exposure visit following things should be ensure, National Permit of one of the Vehicle, Bus fitment certificate, Valid Bus Insurance (with passengers), Tourist Permit, Driving Batch and License of the Driver.</li><li>However, Bus Fitness certificate, National Permit, bid declaration, non-debarment, and experience proof of same type of services provided not provided by all the three bidders</li><li>Invoice provided by Rudrakash Travels include Rs. 600 as entry charge and same has been paid, however as per RFQ terms and supply order terms only rate Per KM will be chargeable and all other charges has to born by the supplier of services.</li></ul>	<p>The entire process was carried out as per the prescribed procurement guidelines. However, they must be procured for successful implementation of the programme. The Exposure visit was held at Sillod Krishi Mohotsav. Since there was short time before this exposure visit, the study tour was organized in good faith and to meet the objectives of the said assignment.</p> <p>CBO Number – 8 Training Cum Exposure visit Within state Target Financial Target – 2.40 Financial Achievement – 1.90 Expenditure Per Member - Rs. 4750/- has been spent within the parameters subject to the financial and physical figures given by VCDS.</p> <p>Hence there was no financial irregularity in this procurement process. So I kindly request you to condone and drop this audit para.</p>

Mete/letter new

2)	<p><b>Farmer Field School – Technical Booklet Printing - Rs. 39240/-</b></p> <ul style="list-style-type: none"> <li>• However only Bid Quotations submitted by the bidder, no other supporting documents needed to be technically qualifies provided by the ant bidder.</li> <li>• No TDS under Sec. 194 C Deducted, since no direct purchase of books from the dealer.</li> </ul>	<p>All type of document of the L1 bidder have be been received and attached, in the case of remaining three bidders the document, were not received but the printing has been done by the concerned bidder to complete the printing within the stipulated time and make it available to the farmers in good faith and to meet the objectives of the said assignment CBO Number – 8 Farm Fild School 240 farmer Target Financial Target – 0.40 Financial Achievement – 0.39 Expenditure Per CBO - Rs. 0.049/- has been spent within the parameters subject to the financial and physical figures given by VCDS Hence there was no financial irregularity in this procurement process. So I kindly request you to condone and drop this audit para. So I kindly request you to condone and drop this audit para.</p>
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वरिल प्रमाणे संदर्भ क्रं. १ अन्वये दि.२९.११.२०२३ रोजी पीसीएमयु पुणे याचे मार्फत प्राप्त लेखापरिक्षण अहवाल मध्ये Training Exposure Visit – Within State या आक्षेपामध्ये नजर चुकिने रक्कम रु. ७४,००६/- ऐवजी रु.७,४०,००६ एवढी दर्शविण्यात आलेली असून पुरवठादार यांचे देयक रु. ७४,००६/- रक्कमेचे आहे.

उपरोक्त तक्त्यानुसार लेखा आक्षेप व त्यांची पुर्तता करण्यात आलेली आहे. यानंतर कुठलेही बाब खरेदी करताना संपादन प्रक्रीयेच्या मार्गदर्शक सुचनाचा अवलंब करुन करण्यात येईल, अशी हमी देवुन प्रकल्पाच्या Financial Management manual (FMM) मधील मुद्दा क्रं. २०.४.३. नुसार

20.4.3) Power to Ratification

a) The procedural lapses, i.e. non-adherence of laid down procedures for the project by GoM/WB, in procurement of goods and services for project activities can be condoned and this process of condonation is called as Ratification.

b) Power to ratify the audit observations involving procedural lapses will be with Head of the Government Line Department of respective accounting center. The discretionary power to drop the Audit para will remain with the auditor only

तरी उपरोक्त अधिकारांच्या अंतर्गत बाह्य लेखापरिक्षक मध्ये लेखा परिक्षकाकडून नोंदविलेला आक्षेप क्षमापन करुन वगळण्यात यावा, ही नम्र विनंती.

सोबत :- सहपत्रे



(अभिमन्यु ए. काशिद्)

नोडल अधिकारी

जिल्हा प्रकल्प अंमलबजावणी कक्ष धाराशिव.

प्रति लिपी - माहितीस्तव सविनय सादर.

१) मा. प्रकल्प संचालक पीसीएमयु, स्मार्ट पुणे यांना माहितीस्तव सविनय सादर.

२) मा. प्रमुख, विभागीय प्रकल्प अंमलबजावणी कक्ष स्मार्ट, लातूर.

