


FINANCIAL YEAR 2023-24 Q1

1 It is observed that primary books of accounts such as BRS & Cash Book are not updated in Tally software and in case of secondary books of accounts audit compliance register is not being maintained and updated as prescribed under Chapter-17 in the Financial Management Manual.

BRS & Cash Book are updated in Tally software and audit compliance register is being maintained.


Accountant
DIU Smart Kolhapur


Accounts Officer
District Implementation Unit Kolhapur

SMART DIU KOLHAPUR

Canara Bank (0304201002935) Book : 1-Apr-24 to 30-Jun-24

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			5,84,739.01	5,84,509.00
27-May-24	To CL.4.2.2) Grants Received from PCMU	Receipt	27	470.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	28	940.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	29	550.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	30	310.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	31	2,500.00	
30-May-24	By (as per details)	Payment	32		96,250.00
	MR.RAJAN PANDURANG KAMAT	1,26,930.00 Dr			
	TDS MR RAJAN KAMAT	15,000.00 Cr			
	GPF	15,000.00 Cr			
	GIS	480.00 Cr			
	PT	200.00 Cr			
	By TDS MR RAJAN KAMAT	Payment	33		15,000.00
	By GPF	Payment	34		15,000.00
	By GIS	Payment	35		480.00
	By PT	Payment	36		200.00
	To CL.4.2.2) Grants Received from PCMU	Receipt	32	96,250.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	33	15,000.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	34	15,000.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	35	480.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	36	200.00	
5-Jun-24	By (as per details)	Payment	37		47,940.00
	SANKPAL TOURS & TRAVELS	49,350.00 Dr			
	TDS1% SANKPAL TOURS & TRAVELS	470.00 Cr			
	CGST 1% Sankpal Tours & Travels	470.00 Cr			
	SGST1% Sankpal Tours & Travels	470.00 Cr			
6-Jun-24	By BSNL - 02312993466	Payment	38		1,002.00
	By TDS1% SANKPAL TOURS & TRAVELS	Payment	39		470.00
	By (as per details)	Payment	40		940.00
	CGST 1% Sankpal Tours & Travels	470.00 Dr			
	SGST1% Sankpal Tours & Travels	470.00 Dr			
	By TDS 1% Shiv Sai Services (Cleaning)	Payment	41		92.00
	By (as per details)	Payment	42		184.00
	CGST 1% Shiv Sai Security (Cleaning)	92.00 Dr			
	SGST 1% Shiv Sai Services (Cleaning)	92.00 Dr			
	To CL.4.2.2) Grants Received from PCMU	Receipt	37	47,940.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	38	92.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	39	184.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	40	10,527.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	41	470.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	42	940.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	43	1,002.00	
	To CL.4.2.2) Grants Received from PCMU	Receipt	43		10,527.00
	By (as per details)	Payment			
	Shiv Sai Security & Ind.Services (Cleaning)	10,803.00 Dr			
	TDS 1% Shiv Sai Services (Cleaning)	92.00 Cr			
	CGST 1% Shiv Sai Security (Cleaning)	92.00 Cr			
	SGST 1% Shiv Sai Security (Cleaning)	92.00 Cr			
11-Jun-24	By (as per details)	Payment	44		1,58,256.00
	T & M Services Consulting Pvt. Ltd	1,63,808.00 Dr			
	TDS 2% T & M CONSULTING PVT LTD	2,776.00 Cr			
	CGST 1% T & M CONSULTING PVT LTD	1,388.00 Cr			
	SGST 1% T & M CONSULTING PVT LTD	1,388.00 Cr			
				7,77,594.01	9,30,850.00

Carried Over

continued ...

Sr. No.	Date of audit report	Audit Report & Observation No.	Details of Audit Observation	Date of submission of audit compliance	Date of acceptance of audit compliance	Remarks	Sr. No.	Date and Year of Audit Report	Total Number of Audit Observations	Total Number of Audit compliances submitted and	Pending audit observation	Remark
7	Q.4.	Q.1	It has been observed that TDS deducted during the month of Jan-23 to Nov. 23 has been deposited with delay of upto 15 days amounting to Rs. 8634/-					2022-23	1	1	-	Para Dropped
8.	-a-	Q.1	The unit are being maintained its books on double entry accounting system used TUFER is not prepared for the audit period hence we are unable to comment on the analysis between book of accounts & TUFER.					2022-23	1	1	-	Para Dropped
9.	-a-	Q.1	Utilization certificate was not made available to us for verification.					2022-23	1	1	-	Para Dropped
1	Q.1	2023-24	It is observed that primary books of accounts such as BRS & cash book are not updated in Tally Software & in case of Secondary books of accounts audit compliance registers is not being maintained & updated as prescribed under chapter - 17 in the financial Management Manual.					2023-24	1			
2	Q.1	2023-24	It was observed that TDS deducted during the month of June-23 was deposited with a delay of 3 days amounting Rs. 57,070/-					2023-24	1			
3	Q.1	2023-24	It was observed that details related					2023-24	1			