सत्यमेव जयते

GOVERNMENT OF INDIA

INSPECTION SECTION

INTERNAL AUDIT DIVISION

Annual Review on the performance of Inspection Section of Internal Audit Division for the year 2018-19

OFFICE OF THE CONTROLLER GENERAL OF ACCOUNTS

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FORMAT OF ANNUAL REVIEW FOR INTERNAL AUDIT DIVISION

Preface

Since the departmentalization of accounts in 1976, the Controller General of Accounts has been mandated to "oversee the maintenance of adequate standards of accounting by Central Civil Accounts Offices" in terms of the Allocation of Business Rules and has provided guidance for the conduct of internal audit in the Civil Ministries/Departments. The guidelines contained in the Chapter 12 of Civil Accounts Manual regulate mostly the functioning of inspection section of Internal Audit Division.

Chapter-1

Executive Summary

In order to maintain requisite technical standards of accounting in departmentalised accounting offices, the Controller General of Accounts has set up an Inspection sectionunder Internal Audit Division for conducting inspection of Principal Accounts Office, Pay & Accounts Office in the Civil Ministries. The inspection team is there to check whether the rules and regulations, system and procedures are being followedin the executive offices. Inspection team also ensures that the data supplied is compiled correctly and submitted to the concerned authorities.

The work relating to internal audit is normally conducted by inspecting various units and offices and "on the-spot" verification of accounts records. The work of the inspection parties is coordinated through internal audit division at the Headquarter.

Performance of Inspection Section of Internal Audit Division during the financial year 2018-19.

i. Risk based audit of 44Units had beenperformed during the year 2018-19 against the target of 35units.

ii. OperationalManual for Internal Audit for Central Civil Ministries / Departments has been released on 1st March, 2019 on the occasion of 43rd Civil Accounts Day.

An overview of Internal Audit during the Financial Year 2018-19.

While conducting the Inspection of various units during the year 2018-19, some major irregularities were observed by the Inspection team which are as under: -

- Delayed Remittances of valuables into Govt. Account by the bank and non-charging of Penal interest from bank on delayed remittance in various PAOs.
- Non deduction of TDS/Income Tax/Professional Tax from contractors/employers/pensioners.
- Over payment of salary Rs.1 Lakh per month (approx.) due to wrong pay fixation under 7th CPC by Zonal AO (Central Board of Direct Tax), M/o Finance, Ludhiana.
- Non adjustment of various objection book advances amounting to Rs.956.02 in various PAOs.
- Overpayment of Rs.80.00 Lakhs on account of Transport Allowance in PAO (Central Ground Water Board), M/o Water Resources, Faridabad
- Non recovery of amount of challans deposited in the bank but not encashed / shown in the receipt scrolls.
- Non receipt of Utilization Certificate from the grantee institutions in various PAOs.
- Provisions of GFR for purchasing of items amounting to Rs.16.59lakhs not followed.
- Huge amount of time barred cheques not accounted for as deduct recoveries after completion of procedure laid down.
- Non disbursement of withheld gratuity means Government liability has not been discharged timely.
- Non adjustment of various advances viz. TA advance, LTC advance and Contingency advance within the prescribed time limit in various PAOs.
- Unauthorized payment amounting to Rs. 24.08 lakhs made by CDDO.
- Irregularity in expenditure from Welfare fund maintained by Indo-Tibetan Border Police and reimbursement thereof in RPAO, Dehradun, M/o Home Affairs.
- Non adjustment of Rolling Contingent Advance/Non Rolling Contingent Advance.

Sanctioned and working strength of Internal Audit Division as on 1st April of the Financial Year under report:

Category	Sanctioned Strength	In Position
Group 'A'	-	Addl. CGA, Jt. CGA, Dy. CGA & ACGA at supervisory level
Group 'B'	12	11
Group 'C'	09	02
Consultants engaged, if any from the empaneled list.	-	-

Total Number of unit under the jurisdiction of Internal Audit Division and their periodicity.

Periodicity	No. of Units
Annual	22
Biennial	18
Triennial	None
Any other (once in a 5 years)	413
Total	453

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

Units due for audit during the year	Target for audit of units during the year	Units actually audited during the year (Annexure-II)	Arrear, if any	Reasons for arrear
115	35	44*	Nil	Not Applicable

* Including two special audit

Targets and achievements in terms of Schemes audited- N.A.

