



स्वातंत्र्याचा अमृत महोत्सव

दुरध्वनीक्रं.- 07172-270163, 262162

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महाराष्ट्र शासन  
कृषि विभाग

कृषि तंत्रज्ञान व्यवस्थापन यंत्रणा (आत्मा)  
कृषि चिकित्सालय व रोपवाटीका परिसर,  
सिद्दिललाईन, चंद्रपूर - 442401

जा.क्रं./आत्मा-स्मार्ट/ ४५१/२०२४

दिनांक १०/१०/२०२४

प्रति,

मा. एस.के. पतोडीया  
अंतर्गत लेखापरीक्षक

विषय :- स्मार्ट प्रकल्पांतर्गत सन २०२३-२४ च्या लेखा विषयक दुय्यम सहायक रोजकीर्द (maintenance of secondary books of account) बाबत आलेल्या लेखा आक्षेपाबाबत.....

संदर्भ :- दि.०९/१०/२०२४ रोजी झालेल्या बैठकीमध्ये देण्यात आलेले निर्देश

उपरोक्त संदर्भीय विषयान्वये सविनय सादर करण्यात येते की, - मा.बाळासाहेब ठाकरे कृषि व्यवसाय व ग्रामीण परिवर्तन (स्मार्ट) प्रकल्प अंतर्गत जिल्हा प्रकल्प अंमलबजावणी कक्ष चंद्रपूर यांचे अंतर्गत लेखा विषयक दुय्यम सहायक रोजकीर्द (maintenance of secondary books of account) बाबत आलेल्या लेखा आक्षेपाप्रमाणे DIU, चंद्रपूर द्वारे लेखापरीक्षण चे रजिस्टर अद्यावत करण्यात आलेले आहे. त्याची साक्षांकित प्रत (Scan copy) सोबत जोडलेली आहे.

तरी कृपया लेखा विषयक दुय्यम सहायक रोजकीर्द (maintenance of secondary books of account) बाबत आलेल्या लेखा आक्षेप आपण काढून टाकावा हि विनंती.

लेखा: वरिष्ठा

नोडले अधिकारी  
जिल्हा प्रकल्प अंमलबजावणी कक्ष, स्मार्ट,  
तथा प्रकल्प उपसंचालक, आत्मा, चंद्रपूर

## ANNEXURE-A6

## State of Maharashtra Agribusiness and Rural Transformation Project (SMART)

## AUDIT COMPLIANCE REGISTER

District Implementation Units (DIU)\_Chandrapur

Name of office ..... Chandrapur

Year of Audit ..... FY-2022-23

Part (A) Internal Audit

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
17	23/03/2023	.....	F. Patel.	9/06/2023	9/06/2023	

Part (B)

External Audit

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
1	24/08/2022	24	4	—	

**ANNEXURE-A6**  
**AUDIT COMPLIANCE REGISTER**

Name of office ...DIU Chandrapur

Year of Audit.....

Sr.No	Auditor Compliance	Remarks by Accountant
1	<p>Statutory compliances</p> <p>Delay in deposit of TDS: • It was observed that TDS deducted during the month of July and September, 22 was deposited with a delay of 46 days. • Challans of TDS deposited during the month of August, 22 was not made available to us for verification. 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) Jul-22 / 605 /07-08-2022 / 605 / 23-09-2022 / 46 Aug-22 / 5,490 / 07-09-2022 /Challan not provided/ - Sep-22 /33,000/ 07-10-2022 / 33,000 / 28-09-2022 / - Sep-22 /17,965/ 07-10-2022 / 17,965 / 23-09-2022 / - Sep-22 /149 / 07-10-2022 / 149 / 22-11-2022 /46 Total /57,209 57,209</p>	<p>Cheque was prepared but sign was delay, because PD was on Field Visit during the period. Challan amt.5490/- is wrong its 5490+605=6095/- copy is attached.</p> <p>We will make sure not to make the same mistake next time.</p>
2	<p>Statutory Compliance</p> <p>Delay in deposit of GST: It was observed that GST deducted in the month of July and August,22 was deposited with a delay of 41 and 10 days respectively. 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) Jul-22 /606/ 10-08-2022/ 606 /20-09-2022 /41 Aug-22 /6,096 /10-09-2022 /6,096 /20-09-2022 /10 Sep-22 / 17,966 /10-10-2022 /17,966 /20-09-2022 / - Total 24,668 24,668</p>	<p>Cheque was prepared but sign was delay. Also grant not available, because PD was on Field Visit during the period. We will make sure not to make the same mistake next time</p>
3	<p>Statutory Compliance</p> <p>Delay in deposit of PT: It was observed that profession tax deducted during the month of August and September, 22 was not deposited. 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) Jul-22 / - / - / - / - Aug-22 / 200 /31-08-2022 /Not deposited /Not deposited / - Sep-22/ 600 /30-09-2022 /Not deposited /Not deposited/ - Total 800</p>	<p>ATMA-Chandrapur was not accept the PT amount on his PTRC Number. After Discuss with PIU &amp; ATMA Account officer, PT amount being deposite on ATMA PTRC</p>
4	<p>Fund receipt and utilization analytics</p> <p>The unit had submitted consolidated utilization certificate for the 1st and 2nd quarter of FY 2022-23. • The amounts reported in the certificate were incorrect and does not depict the actual expenditure and closing balance of fund in the unit. • There is a huge variance in the closing balance of fund as per the certificate and the actual cash balance in the bank.</p>	<p>As per record Qtr 1st (22-23) IUFR is provided by PIU. DIU Chandrapur has submitted Only Qtr 2 IUFR. At last time DIU Chandrapur has revised UC submitted for FY 2022-23.</p>

Sr.No	Auditor Compliance	Remarks by Accountant
5	Deficiency in maintenance of secondary books of account  Primary books of accounts such as Bank Book, Cash Book, BRS, General Ledger, Journal Register and Trial Balance are maintained as prescribed under Chapter-17 in the Financial Management Manual. Secondary book of account like audit compliance register is not updated.	After Audit Compliance DIU has prepare Audit compliance register as per prescribe format given by project in FFM.
6	Statutory Compliance  TDS deducted during the month of Feb and March 23, amounting to Rs. 23,000 and Rs.615 was deposited with a delay of 11 days & 17 days respectively. Also, GST for all the three months was not deposited.	As per our recored Amt.23000/- deducte in feb-23, its paid on 20/02/2023 before due date 7/03/2023. it was not delay. And the amt.615/- deducte in Mar-23 it was pay before due date 7/04/23 but its pay on dt.24/04/2023. its delay because of PD was on field in during the perieod.
7	Incomplete and improper maintenance of records  It has been observed that payment has been made to borade catters but GST printed bill not provided for verification.	After suggested by Auditor DIU collect Revised invoice by Borade catters