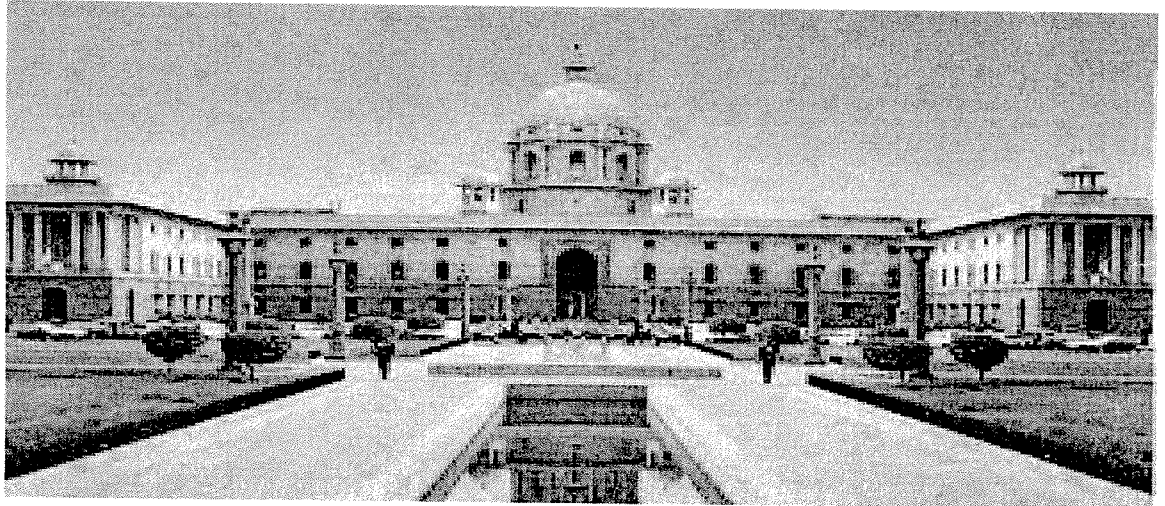


GOVERNMENT OF INDIA
MINISTRY OF FINANCE
ANNUAL REVIEW OF INTERNAL AUDIT WING
2021-22



OFFICE OF CHIEF CONTROLLER OF ACCOUNTS
MINISTRY OF FINANCE
NEW DELHI

PREFACE

The Internal Audit function is an integral part of Public Financial Management. It is an important instrument for improving the performance of the Government. It covers a broad range of activities having different objectives. The focus of Internal Audit, has been mainly on compliance audit, i.e. to ensure proper maintenance of records, proper application of rules, regulations and instructions issued by the Government of India from time to time and also to ensure accuracy in accounts and efficiency in operations. Keeping this aspect in focus, the Annual Review highlights the issues of importance which need attention of the Heads of Department of the audited units. The details of audit paras have been excluded from this Annual Review Report and it contains only the broad summary of the audit findings.

It is an agreed fact that Internal Audit in today's scenario requires greater focus and shift to modern techniques of auditing. There is need for a greater convergence of audit on financial propriety and performance audit through risk based auditing to make it an effective tool for the benefit of the executive. The fact that Ministry of Finance does not implement any schemes impedes the initiation of Risk based audit/performance audit by the Internal Audit Wing.

I would like to place on record our deep appreciation for the co-operation extended by various units of the Ministry of Finance during the course of Audit. I also wish to acknowledge and appreciate the effort of officers and staff of the Internal Audit Wing.

The contents of the Review are based on the information elicited from various units audited during the year 2021-22. Suggestions for improvement will be appreciated. The same may be communicated to the Headquarters of Internal Audit Wing, 4th Floor, Room No. 413, A.G.C.R. Building, I.P. Estate, New Delhi or may be conveyed through e-mail to iaw-finance@gov.in.



(Alok Ranjan)

Chief Controller of Accounts

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Chapter - I
EXECUTIVE SUMMARY

(A) Internal Audit Wing (HQ):- The Internal Audit set-up of Ministry of Finance under the O/o the Chief Controller of Accounts, conducts compliance audit of PAOs and DDOs and issues report to audit unit based on the findings.

The audit reports have identified the systemic weakness and non-compliance of rules, regulations and procedures etc., and the same are brought to the attention of management along with appropriate recommendations for corrections and rectifications.

(B) Banking and Financial Institutions (B & FI) for auditing the performance of public/private sector banks with regard to small saving schemes of Ministry of Finance i.e Public Provident Fund Scheme (PPF)-1968 and Senior Citizen Saving Scheme (SCSS)-2004.

During the Financial Year 2021-22, Banking & Financial Institutions Wing was conduct total 22 units.

