प्रति,

प्रकल्प संचालक आतमा,
सर्व सिद्धें.

विषय : - महाराष्ट्र स्पर्धाक्रम कृषि विकास प्रकल्प प्रकरणगत स्थापित शेतकरी उद्योगकर्ता कंपनीच्या लेखाप्रेक्षणाबाबत...

संदर्भ :- मा. प्रकल्प संचालक आपूर्वी पुणे यांचे पत्र क्र. २०१३/२०१७ दिव. १३/१०/२०१७

उपरोक्त संदिग्ध विषयावर आयोजित करणारे, महाराष्ट्र स्पर्धाक्रम कृषि विकास प्रकल्प प्रकरणगत, शेतकरी सामुदायिक सुधारणा केंद्र (FCSC) या घटकाची कामे जिल्हा सरकार सुरु आहेत. प्रकल्पाध्यक्ष केलेल्या अंतगत लेखाप्रेक्षणाच्या अनुशंसा जिल्हा सरकार प्रकल्पाची मंजूर केलेल्या व्यवसाय आर्थिक वारीतील घटकांना किंगींमध्ये व प्रत्यक्ष संपादन प्रक्रिया राहणार असंतुलनानुसार घडताना किंमत कमी किंवा जास्त वेले, शेतकरी उद्योगकर्ता कंपनीच्या उभारणी करताना कामाच्या चिलंब होतो. एमएससी प्रकल्पाध्यक्ष ज्या घटकाची अस्थायिक घटते होते. घटकाच्या इतर कोणाच्या अशीच अथवा खाजगी संप्रेक्षण अनुसार घेताने नाही असे संबंधित कंपनीच्या प्रतिक्रिया नसल्याने, एमएससी सरकार लेखाप्रेक्षण अभिलेख उपलब्ध नसल्याने ज्या मुख्यांकात लेखाप्रेक्षणाच्या आकृष्ट घेंचा आलेले आहे. एमएससी कामाच्या सुसंगत ग्रामस्थ येथेसाठी प्रकल्प स्थापन ध्यानावर पूर्ण (कृषि), कश्चकडे याचाच गौरवार्थक सूचना दिव. १३/१०/२०१७ व्या पत्राच्या उपलब्ध आलेल्या आहेत. त्याची प्रति संबंधित करण्यावाद किंवा करण्यावाद वेळ आहे. कृपया पत्रात नस्तूक केल्याप्रमाणे कार्यवाही करण्यावाद किंवा करण्यावाद वेळ आहे.

संबंध :- मा. प्रकल्प संचालक, एमएससी यांचा पत्राची प्रति.

"दिपावलीच्या हाविंद्र सुखेचा."

नोडल अधिकारी,
पूरावेखुऱ्या (कृषि) पुणे

प्रत :  
1) मा. प्रकल्प संचालक, एमएससी, पुणे यांना महितीस्वत सचिवालय सादर.
2) मा. संचालक आत्मा, कृषि आयुक्तालय, पुणे यांना महितीस्वत सचिवालय सादर.
3) मा. समन्वयक (कृषि व परिसंचरण), यांना महितीस्वत सचिवालय सादर.
World Bank Assisted
Maharashtra Agricultural Competitiveness Project
Department of Co-operation and marketing,
Project Co-ordination Unit
Plot. no. F/E/78, 1st floor, Land Development Bank’s Training Center Building, Market Yard,
Gultekadi, Pune-411037
Tel : 020-24270315/16, Fax : 020-24270322, E-mail : macp2009@ymail.com

Ref. No. MACP/PCU/Accounts/Internal Audit (FCSC)/1075/2017 Date: 5/10/2017

To,
The Nodal Officer PIU (AGRI)
MACP, Pune.

Sub: Regarding audit objections by Internal Auditor in FCSC Producer Company Audit...

Ref: 1. This Office letter vide ref.no.MACP/PCU/Accounts/Internal Audit (FCSC)/740/2017 dated 27.7.2017
3. Discussion held in the meeting held on 13.9.2017 at MACP meeting hall, Pune.
5. Discussion on FCSC issues in the meeting held on 5.10.2017 at MACP meeting hall, Pune under the chairmanship of PD, MACP.

With reference to above subject, this is to state that, M/s Indapurkar & Mundadia, Internal Auditor of MACP have conducted the pre-audit of FCSC Producer Companies before release of final tranche under FCSC scheme of MACP. Auditor have raised audit objections, in order to avoid the same a guidance /a policy is decided which is as follows:-

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Nature of Audit Objection</th>
<th>Policy /Guidance on the same</th>
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<tbody>
<tr>
<td>1</td>
<td>Auditor have observed that while executing the approved business plan, there are variations in the cost of components (of Approved Business Plan) as well as in total cost of approved business plan. Since guidelines regarding above are absent Auditor has suggested that any change in business plan needs approval from competent authority.</td>
<td>As per the provisions in FMM of Project, it is interpreted that on completion of work as per approved business plan the final tranche is to be released. The amount is to be expended on items specified in the Approved Business Plan. If any change is to be made in technical specifications of items mentioned in Approved Business Plan (of higher capacity) then it will be approved by respective PD ATMA.</td>
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In the actual execution of business plan, there may be some variations in the cost of item.
executed. However, Project contribution is restricted to 75% of Project Cost or 13.5 lakhs, whichever is less. Following variations will be allowed:

A) In the Approved Business Plan internal cost Variation within the given component itself will be allowed. Such variations should be duly certified by MFE (for civil work)/AME (for other than civil work) for the genuineness and the necessity as per the approved business proposal.

B) For the cost variation other than mentioned in A above i.e. adjustment of excess / shortage from one component to another, approval of respective PD ATMA needs to be taken. For e.g. Savings in Component A: Building and Interiors can be adjusted to Component B: Furniture and Electrification, provided respective PD ATMA is satisfied with the technical requirement of items specified as per approved business plan.

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<td><strong>2</strong></td>
<td>In case of delays in execution of construction contract executed at FCSC Producer Company level, liquidated damages to be recovered from contractor or extension is to be given by competent authority.</td>
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<td>Respective FCSC Producer Company should put up the proposal before PD ATMA for grant of extension along with reasons for delay. PD ATMA is the competent authority, who on the recommendation of Marker Field Engineer in the genuine cases may grant extension for the delays in execution of construction contract.</td>
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<td><strong>3</strong></td>
<td>Affidavit need to be taken from respective FCSC Producer Company for the MACP subsidy</td>
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<td>It is the matter of concern that there should not be double claim of subsidy by FCSC Producer Company for the same expenditure incurred from any other government schemes/projects. Hence affidavit should be obtained from FCSC Producer Company towards non-claim of subsidy on the same expenditure on which subsidy is claimed from MACP.</td>
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<td><strong>4</strong></td>
<td>Undertaking should be taken from FCSC Producer Company for continuing in future as a viable business entity.</td>
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<tr>
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<td>Undertaking should be obtained from respective FCSC Producer Company towards proper utilization of investments made out of Project fund and continue as viable entity.</td>
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<td>5</td>
<td>Beneficiary contribution is 4.5 lakhs. The same should be brought in by shareholders of FCSC Producer Company.</td>
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<tr>
<td>6</td>
<td>Non-maintenance of proper records</td>
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<tr>
<td>7</td>
<td>Certificate in respect of movable assets need to be taken from Board of Directors of respective FCSC Producer Company.</td>
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</tbody>
</table>

The above should be noted and communicated to all for necessary action.

Project Director
MACP, Pune.