

**ANNEXURE-A6  
AUDIT COMPLIANCE REGISTER**

Year of Audit: 2022-23 Q4

Name Of Office :- DIU Osmanabad

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   |
|---------|----------------------|-----------------------------------|--|--|--|---|
| 1       | 10.08.2023           | 1                                 | It has been observed that in case of secondary books of account, audit compliance register is not updated under Chapter-17 in the Financial Management Manual.   | 10.01.2024                             | 21.10.2024                             | Compliance Submitted  |
| 2       | 10.08.2023           | 2                                 | It was observed that details related to preparation and submission of Interim Unaudited Financial Reports (IUFR) to the PIU Agri were not provided to us.  | 10.01.2024                             | 20.03.2024                             | Dropped/Accepted by Auditor   |
| 3       | 10.08.2023           | 3                                 | TDS: It was observed that Income Tax deducted during the month of May 2023 & June 2023 was not deposited amounting to Rs. 57,043/- GST Compliance: It was observed that GST deducted during the Month of May 2023 & June-23 was not deposited amounting to Rs 2778 each. Professional Tax: Challans of PT deposited during the month of May 2023 & June, 23 was not made available to us for verification.   | 10.01.2024                             | 21.10.2024                             | The currency was deposited in SBI Bank through this office, the check was cleared through the bank and the currency copy is missing. However, we have requested the bank to get the secondary copy. |
| 4       | 10.08.2023           | 4                                 | Since the unit is maintaining its books on double entry accounting system but IUFR was not prepared for the audit period, we are unable to comment on the analysis between books of accounts and IUFR.   | 10.01.2024                             | 20.03.2024                             | Dropped/Accepted by Auditor   |
| 5       | 10.08.2023           | 5                                 | 1. We observed that unit has made to payment Sakal media private limited for advertisement & newspaper but Rate certification copy given by director (information department) & rate certificate not provided for verification. Date of payment Name of party PFMS No Amount Remark 13.06.2023 Sakal media private limited C062319307218 8988 1. Bill no. 2000218148 Bill.10.03.2023 2. We observed that unit has made payment to Shriam yatra company private limited for tour and travels SMART – VCDS – Study Tour (Outside State) but vehicle RTD Permit copy & vehicle fitness certificate not provided for verification. Date of payment Name of party PFMS No Amount Remark 13.05.2023 Shriam yatra company private limited C052326516877 1050000 Bill no.142 13.06.2023 Shriam yatra company private limited C062319304044 731479 Bill date:30.03.2023 | 10.01.2024                             | 20.03.2024                             | Dropped/Accepted by Auditor   |

*Dh*  
**Accountant  
SMART DIU  
Dharashiv**

**Nodal Officer  
DIU SMART  
ATMA Dharashiv**