This Internal Audit Annual Review covers all five Departments under the Ministry of Finance as below and it consists of six chapters.

- (A) Department of Economic Affairs;
- (B) Department of Financial Services;
- (C) Department of Expenditure;
- (D) Department of Revenue; and
- (E) Department of Investment & Public Asset Management.

2. Performance of Internal Audit during the financial year 2021-22.

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.

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 2021-22.

As stated above, maintenance of initial accounts records was found to be generally satisfactory in most of the units. The common deficiencies/ shortcomings noticed in the maintenance of records pertain to lack of awareness of the latest rules, regulations, orders and revised proforma etc. Efforts were made by the Internal Audit Parties to explain/ guide the officials in person about new rules, regulations and orders and also through Inspection Reports, by providing copies of the revised orders along with revised forms etc. Inspection Reports have been taken up with the auditees suitably and replies received from them have been reviewed, vetted and rejoinders issued wherever due or audit paras were settled in case of compliance. Reminders were issued to the units which did not respond in order to have compliance. Thus, Internal Audit operations have been broadly effective in ensuring compliance to the laid down rules and procedures. However, there is a need to put emphasis on the departments 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 various private organizations and government servants.

4. Sanctioned and working strength of (A) Internal Audit Wing as on 1st April 2021 of the financial year under report:

Category	Sanctioned strength	In position
Group 'A'	03 (3 Sr. AO)	01
Group 'B'	06 (6 AAO)	00
Group 'C'	09 (7Acctt. + 1 LDC + 1MTS)	05 (03Acctt. +01LDC+ 01 MTS)
Consultants engaged, if any from the empanelled list	NIL	NIL

(B) Banking & Financial Institution (B&FI)

Category	Sanctioned strength	In position
Group 'A'	05	01
Group 'B'	05 (5 AAO)	00
Group 'C'	08 (7Acctt. + 1MTS)	04 (02Acctt. +01LDC+01 DEO Contract Basis)
Consultants engaged, if any from the empanelled list	NIL	NIL

5. Total Number of Units of Department of Economic Affairs & their periodicity {Details provided in Annexure I(A)} .

Periodicity	No. of units
Annual	38
Biennial	91
Triennial	13
Any Other	--
Grand Total	142

(B) Banking & Financial Institution (B&FI) (Annexure-I B)

Periodicity	No. of units
Annual	NA
Biennial	99
Triennial	NA
Any Other	NA
Grand Total	99

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

Units due for audit during the year 2021-22	Target for audit of units during the year 2021-22	Units actually audited during the year 2021-22	Arrear, if any	Remarks
122	38	32	06	84.21% achievement

(B) Banking & Financial Institution (B&FI)

Units due for audit during the year 2021-22	Target for audit of units during the year 2021-22	Units actually audited during the year 2021-22	Arrear, if any	Remarks
48	48	22	26	Data is still awaited from various Bank. Reminders at level of Dy.CA/CA/CCA(F) were also issued.

7. Targets and achievements in term of Schemes audited

Units due for audit during the year 2021-22	Target for audit of units during the year 2021-22	Units actually audited during the year 2021-22	Arrear, if any	Reasons for arrear
Nil				

8. Targets and achievements in term of Bank/Grantee institutions audited

Units due for audit during the year 2021-22	Target for audit of units during the year 2021-22	Units actually audited during the year 2021-22	Arrear, if any	Reasons for arrear
06	01	01	--	100% achievement

9. Status of outstanding Audit Paras

Name of Para	Number of Paras outstanding at the beginning of the Year 2021-22	Number of Paras settled during the year 2021-22	Number of Paras raised during the year 2021-22	Number of Paras outstanding at the end of the year 2021-22
Internal Audit Paras	2039	331	308	2016
CGA's Audit Paras (Pr.A.O./PAO)*	66	23	--	43

10. Initiatives taken for settlement of the outstanding Audit Paras

For Financial Year 2021-22 Internal Audit Wing conducted 04 Lok-Adalats at

1. Delhi
2. Kolkata
3. Chennai
4. Mumbai

for the 142 Units to settle the Outstanding Audit Paras.

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

Some of the constraints observed during internal audit of DDOs/PAOs are:

- Lack of skilled/trained staff:
- Sincere efforts not made by most of the auditee organizations to comply with the internal audit reports/paras

Suggestions:

- More training/seminar sessions should be conducted.
- More space should be made available to offices to ensure proper record maintenance.

11. Expectations from Management

- ❖ Sufficient number of staff should be posted.
- ❖ Repeated and timely training of the units may be initiated so that they are apprised of the current or new rules/regulations relating to sound financial management.

