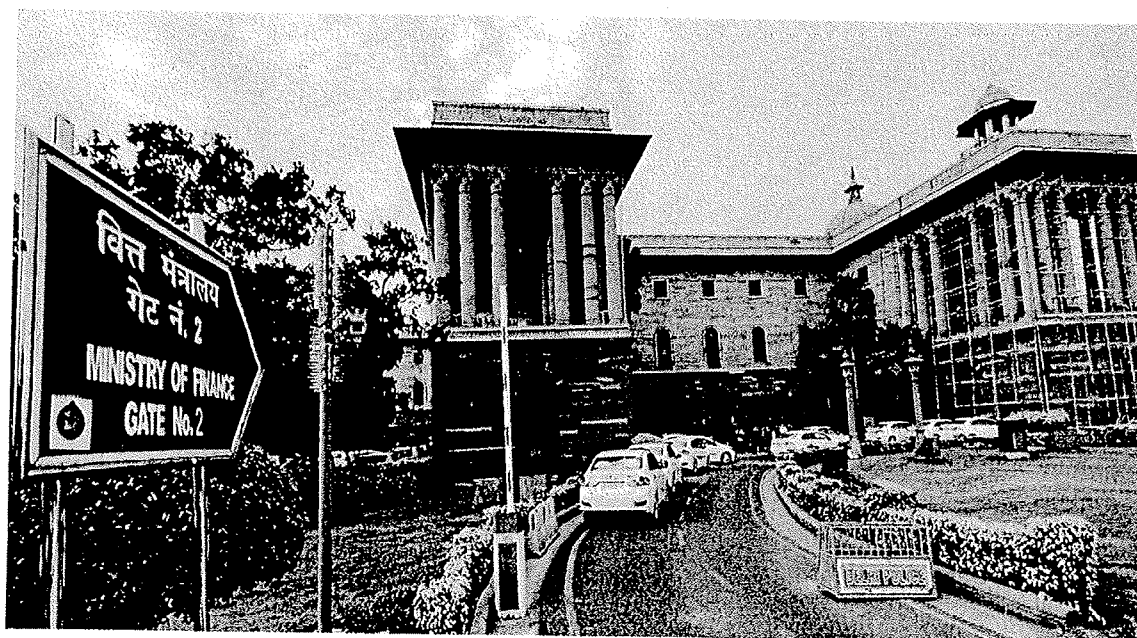


सत्यमेव जयते

Ministry of Finance

Government of India

**ANNUAL REVIEW
ON
THE PERFORMANCE OF INTERNAL AUDIT WING
FOR
SIX DEPARTMENTS UNDER MINISTRY OF FINANCE
FINANCIAL YEAR 2024-25**



**INTERNAL AUDIT WING
OFFICE OF THE CHIEF CONTROLLER OF ACCOUNTS
MINISTRY OF FINANCE
NEW DELHI**

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Preface

Internal Audit stands as a cornerstone of sound Government Financial Management, serving as a vital instrument for enhancing governmental performance. Its purview encompasses a wide spectrum of activities, from reinforcing internal controls to verifying adherence to established rules and regulations. Primarily, Internal Audit focuses on ensuring meticulous record-keeping, the correct application of governmental directives, rules and regulations, the accuracy of financial accounts, and operational efficiency.

This Annual Review, keeping these critical aspects in perspective, draws attention to key issues warranting the consideration of Heads of Department and the respective audited entities. To maintain conciseness, detailed audit observations have been excluded, with this report presenting a broad summary of the principal findings.

Recognizing the evolving landscape of governance, it is imperative that Internal Audit embraces contemporary methodologies, particularly a risk-based approach that converges financial propriety and performance auditing. This strategic shift will amplify its effectiveness as a valuable tool for the Executive.

I extend my sincere appreciation to the various units within the Department of Expenditure, Ministry of Finance, for their cooperation throughout the audit process. I also commend the dedication and efforts of the officers and staff of the Internal Audit Wing.

The insights presented in this review are derived from information gathered during the audit of various units in the fiscal year 2024-25. Constructive feedback and suggestions for improvement are welcomed and may be directed to the O/o Chief Controller of Accounts, Ministry of Finance, Internal Audit Wing, 4th Floor, Room No. 413, A.G.C.R. Building, I.P. Estate, New Delhi, or via email at iaw-finance@gov.in.



H. Atheli
Chief Controller of Accounts

CHAPTER – I

EXECUTIVE SUMMARY

1. Internal Audit Wing (IAW): - The Internal Audit setup within the Ministry of Finance, operating under the Chief Controller of Accounts, conducts compliance audits of Pay and Accounts Offices (PAOs) and Drawing and Disbursing Offices (DDOs), issuing reports based on audit findings to the respective units.

Over time, these audit reports have consistently highlighted systemic weaknesses and non-compliance with established rules, regulations, and procedures. These issues, along with pertinent recommendations for corrective action, are brought to the attention of management.

For the Financial Year 2024-25, the Internal Audit Wing of the Ministry of Finance had a total audit universe of 225 units across its six departments. Of these, 78 units were targeted for audit, and 71 units were successfully audited. The remaining 7 units could not be audited due to either the non-availability of terms of reference or requests for postponement to the next fiscal year by the auditees for administrative reasons.

This Internal Audit Annual Review for the Ministry of Finance consists of six chapters.

2. Performance of Internal Audit for Ministry of Finance during the financial year 2024-25.

The objectives of Internal audit are to assist field offices in understanding and adopting correct financial and accounting procedure along with reporting on defects in receipts and payments procedures, financial transactions and book keeping. The audit of DDOs/PAOs is undertaken by the audit teams of Internal Audit Wing of Ministry of Finance keeping these objectives in perspective. Another objective of internal audit is to perform this task as part of the internal review mechanism for timely corrective actions and to prevent statutory audit observations.

- Audit Target of units during the year 2024-2025 was 78 and 71 units were successfully audited during the financial year 2024-2025.
- Internal Audit wing conducted 4 Lok-Adalats at Mumbai, Delhi, Kolkata and Chennai for settlement of outstanding paras during the Financial Year 2024-25.

During these DDOs/PAOs audits, the internal audit reviewed compliance of payment and accounting procedures and conducted test check of transactions. It also gave suggestions to the field organizations so as to aid them in adopting correct procedures. It provided the required guidance in maintaining various accounting records, registers etc.

The suggestions and guidance (wherever required) have been delivered to the auditee through Internal Audit Reports.

3. An overview of Major findings of Internal Audit during the year 2024-25.

Internal Audit Wing, Ministry of Finance performed the Audit of 71 units during the financial year 2024-25. It was observed that maintenance of initial accounts records was found to be satisfactory. However, the common deficiencies/ shortcomings were noticed in the maintenance of records, along with lack of awareness of the latest rules, regulations and orders. Efforts were made by the Internal Audit Parties to explain/ guide the officials in person about new rules, regulations and orders. Observations of Major nature were made part of Inspection Report based on 5C criteria along with suitable recommendation. Major findings of Internal Audit Wing for D/o Revenue were Establishment related observations having financial implications as under:-

- (a) Four (04) Cases of non-recovery of Government dues from Central Govt. Departments/State Govt./ Govt. Bodies/Private parties are identified and made part of Inspection Report.
- (b) One (04) cases of Loss due to In-fructuous or irregular expenditure on purchases is identified and made part of Inspection Report.
- (c) Fourteen (14) Cases of Non-Adjustment/Settlement of Advances:- Contingent Advance, Travelling Advance, Leave Travel Concession Advances, Long Term Advances are identified and made part of Inspection Report.
- (d) One hundred eleven (111) Cases of non recovery or over payments of pay and allowances, pension and personal claims of employees are identified and made part of Inspection Report.
- (e) One (01) case of blockade of Govt. money for non receipt of UCs of Grant-in-Aid is identified and made part of Inspection Report.
- (f) Three (03) cases of other items of special nature are identified and made part of Inspection Report.

