




Sr.No.	Audit Para	कार्यालयाने आक्षेपांचा केलेला खुलासा / पूर्तता / अभिप्राय
9	<p>Primary books of accounts such as Bank Book, Cash Book, General Ledger, Trial Balance and Journal Register are maintained in tally software. However, secondary books of accounts such as audit compliance register & security deposit register is still not being maintained and updated as prescribed under Chapter-17 in the Financial Management Manual.</p>	<p>सादर करण्यात येत आहे. (सोबत प्रत जोडण्यात येत आहे.)</p>


लेखापाल
 विभागीय अंमलबजावणी कक्ष
 स्मार्ट, कोल्हापूर


Accounts Officer
 Divisional Joint Director
 of Agriculture, Kolhapur


Nodal Officer
 Regional Implementation Unit
 SMART, Kolhapur

2022-23
2 There are absence of practice of preparation & Submission of
MTRM Enabled Financial Report
(MFR) to the PIU Agri during
the audit period.

Q.3 3 Since IFR are not prepared for the audit period, we are unable to comment on the analysis between books of account & IFR. 1

Q.4 4 It was observed that detail related to preparation & submission of IFR to the PIU Agri were not provided as 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 & 3 days respectively amounting to Rs. 9229/- & return file were also not provided for verification. 1

Q.4 6 Contractual Staff Salary - a. payment made for Advance Service to T&M Cons. Services bill but tax invoice not passed for payment by Jt. Director of RIU. 1

8	2022-23	1	The unit has maintained its books on double entry accounting system but IUFR is not prepared for the audit period hence we were unable to conduct analysis between books of accounts & IUFR.
9	2022-23	1	Primary books of account such as Bank book, Cash book, General Ledger, Trial balance & Journal Register are maintained in Tally software. However, secondary books of account such as credit compliance register & Security deposit Register is still not being maintained & expected as prescribed under chapter - 17 in the Financial Management Manual.
10	2022-23	1	Provisional Tax (PT) - It is observed that details related to PT challans & returns filed were not provided for tax verification.
11	2022-23	1	GST - It was observed that GST-TDS deducted during the quarter was deposited with no delay but returns filed were not provided for tax verification.

Income Tax at source deducted about
deposited state by 7 days. (Chauhan)
dt. 15.3.2023) (6) Payment made
the vehicle rent for the month
Feb. 23 done remittance order not
processed by JT. Director of RIU.
Bill dt. 25.2.23/16.3.2023