

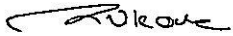
## VERIFICATION REPORT

This is to state that we have visited the PIU / DIU/RIU unit of DIU Jalna as on 20/07/2023.

We hereby state that the unit has made accounting entries in model company designed by PCMU in Tally software. We have also verified the following:

- 1) This accounting center has completed accounting entries from start of the project till June 30, 2023 in Tally prime system.
- 2) The classification of expenditure incurred made by accounting center is found correct and appropriate.
- 3) Closing Bank balance reporting as on June30, 2023 is correct as per project accounting system and reconciliation statement (if any) prepared is accurate.
- 4) Any unpaid liabilities reported in Tally are found correct.
- 5) Trial balance obtained per quarter shows accurate expenditure status incurred by the project.

Anilkumar S Kokode



(Name & Signature of Audit Representative)

**M/s S K Patodia**

**Chartered Accountants**

**Mumbai**

S K Patodia

DIU - JALNA

INTERNAL AUDIT FOR Q-1 2023-24

DATE- 20.07.2023

Periodical reporting by each accounting center

Sr. No.	Name of the report	Periodicity	Name of Accounting Center	Due Date	Submission Date
1	Interim Unaudited Financial Report (IUFR)	Quarterly	DIU to PIU Agri	10.07.2023	07.07.2023
2	Utilization Certificate	Quarterly	DIU to PIU Agri	10.07.2023	07.07.2023
3	Project Financial Statement (PFS)	Annually	RIU/DIU to PIU Agri	Within 30 days from the end of quarter	NA

TDS Compliance

Month	Tax Deducted (In Rs.)	Due Date of payment (DD/MM/YYYY)	Actual Payment Amount (In Rs.)	Actual Payment (DD/MM/YYYY)	Delay in Deposit (In Days)
April - 23					
May - 2023	4080	07.06.2023	4080	02.06.2023	
	40000	07.06.2023	40000	02.06.2023	
	4000	07.06.2023	4000	02.06.2023	
June- 2023	2244	07.07.2023	2244	17.06.2023	
	20000	07.07.2023	20000	17.06.2023	
	2000	07.07.2023	2000	17.06.2023	

GST Compliance

Month	Tax Deducted (In Rs.)	Due Date of payment (DD/MM/YYYY)	Actual Payment Amount (In Rs.)	Actual Payment (DD/MM/YYYY)	Delay in Deposit (In Days)
April - 23					
May - 2023	4080	10.06.2023	4080	02.06.2023	
June - 2023	2244	10.07.2023	2244	15.06.2023	

S K Patodia


PT Compliance

Month	Tax Deducted (In Rs.)	Due Date of payment (DD/MM/YYYY)	Actual Payment Amount (In Rs.)	Actual Payment (DD/MM/YYYY)	Delay in Deposit (In Days)	Short Deposit (In Rs.)
April - 23						
May - 2023	800	30.05.2023	800	22.05.2023		
June- 2023	400	30.06.2023	400	14.06.2023		

1. We observed that unit has made T & M Service consulting Pvt Ltd for contractual staff salary but contract Agreement copy was not provided for verification.

Date of payment	Name of party	Month salary	PFMS No	Amount	Remark
16.05.2023	T & M Service consulting Pvt Ltd	March & April	CO52329653225	232502	Month april- TNM/068/apri-2023 Bill date.05.04.2023 Bill amt.120331
14.06.2023	T & M Service consulting Pvt Ltd	May- 2023	CO62320872626	127729	Month may TNM/290/May 2023 bill date.05.05.2023 bill amt-120331 Bill no.TNM/224/JUNE02023 Bill date.03.06.2023 Bill amt.132417

2. As per the information and records made available to us, no any asset is being carried by the Auditee during the audit period.

  
Nodal Officer  
DIU, JALNA.

Received by  
mail  
S.K. Patodia & Associates  
26/07/2023

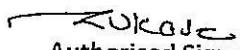
## TRAINING AND HANDHOLDING REPORT DIU Jalna UNIT

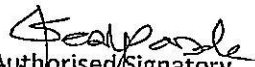
1. Name of Project: State of Maharashtra's Agribusiness and Rural Transformation (SMART)
2. Name of Accounting Center: DIU Jalna
3. Level of Accounting Centre (Please mark ✓

		format etc.	
3	Books of accounts	Books of accounts and supplementary records to be maintained at accounting centers, frequency of Updation, who is responsible to prepare, prescribed format, manner of preparation of vouchers etc.	✓
4	Reporting compliances	Periodical reporting compliances such as frequency, submission to, due dates, formats of reporting that includes IUFRR, Financial statements, Audited Financial statements, Budget, Revised budget, Grants, Utilization certificates, Expenditure statements etc.	✓
5	Statutory compliance	Statutory compliance such as Income Tax Act, 1961, Goods and Service Tax Act, 2017, Professional Taxes etc. that includes various types of compliance applicable, their deduction, deposit, return filing mechanism etc.	✓
6	Documentation	Documentation and Record keeping for CBOs required for all 4 tranches their description and maintenance mechanism	NA
7	Internal Controls	Internal Controls over accounting, expenditures, advances and other related matters.	✓
8	Other aspects	Other aspects such as payments to third parties, banking arrangement including signatories, fund utilization, works contract etc.	✓

For, S. K. Patodia and Associates, Chartered  
Accountants

For Jalna Unit

  
Anilkumar S. Kukade  
Authorised Signatory

  
Noda, Officer  
DIU, JALNA.  
Authorised Signatory