Inspection Reports have been taken up with the auditees suitably and replies received from them have been reviewed, vetted and settled in case of compliance. There is a need to put emphasis on the department so that their audited units respond and attend the audit observations in a time bound manner and take corrective and effective measures as suggested by Internal Audit. The departments should also expeditiously take steps to recover the outstanding amounts wherever pointed out by the audit team, from concerned individuals/offices.

4. Sanctioned and working strength of Internal Audit Wing:-

(As on 1st April 2024)

Category	Sanctioned strength	In position
Group 'A'	05 (Sr. AO)	05
Group 'B'(Gazetted)	06 (AAO)	04
Group 'B'(Non-Gazetted)	06 (Sr. Acctt)	02
Group 'C'	03 (01 Acctt. + 1 LDC +1 MTS)	03 (2 Acctt. + 1 MTS)
Consultants engaged, if any from the empanelled list	NIL	NIL
TOTAL	20	14

5. Total Number of Units under Ministry of Finance (06 Deptt) & their Periodicity:-

Periodicity	No. of units
Annual	65
Biennial	99
Triennial	61
Any Other	--
Grand Total	225

6. Targets and achievements:-

(A) Targets and achievements in term of Units audited (Other than Banks/Schemes/ Guarantee institutions).

Units due for audit during the year 2024-25	Target for audit of units during the year 2024-25	Units actually audited during the year 2024-25	Arrear, if any	Remarks
140	78	71	--	91.02 % target achieved

(B) Targets and achievements in term of Schemes audited

Units due for audit during the year 2024-25	Target for audit of units during the year 2024-25	Units actually audited during the year 2024-25	Arrear, if any	Reasons for arrear
-No scheme audit was conducted during the financial year-				

(C) Targets and achievements in term of Banks/Grantee Institutions audited.

Units due for audit during the year 2024-25	Target for audit of units during the year 2024-25	Units audited during the year 2024-25	Arrear, if any	Reasons for arrear
-No Banks/Grantee institutions was audited during the financial year-				

7. Status of outstanding Audit Paras

Para	Number of Paras O/s at the beginning of the FY 2024-25	Number of Paras settled during the FY 2024-25	Number of Paras raised during the FY 2024-25	Number of Paras O/s at the end of the FY 2024-25
Internal Audit Paras	1567	985	932	1514
Statuary Audit	07	07	02	02
CGA's Audit Paras (Pr.A.O./PAO)	43	00	00	43
Total	1617	992	934	1559

8. Initiatives taken for settlement of the outstanding Audit Paras.

Internal Audit Wing conducted 04 Lok Adalats for settlement of the outstanding audit paras at Delhi, Mumbai, Kolkata and Chennai. Total 73 units have attended the Lok Adalat. In these Lok Adalats, reply of 1053 Paras received and processed. Out of the 1053 paras 536 paras have been settled as given below:-

Sl. No.	Lok Adalat held	No. of Units	Total Para processed	No. of para settled
1	Delhi	11	334	185
2	Kolkata	19	162	76
3	Chennai	19	182	95
4	Mumbai	24	375	180
Total		73	1053	536

- Internal Audit Wing conducted Lok-Adalat at Delhi to settle the Outstanding Audit Paras. However, none from DDO office attended the Lok-Adalat.
- IAW has been handholding the units under the department for clearing the outstanding paras. It is however observed that long outstanding paras are mainly pertaining to the recoveries from retired officials, units were advised to initiate necessary action to get amount recovered or get them waived off as per the prescribed procedure at the earliest.

Constraints and Suggestions, if any to improve Internal Audit in Ministry:

Constraints:

- i. **Lack of Specialized Skills and Inadequate Training:** While our auditors are proficient in general accounting principles, the increasing digitization of government functions and processes necessitate auditors with specific skills in areas like IT systems audit, forensic accounting, and data analytics. The current skill set may not always be adequate to address these evolving needs effectively. Continuous training and upskilling are vital in a dynamic environment like ours. However, the frequency and scope of training programs for internal auditors has not kept pace with the changes in the nature of operations of the field offices, rules, procedures, and technological advancements.
- ii. **Resistance to Audit Observations:** At times, there is a perceived resistance or defensiveness from some field offices towards audit observations. This can lead to delays in providing information, implementing corrective actions, and ultimately hindering the audit process's effectiveness. In general, access to the required information is not so much of a challenge. However, there have been instances where auditors face challenges in obtaining timely and complete access to relevant data and information. This can impede the thoroughness, efficiency and quality of the audit.
- iii. **Focus on Transaction Testing:** Often, the emphasis tends to be more on transaction testing rather than a risk-based approach. This might lead to the allocation of audit resources to areas with lower risk while potentially overlooking high-risk areas.
- iv. **Lack of Technology Adoption:** The Internal Audit Wing could benefit significantly from greater adoption of technology for audit planning, execution, and reporting. Manual processes can be time-consuming and less efficient.

Suggestions for Improvement:

- i. **Developing Specialized Skills and Strengthening Training:** We need to invest in training programs focused on developing specialized skills within the audit team. This could include certifications and workshops in IT audit, forensic accounting, data analytics, and relevant software. Regular and comprehensive training programs should be institutionalized. These programs should cover the latest changes in rules, procedures, IT systems, and auditing techniques. We could explore e-learning modules and external training opportunities to address some of the training needs going forward.
- ii. **Promoting a Culture of Transparency and Accountability:** We need to foster a more collaborative environment where audit observations are viewed as opportunities for improvement rather than criticism. Regular communication, workshops on the importance of internal audit, and involving field office heads in the audit process can help build trust and encourage proactive compliance.
- iii. **Adopting a Risk-Based Audit Approach:** We should transition towards a more risk-based audit approach. This involves identifying and prioritizing high-risk areas based on factors like materiality, complexity, and past audit findings. This will ensure that audit resources are allocated effectively.
- iv. **Leveraging Technology for Audit Efficiency:** Implementing audit management software, data analytics tools, and automated workflows can significantly enhance the efficiency and effectiveness of the internal audit process. This would allow for better planning, execution, documentation, and reporting.

- v. **Regular Interaction and Knowledge Sharing:** Establishing platforms for regular interaction and knowledge sharing among internal auditors from different ministries/departments can help disseminate best practices and address common challenges.
- vi. **Strengthening Follow-up and Monitoring:** A robust mechanism for tracking the implementation of audit recommendations is crucial. Regular follow-up and monitoring will ensure that corrective actions are taken in a timely manner and the identified weaknesses are addressed effectively.

