



Government of India
Ministry of Finance, Department of Expenditure
Controller General of Accounts
Finance Accounts Section
MahalekhaNiyantak Bhawan,
Block-E General Pool Office (GPO) Complex, INA, New Delhi

Email: financeaccounts-cga@gov.in

No. O-14074/3/2023-Finance A/c-CGA/C. No. 16113/489

Date: 17.11.2025

Office Memorandum

Subject: Audit paras appearing in **Report No 4 & Report No. 16 of (Financial Audit) 2025 for the year 2022-23 & 2023-24 respectively**, in the Accounts of the Union Government -reg.

The Office of C&AG has uploaded its **(Financial Audit) 2025** Report No 4 & Report No. 16 for the year 2022-23 & 2023-24 respectively, on Union Government Accounts on APMS portal wherein audit observations related to Chapter 3 – Quality of Accounts and Financial Reporting Practices have been given.

2. Department of Expenditure, Ministry of Finance has requested to furnish the ATN(s) in respect of audit paras appearing in above-mentioned reports pertaining to concerned Ministry/Department.
2. The Ministry/Department wise bifurcations of Audit Para(s) in Report No 4 of 2025 for the year 2022-23 & Report No. 16 of 2025 for the year 2023-24 are enclosed at Annexure 'A' and 'B' respectively. You are requested to submit the Action Taken Notes (ATNs) in the prescribed proforma duly signed by the Competent Authority latest by **21.11.2025** for onward submission to Department of Expenditure, Ministry of Finance.
3. Further, it is also requested to forward the soft copy of the ATN(s) in word format to financeaccounts-cga@gov.in.

Yours sincerely,

(Sanchita Shukla)

Jt. Controller General of Accounts

Encl: As above.

To

1. The Pr. CCAs/CCAs/CAs (with independent charge).
2. Accounts General (UTs).
3. Controller General of Defence Accounts.
4. Advisor (Accounts), Ministry of Railways.
5. Deputy Director General (PAF), Department of Posts.

Copy to:

1. Dy. Secretary (E. Coord. Branch), Deptt. of Expenditure, MoF, North Block, New Delhi.
2. Sr. AO (GIFMIS), O/o CGA, New Delhi for uploading on website.

Report no. 4 of 2025 (FY 2022-23)

S.No	Ministries/Department s	Para No.	Para No.	Para No.	Para No.	Para No.	Para No.
1.	Agriculture & Farmers' Welfare	3.2.1	3.2.3	3.3.1	3.3.3	3.4.2	3.2.2
2.	Water Resources, River Development & Ganga Rejuvenation	3.2.2	3.3.4	3.2.2			
3.	Consumer Affairs, Food and Public Distribution	3.2.2	3.2.3	3.2.2			
4.	Rural Development	3.2.2	3.3.4	3.2.2			
5.	Chemical and Fertilizers	3.2.3	3.4.1	3.4.2			
6.	Commerce	3.2.3	3.3.3				
7.	Higher Education	3.3.3	3.2.2				
8.	School Education and Literacy	3.2.3	3.3.3				
9.	Social Justice & Empowerment	3.2.2	3.2.3	3.3.1			
10	Power	3.2.2	3.2.3	3.3.3			
11	Coal	3.2.2	3.3.4				
12	Tribal Affairs	3.2.2					
13	D/o Expenditure	3.2.2					
14	D/o Economic Affairs	3.2.2	3.2.3	3.3.3	3.4.3.B		
15	Aid Accounts and Audit	3.2.3	3.3.2				
16	D/o Revenue	3.3.4					
17	Health and Family Welfare	3.2.2	3.3.3	3.5			
18	Home Affairs	3.2.2	3.2.3				
19	Heavy Industries	3.2.2	3.2.3	3.3.4	3.4.2	3.4.3	
20	Information and Broadcasting	3.2.2	3.2.3				
21	Labour and Employment	3.2.2	3.2.3	3.3.3	3.3.4		
22	Law and Justice	3.2.2					
23	Road Transport & Highways	3.1.1.1	3.2.2	3.3.4	3.5.4.i		
24	Steel	3.2.3	3.4.2				
25	Mines	3.2.2	3.2.3	3.3.4			
26	Commerce (Supply Division)	3.2.1	3.2.2				
27	Culture	3.2.2	3.3.3				
28	Civil Aviation	3.2.2	3.2.3				
29	Housing & Urban Development	3.1.1.3	3.2.2	3.3.4	3.3.4		
30	D/o Atomic Energy	3.1.2	3.2.1	3.2.2	3.5.4.i		