Targets and achievements in terms of Banks /Grantee institutions audited- N.A

Status of outstanding Audit Paras-

Nature of Para	Number of paras outstanding at the beginning of the year (01.04.18)	Number of paras settled during the year	Number of paras raised during the year	Number of paras outstanding at the end of the year 31.03.19
Audit paras raised by IAD (Pr. AO/PAO)	2669	552	549	2666

Initiative taken for settlement of the outstanding Audit Paras.

- Follow up of Inspection reports/paras (watch compliance of observations and settlement thereof).
- The status of outstanding paras reviewed periodically in Inspection Section of IAD and reminders and D.O. letters are being issued to CCA/CA of all concerned Ministries/units for furnishing their compliance report and action taken in respect of outstanding audit paras.
- Maintenance of Ministry wise records for settlement of observations.

Expectations from Management

Internal Audit is strong and effective tool for an efficient management to ensure that higher standards of financial regulations are being maintained and followed. The objective of Internal Audit is not only restricted to pointing out errors/omissions but also to suggest remedial measures and to render advice to Management in establishing sound financial discipline and proper record maintenance in an organization.

It is, therefore, expected that Management should take notice of Internal Audit observations pertaining to the respective officers to ensure compliance of General Financial Rules, Delegation of Financial Power Rules and other orders issued by Govt. from time to time related to procurement of Goods, services, consultancy and preparation of budget etc.

Internal audit in its widest sense can be used appropriately to act as whistleblower to raise alarms against all kind of risks, financial or operational. Thus it is important that all efforts should be made to strengthen this vital section of accounting organization to ensure that control mechanism is well placed.

CHAPTER –II

(SUMMARY REPORT OF PARAS SHOWN IN CHAPTER III)

(Including Schemes/ Banks/ PSUs/ Grantee Institutions)

Sr. No.	Nature of Irregularities	No. of Paras	Total amount involved (Rupees in Lakh)
1	Non-recovery of Govt. dues from Central Govt. Departments /State Govt./ Govt. bodies/ Private Parties		-
2	Over payments	02	81.00
3	Idle Machinery / surplus stores		-
4	Loss / Infructuous expenditure		-
5	Irregular expenditure	11	65.59
6	Irregular purchase	04	16.59
7	Non-adjustment of advances-	--	--
	Contingency Advance-	15	3551.98
	T.A. Advance-		
	LTC Advances-	04	5.88
	Long Term Advances		
	Total of column 7	19	3557.86
8	Blocking of Govt. money		
9	Non-account of costly stores/Govt. money	01	2.23
10	Any other items of special nature	99	3868151.69
	TOTAL	**136**	**3871874.96**

CHAPTER – III
LIST OF IMPORTANT IRREGULARITIES
(Including Schemes /Banks /Grantee Institutions)
(AMOUNT NOT LESS THAN RUPEES ONE LAKH)
(Detailed guidelines available in Annexure-I attached)

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

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
		Nil		

2. Cases of Overpayments

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
1.	PAO(Central Ground Water Board), M/o Water Resources, Faridabad	01	80	Overpayment of Transport allowance but recovery cannot be made as the case is sub-judice.
2.	Zonal AO(Central Board of Direct Tax), M/o Finance, Ludhiana	04	1.00	Overpayment of Rs. 1/- Lakh per month(approx.) due to wrong pay fixation under 7th CPC.
		Total	**81.00**	

3 Cases of idle machinery/surplus stores

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
		Nil		

4 Cases of loss/in fructuous expenditure

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
		Nil		

5 Cases of irregular expenditure

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
1	PAO (Corporate Affairs), M/o Corporate Affairs, Mumbai	10	3.93	Bills passed without any contract.
2	PAO (Central Ground Water Board), M/o Water Resources, Faridabad	5(iii)	24.08	Unauthorized payment made by CDDO.
3	Zonal AO(Central Board of Direct Tax)), M/o Finance, Agra	07	3.27	Irregularities in hiring of vehicles by the Department
4	Regional PAO (Indo-Tibetan Border Police), Dehradun, M/o Home Affairs	05	1.69	Irregularity in expenditure from Welfare fund maintained by Indo-Tibetan Border

