

जागतिक बँक अर्थसहाय्यीत

महाराष्ट्र स्पर्धाक्षम कृषि विकास प्रकल्प

कृषि विभाग, महाराष्ट्र शासन

प्रकल्प अंमलबजावणीकक्ष (कृषि)

प्लॅटनं. एफ/ई/७८, पहिला मजला, भु-विकास बँकेचे प्रशिक्षणकेंद्र, मार्केट यार्ड, गुलटेकडी, पुणे-४११०३७

दूरध्वनी ०२०-२४२६८९४३, फॅक्स ०२०-२४२६०९४७ ई-मेल - Piuagrifileshare@gmail.com

जा.क्र./एमएसीपी/पीआययु(कृषि)/ FCSC/Audit /22९६/१७

दिनांक :- १७/१०/२०१७

प्रति,

प्रकल्प संचालक आत्मा,
सर्व जिल्हे.


विषय :- महाराष्ट्र स्पर्धाक्षम कृषि विकास प्रकल्पांतर्गत स्थापित शेतकरी उत्पादक कंपन्यांच्या लेखापरीक्षणाबाबत...

संदर्भ :- मा. प्रकल्प संचालक एमएसीपी पुणे यांचे पत्र क्र. १०१३/२०१७ दि. १३/१०/२०१७

उपरोक्त संदर्भिय विषयाच्या अनुषंगाने, महाराष्ट्र स्पर्धाक्षम कृषि विकास प्रकल्पांतर्गत, शेतकरी सामुदायिक सुविधा केंद्र (FCSC) या घटकाची कामे जिल्हास्तरावर सुरु आहेत. प्रकल्पामार्फत केलेल्या अंतर्गत लेखापरीक्षणाच्या अनुषंगाने जिल्हास्तरावर प्रकल्पाने मंजूर केलेल्या व्यवसाय आराखडयातील घटकांच्या किंमतीमध्ये व प्रत्यक्ष संपादन प्रक्रिया राबविल्यानंतर त्या घटकाची किंमत कमी किंवा जास्त येते, शेतकरी उत्पादक कंपनीची उभारणी करताना कामामध्ये विलंब होतो. एमएसीपी प्रकल्पाकडून ज्या घटकासाठी अर्थसहाय्य घेतले आहे. त्या घटकासाठी इतर कोणत्याही शासकिय अथवा खाजगी संस्थेकडून अनुदान घेतले नाही असे संबंधित कंपनीकडून प्रतिज्ञापत्र नसणे, एफसीएससी स्तरावर लेखापरीक्षण अभिलेख उपलब्ध नसणे इ. मुद्द्यांबाबत लेखापरीक्षणामध्ये आक्षेप घेण्यात आलेले आहे. एफसीएससी कामामध्ये सुसुत्रता येण्यासाठी प्रकल्प स्तरावरून पीआययु (कृषि), कक्षाकडे याबाबत मार्गदर्शक सुचना दि. १३/१०/२०१७ च्या पत्रान्वये उपलब्ध झालेल्या आहेत. त्याची प्रत सोबत सहपत्रित करण्यात येत आहे. कृपया पत्रात नमूद केल्याप्रमाणे कार्यवाही करण्याबाबत विनंती करण्यात येत आहे.

सोबत :- मा. प्रकल्प संचालक, एमएसीपी यांच्या पत्राची प्रत.

" दिपावलीच्या हार्दिक शुभेच्छा. "


नोडल अधिकारी,
पीआययु(कृषि) पुणे
काठाना

प्रत :

- १) मा. प्रकल्प संचालक, एमएसीपी, पुणे यांना माहितीस्तव सविनय सादर.
- २) मा. संचालक आत्मा, कृषि आयुक्तालय, पुणे यांना माहितीस्तव सविनय सादर.
- ३) मा. समन्वयक (कृषि व पशुसंवर्धन), यांना माहितीस्तव सविनय सादर.

World Bank Assisted

Maharashtra Agricultural Competitiveness Project
Department of Co-operation and marketing,
Project Co-ordination Unit

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Ref. No. MACP/PCU/Accounts/Internal Audit (FCSC)/ 1013 /2017

Date 13/10/2017

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
 2. Your letter vide ref.no. PD ATMA/MACP/F. P.C./632/2017 dated 1.9.2017.
 3. Discussion held in the meeting held on 13.9.2017 at MACP meeting hall Pune.
 4. Meeting with Internal Auditor on discussion of Internal Audit Report for Q-1 of F.Y.2017-18 dated 14/09/2017.
 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 & Mundada, 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:-

Sr.No.	Nature of Audit Objection	Policy /Guidance on the same
1	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.	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. In the actual execution of business plan, there may be some variations in the cost of item

		<p>executed. However Project contribution is restricted to 75% of Project Cost or 13.5 lakhs, whichever is less. Following variations will be allowed:</p> <p>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.</p> <p>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.</p>
2	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.	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.
3	Affidavit need to be taken from respective FCSC Producer Company for the MACP subsidy	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.
4	Undertaking should be taken from FCSC Producer Company for continuing in future as a viable business entity.	Undertaking should be obtained from respective FCSC Producer Company towards proper utilization of investments made out of Project fund and continue as viable entity.

5	Beneficiary contribution is 4.5 lakhs. The same should be brought in by shareholders of FCSC Producer Company.	In most of cases, auditor observed that Paid-up share capital is 1 lakhs only. Whereas the same should be at least 4.5 lakhs. As the same is the beneficiary contribution specified in FMM. This amount is to be brought by the shareholders of the company.
6	Non-maintenance of proper records	There should be proper maintenance of records as specified in the FMM of Project. PD ATMA is directed to look into the same.
7	Certificate in respect of movable assets need to be taken from Board of Directors of respective FCSC Producer Company.	Board of directors of respective FCSC Producer Company should certify that moveable assets purchased i.e. machinery etc .are in good condition and operational. Similarly date of warranty of such assets i.e. for e.g. machinery should begin from date of installation. Such condition to be incorporated in the contract itself henceforth.

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


Project Director
MACP, Pune.