

Sr.No	Auditor Compliance	Remarks by Accountant
1	<p>Delay in deposit of TDS: • It was observed that TDS deducted during the month of July and September, 22 was deposited with a delay of 46 days. • Challans of TDS deposited during the month of August, 22 was not made available to us for verification. Month / Tax Deducted (In Rs.) / Due Date of payment (DD/MM/YYYY) / Actual Payment Amount (In Rs.) / Actual Payment (DD/MM/YYYY) / Delay in Deposit (In Days) Jul-22 / 605 /07-08-2022 / 605 / 23-09-2022 / 46 Aug-22 / 5,490 / 07-09-2022 /Challan not provided / Challan not provided/- Sep-22 /33,000/ 07-10-2022 / 33,000 / 28-09-2022 /- Sep-22 /17,965/ 07-10-2022 / 17,965 / 23-09-2022 /- Sep-22 /149 / 07-10-2022 / 149 / 22-11-2022 /46 Total /57,209 57,209</p>	<p>Cheque was prepared but sign was delay, because PD was on Field Visit during the period. Challan amt:5490/- is wrong its 5490+605=6095/- copy is attached. We will make sure not to make the same mistake next time.</p>
2	<p>Delay in deposit of GST: It was observed that GST deducted in the month of July and August,22 was deposited with a delay of 41 and 10 days respectively. Month / Tax Deducted (In Rs.) / Due Date of payment (DD/MM/YYYY) / Actual Payment Amount (In Rs.) / Actual Payment (DD/MM/YYYY) / Delay in Deposit (In Days) Jul-22 /606/ 10-08-2022/ 606 /20-09-2022 /41 Aug-22 /6,096 /10-09-2022 /6,096 /20-09-2022 /10 Sep-22 / 17,966 /10-10-2022 /17,966 /20-09-2022 / - Total 24,668 24,668</p>	<p>Cheque was prepared but sign was delay. Also grant not available, because PD was on Field Visit during the period. We will make sure not to make the same mistake next time</p>
3	<p>Delay in deposit of PT: It was observed that profession tax deducted during the month of August and September, 22 was not deposited. Month /Tax Deducted (In Rs.) /Due Date of payment (DD/MM/YYYY) /Actual Payment Amount (In Rs.) /Actual Payment (DD/MM/YYYY) /Delay in Deposit (In Days) Jul-22 /- /- /- / Aug-22 / 200 /31-08-2022 /Not deposited /Not deposited / - Sep-22/ 600 /30-09-2022 /Not deposited /Not deposited/- Total 800</p>	<p>ATMA-Chandrapur was not accept the PT amount on his PTRC Number. After Discuss with PIU & ATMA Account officer, PT amount being deposite on ATMA PTRC</p>
4	<p>The unit had submitted consolidated utilization certificate for the 1st and 2nd quarter of FY 2022-23. • The amounts reported in the certificate were incorrect and does not depict the actual expenditure and closing balance of fund in the unit. • There is a huge variance in the closing balance of fund as per the certificate and the actual cash balance in the bank.</p>	<p>As per record Qtr 1st (22-23) IUFR is provided by PIU. DIU Chandrapur has submitted Only Qtr 2 IUFR. At last time DIU Chandrapur has revised UC submitted for FY 2022-23.</p>

Auditor Compliance			Remarks by Accountant
Sr.No	Deficiency in	Primary books of accounts such as Bank Book, Cash Book, BRS, General Ledger, Journal Register and Trial Balance are maintained as prescribed under Chapter-17 in the Financial Management Manual. Secondary book of account like audit compliance register is not updated.	After Audit Compliance DIU has prepare Audit compliance register as per prescribe format given by project in FFM.
5	Deficiency in maintenance of secondary books of account	Primary books of accounts such as Bank Book, Cash Book, BRS, General Ledger, Journal Register and Trial Balance are maintained as prescribed under Chapter-17 in the Financial Management Manual. Secondary book of account like audit compliance register is not updated.	After Audit Compliance DIU has prepare Audit compliance register as per prescribe format given by project in FFM.
6	Statutory Compliance	TDS deducted during the month of Feb and March 23, amounting to Rs. 23,000 and Rs. 615 was deposited with a delay of 11 days & 17 days respectively. Also, GST for all the three months was not deposited.	As per our recored Amt,23000/- deducte in feb-23, its paid on 20/02/2023 before due date 7/03/2023, it was not delay. And the amt,615/- deducte in Mar-23 it was pay before due date 7/04/23 but its pay on dt:24/04/2023, its delay because of PD was on field in during the perioed.
7	Incomplete and improper maintenance of records	It has been observed that payment has been made to borade catters but GST printed bill not provided for verification.	After sugested by Auditor DIU collect Revised invoice by Borade catters