				Police and reimbursement thereof.
5.	PAO(Indian Meteorological Department), M/o Earth Sciences, New Delhi	01	1.49	Irregular payment of LTC, in which tickets are purchased from private agencies.
6.	PAO(North Eastern Council), M/o Development of North East Region, Shillong	023	2.37	---------------do------------
7.	Zonal AO(Central Board of Direct Tax)), M/o Finance, Rajkot	02	9.91	Irregularities in purchase of goods/hiring of services.
8.	PAO(Head Quarter/Secretariat), M/o Water Resources, New Delhi	02	2.16	Irregularities in Hiring of Vehicles
9.	PAO(All India Radio), Prasar Bharti, M/o Information and Broadcasting, Mumbai	06	4.8	PAO has made payment from insurance fund but as per classified abstract2017-18, no expenditure booked under 801100103020000.
10.	Zonal AO(Central Board of Direct Tax), M/o Finance, Shillong	01	2.53	Irregularities in hiring of vehicles
11.	PAO(Central Excise), Central Board of Indirect Tax and Customs, Min. of Finance, Raigad, Navi Mumbai	08(ii)	9.36	Bill of hiring of vehicles passed without the copy of log book.
		Total	**65.59**	

6 Cases of irregular purchase

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
1.	PAO (Corporate Affairs), M/o Corporate Affairs, Mumbai	10	3.12	Purchase notmade through GeM(without followingGFR-146.)
2.	Zonal AO(Central Board of Direct Tax), M/o Finance, Shillong	14	5.05	Purchase should be done through GeM, This is only illustrative amount.
3.	Zonal AO(Central Board of Direct Tax)M/o Finance, Cochin	03	6.22	Purchase not made through GeM
4.	Zonal AO(Central Board of Direct Tax)M/o Finance, Cochin	05	2.20	Splitting up of Purchases
		Total	**16.59**	

7 **Cases of non-adjustment of advances**

(i) Contingent Advances

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
1.	PAO(Commerce), M/o Commerce & Textile, Kolkata	12	3.69	Non adjustment of Continge Advances. This amount is on illustrative but not exhaustive
2.	PAO(Corporate Affairs), M/o Corporate Affairs, Mumbai	04	30.45	---------------do----------------- -
3.	PAO(Lady Harding Medical College, hospital), M/o Health and Family welfare, New Delhi	04	514.89	Non adjustment of Continge advance
4.	PAO(Shipping), M/o Shipping, Mumbai	02	113.44	Outstanding objection Book
5.	PAO(Higher Education), M/o Human Resource Development, New Delhi	07	14.07	---------------do----------------- -
6.	Zonal AO(Central Board of Direct Tax), M/o Finance, Amritsar	02	19.11	Non adjustment of advances a per Contingent advanc register
7.	Regional PAO(Central Industrial Security Force), M/o Home Affairs, Chennai	05	3.45	Non adjustment of variou objection book advances
8.	PAO(Geological Survey of India), M/o Mines, Jaipur	08(i) 08(ii)	19.21 5.77	Non adjustment of Rollir contingent advance and noi adjustment of non-rollir contingent advances
9.	Zonal AO(Central Board of Direct Tax), M/o Finance, Hubali	04	30.84	Unadjusted objection boc items
10.	PAO(Central Excise), M/o Finance, Calicut	12	4.01	Outstanding objection Book
11.	PAO(Indian Meteorological Department), M/o Earth Sciences, New Delhi	05	2.99	Outstanding objection bool items, only illustrative amoun
12.	PAO(Central Reserve Police Force), M/o Home Affairs, New Delhi.	05	2305.11	Unadjusted Abstra Contingent advance
13.	PAD(Border Security Force), M/o Home Affairs, New Delhi	10	458.97	Outstanding objection bool items, only illustrative amoun
14.	PAO(Department of Economic Affairs), Min. of Finance, New Delhi	04	13.38	Outstanding objection bool items, only illustrative amoun
15.	PAO(Geological Survey of India), M/o Mines, Lucknow	03	12.60	Non settlement of Rollir contingent and non-rollir contingent advances.
		Total	**3551.98**	

(ii) Travelling Advances

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
1.	PAO (Central Ground Water Board), M/o Water Resources, Faridabad	03(iii)	1.12	Unadjusted Travelli allowance advance.
2.	Zonal PAO(Sashastra Seema Bal), M/o Home Affairs, Patna	15	2.09	----------------do------------------
3.	PAO(Border Security Force), M/o Home Affairs, New Delhi	12	1.93	----------------do------------------
4.	Zonal AO(Central Board of Direct Tax), M/o Finance, Hubali	13	0.74	----------------do------------------
		Total	**5.88**	