Mete/letter new

**SMART DIU – Dharashiv (Osmanabad)**  
**External Audit Compliance 2022-23**

Sr. No.	Audit Observations	Amount Involved (in 'Rs)	Audit Compliance
1	Part I: Expenses not covered under SMART Project	NIL	
2	Part II: Inadmissible Expenses wherein expenses are excessive, no proper supporting available, or Training Exposure Visit – Outside State		
	- Rs. 1981795/-	2761041/-	
	<ul style="list-style-type: none"> <li>• Payment to Shri Ram Yatra Co. Pvt Ltd of Rs. 1981795 for supplying of services for exposure visit</li> <li>• As per RFQ (Request for Quotations) to technically qualified bidder should submit, along with quotation, PAN, GST registration certificate, Non-debarment declaration, Bid security undertaking, proof of supply order or invoice for successfully supply of similar type of services/goods to any other receiver of services, Turnover/ ITR/ Balance sheet for Income proof. All of these were the necessary to be technically qualified.</li> <li>• Also as per the procurement guideline 390/2022-23 issued dated 03/03/2023 by the PIU, while deciding vehicle for exposure visit following things should be ensure, National Permit of one of the Vehicle, Bus fitment certificate, Valid Bus Insurance (with passengers), Tourist Permit, Driving Batch and License of the Driver.</li> <li>• However, Bus Fitness certificate, Bus Insurance, not o record for Kashish Holidays and Mahima Bus Services.</li> <li>• National Permit not provided by Kashish Holidays, Mahima Bus Services and Shriram Yatra co. Pvt Ltd.</li> <li>• Turnover certificate / Income Tax Return / Balance sheet is not submitted by the Mahima Bus Services</li> <li>• Out of total payment only Rs. 1993116.00 paid in current financial year.</li> <li>• Bidders:- a) Kashish Holidays b) Mahima Bus Services c) Srriram Yatra Co. Pvt Ltd. d ) Anand Enterprises.</li> </ul>		All three Bidders Bus Fitness Certificate Insurance and National Permit Attached so pls drop the para
	<b>Training Exposure Visit – Within State</b>		
	<ul style="list-style-type: none"> <li>• Payment to Rudraksh Tours and Travels, Latur of Rs. 740006 for supplying of services for exposure visit within state.</li> <li>• As per RFQ (Request for Quotations) to technically qualified bidder should submit, along with quotation, PAN, GST registration certificate, Non-debarment declaration, Bid security undertaking, proof of supply order or invoice for successfully supply of similar type of services/goods to any other receiver of services, Turnover/ ITR/ Balance sheet for Income proof. All of these were the necessary to be technically qualified.</li> <li>• Also as per the procurement guideline 390/2022-23 issued dated 03/03/2023 by the PIU, while deciding vehicle for exposure visit following things should be ensure, National Permit of one of the Vehicle, Bus fitment certificate, Valid Bus Insurance (with passengers), Tourist Permit, Driving Batch and License of the Driver.</li> <li>• However, Bus Fitness certificate, National Permit, bid declaration, non-debarment, and experience proof of same type of services provided not provided by all the three bidders.</li> </ul>		Audit Forgiveness Letter Attached



	<p><b>2. Mobilisation &amp; Sensitisation Rs. – Rs. 130800/-</b></p> <ul style="list-style-type: none"> <li>Payment of Rs. 38800 towards stationery &amp; Booklet purchase from M/s Vedant Agency &amp; Multi Services for which no TDS under income section 194c of the tax Act deducted.</li> <li>Payment of Rs. 92000 towards Food, Tea &amp; Water catering services to M/s Vikrant Enterprises for which no TDS under section 194c of the income tax Act deducted.</li> </ul>		<p>Tax reduction has not been done due to lack of knowledge of supplier's instructions regarding tax reduction, further precautions will be taken regarding tax reduction so pls drop this para</p> <p>Tax reduction has not been done due to lack of knowledge of supplier's instructions regarding tax reduction, further precautions will be taken regarding tax reduction so pls drop this para</p>
	<p><b>4. Delay Settlement of Advances</b></p> <p>Advance to ATM/ BTM provide for Farmer field school in month of August 2022, and October 2022 amounting Rs. 120000 and Rs. 40000 respectively were settled in march 2023, not in accordance with Project Finance Management Manual.</p>		<p>ATMs and BTMs were not aware of the rules of the smart project and there was a delay in submission of advance reimbursement. Care will be taken next time so pls drop this para</p>
	<p><b>6. Delay in submission of IUFR and PFS</b></p>		
	<p>Particular</p>	<p>Due Date of Submission</p>	<p>Actual Date of Submission</p>
	<p>IUFR Quarter I</p>	<p>10.07.2022</p>	<p>Date not available</p>
	<p>IUFR Quarter II</p>	<p>10.10.2022</p>	<p>Date not available</p>
	<p>IUFR Quarter III</p>	<p>10.01.2023</p>	<p>Date not available</p>
	<p>IUFR Quarter IV</p>	<p>10.04.2023</p>	<p>25.04.2023</p>
	<p>PFS 2022-2023</p>	<p>30.04.2023</p>	<p>25.04.2023</p>

  
**Nodal Officer**  
**DIU SMART**  
**ATMA Dharashiv**