10. Expectations from Management:

The field offices and the Management expect from the Internal Audit Wing, (i) an unbiased assessment of their operations, controls, and risk management processes; (ii) constructive and practical suggestions which are timely aimed at enhancing efficiency and compliance and relevant to their operational context. To meet these expectations, the effectiveness of internal audits relies on the active involvement and support of both the field offices and the Management. Some of the key expectations of the Internal Audit Wing from the Management include:

- i. **Foster a Culture of Openness and Transparency:** Management can create an environment where audit is seen as a collaborative process for improvement, rather than an adversarial one. Encouraging staff to be open and transparent with auditors is crucial.
- ii. **Provide Timely and Complete Information:** Prompt and comprehensive responses to audit requests for information and documents are essential for the smooth conduct of audits. Delays can significantly hinder the process.
- iii. **Actively Engage with Audit Findings:** Management should actively engage with the audit findings, understand the root causes of the issues identified, and take ownership of implementing the agreed-upon corrective actions within the stipulated timelines.
- iv. **Provide Feedback on the Audit Process:** Constructive feedback from field office management on the audit process, report clarity, and the practicality of recommendations is invaluable for the Internal Audit Wing to continuously improve its effectiveness.
- v. **Support Training and Awareness Programs:** Management can support initiatives to raise awareness among their staff about the importance of internal controls and the role of internal audit.
- vi. **Regular Communication with Audit Teams:** Maintaining open lines of communication with the internal audit teams, even outside of formal audits, can help build a better understanding and facilitate a more collaborative relationship.

CHAPTER-II

(SUMMARY REPORT OF PARAS SHOWN IN CHAPTER III)

(Including Schemes/Bank/PSUs/Grantee Institutions)

Consolidated paras of important irregularities found and total amount involved therein are shown under the following distinct headings as prescribed by the O/o Controller General of Accounts.

Sl. No	Nature of irregularities	No. of Paras	Total amount (Rs. in Lakhs)
1.	Cases of overpayment and non-recovery (a) Dues from Central Govt. /State Govt. / Department/ Autonomous Bodies etc. (b) Non-recovery of loans and Excess payment from Private Parties	04 -	0.31 -
	TOTAL of 1 (a) + 1(b)	04	0.31
2.	Loss due to In-fructuous or irregular Expenditure on purchases.	04	14.36
3.	Establishment related observations having financial implications:- (a) Cases of Non-Adjustment/Settlement of Advances:- Contingent Advance, Travelling Advance, Leave Travel Concession Advances, Long Term Advances. (b) Establishment related non recovery or over payments of pay and allowances, pension and personal claims of employees.	14 111	47.12 19.36
	TOTAL of 3 (a) + 3(b)	125	66.48
4.	Blockade of Govt. money (a) Blocked budget in GeM remaining unutilized. (b) Non receipt of UCs of Grant in Aid. (c) LOA unutilized by the agent ministry, at the end of the year.	- 01 -	- 521300 -
	TOTAL of 4 (a) + 4 (b) + 4 (c)	01	521300
5.	Non-accountal of Govt. Assets/Inventory	Nil	Nil
6.	Any other items of Special nature	03	3.55
	Total	137	5,21,384.70

CHAPTER – III

LIST OF IMPORTANT IRREGULARITIES (Including Schemes/Banks/Grantee Institutions)

1. Cases of non-recovery of Government dues from Central Govt. Departments/State Govt. /Govt. Bodies/Private parties.

(a) Dues from Central Govt. /State Govt. / Departments/ Autonomous Bodies etc.

Sl. No.	Name of Office	Para No. & IAR of Report	Amount (In actual)	Detail of Para in brief (In less than 30 words)
1	DDO, Custodian, New Delhi	12 (IR-20)	4,000	Recovery for non-deduction of TDS from Service Provider.
2.	PAO (Expenditure), New Delhi	6 (IR-16)	17,981	Non Deduction of GST on Bills
3.	PAO (Expenditure), New Delhi	8 (IR-16)	1,208	Non deduction of TDS.
4.	DDO, PFMS, Bihar	11 (IR-07)	8059/-	Non deduction of IT TDS and GST TDS from the vendor's bills.
		Total	31,248/-	

(b) Non-recovery of loans and Excess payment from Private Parties.

Sl. No.	Name of Office	Para No. & IAR of Report	Amount (in actual)	Detail of Para in brief (In less than 30 words)
			NIL	

2. Cases of loss due to In-fructuous or irregular Expenditure on purchases.

Sl. No.	Name of Office	Para No. & IAR of Report	Amount (In actual)	Detail of Para in brief (In less than 30 words)
01	DRT Madurai	10 (IR-42)	1,11,923/-	Procurement of stock items outside GeM.
02	DDO (Cash) DFS New Delhi	63 (IR-49)	87,568/-	Procurement of Goods and services outside GeM.
03	DRT-I Chennai	14 (IR-51)	90,990/-	Procurement of stationery and other items outside GeM.
04	DRT Lucknow	20 (IR-70)	11,45,437/-	Procurement of Goods and services outside GeM.
		Total	14,35,918/-	

3. Establishment related observations having financial implications:-

(a) Cases of Non-Adjustment/Settlement of Advances:- Contingent Advance, Travelling Advance, Leave Travel Concession Advances, Long Term Advances.

Sl. No	Name of Office	Para No. & IAR of Report	Amount (in actual)	Detail of Para in brief (In less than 30 words)
01	ED, FEMA, Delhi-Zone New Delhi	28 (IR-33)	1,44,720	Non-adjustment of Travelling Allowance (TA) advance.
02	DDO, Central Economic Intelligence Bureau (CEIB), New Delhi	28 (IR-36)	5,07,605	Non-Adjustment of Travelling Allowance (TA) Advance Bills.
03	DDO, CESTAT, New Delhi	08 (IR-11)	51,000	Non-Adjustment of LTC/TA Advances.
04	DDO, PFMS, Vijayawada	14 (IR-23)	1,10,000	Non-Adjustment of Transfer Travelling Advance.
05	DDO, PFMS, Arunachal Pradesh	1-C (IR-08)	94,000/-	Non settlement of Transfer TA advance of Rs. 94,000/-
06	PAO, Expenditure, New Delhi	01(IR-16)	9,70,396	Non-submission of adjustment bills of contingent advance amounting to Rs. 9,70,396/-
07	PAO, Expenditure, New Delhi	18A (IR-16)	4,45,887/-	Non adjustment of LTC advance amounting to Rs. 4,45,887/-.
08	DDO, Central Purchase Section (CPS), New Delhi	16 (IR-47)	1,37,355/-	Non-Adjustment of TA/TTA Advance.
09	PAO Sectt., New Delhi	14 (IR-39)	7,26,121/-	Non-Adjustment of Medical Bills.
10	PAO Sectt., New Delhi	15 (IR-39)	2,82,600/-	Non-Adjustment of TA Advance Bills.
11	DDO (Cash), DEA, New Delhi	34 (IR-68)	3,69,827/-	Non adjustment of LTC Advance
12	PAO, DIPAM, New Delhi	06 (IR-46)	4,15,060/-	Non adjustment of LTC/TA advances.
13	DDO, DIPAM, New Delhi	32 (IR-02)	57,600/-	Non-Adjustment of Leave Travel Concession (LTC) Advance.
14	DDO, DIPAM, New Delhi	37 (IR-02)	4,00,000/-	Non-adjustment of Contingent advances.
		TOTAL	47,12,171/-	

(b) Establishment related non recovery or over payments of pay and allowances, pension and personal claims of employees.

