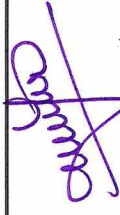


## FINANCIAL YEAR 2022-23 Q4

Sr.No.	Audit Para	कार्यालयाने आक्षेपांचा केलेला खुलासा / पूर्तता / अभिप्राय
2	Primary books of accounts such as Bank Book, Cash Book, General Ledger, Trial Balance, Journal Register are maintained in tally software but secondary books of accounts such as audit compliance register is still not being maintained and updated as prescribed under Chapter-17 in the Financial Management Manual.	Audit Compliance Register maintain करण्यात आलेले आहे.

  
**Accountant**  
DIU Smart Kolhapur

  
**Accounts Officer**  
District Implementation Unit Kolhapur

  
**Nodal 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 Audit Observations	Total Number of Audit compliances submitted and	Pending audit observation	Remark
1	2023	1	Secondary books like Audit Compliance Register are not maintained.					2022-23	1	1		
2			There are absence of practice of preparation & submission of Interim Unaudited Financial Report (IUFR) to the PIU Agri during the audit period.					2022-23	1			
3			Since the audit is not being containing IUFR were also not prepared for the audit period we are unable to comment on the analysis between bank of account & IUFR.					2022-23	1			
4			February - 2023 income tax deducted at source paid challan is 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 register is still not being maintained & updated as prescribed under chapter-17 in the financial management Manual.					2022-23	1			
6			It is observed that detail related to preparation & submission of IUFR to the PIU Agri for the quarter were not found do or till the completion of audit.					2022-23	1			

11/11/23