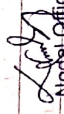





NAME OF OFFICE : District Implementing Unit, (DIU)



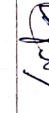
SMART Project, Sindhudurg
YEAR OF AUDIT 2022-23

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]	23/03/2023 Dt. 18/06/2023 Year 2022-23	Audit - Quarter-3 PARA NO. 01	Primary books of accounts such as Bank Book, Cash Book, BRS, General Ledger, Journal Register & Trial Balance are not being maintained as prescribed under Chapter-17 in the firm.	Dt. 31.08.2023	Sept-2023	Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
2]	23/03/2023 Dt. 18/06/2023 Year 2022-23	Audit - Quarter-3 PARA NO. 02	It has been observed that the books of accounts are being maintained in manual form and double entry accounting system is in absence during the audit period further accounting is not being implemented in accounting software.	Dt. 31.08.2023	Sept-2023	Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
3]	23/03/2023 Dt. 18/06/2023 Year 2022-23	Audit - Quarter-4 PARA NO. 03	Primary books of accounts such as Bank Book, Cash Book, BRS, General Ledger, Journal Register and Trial Balance are not being maintained as prescribed under Chapter-17 in the Financial Management Manual.	Dt. 31.08.2023	Sept-2023	Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
4]	23/03/2023 Dt. 18/06/2023 Year 2022-23	Audit - Quarter-3 PARA NO. 04	There are absence of practice of preparation and submission of Interim Unaudited Financial Reports (IUR) to PDU Agri during the audit period.	Dt. 31.08.2023	Oct-2023	Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg




PART (B)

SR No.	DATE AND YEAR OF AUDIT REPORT	TOTAL NUMBER OF AUDIT OBSERVATIONS	TOTAL NUMBER OF		PENDING AUDIT OBSERVATION	REMARK
			COMPLIANCES SUBMITTED	AUDIT TED		
1]	Dt. 23/03/2023 Dt. 18/06/2023 Year. 2022-23	01	01	01	—	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
2]	Dt. 23/03/2023 Year. 2022-23	01	01	01	—	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
3]	Dt. 18/06/2023 Year. 2022-23	01	01	01	—	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
4]	Dt. 23/03/2023 Year 2022-23	01	01	01	—	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg




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
5]	Year 2022-23 Dt. 18/06/2023	Audit. Quarter - 4 PARA NO. 05	It has been observed that the books of accounts are being maintained in manual form and double entry accounting system is in absence during the audit period.	Dt. 31/08/2023	Sept. 2023	 Noda Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
6]	Year 2022-23 Dt. 23/03/2023	Audit. Quarter - 3 PARA NO. 06	Since the unit is not being maintaining its books on double entry accounting system as IUPR were also not prepared for the audit period, we are unable to comment on the analysis between books of account and IUPR.	Dt. 31/08/2023	Oct. 2023	 Noda Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
7]	Dt. 28/03/23 Year 2022-23	Audit. Quarter - 3 PARA NO. 07	Unit has made payment to various parties on account of Stationery expenses, however the supporting documents provided to us for verification were in the name of Project Director AIMA. Payment Date entry Party Name Amount 18.11.22 M/S. Pallavi Enterprises 10,940 18.11.22 Mrs. Madhur Mukhe 2456/- 17.11.22 Mr. Manohar Kanekar 2220/-	Dt. 31/08/2023	Sept-2023	 Noda Officer District Implementing Unit (DIU) SMART Project, Sindhudurg

PART (B)






Sr. No.	Date of Audit Report	Total Number of Observations	Total Numbers of Compliance submitted & Accepted	Pending Audit Observation	Remarks
5)	Dt. 18/06/2023 Year. 2022-23	01	01	-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
6)	Dt. 23/03/2023 Year. 2022-23	01	01	-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
7)	Dt. 23/03/2023 Year. 2022-23	01	01	-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg

PART - A






Sr. No.	Date of Audit Report	Details of Audit Observations	Date of Submission of Audit Compliance	Date of Acceptance of Audit Compliance	Remarks
8]	Dt. 28/03/2023 Year: 2022-23 Audit: Quarter-3 PARA NO. 08	<p>Payment has been made to Parab Agro services for fertilizers demonstrations, however, following irregularities were noticed a) Firm Registration Certificate of all parties.</p> <p>b) Letter of calling for quotation were not made available for verification.</p> <p>c) Date of opening is not mentioned on the quotation envelopes.</p> <p>d) Envelopes of all 3 quotation were not signed by minimum 3 procurement committee members.</p>	Dt. 31/08/2023	Sept 2023	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
9]	Dt. 18/06/2023 Year: 2022-23 Audit: Quarter-4 PARA - 09	<p>As per chapter 19, clause 19.3 of the Form, separate GST-TDS number for the unit, however, the same is not obtained. Even though unit has deducted TDS of GST, due to non-availability of said registration, the unit has transferred the tax so deducted to Holding A/c maintained at ATMA. However later GST & TAN number obtained.</p>	Dt. 31/08/2023	Sept-2023	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
10]	Dt. 18/06/2023 Year: 2022-23 Audit: Quarter-4 PARA - 10	<p>Since the unit are not being main- taining books on double entry ac- counting system as well as JWR were also not prepared for the audit period, we are unable to comment on the fund receipt and utilization analytics.</p>	Dt. 31/08/2023	Sept-2023	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg

Sr. No. Date & Year of Audit Report	Total Number of Observations	Total numbers of submitted & Accepted	Compliance	Pending Audit observations	Remarks
8] Dt. 23/03/2023 Year. 2022-23	03	03		-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
9] Dt. 18/06/2023 Year-2022-23	01	01		-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
10] Dt. 18/06/2023 Year. 2022-23	01	01		-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg

PART A

Sr. No.	Date & Year of Audit Report	Audit Report Observation No.	Details of Audit Observation	Date of submission of Audit Compliance	Date of Acceptance of Audit Compliance	Remark
11)	Dt. 18/06/2023 Year. 2022-23	Audit - Quarter - 4 PARA No. 11	There are absence of practice of preparation & submission of Interim Unaudited financial Reports (IUFAR)/ Budgets to the PIU Agri during the audit period.	Dt. 31/08/2023	Sept. 2023	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
12)	Dt. 18/06/2023 Year. 2022-23	Audit - Quarter - 4 PARA No. 12	Since the unit are not being maintain its books on double entry accounting system as well as IUFAR were not also prepared for the audit period. We are unable to comment on the analysis between book of accounts & IUFAR.	Dt. 31/08/2023	Sept. 2023	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
13)	Dt. 18/06/2023 Year. 2022-23	Audit - Quarter - 4 PARA No. 13	Unit has made payment to various parties on account of Stationery exp., however, the supporting documents provided to us for verification were in the name of Project Director ATMA.	Dt. 31/08/2023	Sept. 2023	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
14)	Dt. 18/06/2023 Year. 2022-23	Audit - Quarter - 4 PARA No. 14	Few irregularities were observed related to non-compliance of procurement procedure along with scattered and incomplete record.	Dt. 31/08/2023	Sept. 2023	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
15)	Dt. 18/06/2023 Year. 2022-23	Audit - Quarter - 4 PARA No. 15	Few irregularities were observed related to non-compliance of procurement procedure along with scattered & incomplete record keeping.	Dt. 31/08/2023	Sept. 2023	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg

PART. B.

S. No	Date of Report	Year of Total Number of Observations	Total numbers of Compliance Submitted and Accepted	Pending Audit Observations	Remarks
11]	Dt. 18/06/2023	Year. 2022-23	01	-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
12]	Dt. 18/06/23	Year. 2022-23	01	-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
13]	Dt. 18/06/2023	Year. 2022-23	01	-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
14]	Dt. 18/06/2023	Year. 2022-23	01	-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg
15]	Dt. 18/06/2023	Year. 2022-23	01	-	 Nodal Officer District Implementing Unit (DIU) SMART Project, Sindhudurg