Sl. No	Name of Office	Para No. & IAR of Report	Amount (in actual)	Detail of Para in brief (In less than 30 words)
01	DOO-II, Pratapgarh	01 (IR-12)	160/-	Less deduction of CGEGIS subscription amounting to 160/- .
02	DOO-II, Pratapgarh	08 (IR-12)	34,988/-	Inadmissible payments of LTC amounting to 34,988/-.
03	DOO-II, Pratapgarh	11 (IR-12)	49,305/-	Irregular exemption on Income tax.
04	DOO-II, Pratapgarh	12 (IR-12)	81,691/-	Short deduction of Income Tax amounting to 81,691/-.
05	DOO-II, Chittorgarh	01 (IR-13)	5,958/-	Payment of Inadmissible Transport Allowance amounting to Rs. 5,958/-.
06	DOO-III, Neemuch	01 (IR-58)	5,000/-	Excess payment of annual Dress allowance amounting to 5,000/-.
07	DOO-III, Neemuch	02 (IR-58)	13,951/-	Irregular payment of Air Ticket booked through private agency during TA on Tour amounting to Rs. 13,951/-.
08	DOO-III, Neemuch	04 (IR-58)	2,333/-	Less deduction of Income tax amounting to Rs. 2,333/-.
09	DOO-III, Neemuch	05 (IR-58)	1,518/-	Excess payments of Toll Tax for Hired Vehicles amounting to 1,518/-.
10	DOO-III, Neemuch	09 (IR-58)	4,536/-	(A) Irregular payments towards Hotel Charges Reimbursement.
			5,010/-	(B) Irregular payments towards Road Mileage for Transfer TA.
11	DOO-III, Neemuch	10 (IR-58)	866/-	Irregular deduction of Professional Tax.
12	DOO-III, Neemuch	12 (IR-58)	1,500/-	Irregular payment on Transfer TA (TTA).
13	ED, FEMA, Mumbai	18 (IR-03)	3,260/-	Less deduction of CGEGIS subscription amounting to 3260/- (2240/- + 1020/-)
14	ED, FEMA, Mumbai	20 (IR-03)	93,238/-	Irregularity in payment of Medical Claims.
15	ED, FEMA, Mumbai	21 (IR-03)	1,740/-	(A) Irregularity in TA claims

			1,100/-	(B) Inadmissible payment for TA on Transfer Bill in r/o Sh. Manish Kumar, UDC & Sh. Mohammad Aslam, Steno
16	ED, FEMA, Ahmedabad	14 (IR-69)	1,006/-	Irregular/Overpayment towards TA on Tour.
17	ED, FEMA, Ahmedabad	14 (IR-69)	1,440/-	Less deduction of CGEGIS subscription
18	ED, FEMA, Ahmedabad	14 (IR-69)	4,720/-	Irregular reimbursement of Briefcase Allowance.
19	ED, FEMA, Delhi-Zone	29 (IR-33)	15,803/-	Non-deduction of TDS @ 2% on vendor bills.
20	ED, FEMA, Delhi-Zone	31 (IR-33)	18,694/-	Irregular reimbursement of LTC claims.
21	ED, FEMA, Delhi-Zone	38 (IR-33)	11,495/-	Non deduction of TDS on professional services amounting to Rs. 11,495/-.
22	ED, FEMA, Delhi-Zone	39 (IR-33)	1,750/-	Irregular payment towards Travelling Allowance (TA).
23	ED, FEMA, Bhubaneswar	07 (IR-66)	5,220/-	Excess/inadmissible payment on account of Transfer TA (TTA) claims amounting to Rs. 5,220/-.
24	ED, FEMA, Bhubaneswar	09 (IR-66)	540/-	Irregular Payments made for TA Bills on account of Hotel Accommodation amounting to Rs. 540/-.
25	ED, FEMA, Bhubaneswar	10 (IR-66)	7,495/-	Irregular reimbursement of LTC Bill in respect of Sh. Narayana Rao, EO
26	ED, FEMA, Bhubaneswar	15 (IR-66)	4,270/-	Non deduction of TDS on Professional Services amounting to Rs. 4,270/-.
27	ED, FEMA, Ranchi	08 (IR-38)	33,099/-	Improper reimbursement of TTA Bill for booking of Air Tickets directly from websites of Airlines amounting to Rs. 33,099/-
28	ED, FEMA, Ranchi	10 (IR-38)	21,957/-	Improper reimbursement of TA Bill for booking of Air Tickets directly from websites of Airlines amounting to Rs. 21,957/-.
29	ED, FEMA, Ranchi	12 (IR-38)	817/-	Irregular Hotel Reimbursement granted during TA on Tour.

30	ED, FEMA, Ranchi	13 (IR-38)	2,600/-	Less deduction of Professional Tax.
31	ED, FEMA, Chandigarh	09 (IR-29)	6,763/-	Irregular payments towards LTC claim amounting to 6,763/-.
32	ED, FEMA, Chandigarh	10 (IR-29)	1,727/-	Excess Payments towards Ad-hoc Bonus amounting to Rs. 1727/-.
33	ED, FEMA, Surat	13 (IR-41)	5,000/-	Irregular reimbursement of washing Allowance in respect of Shri. Hitesh Kumar Tandel, (Sepoy)
34	ED, FEMA, Surat	14 (IR-41)	16,000/-	Irregular reimbursement of Newspaper claim in r/o Shri. Jaheen Kumar Meena, AD
35	ED, FEMA, Jaipur	05 (IR-59)	6,240/-	Less deduction of CGEGIS subscription amounting to Rs. 6,240/-.
36	ED, FEMA, Shimla	07 (IR-14)	5,000/-	Excess payment of the dress allowance amounting to 5,000/- twice in a financial year
37	ED, FEMA, Dehradun	10 (IR-15)	9,000/-	Inadmissible reimbursement of Hotel Accommodation in Travelling Allowance in respect of Sh. Veedi Chandra Sekhar, AD amounting to Rs. 9,000/-.
38	ED, FEMA, Dehradun	13 (IR-15)	2,120/-	Improper deduction of CGEGIS Monthly Subscriptions.
39	ED, FEMA, Jalandhar	06 (IR-04)	9,330/-	Irregular Payments made for LTC Bills.
40	ED, FEMA, Jalandhar	07 (IR-04)	8,378/-	Irregular Payments made for TA Bills on account of Hotel Accommodation, Food Bills, Road Mileage and Local TA.
41	ED, FEMA, Jalandhar	08 (IR-04)	5,701/-	Excess/inadmissible payment on account of Transfer TA claims.
42	DDO, Central Economic Intelligence Bureau (CEIB), New Delhi	26 (IR-36)	5,490/-	Less deduction of CGEGIS subscription amounting to 5490/-.
43	Deputy Narcotics Commissioner (DNC), Lucknow	13 (IR-25)	59,750/-	Non deduction of monthly CGHS Subscription Amount amounting to Rs. 59,750/-.
44	Deputy Narcotics Commissioner (DNC), Lucknow	19 (IR-25)	13,559/-	Irregular reimbursement of Transfer TA to Sh. Kuldeep Gudhainiya, Inspector amounting

