




**FINANCIAL YEAR 2022-23 Q3**

Sr.No.	Audit Para	कार्यालयाने आक्षेपांचा केलेला खुलासा / पूर्तता / अभिप्राय
1	Secondary books of accounts such as cheque issue register & audit compliance register are not being maintained as prescribed under Chapter-17 in the Financial Management Manual.	Audit Compliance Register maintain करण्यात आलेले आहे.

  
**लेखापाल**  
विभागीय अंमलपत्रायणी कक्ष  
स्मार्ट, कोल्हापूर

  
**Accounts Officer**  
Divisional Joint Director  
of Agriculture, Kolhapur

  
**Nodal Officer**  
Regional Implementation Unit  
SMART, Kolhapur

everywhere. Entries & correct entries in the registers are not being made. (ind) as prescribed under Chapter-17 in the financial Management Manual.

- Q.3 2 There are absence of practice of preparation & submission of Interim Audited Financial Report (IAFR) to the PUC Agri during the audit period. 1
- Q.3 3 Since IAFR are not prepared for the audit period, we are unable to comment on the analysis between books of account & IAFR. 1
- Q.4 4 It was observed that details related to preparation & submission of IAFR to the PUC Agri were not provided to us during the audit. 1
- Q.4 5 Tax deducted at source - It was observed that TDS deducted during the month of Jan-23 & Feb. 23 were deposited with delay of 22 days & 9 days respectively amounting to Rs. 92297 & return file were also not provided for verification. 1
- Q.4 6 Contractual Staff Salary - a. payment made to the Labour Service to TEM Cons. Services bill but say invoice not passed for payment by IT. Director of RIU. 1

24	8	2022-23	The unit has maintained all books on double entry accounting system but IUFER is not prepared for the audit period hence we were unable to conduct analysis between books of accounts & IUFER.	1
24	9	2022-23	Primary books of account such as Bank book, Cash book, General Ledger, Trial balance & Journal Registers are maintained in Tally software. However, secondary books of account such as audit compliance register & Security deposit Register is still not being maintained & updated as prescribed under chapter - 17 in the Financial Management Manual.	1
24	10	2022-23	Excise Duty Tax (PT) - It is observed that details related to PT challans & returns filed were not provided for tax verification.	1
24	11	2022-23	GST - It was observed that GST-TDS deducted during the quarter was deposited with one delay but returns filed were not provided for tax verification.	1

Income Tax at source deducted but deposited late by 9 days. Chairman dt. 15.3.2023. Payment made for vehicle rent for the month Feb. 23 about sanction order not passed by Jt Director of RIU. Bill dt. 25.2.23 / 16.3.2023.