



मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन प्रकल्प (SMART)
जिल्हा अंमलबजावणी कक्ष, धुळे.
कार्यालय : प्रकल्प संचालक आत्मा, फळरोपवाटिका, पिंप्री, चाळीसगाव रोड, धुळे
ई-मेल - dhule.diu.smart@gmail.com



जा. क्र.स्मार्ट / जि.प्र.अ. कक्ष/लेखा प.अ.पु. 164/2024
दि. 09/12/2024

प्रति,

एस. रामानंद अय्यर & कंपनी
अंधेरी (ईस्ट), मुंबई

विषय :- मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन (स्मार्ट) प्रकल्पांतर्गत प्रकल्प
अंमलबजावणी कक्ष धुळे यांच्या बाह्यलेखापरीक्षण २०२३-२४ अंतर्गत लेखा आक्षेपांची पूर्तता
करण्याबाबत

संदर्भ :-१.) एस. रामानंद अय्यर & कंपनी अंधेरी (ईस्ट), मुंबई यांच्याकडील इमेल द्वारे प्राप्त बाह्य
लेखापरीक्षण अहवाल दि. ७/१२/२०२४

महोदय,

उपरोक्त संदर्भीय विषयान्वये मा. बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन (स्मार्ट) प्रकल्पांतर्गत प्रकल्प अंमलबजावणी कक्ष धुळे कार्यालयाचे सन २०२३-२४ या आर्थिक वर्षाचे बाह्यलेखा परीक्षण पूर्ण झाले आहे. सदर लेखापरीक्षणात तीन मुद्द्यावर लेखा आक्षेप घेण्यात आला आहे. तरी त्याचा खुलासा खालीलप्रमाणे सादर करण्यात येत आहे.

अ.क्र.	लेखापरीक्षण आक्षेप	रक्कम	खुलास / पूर्तता															
१.	<p>During the course of audit, we observed that the unit has made payment to T & M consulting private limited for staff hiring for the month of March & April 2023, but we noticed following irregularity:</p> <p>1) Agreement not provided to us for verification.</p> <p>Details of Payment:</p> <table border="1"><thead><tr><th>Date of payment</th><th>Bill No.</th><th>Bill date</th><th>PFMA No.</th><th>Amount</th></tr></thead><tbody><tr><td>22-05-2023</td><td>TNM/64/Apr2023</td><td>06-04-2023</td><td>C052335785606</td><td>94698/-</td></tr><tr><td>22-05-2023</td><td>TNM/287/Apr2023</td><td>15-05-2023</td><td>C052335785606</td><td>99422/-</td></tr></tbody></table>	Date of payment	Bill No.	Bill date	PFMA No.	Amount	22-05-2023	TNM/64/Apr2023	06-04-2023	C052335785606	94698/-	22-05-2023	TNM/287/Apr2023	15-05-2023	C052335785606	99422/-	१९४१२०	Agreement ची प्रत तपासणीकरिता जोडण्यात आली आहे.
Date of payment	Bill No.	Bill date	PFMA No.	Amount														
22-05-2023	TNM/64/Apr2023	06-04-2023	C052335785606	94698/-														
22-05-2023	TNM/287/Apr2023	15-05-2023	C052335785606	99422/-														



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जिल्हा अंमलबजावणी कक्ष, धुळे.