				to Rs. 13,559/-.
45	Deputy Narcotics Commissioner (DNC), Lucknow	22 (IR-25)	270/-	Irregular Payments made for TA Bills on account of Hotel Accommodation amounting to Rs. 270/-
46	DDO, Appellate Tribunal Forfeited Property (ATFP), New Delhi	14 (IR-06)	1,13,568/-	Irregular payment of LTC claim amounting to Rs 1,13,568/-.
47	DDO, Appellate Tribunal Forfeited Property (ATFP), New Delhi	15 (IR-06)	14,000/-	Non deduction of CGHS contribution amounting to Rs. 14,000/-.
48	DDO, Appellate Tribunal Forfeited Property (ATFP), New Delhi	16 (IR-06)	1,020/-	Less deduction of CGEGIS subscription amounting to 1020/-
49	DDO, Tax policy Research Unit (TPRU), New Delhi	01 (IR-30)	4,846/-	Irregular reimbursement for Private Taxi Fare during LTC in respect of Sh. Abhinav Kumar, Jt. Commissioner.
50	DDO, Tax policy Research Unit (TPRU), New Delhi	02 (IR-30)	10,800/-	Inadmissible payment of Transport Allowance to Sh. Aseem Dalal, DCIT.
51	PAO, DFS Nagpur	12 (IR-24)	8,053/-	Inadmissible payment of TTA Bill amounting to Rs. 8,053/-.
52	DRT Jaipur	05 (IR-32)	17,792/-	Inadmissible payment of TTA Bill amounting to Rs. 17,792/-.
53	DRT –I Chennai	15 (IR-51)	11,260/-	Non adjustment of excess TA reimbursed.
54	DRT – I New Delhi	05 (IR-22)	8,490/-	Inadmissible payment of LTC Bill amounting to Rs. 8,490/-.
55		08 (IR-22)	120/-	Short recovery of CGEGIS contribution amounting to Rs. 120/-.
56	DRT Madurai	04 (IR-42)	6,720/-	Short recovery of CGEGIS contribution amounting to Rs. 6,720/-.
57		05 (IR-42)	720/-	Excess reimbursement of Briefcase Allowance amounting to Rs. 720/-.
58	DRT Lucknow	17 (IR-70)	1,01,059/-	Excess payment of LTC Bill amounting to Rs. 1,01,059/-.
59	DRT Aurangabad	05 (IR-56)	818/-	Excess payment of TA Bill amounting to Rs. 818/-
60		06 (IR-56)	14,180/-	Inadmissible Reimbursement of telephone Bill.

61		07 (IR-56)	5,245/-	Inadmissible reimbursement of Medical Bill.
62		08 (IR-56)	5,055/-	Excess payment of TTA Bill amounting to Rs. 5,055/-.
63	DRT – II Ahmadabad	39 (IR-34)	56,636/-	Inadmissible reimbursement of LTC Bill.
64	DDO (Cash), DFS New Delhi	58 (IR-49)	1,431/-	Irregular reimbursement towards TA
65	DDO (Cash) DFS, New Delhi	66 (IR-49)	2,046/-	Excess reimbursement of LTC Bill.
66	DDO (Custodian), New Delhi	03 (IR-20)	37,800/-	Recovery for non-deduction of CGHS subscription amounting to Rs. 37,800/-.
67		05 (IR-20)	1,800/-	Short recovery of CGEGIS contribution amounting to Rs. 1,800/-.
68	DDO, PFMS, New Delhi	11 (IR-10)	1,02,650/-	Non deduction of CGHS contribution amounting to Rs.1,02,650/-.
69	DDO, PFMS, Vijayawada	07 (IR-23)	1,500/-	Irregular reimbursement of Monthly Mobile Charges to non-entitled officers (Sr.AO/AO/AAO)
70	CDDO, PFMS, Arunachal Pradesh	01 (IR-08)	16,100/-	Excess/inadmissible payment on account of Transfer TA (TTA).
71	CDDO, PFMS, Arunachal Pradesh	02 (IR-08)	1,755/-	Excess payments made towards LTC amounting to the Rs. 1755/-
72	CDDO, PFMS, Arunachal Pradesh	03 (IR-08)	1,150/-	Excess Reimbursement for OPD Consultation Fee amounting to Rs. 1,150/-.
73	CDDO, PFMS, Arunachal Pradesh	04 (IR-08)	3,300/-	Excess/inadmissible payment on account of road mileage under Travelling Allowance (TA) amounting to Rs. 3,300/-
74	CDDO, PFMS, Bihar	01 (IR-07)	508/-	Irregular/Overpayment towards TA on Tour amounting to Rs. 508/-.
75	CDDO, PFMS, Bihar	05 (IR-07)	34,376/-	Non-deduction of professional tax.
76	CDDO, PFMS, Bihar	09 (IR-07)	10780/-	Irregular payment of LTC Bills.
77	CDDO, PFMS, Kerala	01 (IR-17)	47,500/-	Non-deduction of professional tax.
78	CDDO, PFMS, Kerala	9 (IR-17)	9,246/-	Irregular reimbursement of medical bills for medicine purchase from open market.
79	CDDO, PFMS, Kerala	11 (IR-17)	1,472/-	Irregular reimbursement of mobile charges to non-entitled officers

				(Sr.AO/AO/AAO)
80	CDDO, PFMS, Kerala	12 (IR-17)	24,180/-	Irregular payment of Rs.24,180/- for transportation of personal conveyance under its own propulsion to Smt. Geeta R. Nair, AAO
81	CDDO, PFMS, Maharashtra	01 (IR-28)	1973/-	Irregular/Overpayment towards TA on Tour amounting to Rs. 1973/-
82	CDDO, PFMS, Maharashtra	04 (IR-28)	28,877/-	Recovery of excess payment of Salary and Allowances.
83	CDDO, PFMS, Maharashtra	09 (IR-28)	11,100/-	Irregular Payments made for LTC Bills.
84	CDDO, SD, PFMS, Bhubaneswar	01 (IR-26)	1,893/-	Irregular reimbursement of Monthly Mobile Charges to non-entitled officers (Sr.AO/AO/AAO)
85	CDDO, SD, PFMS, Bhubaneswar	05 (IR-26)	7,800/-	Non deduction of CGHS contribution amounting to 7,800/-
86	CDDO, PFMS, Bhubaneswar	09 (IR-26)	342/-	Irregular/Overpayment towards TA on Tour.
87	CDDO, PFMS, Telangana	01 (IR-33)	3,842/-	Irregular/Overpayment towards TA on Tour amounting to Rs. 3842/-
88	CDDO, PFMS, Uttar Pradesh	01 (IR-61)	2,356/-	Irregular reimbursement of Monthly Mobile Charges to non-entitled officers (Sr.AO/AO/AAO)
89	PAO, CGA, New Delhi	41 (IR-64)	59,250/-	Non-deduction of monthly CGHS Subscription amounting to Rs. 13,650/- + 45,600/- = 59,250/-
90	PAO, CGA, New Delhi	48 (IR-64)	1,044/-	Irregular/Overpayment towards TA on Tour.
91	PAO, CGA, New Delhi	49 (IR-64)	1,040/-	Irregular payment towards LTC.
92	CDDO, PFMS, Guwahati	05 (IR-09)	560/-	Recovery of Rs. 560/- made in Travelling Allowance Bill.
93	CDDO, PFMS, Karnataka	02 (IR-40)	2,400/-	Non-deduction of Professional tax
94	CDDO,SD, PFMS, Karnataka	03 (IR-40)	3,250/-	Non deduction of CGHS Subscription in r/o Smt. C. Deepa, AAO.
95	CDDO, PFMS, Jammu & Kashmir	03 (IR-54)	28,685/-	Irregular reimbursement of Taxi Fare in TA Bill.
96	CDDO, PFMS, Jammu & Kashmir	04 (IR-54)	7,487/-	Reimbursement of Fare of Air Tickets purchased by Sh. Barnab