12. New initiatives

- ❖ E-Audit of units was conducted on the following module of PFMS i.e. GPF, EIS, NTRP, Pension and PAO.
- ❖ Hands on experience to the newly recruited accountant in IA W.

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.

Sr. No	Nature of irregularities	No. of Paras	Total amount (Rs. In Lakhs)
1.	Non-recovery of Govt. dues from Central Govt. Departments/State Govt. /Govt. bodies/Private parties.	22	17860.76
2.	Over payments	15	91.15
3.	Idle machinery/surplus stores	Nil	Nil
4.	Loss/in fructuous expenditure	03	413.07
5.	Irregular expenditure	07	1516.84
6.	Irregular purchase	Nil	Nil
7.	Non-adjustment of advances-		
	Contingency Advance-	01	6.02
	TTA/T.A. Advance-	03	62.93
	LTC Advance-	02	2.12
	Long Term Advances-	01	0.30
	Total of S.No.7	07	71.37
8.	Blocking of Govt. money	03	4705703.97
9.	Non-accounting of costly stores/Govt. money	Nil	Nil
10.	Any other items of special nature	02	71.61
	Total	59	4725728.77

(B) Banking & Financial Institution (B&FI)

S. No.	Nature of Irregularities	Total Amount involved (Rs. In Lakhs)
01.	Delayed penal Interest levied on Public Sector Banks during the F.Y. 2021-22	136.69
02.	Closing balance of the outstanding delayed penal interest of public sector banks and private sector banks handling the small savings schemes like PPF-1968, SCSS-2004 etc. Of Ministry of Finance, as on 31/03/2022	222.99

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.

(Amount in Lakhs)

Sr. No.	Name of Office	Para No. of Report	Amount	Detail of Para in brief
01	DDO Cash Expenditure, New Delhi	50	0.71	Non-Deduction of TDS
02	PAO INGAF, New Delhi	13	0.08	Non-Deduction of GST on vendor's bill
03	PAO State Loan, New Delhi	05	17763.62	Delay in Payment of Interest
04	PAO INGAF, New Delhi	07	84.96	Outstanding course fee.
05	DDO CUSTODIAN, New Delhi	06	0.26	Non deduction of GST on Rent bills.
06	DDO Cash DFS	45	1.64	Short recovery of License fee
07	DDO Cash DFS	51	0.05	Less Deduction of CGEGIS
08	DDO Cash DFS	50	0.22	Non Deduction of CGHS.
09	DDO Cash, DIPAM, New Delhi	41	3.72	Non deduction of GST.
10	DDO, CASH, Revenue, New Delhi	48	0.11	Non-Deduction of CGHS.
11	DDO, CASH, Revenue, New Delhi	57	0.57	Non-deduction of GST on bills.
12	DNC, Lucknow	06	0.36	Non-Deduction of CGHS.
13	DNC, Lucknow	07	1.28	Non-deduction of TDS/GST on bills.
14	ED FEMA, Dehradun	06	0.14	Non-deduction of GST on bills.
15	ED FEMA, Dehradun	16	1.03	Short-Deduction of CGHS.
16	ED FEMA, Delhi Zone	21	0.21	Non-Deduction of CGHS.
17	ED FEMA, Bhubhneswar	11	0.14	Non-Deduction of CGHS.

18	ED FEMA, HQ, New Delhi	10	0.21	Non-Deduction of CGHS.
19	ED FEMA, HQ, New Delhi	12	0.29	Non-deduction of TDS/GST on bills.
20	ED FEMA, Kolkata	11	0.16	Non-Deduction of CGHS.
21	ED FEMA, Jalandhar	02	0.88	Non-Deduction of CGHS.
22	ED FEMA, Jalandhar	03	0.12	Less Deduction of CGEGIS.
Sub Total			17860.76	

2. Cases of Overpayments

Sr. No	Name of Office	Para No. Of Report	Amount (Rs. In Lakhs)	
			Amount	Detail of Para in brief
01	DDO Cash Expenditure, New Delhi	48	0.15	Recovery of inadmissible payment of LTC
02	DDO Cash Expenditure, New Delhi	52	0.95	Irregular payment of overtime allowance to vendor
03	DDO Cash, DIPAM, New Delhi	34	0.07	Over-Payment to Mrs. Rekha Rani Surya, AD on account to TPT allowance.
04	ED FEMA, Mumbai	19	20.42	Arrear payment of Special Incentive Allowance (SIA).
05	ED FEMA, Mumbai	31	5.83	Irregular payments of Deputation Allowance.
06	ED FEMA, Allahabad	09	0.29	Arrear payment of Special Incentive Allowance (SIA).
07	ED FEMA, Bhubaneswar	18	0.50	Excess payment of Special Incentive Allowance.
08	ED FEMA, Chandigarh	07	0.14	Recovery of irregular payment of fare on LTC.