कार्यालय : प्रकल्प संचालक आत्मा, फळरोपवाटिका, पिंप्री, चाळीसगाव रोड, धुळे

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२.	<p>We have observed that unit has made payment to New way tour & travels for hiring of vehicle for the month of April 2023, but we noticed following irregularities:</p> <table border="1"><thead><tr><th>Sr No</th><th>Irregularities Observed</th></tr></thead><tbody><tr><td>1</td><td>Insurance copy of vehicle not provided.</td></tr><tr><td>2</td><td>PUC not attached.</td></tr><tr><td>3</td><td>Fitness certificate of vehicle not provided.</td></tr><tr><td>4</td><td>Driving licence of driver not provided.</td></tr></tbody></table> <p>Details of Payment:</p> <table border="1"><thead><tr><th>Date of payment</th><th>Bill No.</th><th>Bill date</th><th>PFMS No.</th><th>Amount</th></tr></thead><tbody><tr><td>12-05-2023</td><td>117</td><td>01-05-2023</td><td>C052325401673</td><td>39690/-</td></tr></tbody></table>	Sr No	Irregularities Observed	1	Insurance copy of vehicle not provided.	2	PUC not attached.	3	Fitness certificate of vehicle not provided.	4	Driving licence of driver not provided.	Date of payment	Bill No.	Bill date	PFMS No.	Amount	12-05-2023	117	01-05-2023	C052325401673	39690/-	३९६९०	<p>सदर आक्षेप बाबत खुलास सादर करण्यात येतो कि</p> <p>१. Insurance copy of vehicle जोडण्यात आली आहे.</p> <p>२. PUC दाखला जोडण्यात आला आहे.</p> <p>३. सदर वाहन २०२३ या वर्षात खरेदी करण्यात आले असल्याने २ वर्षा पर्यंत Fitness certificate आवश्यकता नाही.</p> <p>४. Driving licence जोडण्यात आले आहे.</p>
Sr No	Irregularities Observed																						
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12-05-2023	117	01-05-2023	C052325401673	39690/-																			
३.	<p>During the course of audit, we observed that unit has given advance to ATM/BTM for VCDS former field school but recoupment not done within 30 days.</p> <p>Details are follows,</p> <table border="1"><thead><tr><th>Date of Advance</th><th>Amount</th></tr></thead><tbody><tr><td>30-06-2023</td><td>160000/-</td></tr><tr><td>11-01-2024</td><td>80000/-</td></tr></tbody></table>	Date of Advance	Amount	30-06-2023	160000/-	11-01-2024	80000/-		<p>सदर लेखा आक्षेप बाबत खुलास सादर करण्यात येतो कि, मा. कृषी संचालक आत्मा यांच्या सूचना अन्वये शेतीशाळा राबविण्याकरिता कृषी सहायक/एटीएम/बीटीएम यांना अग्रिम रक्कम रु. २००००/- देण्याबाबत सूचना आहेत. शेतीशाळा पिकाच्या कालावधीत सधारणता १५ दिवसाचे अंतराने ६ वर्ग होणे अपेक्षित आहे. त्याप्रमाणे पिक कालावधीत पिक पेरणी ते काढणी दरम्यान शेतीशाळा प्रक्षेत्रावर राबवून त्याप्रमाणे पिक उत्पादन घेणे बाबत मार्गदर्शन करण्यात येते. व त्यानुसार शेतीशाळा अंमलबजावणी करण्यात येते. व त्यानुसार देयके घेतली जातात. व उर्वरित रक्कम रु. ७०००/- शेतीशाळा कार्यक्रम पूर्ण संपन्न झाल्यानंतर अदा करण्यात आले आहेत. म्हणून अदा करण्यात आलेली अग्रिम एका महिन्यात तांत्रिक पद्धतीने खर्च होऊ शकत नसल्याने एका महिना कालावधीत अग्रिम recoupment करणे शक्य</p>														
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ई-मेल - dhule.diu.smart@gmail.com



झालेले नाही.

तरी उपरोक्त नुसार लेखापरीक्षणात घेण्यात आलेल्या आक्षेपांचा खुलासा सादर करण्यात येत असून खुलासा मान्य करून लेखा परीक्षण आक्षेप वगळण्यात यावा हि विनंती.

नोडल अधिकारी

डी. आय. यु. कक्ष (स्मार्ट) धुळे

नोडल अधिकारी

उपसंचालक (कृषि व्यवसाय)

जिल्हा प्रकल्प अंमलबजावणी कक्ष, धुळे

प्रत :- माहितीस्तव सविनय सादर

- १) मा. प्रकल्प अंमलबजावणी कक्ष (कृषी) स्मार्ट प्रकल्प पुणे
- २) एस. रामानंद अय्यर & कंपनी ,अंधेरी (ईस्ट), मुंबई

The first part of the document is a list of names and addresses. The names are written in a cursive hand, and the addresses are in a printed font. The list is organized into columns, with names in the first column and addresses in the second column.

The second part of the document is a list of names and addresses, similar to the first part. The names are written in a cursive hand, and the addresses are in a printed font. The list is organized into columns, with names in the first column and addresses in the second column.

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The fifth part of the document is a list of names and addresses, similar to the first four parts. The names are written in a cursive hand, and the addresses are in a printed font. The list is organized into columns, with names in the first column and addresses in the second column.

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The eighth part of the document is a list of names and addresses, similar to the first seven parts. The names are written in a cursive hand, and the addresses are in a printed font. The list is organized into columns, with names in the first column and addresses in the second column.

The ninth part of the document is a list of names and addresses, similar to the first eight parts. The names are written in a cursive hand, and the addresses are in a printed font. The list is organized into columns, with names in the first column and addresses in the second column.

The tenth part of the document is a list of names and addresses, similar to the first nine parts. The names are written in a cursive hand, and the addresses are in a printed font. The list is organized into columns, with names in the first column and addresses in the second column.

The eleventh part of the document is a list of names and addresses, similar to the first ten parts. The names are written in a cursive hand, and the addresses are in a printed font. The list is organized into columns, with names in the first column and addresses in the second column.

The twelfth part of the document is a list of names and addresses, similar to the first eleven parts. The names are written in a cursive hand, and the addresses are in a printed font. The list is organized into columns, with names in the first column and addresses in the second column.