				das Tiru, Sr. AO, from Unauthorized Travel Agent.
97	PAO INGAF, New Delhi	08 (IR-18)	2,58,000/-	Irregular grant of Hospitality Allowance of Rs. 5,700 instead of Rs. 4,500/- to the AAOs.
98	PAO INGAF, New Delhi	10 (IR-18)	1750/-	Non deduction of monthly CGHS Subscription.
99	DDO, Central Purchase Section (CPS), New Delhi	12 (IR-47)	360/-	Less deduction of CGEGIS Recovery.
100	DDO, Cost, New Delhi	34 (IR-19)	8,450/-	Non deduction of CGHS contribution amounting to Rs.8,450/-
101	DDO, Cost, New Delhi	35 (IR-19)	9,764/-	Irregular reimbursement of medical bills.
102	DDO, (Cash), Expenditure, New Delhi	43 (IR-31)	37,450/-	Non-deduction of CGHS.
103	PAO, PFMS, New Delhi	07 (IR-57)	10,686/-	Irregular reimbursement of LTC.
104	DDO (Cash), DEA, New Delhi	20 (IR-68)	24,026/-	Less deduction of License fee.
105	DDO (Cash), DEA, New Delhi	33 (IR-68)	23,600/-	Non-deduction of CGHS.
106	PAO, DIPAM, New Delhi	03 (IR-46)	1,620/-	Short recovery of CGEGIS contribution amounting to Rs. 1620/-
107	DDO, DIPAM, New Delhi	38 (IR-46)	17,259/-	Inadmissible Reimbursement of telephone Bill.
108	DDO, DIPAM, New Delhi	40 (IR-46)	58,960/-	Inadmissible payments made for LTC/TA claims.
109	PAO, DPE, New Delhi	12 (IR- 05)	2,600/-	Short recovery of CGHS amounting to Rs. 2600/-
110	DDO, (Cash) DPE, New Delhi	13 (IR- 01)	49,700/-	Disbursement of full Pay during Child Care Leave (CCL) even after availing 365 days of CCL out of 730 days.
111	DDO, (Cash) DPE, New Delhi	17 (IR- 01)	1,020/-	Less deduction of CGEGIS Subscription amounting to Rs. 1,020/-
		TOTAL	1,936,508/-	

4. Blockade of Govt. money

(a) Cases of Blocked budget in GeM remaining unutilized.

Sl. No	Name of Office	Para No. & IAR of Report	Amount (in actual)	Detail of Para in brief (In less than 30 words)
Nil				

(b) Cases of non receipt of UCs of Grant in Aid.

Sl. No	Name of Office	Para No. & IAR of Report	Amount (In actual)	Detail of Para in brief (In less than 30 words)
01	PAO, DFS, New Delhi	05 (IR-44)	90,00,00,000/-	PFRDA (Grant-in-Aid given but Utilization Certificate not provided).
			120,00,00,000/-	PFRDA (Grant-in-Aid given but Utilization Certificate not provided).
			5000,00,00,000/-	National Bank (Grant-in-Aid given but Utilization Certificate not provided).
			3,00,00,000/-	PFRDA (Grant-in-Aid given but Utilization Certificate not provided).
		Total	5213,00,00,000/-	

(c) Cases of LOA unutilized by the agent Ministry, at the end of the year.

Sl. No	Name of Office	Para No. & IAR of Report	Amount (in actual)	Detail of Para in brief (In less than 30 words)
Nil				

5. Cases of non-accountal of Government Assets/Inventory.

Sl. No	Name of Office	Para No. & IAR of Report	Amount (in actual)	Detail of Para in brief (In less than 30 words)
Nil				

6. Any other item of special Nature.

Sl. No	Name of Office	Para No. & IAR of Report	Amount (In actual)	Detail of Para in brief (In less than 30 words)
01	DRT Jaipur	07 (IR-32)	2,06,978/-	Excess expenditure over the budget on Repair & maintenance
02	DRT Madurai	08 (IR-42)	1,07,923/-	Excess expenditure on IT in FY 2022-23 more than Sanctioned Budget.
03	DRT Aurangabad	13 (IR-56)	40,308/-	Excess expenditure over budget on Salary & LTC in FY 2023-24.
		Total	3,55,209/-	

CHAPTER-IV

SCHEME AUDIT

Strategy/approach adopted for conduct of the Risk Based Audit

For the Financial Year 2024-25, Internal Audit Wing conducted compliance audit of Drawing and Disbursing Offices (DDOs) and Pay and Accounts Offices (PAOs) under Ministry of Finance. Internal Audit Wing has requested Department to provide inputs on the scheme being implemented in the Department. The same will be adopted for Risk based Audit for Financial Year 2025-26. Meanwhile, Internal Audit Wing has prepared Risk Matrix for units under Department for Financial Year 2025-26 for present Drawing and Disbursing Offices (DDOs) and Pay and Accounts Offices (PAOs).

CHAPTER -V

Quantifying of outcome of internal audit in terms of actual recoveries made during the financial year under report.

Sl. No.	Name of Ministry/ Department	Case of non-recovery and overpayment 1 (a) + 1 (b)		Establishment related observations having Financial Implications 3 (a) + 3 (b)		Total
		Amount objected	Amount actually recovered	Amount objected	Amount actually recovered	
1	Ministry of Finance	0.31	Nil	66.48	182.91	182.91

Note: This section includes the actual recoveries made during the financial year under report irrespective of the year of observation in the prescribed Performa.

CHAPTER –VI

CAPACITY BUILDING / TRAININGS UNDERTAKEN DURING THE YEAR UNDER REPORT

List of courses attended by Internal Audit staff during the year:

Sl. No.	Name of course/ training	Name of Institution	Number of officers trained during the year under report		
			Group A	Group B	Group C
NIL					

Auditee units and their periodicityANNUAL

Sl. No.	Name Of Unit
1.	PAO, DIPAM, New Delhi
2.	DDO, DIPAM, New Delhi
3.	PAO, DPE, New Delhi
4.	DDO, DPE, New Delhi
5.	E.D. FEMA – MUMBAI
6.	E.D. FEMA – AHMEDABAD
7.	E.D. FEMA - HQ NEW DELHI
8.	E.D. FEMA - DELHI ZONE
9.	ED FEMA BHUBNESHWAR
10.	ED FEMA RANCHI
11.	E.D. FEMA – CHANDIGARH
12.	E.D. FEMA – Allahabad
13.	ED FEMA SURAT
14.	E.D. FEMA – JAIPUR
15.	ED FEMA SHIMLA
16.	ED FEMA DEHRADUN
17.	E.D. FEMA – JALLANDHAR
18.	E.D. FEMA – INDORE
19.	E.D. FEMA – GUWHATI
20.	E.D. FEMA – SRINAGAR
21.	E.D. FEMA – HYDERABAD
22.	ED FEMA NAGPUR
23.	E.D. FEMA - AGRA / LUCKNOW
24.	E.D. FEMA – KOLKATA
25.	E.D. FEMA – CHENNAI
26.	ED FEMA PATNA
27.	E.D. FEMA – GOA
28.	ED FEMA Vizag
29.	ED FEMA KOZIKHODE
30.	D.D.O. (CASH) REVENUE, NEW DELHI
31.	E.D. FEMA - COCHIN / THIRVANTHAPURAM
32.	E.D. FEMA – BANGALORE
33.	E.D. FEMA – MADURAI
34.	ED FEMA RAIPUR
35.	ED Jammu
36.	ED FEMA, ITANAGAR
37.	ED FEMA, Bhopal
38.	ED FEMA, Agartala
39.	ED, FEMA, Imphal
40.	ED FEMA Aizwal