09	ED FEMA, Kolkata	09	0.09	Air ticket purchase from unauthorized agent.
10	ED FEMA, Kolkata	15	0.63	Inadmissible payment towards TA.
11	ED FEMA, Kolkata	16	59.03	Irregular payment of Special Incentive Allowance (SIA).
12	ED FEMA, Kolkata	18	0.60	Irregular payment of TTA.
13	ED FEMA, Jalandhar	05	0.14	Irregular payment of TA.
14	ED FEMA, Jaipur	09	0.29	Irregular payment of TA.
15	ED FEMA, Shimla	03	2.02	Excess payment of Special Incentive Allowance (SIA).
Sub Total			91.15	

3. Cases of idle machinery/surplus stores

Amount (Rs. In Lakhs)

Sr. No	Name of Office	Para No. Of Report	Amount	Detail of Para in brief
Nil				

4. Cases of Loss/in fructuous expenditure

Sr. No	Name of Office	Para No. Of Report	Amount (Rs. In Lakhs)	
			Amount	Detail of Para in brief
01	DDO Cash Expenditure, New Delhi	46	399.99	Huge Expenditure of Rs. 186.12 lakhs on maintenance of staff car and Rs. 213.87 lakhs incurred on hiring of private vehicle
02	DRT II, New Delhi	07(B)	0.91	In fructuous Expenditure on vehicle
03	ED FEMA, Bhubaneswar	19	12.17	In-fructuous expenditure of pay and allowance in r/o staff car driver.
Sub Total			413.07	

5. Cases of irregular expenditure

Sr. No	Name of Office	Para No. Of Report	Amount (Rs. In Lakhs)	
			Amount	Detail of Para in brief
1.	CDE, University of Delhi	03	13.15	Irregular expenditure in Post-Doctoral fellowship.
2.	CDE, University of Delhi	04	0.08	Irregular expenditure in M.Phil. Submission.
3.	CDE, University of Delhi	07	2.55	Expenditure more than 50% of interest realized from Corpus Fund in F.Y. 2019-20.
4.	DRT, Jaipur	10	2.67	Purchase of stationery items beyond power delegated.
5.	ED FEMA, Mumbai	34	0.62	An-unauthorized booking of air tickets on Tour.
6.	DNC, Lucknow	09	120.85	Payment of outsourcing staff contractor bills beyond to delegation of power.
7.	ED FEMA, Delhi Zone	25	1376.92	Non-renewal of rent agreement of office premises.
Sub Total			1516.84	

6. Cases of irregular purchase**Amount (Rs. In Lakhs)**

Sr. No	Name of Office	Para No. Of Report	Amount	Detail of Para in brief
Nil				

7. Cases of non-adjustment of advances**(i) Contingent Advances****Amount (Rs. In Lakhs)**

Sr. No	Name of Office	Para No. Of Report	Amount	Detail of Para in brief
1	DDO Cash, DIPAM, New Delhi	40	6.02	Non-adjustment of contingent advance.
Sub Total			6.02	

(ii) TTA/Travelling Advances**Amount (Rs. In Lakhs)**

Sr. No	Name of Office	Para No. Of Report	Amount	Detail of Para in brief
01	DDO Cash Expenditure, New Delhi	49	6.78	Late adjustment of LTC Advance
02	DDO Cash, DIPAM, New Delhi	39	{36.40 + \$23145 (FTE Claim)*} =54.35	Non-adjustment of Advances
03	DNC, Lucknow	05	1.80	Late adjustment of TA advance.
Sub Total			62.93	

(iii) Leave Travel Concession Advances**Amount (Rs. In Lakhs)**

Sr. No	Name of Office	Para No. Of Report	Amount	Detail of Para in brief
01	DDO Cash Expenditure, New Delhi	49	1.10	Late adjustment of LTC Advance
02	ED FEMA, Mumbai	35	1.02	Non-adjustment of LTC Advance
Sub Total			2.12	

(iv) Long Term advance**Amount (Rs. In Lakhs)**

Sr. No	Name of Office	Para No. Of Report	Amount	Detail of Para in brief
01	ED FEMA, Bhubhneswar	17	0.30	Non recovery of interest on Motor Cycle Advance.
Sub Total			0.30	

8. Cases of blocking of Govt. Money**Amount (Rs. In Lakhs)**

Sr. No	Name of Office	Para No. Of Report	Amount	Detail of Para in brief
01	DRT-I, New Delhi	19	2432823	Non recovery of dues amounting to Rs. 2432823 lakhs as on 31.03.2021 under 2456 number of Recovery Certificates (RCs).
02	DRT-II, New Delhi	12	2130495	Pendency in disposal of recovery cases before the Hon'able Recovery Appellate Tribunal.
03	ED FEMA, Delhi Zone	20	142385.97	Non-realization of penalties imposed under FEMA/FERA.
Sub Total			4705703.97	

