



AUDIT COMPLIANCE REGISTER

Audit compliance Register

PRIME

DELUXE ACCOUNT BOOK

ANNEXURE-A8
AUDIT COMPLIANCE REGISTER

Name of office _____ Year of Audit.....

Part (A)

| Sr. No. | Date of audit report | Audit Report & Observation Number | Details of Audit Observation | Date of submission of audit compliance | Date of acceptance of audit compliance | Remarks |
|---------|----------------------|-----------------------------------|------------------------------|--|--|---------|
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Part (B)

| Sr. No. | Date and Year of Audit Report | Total Number of Audit Observations | Total Number of Audit compliances submitted and accepted | Pending audit observation | Remark |
|---------|-------------------------------|------------------------------------|--|---------------------------|--------|
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District Implementation
Unit Thane.

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Audit Compliance Register.

Annexure - A &

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Financial Management Manual.

| Sr No | Date of Audit Report | Audit Report of observation Number | Details of Audit observation |
|-------|---|---|--|
| 1. | Quarter NO. 1 2022-23 (01/4/2022 TO 30/06/2023) | Para NO 1 (Non-mandatory) Finance | Primary Book Account such as bank Book cash, General Ledger & RS secondary Book of Account such as Bill cheque issuers and Audit compliance register are not being maintain as prescribed under chapter - 17 in the Financial manual management. |
| 2. | Quarter NO. 4 2022-23 (01/01/23 TO 31/03/2023) | PARA NO: 2 Non mandatory Finance. | It has been observed that the Book of Accounts are being maintained in manual form of double entry Accounting system. Absence during Audit period further Accounting is not being implemented in Accounting software. |

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| Sl NO | Date of Audit Report. | Audit Report Observation Number. | Detail of Audit observation |
|----------|---|--|---|
| 3. | Quarter NO 4 2022-23 (1/1/23 TO 31/3/23) | PARA NO: 4 Non monetary Finance | There are absence of practice of preparation and submission of Interim unaudit financial Reports (TUFR) TO PIU Agri during the Audit Reports. |
| 4. | Quarter NO: 2 2022-23 (1/7/22 TO 30/9/22) | PARA NO: 5 monetary Finance. | It was observed that TDS deducted in the month of July 22 was deposited with a delay of 129 day. |
| 5. | Quarter NO '4 2022-23 (1/1/23 TO 31/3/23) | Para NO: 6 Non monetary Finance. | since the unit is not being maintaining its books on double entry Accounting system as well as TUFR were also not prepared for Audit period we are unable to comment on analysis between books of Account & TUFR |
| 6. | Quarter NO 4 2022-23 (1/1/23 TO 31/3/23) | Para. 7 Non monetary Finance | utilization certificate is not submitted to us therefore we cannot comment on same. |

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| Slr NO | Date of Audit Reports | Audit Report observation Number | details of Audit Observation |
|--------|---|--|---|
| 7. | Quarter NO: <u>1</u> 2022-23 (01/04/22 TO 30/06/22) | Para No: 8 monetary Finance | 1) payment has been made TO Rupesth yashwant Jadhav for fram school training at Bhiwandi. However following irregularities were noticed (a) As per the guidelines food Exp is allowed of Rs 2500/- However the Bill was passed of Rs 4950/- which is in violation of the guidelines B) Attendance sheet for all the 6 sessions were not made available to us for verification. |
| 8. | Quarter NO <u>1</u> 2022-23 (01/4/22 TO 30/6/22) | Para No: 9 monetary Finance | payment has been made TO Jitesh. H. Khandge for banner expense However the invoice was raised by R.K Graphics. |
| 9. | Quarter NO <u>1</u> 2022-23 (1/4/22 TO | Para No 10 monetary Finance Amt 4775 | payment was made mahakali stationary & book depot for purchase of stationary However book register was not made available for our verification |

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| Sr No | Date of Audit Report | Audit Report Observation Number | Details of Audit observation |
|-------|--|--|--|
| 10. | Quarter NO. 1 2022-23 01/4/22 TO 30/06/2022) | Para NO: 11 monetary Finance 4875/- | payment was made to mahakali stationary and Book Depot for purchase of stationary. However, stock book register was not made available for our verification. |
| 11. | Quarter NO. 1 2022-23 01/4/22 TO 30/6/22) | Para. 12 monetary Finance 4765/- | payment was made to mahakali stationary and Book Depot for purchase of stationary. However stock book Register was not verification |
| 12. | Quarter 1 2022-23 01/4/22 TO 30/6/22) | Para. 13 monetary Finance 4500/- | payment was made to mahakali stationary & Book Depot for purchase of stationary. However stock Book Register was not verification. |
| 13. | Quarter 1 2022-23 01/4/22 TO 30/6/2022 | Para. 14 monetary Finance 4100/- QTR - 1 | payment was made to Rupesh yashwant jedhar for banner Exp However, Invoice was to made not available to us for verification |

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| Sr NO | date of Audit Report | Audit Report observation Number | Details of Audit Observation |
|----------|---|--|---|
| 14. | Quarter 2 2022-23 01/7/2023 to 30/09/2023) | Proc. NO: 15 monetary procurement. | samtee farmers produce co LTD payment has been made samtee farmers produce co LTD for purchase of seed kit to @ samuday Adhanit sanstha. However following irregularities were noticed. SN name of party. 1) samtee farmers produce co. Ltd 2) Shree Gurudatta Krushi Seva Kendra 3) supriya Agro Centre. @ Inward number and opening date & time were not mentioned on quotation envelopes @ a member signature was not affixed on the quotation envelope @ GST PAN delivery challan were not made available to us for verification @ similar handwriting was observed on all quotation received which makes it probable that all parties are interlinked with each other @ contact number was not mentioned on the quotation received from Shree Gurudatta Krushi seva Kendra. |

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| Sr No | date of Audit Report | Audit Report Observation Number | Details of Audit compliance |
|-------|--|-------------------------------------|---|
| 15. | Quartec No: 3 2022-23 (01/10/22 TO 31/12/2022) | para NO: 16 Non-monetary Finance | It has been observed that the book of Account are being maintained in manual system is in absence during Audit period further, Accounting is being not implemented in Accounting. |
| 16 | Quartec No: 3 2022-23 (01/10/22 TO 31/12/2022) | para NO: 17 Non monetary Finance | There are absence of practice of preparation of interim unaudited financial Reports (IUFAR) TO PIU Agri during the Audit period. |
| 17. | Quartec No: 3 2022-23 (01/10/22 - 31/12/22) | para NO: 18 | utilization Certificate is not submitted to us therefore we cannot comment on same. |
| 18. | Quartec No: 3 2022-23 (01/10/22 | para NO: 19 monetary Finance | since the unit are not being it books on double entry accounting system as well as IUFAR were also not prepared for the Audit period, we are unable to |

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| Sr No | Date of Audit Report | Audit Report Observation Number | Details of Audit Compliance |
|-------|--------------------------|---|--|
| 19. | Quarter No: 4 2022-23 | para No: 21 more than procurement | It has been observed that while review of procurement files, document like delivery challan not found on record & inword date & number is not mentioned. |
| | C/123 TO 21/3/2023 | | |