

Sr No	Particulars	It was observed that there was a difference of Rs. 48,099/- between the grant reported by the unit and the amount reported by the PCMU for the Q2 (FY 2024-25)			
	Grant Reconciliation Statement	Grant Disbursed from PCMU (Rs.)	Grant Report by PIU MCDC	Difference	Whether GRS Prepared
1	Q1 FY 2024-2025	14,56,269	14,56,269	NIL	NA
2	Q2 FY 2024-2025	3915969	3964068	48099	No

Impact: Mismatch between grants disbursed by PCMU and received by the unit marks the question on the unit's accountability.

Recommendation: It is recommended to reconcile all grant transactions to ensure the accuracy of financial records and confirm that the grants are utilized for their intended purpose.

Action Taken						
Sr No	Date	Particulars	Cheque No	Amount	Bank Reco Date	Remark
1	23-09-2024	HBA July 2024	203097	14313	5/11/2024	In Qtr 2nd Difference Observed in grant reported to PCMU due to following reasons. 1) PIU Mcdc drawn 15 cheques of Rs 48099/- for the Month of September 2024. These cheque have been Cleared in the Month of November 2024. 2) Grant received from PCMU 09-09-2024 & 29-10-2024) for short period. 3) Though funds were available in the account till 30-09-2024, we could not deposited cheques due to time limit of the funds on 30-09-2024. 4) After 30-09-2024 no funds were available till 29-10-2024. So cheques were deposited after availability of funds that is on 29-10-2024.
2	23-09-2024	PT July 2024	203099	200	6/11/2024	
3	23-09-2024	GIS July 2024	203100	960	5/11/2024	
4	23-09-2024	GIS July 2024	203107	360	5/11/2024	
5	23-09-2024	PT July 2024	203114	200	6/11/2024	
6	23-09-2024	HBA August 2024	203102	14313	5/11/2024	
7	23-09-2024	PT August 2024	203104	200	6/11/2024	
8	23-09-2024	GIS August 2024	203105	960	5/11/2024	
9	23-09-2024	GIS August 2024	203111	360	5/11/2024	
10	23-09-2024	PT August 2024	203112	200	6/11/2024	
11	30-09-2024	GIS September 2024	203130	960	5/11/2024	
12	30-09-2024	PT September 2024	203129	200	6/11/2024	
13	30-09-2024	GIS September 2024	203108	360	5/11/2024	
14	30-09-2024	PT September 2024	203125	200	6/11/2024	
15	30-09-2024	HBA September 2024	322821	14313	5/11/2024	
			Total	48099		