(iii) Leave Travel Concession Advances

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
		Nil		

(iv)Long Term Advances

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
		Nil		

Grand Total of Col. 7	**3557.86**	

8. Cases of blocking of Govt. Money

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
		Nil		

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

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
1	PAO(Central Excise), M/o Finance, Calicut	03	2.23	No stock entry recorded o contingent vouchers

10. Any other items of special nature

Sr. No	Name of office	Para No. of Report	Amount (in lakhs)	Detail of Para in brief (in less than 30 words)
1.	PAO(Commerce), M/o Commerce & Textile, Kolkata	04	1.52	Pending Inward Claim
2.	PAO(Higher Education), M/o Human Resource Development, New Delhi	03(i)	831.33	Pending Inward Claim

3.	PAO(Secretariat), M/o Home Affairs, New Delhi	9(i)	177.76	----------------do----------
4.	PAO(Indian Meteorological Department), M/o Earth Sciences, New Delhi	10	89.09	Pending inward claim
5.	PAO(Department of Economic Affairs), Min. of Finance, New Delhi	02	568.45	----------------do----------
6.	PAO(Higher Education), M/o Human Resource Development, New Delhi	3(ii)	1018.62	Pending outward claims
7.	PAO(Secretariat), M/o Home Affairs, New Delhi	9(ii)	226.47	Pending outward claims
8.	PAO(Higher Education), M/o Human Resource Development, New Delhi	17	3142037.46	Outstanding Utilizatio Certificate
9.	PAO(Head Quarter/Secretariat.), M/o Water Resources, New Delhi	15	96800.3	-------------do--------------
10.	PAO(Coal), M/o Coal, New Delhi	14	5685.31	-------------do--------------
11.	PAO(Commerce), M/o Commerce & Textile, Kolkata	10	95.82	Huge outstanding balance under departmental cheques 8671.00.103
12.	PAO(Commerce), M/o Commerce & Textile, Kolkata	07	788.12	Non settlement of outstanding cheques.
13.	PAO (Corporate Affairs), M/o Corporate Affairs, Mumbai	06	350.62	------------do--------------
14.	PAO (Central Ground Water Board), M/o Water Resources, Faridabad	09	653.25	------------do--------------
15.	PAO (Lady Hardinge Medical Collage), M/o Health & Family Welfare, New Delhi	11	4075.46	------------do--------------
16.	PAO(Shipping), M/o Shipping, Mumbai	04	848.95	------------do--------------
17.	Zonal PAO(Sashastra Seema Bal), M/o Home Affairs, Patna	03	42415.97	------------do--------------
18.	Zonal AO(Central Board of Direct Tax), M/o Finance, Agra	13	413.00	-------------do-------------
19.	PAO(Coal), M/o Coal, New Delhi	05	374.77	------------do--------------

20.	Zonal AO(Central Board of Direct Tax), M/o Finance, New Delhi	06	4639.90	-------------do---------------
21.	PAO(Higher Education), M/o Human Resource Development, New Delhi	09	4044.65	-------------do---------------
22.	Zonal AO(Central Board of Direct Tax), M/o Finance, Amritsar	09	247.96	-------------do---------------
23.	PAO(Central Board of Excise and Customs), M/o Finance, Thiruvananthapuram, Kerala	07	634.14	-------------do---------------
24.	PAO(Secretariat), M/o Home Affairs, New Delhi	06	1123.90	-------------do---------------
25.	Regional PAO(Central Industrial Security Force M/o Home Affairs, Chennai	13	10783.04	-------------do---------------
26.	Zonal AO(Central Board of Direct Tax), M/o Finance, Hubbali	05	975.37	-------------do---------------
27.	Zonal AO(Central Board of Direct Tax), M/o Finance, Durgapur	09	661.50	-------------do---------------
28.	PAO(Central Excise), M/o Finance, Calicut	07	681.50	-------------do---------------
29.	PAO(Geological Survey of India), M/o Mines, Nagpur	05	822.87	-------------do---------------
30.	PAO(Indian Meteorological Department), M/o Earth Sciences, New Delhi	02	12.63	-------------do---------------
31.	PAO(North Eastern Council), M/o Development of North East Region,, Shillong	07	567.01	-------------do---------------
32.	PAO (Banking), M/o Finance, New Delhi	08	1127.51	-------------do---------------
33.	PAO(Head Quarter/Secretariat.), M/o Water Resources, New Delhi	09	522.35	-------------do---------------
34.	PAO(All India Radio),), Prasar Bharti, M/o Information and Broadcasting, Mumbai	07	1379.73	-------------do---------------