31	Electronics and Information Technology	3.2.1	3.2.2	3.2.3			
32	President's Secretariat	3.2.2					
33	P.P.G.& Pensions	3.2.2					
34	C.B.I.C.	3.2.2	3.4.4	3.5.1			
35	C.B.D.T	3.2.1	3.2.2	3.4.4	3.5.1		
36	Science and Technology	3.2.2	3.2.3				
37	D/o Space	3.5.1	3.5.2	3.5.4			
38	AG (Audit) Delhi	3.2.2					
39	Rajya Sabha	3.2.2					
40	NCT Delhi	3.3.3					
41	Youth Affairs and Sports	3.2.2	3.2.3				
42	Women and Child Development	3.2.2					
43	AG (A&E) Chandigarh UT	3.2.2					
44	New and Renewable Energy Sources	3.1.1.3	3.2.2				
45	External Affairs	3.2.1	3.2.2	3.3.3			
46	Environment and Forests	3.1.1.3	3.1.1.4	3.2.2			
47	Food Processing Industries	3.2.2	3.2.3				
48	Earth Science	3.2.2	3.5.3				
49	CPAO	3.2.1.a	3.2.2				
50	Chemicals and Petro-Chemicals	3.2.2	3.2.3	3.3.3			
51	Lakshadweep Islands	3.2.2	3.3.3				
52	Corporate Affairs	3.2.1.a	3.2.2	3.3.1			
53	Ports Shipping and Waterways	3.2.2	3.2.3	3.3.4	3.4.2	3.5.4.i	
54	Petroleum and Natural Gas	3.3.1	3.3.3				
55	D/o Posts	3.2.2	3.2.1	3.2.3			
56	Telecommunication	3.1.1.2	3.3.3	3.4.1	3.4.2		
57	Railways	3.1.1.3	3.2.2	3.2.3	3.3.3		
58	CGDA Defence	3.2.2	3.3.4	3.4.2			
59	Norther Eastern Region	3.2.3					
60	Drinking Water & Sanitation	3.2.2	3.5.3				
61	Department of Financial Services	3.2.3	3.4.1	3.4.3.A			
62	Skill Development & Entrepreneurship	3.2.2					
63	Fisheries, Animal Husbandary and Dairying	3.2.2	3.2.3				

64	UT of Dadra Nagar Haveli and Daman & Diu	3.2.2	3.3.3				
65	Ministry of Cooperation	3.2.2					
66	Ministry of Textiles	3.2.2	3.2.3	3.3.3			
67	O/o CGA	3.2.1.b	3.2.1.c	3.2.2	3.4.4		
68	A.G. Arunachal Pradesh	3.2.2	3.3.3				
69	A.G. Bihar	3.2.2	3.3.3				
70	A.G. Calcutta	3.2.2	3.3.3				
71	A.G. Chandigarh	3.3.3					
72	A.G. Goa	3.3.3					
73	A.G. Himachal Pradesh	3.2.2					
74	A.G. Karnataka	3.2.2	3.3.3				
75	A.G. Madhya Pradesh	3.3.3					
76	A.G. Maharashtra	3.2.2	3.3.3				
77	A.G. Mizoram	3.3.3					
78	A.G. Orissa	3.2.2	3.3.3				
79	A.G. Puducherry	3.3.3					
80	A.G. Rajasthan	3.3.3					
81	A.G. Tamil Nadu	3.3.3					
82	A.G. Uttar Pradesh	3.2.2	3.3.3				
83	Andaman and Nicobar	3.2.2	3.3.3				
84	A.G. Assam	3.3.3					
85	DACR	3.2.2.	3.3.3				
86	A.G. Gujarat	3.3.3					
87	Pondicherry	3.3.3					
88	A.G. Telangana	3.3.3					
89	DACR	3.2.2.					
90	Planning Commission	3.2.2					
91	AG Jammu & Kashmir	3.2.2					
92	AG SCD Bombay	3.2.2					
93	D/o Public Enterprises	3.2.2					
94	AG Goa	3.2.2					

Report No. 16 of 2025 for the year 2023-24

S.No	Ministries/Departments	Para No.	Para No.	Para No.	Para No.	Para No.	Para No.	Para No.	Para No.	Para No.	Para No.
1	Agriculture	3.2.3	3.3.2	3.2.2							
2	Water Resources	3.2.3	3.2.2	3.3.3							
3	C.A., Food & P.D.	3.2.3	3.4.3	3.2.2							
4	Rural Development	3.2.2	3.4.1.4								
5	Chemical and Fertilizers	3.2.3	3.4.2								
6	Commerce	3.2.1(a)	3.2.3	3.2.2							
7	Higher Education	3.3.1.2	3.2.2								
8	School Education and Literacy	3.2.1(a)	3.2.3	3.3.1.2	3.3.2						
9	Power	3.2.3	3.4.1.4	3.4.3	3.2.2						
10	Coal	3.2.2	3.4.1.4								
11	Finance (Expenditure)	3.3.1.2	3.3.2								
12	Finance (Economic Affairs)	3.1.1	3.2.1(a)	3.3.4	3.3.2	3.4.1.3	3.2.2				
13	Finance (Revenue)	3.2.3									
14	Health and Family Welfare	3.3.1.2	3.5.2	3.2.2							
15	Home Affairs	3.2.3	3.4.1.6	3.2.2							
16	Industry	3.2.3	3.3.2	3.2.2							
17	Labour and Employment	3.2.2									
18	Law and Justice	3.2.2									
19	Road Transport & Highways	3.3.1	3.5.2	3.4.3	3.5.2(v)	3.2.2					
20	Steel	3.2.3									
21	Mines	3.2.3	3.2.2								
22	Culture	3.2.2									
23	Tourism and Civil Aviation	3.2.3	3.2.2								
24	Urban Development	3.2.1(a)	3.2.2	3.2.3	3.4.1.5	3.4.1.6	3.4.1.3	3.4.1.4	3.3.3	3.5.2(i)	3.5.2(ii)