9. Cases of non-accounting of costly stores/Govt. Money

Amount (Rs. In Lakhs)

Sr. No	Name of Office	Para No. Of Report	Amount	Detail of Para in brief
Nil				

10. Any other items of special nature.

Amount (Rs. In Lakhs)

Sr. No	Name of Office	Para No. Of Report	Amount	Detail of Para in brief
01	PAO INGAF, New Delhi	14	34.31	Non-Clearance of Outstanding Cheque
02	PAO INGAF, New Delhi	15	37.30	Non-Clearance of Outstanding Challan
Sub Total			71.61	

(B) Banking & Financial Institution (B&FI)

1. Cases of Delayed Penal Interest levied on Public Sector Banks.

(Amount in Rs.)

Sr. No.	Name of SBI Unit	Amt. Levied	Amt. Received	Total Outstanding
1	SBI, Ernakulum	3,24,765	0	3,24,765
2	SBI, GAD Belapur, Mumbai	49,740	7,307.28	42,432.72
3	SBI, Gandhinagar	19,63,254	0	19,63,254
4	SBI, Coimbatore	4,29,807	0	4,29,807
5	SBI, Vijayawada	3,46,311	3,46,311	0
6	SBI, Srinagar	6,82,855	0	682855
7	SBI, Andheri Mumbai	14,13,293	0	14,13,293
8	SBI, La-martin Kolkata	67134	0	67,134
9	SBI, Maniktala Kolkata	4,50,245	4,50,245	0
10	EXIM Bank	0	0	0
11	SBI, Strand Road Kolkata	12,87,224	12,87,224	0
12	SBI, Siliguri	75,348	75,348	0
13	SBI, Trivandrum	14,97,605	0	14,97,605
14	SBI, Gandhi Maidan Patna	24,40,289	0	24,40,289
15	SBI, Muzzaffarpur	5,60,389	0	5,60,389
16	SBI, Goa	1,95,696	0	1,95,696
17	SBI, Lucknow	9,62,995	0	9,62,995
18	SBI, Hubali	9,09,418	0	9,09,418
	Total	1,36,56,368	21,66,435	1,14,89,933

Rs. 21,66,435/- has been received from State Bank of India towards Delayed Penal Interest outstanding up to 31/03/2022.

2. Delayed panel interest levied on Public Sector Banks other than SBI for the period 2021-22.

Sl. No.	Public Sector Banks	Amount Levied	Amt. Received	Total Outstanding
1.	Corporation Bank	1697.4	0	1697.4
6.	Exim Bank	-		
	TOTAL	1697.4	0	1697.4

Summary of Outstanding Penal Interest for the year 2021-22

(Amount in Rs.)

Sl. No.	Narration	SBI	Other Banks	Total
1	Opening Balance as on 31.03.2021	*5,09,67,620	18,11,55,651	23,21,23,271
2	Amount Levied during the year 2021-22	1,36,67,815	1,697	1,36,69,512
3	Amount settled during the year 2021-22	2,09,99,387	17,97,604	2,27,96,990
4	Closing balance as on 31.03.2022	4,36,36,048	17,93,59,744	22,29,95,792

*Opening balance is Rs. 5,09,67,620 instead of Rs. 5,10,65,152 due to clerical mistake.

CHAPTER-IV
SCHEME AUDIT

Strategy/approach adopted for conduct of the Risk Based Audit

This Ministry performs allocative and regulatory functions in general and does not implement schemes, programmes by itself. Therefore, the risk based audit is not relevant to this ministry. Keeping in view, the O/o Controller General of Accounts has been requested to exempt Ministry of Finance from the list of ministries performing risk based audit.

CHAPTER - V

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

(Rs. in Lakhs)

S. No	Name of Ministry	Case of non-recovery of Govt. Dues		Case of Overpayments		Case of Idle machinery/surplus stores		Case of Loss/Intructions expenditure		Case of Non adjustment of advances		Case of Blocking of gov. Money lying with DDO		Penal interest on cases of delayed remittance		Cases of Excess/double reimbursement		Total	
		Amount objected	Amount actually recovered	Amount objected	Amount actually recovered	Amount objected	Amount actually recovered	Amount objected	Amount actually recovered	Amount objected	Amount actually recovered	Amount objected	Amount actually recovered	Amount objected	Amount actually recovered	Amount objected	Amount actually recovered	Amount objected	Amount actually recovered
1.	Finance	17860.76	Nil	91.15	Nil	Nil	Nil	413.07	Nil	71.37	Nil	4705703.97	Nil	Nil	Nil	Nil	Nil	4724140.32	Nil