35.	Zonal AO(Central Board of Direct Tax), M/o Finance, Cochin	14	1000.47	------------------do------------
36.	PAD(Border Security Force), M/o Home Affairs, New Delhi	03	8988.96	------------------do------------
37.	PAO(Department of Economic Affairs), Min. of Finance, New Delhi	06	3126.14	------------------do------------
38.	PAO(Central Excise), Central Board of Indirect Tax and Customs, Min. of Finance, Raigad, Navi Mumbai	04	2266.58	------------------do------------
39.	Zonal AO(Central Board of Direct Tax), M/o Finance, Ranchi	05	720.87	----------------------do-------
40.	PAO(Central Excise), Min. of Finance, Coimbatore	02	1662.18	------------------do------------
41.	PAO(East Zone), CPWD, Kolkata	07	250.25	------------------do------------
42.	PAO(National Highways), M/o Road Transport and Highways, Guwahati	02	7169.69	------------------do------------
43.	Zonal AO(Central Board of Direct Tax), M/o Finance, Rajkot	13	415.99	------------------do------------
44.	PAO(Geological Survey of India), M/o Mines, Lucknow	05	84.45	------------------do------------
45.	PAO(Commerce), M/o Commerce & Textile, Kolkata	06	50.39	Non settlement outstanding challans.
46.	PAO (Corporate Affairs), M/o Corporate Affairs, Mumbai	06	1944.49	-------------do---------------
47.	PAO(Geological Survey of India), M/o Mines, Lucknow	05	12.03	------------------do------------
48.	PAO (Lady Harding Medical College), M/o Health & FamilyWelfare, New Delhi	12	1163.57	-------------do---------------
49.	PAO(Shipping), M/o Shipping, Mumbai	05	458.40	-------------do---------------
50.	Zonal PAO(Sashastra Seema Bal), M/o Home Affairs, Patna	04	111.12	-------------do---------------
51.	PAO(Coal), M/o Coal, New Delhi	06	5001.09	-------------do---------------

52.	Zonal AO(Central Board of Direct Tax), M/o Finance, New Delhi	07	237.12	-------------do---------------
53.	PAO(Higher Education), M/o Human Resource Development, New Delhi	10	863.56	---------------do------------
54.	Zonal AO(Central Board of Direct Tax), M/o Finance, Amritsar	10	28.17	---------------do------------------
55.	PAO(Central Board of Excise and Customs), M/o Finance, Thiruvananthapuram, Kerala	08	66.43	----------------do-----------------
56.	Regional PAO(Central Reserve Police Force), M/o Home Affairs, Hyderabad	12	57.84	-----------------do---------------
57.	PAO(Secretariat), M/o Home Affairs, New Delhi	07	368.26	-----------------do------------------
58.	Regional PAO(Central Industrial Security Force), M/o Home Affairs, Chennai	15	127.56	-----------------do-----------------
59.	PAO(Central Excise), M/o Finance, Calicut	08	526.09	------------------do----------------
60.	PAO(National Highways), M/o Road Transport and Highways, Guwahati	03	169.66	-------------------do--------------
61.	PAO(Geological Survey of India), M/o Mines, Nagpur	06	58.58	------------------do----------------
62.	PAO(Indian Meteorological Department), M/o Earth Sciences, New Delhi	07	72.15	------------------do---------------
63.	PAO (Banking), M/o Finance, New Delhi	08	165862.91	------------------do----------------
64.	Zonal AO(Central Board of Direct Tax), M/o Finance, Cochin	14	123.63	------------------do-----------------
65.	PAD(Border Security Force), M/o Home Affairs, New Delhi	04	3897.60	------------------do-----------------
66.	PAO(Department of Economic Affairs), Min. of Finance, New Delhi	07	329841.06	-----------------do----------------
67.	Zonal AO(Central Board of Direct Tax), Min. of Finance, Bhubaneshwar	06	36.38	-----------------do----------------
68.	PAO(Central Excise), Min. of Finance, Coimbatore	03	6.56	-----------------do------------------

