

FINANCIAL YEAR 2022-23 Q3

Sr.No.	Audit Para	कार्यालयाने आक्षेपांचा केलेला खुलासा / पूर्तता / अभिप्राय
1	Secondary Books like Audit Compliance Register are not maintained	Audit Compliance Register maintain करण्यात आलेले आहे.


Accountant
DIU Smart Kolhapur


Accounts Officer
District Implementation Unit Kolhapur


District Officer
District Implementation Unit
SMART, Kolhapur

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 Observations	Total Number of Audit compliances submitted	Pending audit observation	Remark
1	22-25		Secondary books like Audit Compliance Register are not maintained.					2022-23	1	3		
2	-	-	There was absence of practice of preparation & submission of Interim Certified Financial Report (ICFR) to the PIU Agri during the audit period.					2022-23	1			
3	-	-	Since the audit is not being maintaining ICFR were also not prepared for the audit period, we are unable to comment on the analysis between check of account & ICFR.					2022-23	1			
4	G-4	-	February - 2023 expense has deducted at source paid abalhin shi not made available for verification.					2022-23	1			
5	-	-	Primary books of accounts such as bank books, cash books, General ledger are maintained in tally software and secondary books of account such as audit compliance registers is still not being maintained & updated as prescribed under subpara-17 in the financial management manual.					2022-23	1			
6	-	-	It is observed that details related to preparation & submission of ICFR to the PIU Agri for the quarter were not provided to us till the completion of audit.					2022-23	1			