

Points Taken by Auditor	Clarification
1. TDS is not deducted for the given transactions by unit	As per Section 10(26AAB) of the Income Tax Act, any income of an APMC or a board, which is constituted under any law for the purpose of regulating the marketing of agricultural produce, shall not be included in its total income. so exempt TDS
2. Rate chart of MSAMB Mandal,	Per participants rate of panan mandal is Rs. 11505/- for male & rs. 8638/- for Female, which is very less as compared project PIP. In PIP amount for training is Rs. 15000/- per particepants
3. dated photographs of the event and minutes of meeting approving the conduct of training were not made available to us for verification	From This audit we take dated photographs and also take sign of concern course co-ordinator