41.	ED, FEMA Gangtok
42.	ED Mumbai Zone-II
43.	ED Kolkata Zone-II
44.	ED Chandigarh Zone-II
45.	ED Chennai Zone-II
46.	ED FEMA, Mangalore
47.	ED Guwahati Zone-II
48.	ED, FEMA Kohima
49.	ED, FEMA Shillong
50.	ED, FEMA, Delhi Zone-II
51.	ED FEMA, Gurugram
52.	PMLA New Delhi
53.	Goods & service Tax Council (GSTC) New Delhi
54.	Tax Policy Research Unit (TPRU) New Delhi
55.	D.D.O. (CASH), EXPENDITURE, NEW DELHI
56.	D.D.O. (CAC- Cost), NEW DELHI
57.	P.A.O. (CGA), NEW DELHI
58.	DDO, Expenditure (CPS), Pr. A.O. NEW DELHI
59.	P.A.O. (EXPENDITURE), NEW DELHI
60.	PAO, PFMS, NEW DELHI
61.	D.D.O. (CUSTODIAN), NEW DELHI
62.	PAO,DFS,NAGPUR
63.	D.D.O. (CASH) DFS,BANKING DIVISION,NEW DELHI
64.	D.D.O. (Indian Economic Services - IES), NEW DELHI
65.	D.D.O. (CASH) DEA, NEW DELHI

BIENNIAL

Sl. No.	Name Of Unit
1.	DOO-II Pratapgarh
2.	DOO-II Chittorgarh
3.	DOO-III Neemuch
4.	DEPUTY NARCOTICS COMMISSIONER (D.N.C.) LUCKNOW
5.	G.M. (GOVT. OPIUM ALKLOID WORKS - GOAW) NEEMUCH
6.	DISTRICT OPIUM OFFICER (D.O.O.) DIV - III CHITTORGARH
7.	DISTRICT OPIUM OFFICER (D.O.O.) KOTA
8.	DISTRICT OPIUM OFFICER (D.O.O.) DIV-I CHITTORGARH
9.	P.A.O. (REVENUE) NEW DELHI
10.	DEPUTY NARCOTICS COMMISSIONER (D.N.C.) KOTA
11.	DRAWING & DISBURSING OFFICER (D.D.O.- CBN) GWALIOR
12.	DISTRICT OPIUM OFFICER (D.O.O.) DIV-II MANDSAUR
13.	DISTRICT OPIUM OFFICER (D.O.O.) DIV-I MANDSAUR
14.	P.A.O. (GOVT. OPIUM ALKLOID WORKS - GOAW) GAZIPUR
15.	DISTRICT OPIUM OFFICER (D.O.O.) BHILWARA
16.	P.A.O. (CENTRAL BUREAU OF NARCOTICS - CBN) GWALIOR
17.	FIU, NEW DELHI

18.	DISTRICT OPIUM OFFICER (D.O.O.) DIV-II JAORA
19.	DEPUTY NARCOTICS COMMISSIONER (D.N.C.) NEEMUCH
20.	DISTRICT OPIUM OFFICER (D.O.O.)-I PRATAPGARH
21.	DISTRICT OPIUM OFFICER (D.O.O.) GAROTH
22.	DISTRICT OPIUM OFFICER (D.O.O.) BARABANKI
23.	DISTRICT OPIUM OFFICER (D.O.O.) DIV - II NEEMUCH
24.	G.M. (Govt. Opium Alkaloid Works - GOAW) Jawahar Vypaar, New Delhi
25.	DISTRICT OPIUM OFFICER (D.O.O.) DIV-1 JAORA
26.	DISTRICT OPIUM OFFICER (D.O.O.) DIV- I NEEMUCH
27.	DISTRICT OPIUM OFFICER (D.O.O.) JHALAWAR
28.	DISTRICT OPIUM OFFICER (D.O.O.) DIV-III MANDSAUR
29.	G.M. (GOVT. OPIUM ALKLOID WORKS - GOAW) GAZIPUR
30.	P.A.O. (GOVT. OPIUM ALKLOID WORKS - GOAW) NEEMUCH
31.	RTC, INGAF, AIZWAL
32.	RTC, INGAF, MUMBAI
33.	AJ NIFM, FARIDABAD
34.	RTC,, INGAF, CHENNAI
35.	RTC, INGAF, KOLKATA
36.	P.A.O. (INGAF), NEW DELHI
37.	P.A.O. (STATE LOANS), NEW DELHI
38.	DEBTS RECOVERY TRIBUNAL-MADURAI
39.	DEBTS RECOVERY TRIBUNAL-INEWDELHI
40.	DEBTS RECOVERY TRIBUNAL-JAIPUR
41.	DEBTS RECOVERY TRIBUNAL-ICHENNAI
42.	DEBTS RECOVERY TRIBUNAL-IINEWDELHI
43.	P.A.O.(DFS),NEWDELHI
44.	DEBTS RECOVERY TRIBUNAL -IIAHMEDABAD
45.	DEBTS RECOVERY TRIBUNAL-GUWAHATI
46.	DEBTS RECOVERY TRIBUNAL ALLUCKNOW
47.	DEBTS RECOVERY TRIBUNAL - ICHANDIGARH
48.	DEBTS RECOVERY TRIBUNAL -AURANGABAD
49.	DEBTS RECOVERY TRIBUNAL-PATNA
50.	DEBTS RECOVERY TRIBUNAL-III MUMBAI
51.	DEBTS RECOVERY TRIBUNAL - IAHEMDABAD
52.	DEBTS RECOVERY TRIBUNAL -VISHAKHAPATNAM
53.	D.D.O.(SPECIAL COURT),MUMBAI
54.	DEBTS RECOVERY APPELLATE TRIBUNAL-, ALLAHABAD
55.	DEBTS RECOVERY TRIBUNAL-1MUMBAI
56.	DEBTS RECOVERY APPELLATE TRIBUNAL-MUMBAI
57.	DEBTS RECOVERY TRIBUNAL -III KOLKATA
58.	DEBTS RECOVERY TRIBUNAL -IIICHENNAI
59.	DEBTS RECOVERY TRIBUNAL -IERNAKULAM
60.	D.D.O. (ASSTT. COURT LIQUIDATOR), KOLKATA
61.	DEBTS RECOVERY TRIBUNAL-II KOLKATA
62.	DEBTS RECOVERY TRIBUNAL -ALLAHABAD
63.	DEBTS RECOVERY TRIBUNAL-IKOLKATA