69.	PAO(East Zone), CPWD, Kolkata	07	3303.07	------------------do--------------
70.	PAO(All India Radio), Prasar Bharti, M/o Information and Broadcasting, Mumbai	09	57.54	------------------do--------------
71.	PAO(Commerce), M/o Commerce & Textile, Kolkata	08	3.40	Non-release of withhe gratuity
72.	PAO (Corporate Affairs), M/o Corporate Affairs, Mumbai	07	1.74	-------------do---------------
73.	PAO (Lady HardingeMedical Collage, hospital), M/o Health & FamilyWelfare, New Delhi	09	7.25	-------------do---------------
74.	PAO(Shipping), M/o Shipping, Mumbai	13	1.43	-------------do---------------
75.	Zonal AO(Central Board of Direct Tax), M/o Finance, Agra	15	4.26	-------------do---------------
76.	PAO(Coal), M/o Coal, New Delhi	17	1.17	-------------do---------------
77.	PAO(Central Excise), M/o Finance, Calicut	16	1.46	-------------do---------------
78.	Zonal AO(Central Board of Direct Tax), M/o Finance, New Delhi	17	1.62	-------------do--------------- Only illustrative amount.
79.	PAO(Higher Education), M/o Human Resource Development, New Delhi	11	10.69	-------------do---------------
80.	Zonal AO(Central Board of Direct Tax), M/o Finance, Amritsar	19	2.09	--------------do--------------
81.	Zonal AO(Central Board of Direct Tax), M/o Finance, Durgapur	10	1.00	-------------do---------------
82.	PAO(Geological Survey of India), M/o Mines, Nagpur	10	2.04	-------------do---------------
83.	PAO(Head Quarter/Secretariat M/o Water Resources, New Delhi	11	16.22	-------------do---------------
84.	PAO(All India Radio), Prasar Bharti, M/o Information and Broadcasting, Mumbai	08	13.84	-------------do---------------

85.	Zonal AO(Central Board of Direct Tax), M/o Finance, Shillong	10	1.90	-------------do----------------
86.	PAO Department of Economic Affairs), Min. of Finance, New Delhi	13	3.33	--------------do---------------
87.	PAO(Central Excise), Central Board of Indirect Tax and Customs Min. of Finance, Raigad, Navi Mumbai	11	3.07	---------------do---------------
88.	PAO(Central Excise), Min. of Finance, Coimbatore	04	2.87	--------------do--------------
89.	PAO(East Zone), CPWD, Kolkata	18	27.68	-------------do-------------
90.	PAO(Corporate Affairs), M/o Corporate Affairs, Mumbai	05	40.79	Bank is deliberately delaying the remittance of govt. receipts. **This is only illustrative figures and not exhaustive.**
91.	Regional PAO(Central Reserve Police Force), M/o Home Affairs, Hyderabad	06	149.99	---------------do--------------
92.	Zonal AO(Central Board of Direct Tax), M/o Finance, Amritsar	1	4.08 (Amount of Penal Interest)	Penal interest of that amount is not claimed on delayed remittances.
93.	PAO(Secretariat), M/o Home Affairs, New Delhi	14	5.95	On that illustrative amount penal interest is due.
94.	Regional PAO(Central Industrial Security Force), M/o Home Affairs, Chennai	09	368.74	On that illustrative amount penal interest is due.
95.	PAO(National Highways), M/o Road Transport and Highways, Guwahati	04	68.67	On that illustrative amount penal interest is due.
96.	PAO(Indian Meteorological Department), M/o Earth Sciences, New Delhi	11	31.31	On that illustrative amount penal interest is due.
97.	PAO(Department of Economic Affairs), Min. of Finance, New Delhi	16	1263.34	On that illustrative amount penal interest is due.
98.	PAO(Head Quarter/Secretariat) M/o Water Resources, New Delhi	10	298.79	On that illustrative amount penal interest is due.
99.	PAO(Banking), M/o Finance, New Delhi	04	5.8	Amount not entered in GPF ledger, withdrawal in r/o Sh.Alok Pandey and 1 lakh less entered in respect of

				Smt. Anuradha Chauhan.
	Total		**3871874.96**	

CHAPTER-V

QUANTIFYING OF OUTCOME OF INTERNAL AUDIT IN TERMS OF ACTUAL RECOVERIES MADE DURING THE FINANCIAL YEAR UNDER REPORT

Nil