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

CHAPTER –VI

CAPACITY BUILDING / TRAININGS UNDERTAKEN DURING THE YEAR

UNDER REPORT

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

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

ANNEXURE- I A

Auditee units and their periodicity

ANNUAL

S. No.	Name Of Department	Name Of Unit
1.	Department Of Economic Affairs	D.D.O. (Indian Economic Services - IES), New Delhi
2.		D.D.O. (Cash) DEA, New Delhi
3.	Department Of Expenditure	D.D.O. (Cash) Expenditure, New Delhi
4.		D.D.O. (Cost Accounts) New Delhi
5.		P.A.O. (Expenditure) New Delhi
6.	Department Of Financial Services	D.D.O. (Cash) Financial Services, Banking Division, New Delhi
7.		D.D.O. (Custodian) New Delhi
8.	Department of Investment & Public Asset Management	D.D.O. (Cash) Disinvestment, New Delhi
9.	Department Of Revenue	E.D. FEMA - Lucknow
10.		E.D. FEMA - Ahmadabad
11.		E.D. FEMA - Bangalore
12.		E.D. FEMA - Calicut
13.		E.D. FEMA - Chandigarh
14.		E.D. FEMA - Chennai
15.		E.D. FEMA - Cochin / Thirvanthapuram
16.		E.D. FEMA - Delhi Zone
17.		E.D. FEMA - Guwahati
18.		E.D. FEMA - HQ New Delhi
19.		E.D. FEMA - Hyderabad
20.		E.D. FEMA - Jaipur
21.		E.D. FEMA - Jalandhar
22.		E.D. FEMA - Kolkata
23.		E.D. FEMA - Madurai
24.		E.D. FEMA - Mumbai
25.		E.D. FEMA - Srinagar
26.		E.D. FEMA - Indore
27.		E.D. FEMA - Goa
28.		E.D. FEMA - Shimla
29.		ED FEMA Dehradun
30.		ED FEMA Patna
31.		ED FEMA Bhubneshwar
32.		ED FEMA Kozhikode
33.		ED FEMA Surat

34.		ED FEMA Ranchi
35.		ED FEMA Nagpur
36.		E.D. FEMA – Allahabad
37.		ED FEMA VIZAG
38.		D.D.O. (Cash) Revenue, New Delhi

BIENNIAL

S. No.	Name Of Department	Name Of Unit
1.	Department Of Economic Affairs	Regional Director, National Saving Institute – Chennai
2.		Regional Director, National Saving Institute – Guwahati
3.		Regional Director, National Saving Institute – Kolkata
4.		Regional Director, National Saving Institute – Mumbai
5.		Regional Director, National Saving Institute - New Delhi
6.		P.A.O. (Internal Debt Accounting -IDA) New Delhi
7.		P.A.O. (National Saving Institute - NSI) Nagpur
8.		Pr. (Consol) DEA, New Delhi
9.		P.A.O. (Estt.) DEA, New Delhi
10.		P.A.O. (Sectt.) DEA, New Delhi
11.	Department Of Expenditure	P.A.O. (CGA), New Delhi
12.		Regional Training Centre (RTC) Chennai
13.		P.A.O. (Central Purchase Section) Pr. A.O. New Delhi
14.		P.A.O. (State Loans) New Delhi
15.		P.A.O. (INGAF) New Delhi
16.		Regional Training Centre (RTC) INGAF Kolkata
17.		Regional Training Centre (RTC) INGAF Mumbai
18.		INGAF, Aizwal
19.		PFMS New Delhi
20.	Department Of Financial Services	Debts Recovery Appellate Tribunal- Allahabad
21.		Debts Recovery Appellate Tribunal- Chennai

22.		Debts Recovery Appellate Tribunal- Kolkata
23.		Debts Recovery Appellate Tribunal- Mumbai
24.		Debts Recovery Appellate Tribunal- New Delhi
25.		Debts Recovery Tribunal - Allahabad
26.		Debts Recovery Tribunal - I Ahmadabad
27.		Debts Recovery Tribunal - II Ahmadabad
28.		Debts Recovery Tribunal – Aurangabad
29.		Debts Recovery Tribunal - Bangalore
30.		Debts Recovery Tribunal - I Chandigarh
31.		Debts Recovery Tribunal - II Chandigarh
32.		Debts Recovery Tribunal - I Chennai
33.		Debts Recovery Tribunal - II Chennai
34.		Debts Recovery Tribunal - III Chennai
35.		Debts Recovery Tribunal - Coimbatore
36.		Debts Recovery Tribunal - Cuttack
37.		Debts Recovery Tribunal - Ernakulam
38.		Debts Recovery Tribunal – Guwahati
39.		Debts Recovery Tribunal - Hyderabad
40.		Debts Recovery Tribunal - Jabalpur
41.		Debts Recovery Tribunal - Jaipur
42.		Debts Recovery Tribunal - Lucknow
43.		Debts Recovery Tribunal - Madurai
44.		Debts Recovery Tribunal - Nagpur
45.		Debts Recovery Tribunal - Patna
46.		Debts Recovery Tribunal - Pune
47.		Debts Recovery Tribunal -

