

Audit Compliances

DIU – PALGHAR

No.	Audit Observations	Compliance																																																																		
3	<p>Part III: Amount involved was not considered as inadmissible, however deviations from prescribed guidelines, lacunas in procedures etc were reported.</p> <p>➤ Following Registers are not produced in front of us during audit procedure by DIU.</p> <ul style="list-style-type: none"> • PFMS issue Register • Consumable Stock Register • Fixed Asset/ Dead Stock Register • Security Deposit Register • Advance Register • Imprest Amount Register • Beneficiary Contribution Register 	<p>All Registered Were maintained and presented at the time of audit.</p>																																																																		
4.	<p>Other Observation:</p> <p>1. Income Tax TDS :</p> <p>Below table reflects delayed Payment of Income Tax TDS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="text-align: center;">Name</th> <th rowspan="2" style="text-align: center;">Invoice Amount</th> <th rowspan="2" style="text-align: center;">Amount Paid</th> <th rowspan="2" style="text-align: center;">Date of Payment</th> <th colspan="2" style="text-align: center;">TDS</th> <th rowspan="2" style="text-align: center;">Due Date</th> <th rowspan="2" style="text-align: center;">Date of Payment</th> </tr> <tr> <th style="text-align: center;">Deducted</th> <th style="text-align: center;">Paid</th> </tr> </thead> <tbody> <tr> <td>Government Salary</td> <td style="text-align: right;">91393</td> <td style="text-align: right;">71006</td> <td style="text-align: center;">24.09.22</td> <td style="text-align: center;">2000</td> <td style="text-align: center;">2000</td> <td style="text-align: center;">07.10.22</td> <td style="text-align: center;">08.02.23</td> </tr> <tr> <td>Government Salary</td> <td style="text-align: right;">79998</td> <td style="text-align: right;">62010</td> <td style="text-align: center;">07.10.22</td> <td style="text-align: center;">2000</td> <td style="text-align: center;">2000</td> <td style="text-align: center;">07.11.22</td> <td style="text-align: center;">08.02.23</td> </tr> <tr> <td>Government Salary</td> <td style="text-align: right;">79998</td> <td style="text-align: right;">62010</td> <td style="text-align: center;">18.10.22</td> <td style="text-align: center;">2000</td> <td style="text-align: center;">2000</td> <td style="text-align: center;">07.11.22</td> <td style="text-align: center;">08.02.23</td> </tr> <tr> <td>Government Salary</td> <td style="text-align: right;">79998</td> <td style="text-align: right;">62010</td> <td style="text-align: center;">29.11.22</td> <td style="text-align: center;">2000</td> <td style="text-align: center;">2000</td> <td style="text-align: center;">07.12.22</td> <td style="text-align: center;">08.02.23</td> </tr> <tr> <td>Government Salary</td> <td style="text-align: right;">529416</td> <td style="text-align: right;">276016</td> <td style="text-align: center;">07.02.22</td> <td style="text-align: center;">25000</td> <td style="text-align: center;">25000</td> <td style="text-align: center;">07.03.23</td> <td style="text-align: center;">10.03.23</td> </tr> <tr> <td>Government Salary</td> <td style="text-align: right;">261038</td> <td style="text-align: right;">204342</td> <td style="text-align: center;">20.02.23</td> <td style="text-align: center;">4000</td> <td style="text-align: center;">4000</td> <td style="text-align: center;">07.03.23</td> <td style="text-align: center;">10.03.23</td> </tr> <tr> <td>T and M Services and</td> <td style="text-align: right;">103600</td> <td style="text-align: right;">118106</td> <td style="text-align: center;">11.01.23</td> <td style="text-align: center;">2072</td> <td style="text-align: center;">2072</td> <td style="text-align: center;">07.02.23</td> <td style="text-align: center;">18.07.23</td> </tr> </tbody> </table>	Name	Invoice Amount	Amount Paid	Date of Payment	TDS		Due Date	Date of Payment	Deducted	Paid	Government Salary	91393	71006	24.09.22	2000	2000	07.10.22	08.02.23	Government Salary	79998	62010	07.10.22	2000	2000	07.11.22	08.02.23	Government Salary	79998	62010	18.10.22	2000	2000	07.11.22	08.02.23	Government Salary	79998	62010	29.11.22	2000	2000	07.12.22	08.02.23	Government Salary	529416	276016	07.02.22	25000	25000	07.03.23	10.03.23	Government Salary	261038	204342	20.02.23	4000	4000	07.03.23	10.03.23	T and M Services and	103600	118106	11.01.23	2072	2072	07.02.23	18.07.23	<p>Said Payments were made in Absence of Accountant od DIU Palghar, Smart. Due to lack of knowledge about Income tax, TDS and GST payment payments were delayed. Now after gaining knowledge all the tax payments are up-to-date.</p>
Name	Invoice Amount					Amount Paid	Date of Payment			TDS		Due Date	Date of Payment																																																							
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Consulting Pvt. Ltd.							
T and M Services and Consulting Pvt. Ltd.	253424	244836	28.03.23	4294	4294	30.04.23	18.07.23
T and M Services and Consulting Pvt. Ltd.	30730	23902	28.03.23	3414	3414	30.04.23	18.07.23

2. GST TDS

Name	Invoice Amount	Amount Paid	Date of Payment	TDS		Due Date	Date of Payment
				Deducted	Paid		
Sainik Intelligence and Security Pvt. Ltd.	59531	50450	24.09.22	9080	9080	10.10.22	27.07.23
Sainik Intelligence and Security Pvt. Ltd.	59531	50450	24.09.22	9080	9080	10.10.22	27.07.23
T and M Services and Consulting Pvt. Ltd.	80593	68299	19.12.22	12294	12294	10.01.23	27.07.23
T and M Services and Consulting Pvt. Ltd.	60428	51210	19.12.22	9218	9218	10.01.23	27.07.23
T and M Services and Consulting Pvt. Ltd.	103600	118106	11.01.23	2072	2072	10.02.23	27.07.23
T and M Services and Consulting Pvt. Ltd.	207488	244836	28.03.23	4148	4148	10.04.23	27.07.23

3. Delayed Income Tax return

Quarter	Form No	Due Date	Date of submission
Q4	24Q	31 ST MAY 2023	16 TH JUNE 2023


**HEAD, DIU, SMART, &
 PROJECT DIRECTOR
 ATMA PALGHAR**