64.	DEBTSRECOVERYAPPELLATE TRIBUNAL-NEW DELHI
65.	DEBTS RECOVERYTRIBUNAL-JABALPUR
66.	DEBTSRECOVERYTRIBUNAL - IICHANDIGARH
67.	DEBTS RECOVERYTRIBUNAL -COIMBATORE
68.	DEBTS RECOVERYAPPELLATETRIBUNAL-KOLKATA
69.	DEBTS RECOVERYTRIBUNAL-CUTTUCK
70.	DEBTS RECOVERYTRIBUNAL-RANCHI
71.	DEBTS RECOVERYTRIBUNAL-IIMUMBAI
72.	DEBTS RECOVERYTRIBUNAL-IIINEWDELHI
73.	DEBTS RECOVERYTRIBUNAL-SILIGURI
74.	DEBTS RECOVERYTRIBUNAL-PUNE
75.	DEBTS RECOVERYTRIBUNAL-NAGPUR
76.	DEBTS RECOVERYTRIBUNAL -BANGALORE
77.	DEBTSRECOVERYTRIBUNAL -IIBANGALORE
78.	DEBTS RECOVERYTRIBUNAL-IICHENNAI
79.	DEBTS RECOVERYTRIBUNAL -IIICHANDIGARH
80.	DEBTS RECOVERYTRIBUNAL -IHYDERABAD
81.	DEBTS RECOVERYTRIBUNAL -IERNAKULAM
82.	DEBTS RECOVERYTRIBUNAL -II,HYDERABAD
83.	DEBTS RECOVERYAPPELLATETRIBUNAL-CHENNAI
84.	DEBTS RECOVERYTRIBUNAL -DEHARADUN
85.	P.A.O. (Internal Debt Accounting -IDA), NEW DELHI
86.	Pr. (CONSOL) DEA, NEW DELHI
87.	DDO (ESTT.) DEA, NEW DELHI
88.	P.A.O. (SECTT.) DEA, NEW DELHI
89.	NATIONAL SAVING INSTITUTE (NSI), NEW DELHI
90.	PAO, IGM Noida
91.	PAO, IGM Hyderabad
92.	PAO, IGM Kolkata
93.	PAO, IGM Mumbai
94.	PAO, ISP Nasik
95.	PAO, CNP Nasik
96.	PAO, BNP Dewas
97.	PAO, SPM Hoshangabad
98.	PAO, SPP Hyderabad
99.	DDO, Forward Market Commission, Mumbai/New Delhi

TRIENNIAL

Sl. No.	Name Of Unit
1.	D.D.O. (CENTRAL ECONOMIC INTELLIGENCE BUREAU - C.E.I.B.) NEW DELHI
2.	D.D.O. (CUSTOM EXCISE & SALES TAX APPELLATE TRIBUNAL - CESTAT) NEW DELHI
3.	D.D.O. (APPELLATE TRIBUNAL FORFIETED PROPERTY - A.T.F.P.) NEW

	DELHI
4.	D.D.O., (CUSTOM EXCISE & SALES TAX APPELLATE TRIBUNAL – (CESTAT) KOLKATA
5.	D.D.O., (CUSTOM EXCISE & SALES TAX APPELLATE TRIBUNAL – (CESTAT) MUMBAI
6.	D.D.O., CUSTOM EXCISE & SALES TAX APPELLATE TRIBUNAL – (CESTAT) CHENNAI
7.	National Control of Drug Abuse, New Delhi
8.	CDDO, PFMS, Andman & Nicobar
9.	CDDO, PFMS, Chandigarh
10.	CDDO, PFMS, Goa
11.	CDDO, PFMS, Himachal Pradesh
12.	CDDO, PFMS, Laddakh
13.	CDDO, PFMS, Meghalaya
14.	CDDO, PFMS, Nagaland
15.	CDDO, PFMS, Sikkim
16.	CDDO, PFMS, Tamilnadu
17.	CDDO, PFMS, Uttarakhand
18.	CDDO, PFMS, Manipur
19.	CDDO, PFMS, Daman & Diu
20.	CDDO, PFMS, Mizoram
21.	CDDO, PFMS, Lakshadweep
22.	CDDO, PFMS, Puduchery
23.	CDDO, PFMS, Chhattisgarh
24.	CDDO, PFMS, Gujrat
25.	CDDO, PFMS, Haryana
26.	CDDO, PFMS, Jharkhand
27.	CDDO, PFMS, Madhya Pradesh
28.	CDDO, PFMS, Punjab
29.	CDDO, PFMS, Rajasthan
30.	CDDO, PFMS, Tripura
31.	CDDO, PFMS, West Bengal
32.	CDDO, PFMS, NCT Of Delhi
33.	DDO, PFMS, New Delhi
34.	CDDO, PFMS, Telangana
35.	CDDO, PFMS, Jammu & Kashmir
36.	CDDO, PFMS, Assam
37.	CDDO, PFMS, Kerala
38.	CDDO, PFMS, Odisha
39.	CDDO, PFMS, Karnataka
40.	CDDO, PFMS, Maharashtra
41.	CDDO, PFMS, Arunachal Pradesh
42.	CDDO, PFMS, Bihar
43.	CDDO, PFMS, Andhra Pradesh
44.	CDDO, PFMS, Uttar Pradesh

45.	NABARD, New Delhi
46.	EXIM Bank, Mumbai
47.	SIDBI, New Delhi
48.	NCGTC, Mumbai
49.	PFRDA, New Delhi
50.	MADRAS SCHOOL OF ECONOMICS, Chennai
51.	RAJIV GANDHI UNIVERSITY, Itanagar
52.	NCEAR, New Delhi
53.	RATAN TATA LIBRARY New Delhi
54.	CENTRE FOR DEVELOPMENT ECONMOCS (CDE), New Delhi
55.	CONSUMER UNITY & TRUST SOCIETY, Jaipur
56.	D.D.O. (Security Appellate Tribunal - SAT), Mumbai
57.	National Credit Guarantee Trustee Co. (NCGTC)
58.	International Financial Services Centres (IFSCA), Gift City, Gujrat
59.	Development of Pune Metro Line Phase-III, Pune (1 st instalment released in Nov-23)
60.	Investment Manager, National Investment and Infrastructure Fund Ltd-NIIF
61.	CMD, SPMCIL, New Delhi

- List of schemes with status of audit conducted during the year.

Sl. No.	Name of scheme	Budgetary provisions (Rs. in Crores)	Whether audit conducted during the year (Yes/No)
No scheme audit conducted during the Financial year			

- List of Autonomous Bodies/PSUs/Grantee Institutions with status of audit conducted during the year.

Sl. No.	Name of scheme	Budgetary provisions (Rs. in Crores)	Whether audit conducted during the year (Yes/No)
-Not Applicable-			

- List of Banks with status of audit conducted during the year.

Sl. No.	Name of scheme	Budgetary provisions (Rs. in Crores)	Whether audit conducted during the year (Yes/No)
-Not Applicable-			

Ministry Of Finance

Government of India

**Department of Economic Affairs
O/o Chief Controller of Accounts
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**The Annual Review of Ministry of Finance (Department wise) for the
Financial Year 2024-25 is placed in file as detailed below:**

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