48.		Ranchi
49.		Debts Recovery Tribunal - Vishakhapatnam
50.		Debts Recovery Tribunal - I Mumbai
51.		Debts Recovery Tribunal - II Mumbai
52.		Debts Recovery Tribunal - III Mumbai
53.		Debts Recovery Tribunal - I Kolkata
54.		Debts Recovery Tribunal - II Kolkata
55.		Debts Recovery Tribunal - III Kolkata
56.		Debts Recovery Tribunal - I New Delhi
57.		Debts Recovery Tribunal - II New Delhi
58.		Debts Recovery Tribunal - III New Delhi
59.		DRT, Siliguri
60.		DRT-III, Chandigarh
61.		DRT-II, Eranaculam
62.		D.D.O. (Special Court) Mumbai
63.		D.D.O. (Asstt. Court Liquidator) Kolkata
64.	Department of Investment & Public Asset Management	PAO, DFS, New Delhi
65.		PAO, Disinvestment, New Delhi
66.		Deputy Narcotics Commissioner (D.N.C.) Neemuch
67.		Deputy Narcotics Commissioner (D.N.C.) Kota
68.		Deputy Narcotics Commissioner (D.N.C.) Lucknow
69.	Department Of Revenue	Drawing & Disbursing Officer (D.D.O.- CBN) Gwalior
70.		District Opium Officer (D.O.O.) Div- I Neemuch
71.		District Opium Officer (D.O.O.) Div - II Neemuch
72.		District Opium Officer (D.O.O.) Div-I Chittorgarh
		District Opium Officer (D.O.O.) Div - III Chittorgarh

73.		FIU New Delhi
74.		District Opium Officer (D.O.O.) Barabanki
75.		District Opium Officer (D.O.O.) Bhilwara
76.		District Opium Officer (D.O.O.) Div-I Jaora
77.		District Opium Officer (D.O.O.) Div-II Jaora
78.		District Opium Officer (D.O.O.) Div-I Mandsaur
79.		District Opium Officer (D.O.O.) Div-II Mandsaur
80.		District Opium Officer (D.O.O.) Div-III Mandsaur
81.		District Opium Officer (D.O.O.) Garoth
82.		District Opium Officer (D.O.O.) Jhalawar
83.		District Opium Officer (D.O.O.) Kota
84.		District Opium Officer (D.O.O.) Partapgarh
85.		G.M. (Govt. Opium Alkloid Works - GOAW) Gazipur
86.		G.M. (Govt. Opium Alkloid Works - GOAW) Neemuch
87.		G.M. (Govt. Opium Alkloid Works - GOAW) JawaharVypaar, New Delhi
88.		P.A.O. (Central Bureau Of Narcotics - CBN) Gwalior
89.		P.A.O. (Govt. Opium Alkloid Works - GOAW) Gazipur
90.		P.A.O. (Govt. Opium Alkloid Works - GOAW) Neemuch
91.		P.A.O. (Revenue) New Delhi

TRIENNIAL

S. No.	Name Of Department	Name Of Unit
1.	Department Of Economic Affairs	DDO (SAT), Mumbai
2.		Madras School of Economics (MSE)
3.		Rajiv Gandhi University
4.		National Council of Applied Economic Research (NCAER)
5.		Ratan Tata Library (RTL)
6.		Centre for Development Economics (CDE)
7.		Consumer Unity & Truwest Society
8.	Department Of Revenue	D.D.O. (Appellate Tribunal Forfeited Property - A.T.F.P.) New Delhi
9.		D.D.O. (Central Economic Intelligence Bureau - C.E.I.B.) New Delhi
10.		D.D.O. (Custom Excise & Sales Tax Appellate Tribunal - CESTAT) Chennai
11.		D.D.O. (Custom Excise & Sales Tax Appellate Tribunal - CESTAT) Kolkata
12.		D.D.O. (Custom Excise & Sales Tax Appellate Tribunal - CESTAT) Mumbai
13.		D.D.O. (Custom Excise & Sales Tax Appellate Tribunal - CESTAT) New Delhi

ANNEXURE- I B

Auditee units and their periodicity of Banking & Financial Institution(B&FI)

BIENNIAL

Sl. No.	Focal Point Branch of State Bank of India
1	SBI, Ahmadabad, Main Branch
2	SBI, Ahmadabad, Polytechnic
3	SBI, Aurangabad
4	SBI, Berhampur, Ganjam
5	SBI, Burdwan
6	SBI, Bareilly
7	SBI, Baroda
8	SBI, Bhagalpur
9	SBI, Bhopal T.T.Nagar
10	SBI, Bhubaneswar
11	SBI, Chennai, T. Nagar
12	SBI, Chennai, Main Br.
13	SBI, Coimbatore
14	SBI, Gandhinagar
15	SBI, Goa
16	SBI, Gorakhpur
17	SBI, Guwahati
18	SBI, Hubli
19	SBI, Hyderabad
20	SBI, Jabalpur
21	SBI, Jalandhar
22	SBI, Kanpur, Main Branch
23	SBI, Kanpur, Latouche Rd.
24	SBI, Kolkata (Main) Strand Road
25	SBI, Lucknow
26	SBI, Madurai
27	SBI, Nagpur, Itwari Br.
28	SBI, Patna, Bailly Rd.
29	SBI, Pune
30	SBI, Raipur
31	SBI, Ranchi
32	SBI, Sambhalpur
33	SBI, Shillong

34	SBI, Silliguri
35	SBI, Tiruchirappalli
36	SBI, Vijayawada
37	SBI, Vishakhapatnam
38	SBI, Srinagar J&K
	SBI Associates
39	State Bank of Hyderabad
40	State Bank of Mysore (PPF Bangalore)
41	State Bank of Mysore (SCSS Nagpur)
42	State Bank of Bikaner & Jaipur
43	State Bank of Travancore (PPF Trivandrum)
44	State Bank of Travancore (SCSS Nagpur)
45	State Bank of Patiala
	Public Sector Banks:-
46	Canara Bank (PPF Bangalore Due) (SCSS-Nagpur)
47	Indian Overseas Bank (PPF & SCSS Nagpur)
48	IDBI BANK (PPF & SCSS Mumbai)
49	Vijaya Bank (PPF & SCSS Nagpur)
50	Indian Bank (PPF Chennai)
51	Indian Bank (SCSS Nagpur)
52	Dena Bank (PPF Mumbai)
53	Dena Bank (SCSS Nagpur)
54	Corporation Bank (PPF & SCSS Nagpur)
55	Syndicate Bank (PPF & SCSS Nagpur)
56	Central Bank of India (PPF Mumbai)
57	Central Bank of India (SCSS Nagpur)
58	Allahabad Bank (PPF Kolkata & SCSS Nagpur)
59	Axis Bank (PPF Mumbai)
60	Punjab & Sind Bank (PPF & SCSS Nagpur)
61	Oriental Bank of Commerce (Ist Audit Due)
	RBI PDO's
62	RBI PDO Patna
63	RBI PDO Bengaluru
64	RBI PDO Nagpur
65	RBI PDO Chennai
66	RBI PDO New Delhi
67	RBI PDO Jaipur
68	RBI PDO Ahmedabad
69	RBI PDO Bhubaneswar
70	RBI PDO Guwahati

71	RBI PDO Kolkata
72	RBI PDO Hyderabad
73	RBI PDO Bhopal
74	RBI PDO Chandigarh
75	RBI PDO Lucknow
76	RBI PDO Mumbai
77	RBI PDO Thiruvanthapuram
	Financial Institutions :-
78	Exim, New Delhi
79	ICICI Mumbai
80	IDBI New Delhi / Mumbai
81	IDFC, Mumbai
82	Industrial & Financial Corporation of India, New Delhi.
83	NABARD New Delhi / Mumbai
84	Subsidiary to GOA Bank
	Grantee Institutions :-
85	Central Revenue Sports Board, New Delhi
86	Finance Canteen, New Delhi
87	India Investment Centre, New Delhi
88	Indian Council for Research in International Economic Relation, New Delhi
89	Indira Gandhi Institute of Development Research, Mumbai
90	Institute of Development and Studies, Jaipur
91	Institute of Development Studies, Lucknow
92	Institute of Economic Growth, New Delhi
93	Institute of Social and Economic Changes, Bangalore
94	Maharashtra Labour Welfare Board, Mumbai
95	National Council of Applied Economic Research, New Delhi.
96	National Institute of Financial Management, Faridabad
97	National Institute of Public Finance & Polices, New Delhi
98	Pratichi India trust, New Delhi
99	Pension Fund Regulatory Development Authority, New Delhi.