

Government of India
Ministry of Finance, Department of Expenditure
Controller General of Accounts
Finance Accounts Section
Mahalekha Niyantrak 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. 11613/1503

Date: 27.11.2025

Office Memorandum

Subject: Audit paras appearing in Report No 2 of 2019 (Financial Audit) & Report No. 4 of 2020 (Financial Audit) for the year 2017-18 & 2018-19 respectively, in the Accounts of the Union Government -reg.

The Office of C&AG has uploaded its Financial Audit Report No 2 of 2019 (Financial Audit) & Report No. 4 of 2020 (Financial Audit) for the year 2017-18 & 2018-19 respectively, on Union Government Accounts on APMS portal wherein audit observations related to Entire Report has been given.

2. In a recent meeting in the Department of Expenditure(DOE), this office has been asked to furnish the ATN(s) in respect of Audit paras appearing in Report No. 2 of 2019 & Report No. 4 of 2020 (Financial Audit) related to the concerned Ministries/Departments.

3. The Ministry/Department-wise bifurcations of Audit Para(s) in Report No 2 of 2019 & Report No. 4 of 2020 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 30th Nov, 2025 for onward submission to Department of Expenditure, Ministry of Finance.

4. Further, as per the directions of DoE, it is also requested to forward the soft copy of the ATN(s) in Word format to financeaccounts-cga@gov.in.

Yours sincerely,

Encl: As above.


(Sanchita Shukla)

Jt. Controller General of Accounts

To

The Pr. CCAs/CCAs/CAs (with independent charge)

Copy to:

Dy. Secretary (E. Coord. Branch), Deptt. of Expenditure, MoF, North Block, New Delhi.

Report No. 2 of 2019							
S. No.	Ministries/Departments	Para No.	Para No.	Para No.	Para No.	Para No.	Para No.
1	Agriculture	2.2 b	2.8				
2	Water Resources	2.2 a	2.4	2.5	2.8		
3	Rural Development	2.2 a	2.5				
4	Chemical and Fertilizers	2.4	2.5				
5	Commerce	2.2a	2.5	2.8			
6	Higher Education	2.3b	2.3c	2.2b	2.3		
7	School Education and Literacy	2.8					
8	Social Justice & Empowerment	2.7c					
9	Power	2.5	2.7a	2.8			
10	Finance (Expenditure)	2.5	2.8				
11	Finance (Economic Affairs)	2.6	2.7a	2.3	2.5		
12	Finance (Revenue)	2.9	2.8				
13	Health and Family Welfare	2.7d					
14	Home Affairs	2.6	2.8				
15	Industry	2.5	2.7a	2.4	2.8		
16	Labour and Employment	2.5					
17	Road Transport & Highways	2.3b	2.3	2.8			
18	Mines	2.2a	2.2b	2.5			
19	Tourism and Civil Aviation	2.4	2.5				
20	Urban Development	2.5	2.2b	2.3b	2.7d	2.8	
21	P.P.G.& Pensions	2.8					
22	C.B.I.C.	2.9					
23	Science and Technology	2.3a					
24	CGDA	2.7 a					
25	New and Renewable Energy Sources	2.3 b					
26	Environment and Forests	2.5					
27	Earth Science	2.8					
28	Chemicals and Petro-Chemicals	2.4	2.5				
29	Shipping	2.8					
30	Minority Affairs	2.7 d					
31	Petroleum and Natural Gas	2.3					
32	Postal Department	2.5					
33	Telecommunication	2.7 e	2.2 a	2.6			
34	Railways	2.5	2.6	2.7 c	2.7 a	2.7d	
35	CGDA Defence	2.2 a	2.2 b	2.5	2.7 a	2.7 d	2.8
36	Norther Eastern Region	2.7 a	2.8				
37	Drinking Water & Sanitation	2.3 b	2.5				
38	Department of Financial Services	2.7 d					
39	Fisheries, Animal Husbandry and Dairying	2.7 a					
40	Budget Division, MoF	2.3	2.3a	2.3b	2.3c	2.9	

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32	Youth Affairs and Sports	2.2.1.2									
33	AG (A&E) Chandigarh UT	2.3.2.1 a									
34	CGDA (Civil)	2.2.1.2	2.3.2	2.3.2.1 b	2.3.3	2.4.3.1					
35	Andaman and Nicobar	2.3.2.1 a									
36	New and Renewable Energy Sources	2.3.2.1 c									
37	External Affairs	2.3.2.1 c									
38	Earth Science	2.4.3.1									
39	CPAO	2.3.2	2.3.2.1 a								
40	Chemicals and Petro-Chemicals	2.2.1.1									
41	Election Commission	2.3.2.1 a									
42	Lakshadweep Islands	2.3.2.1 a									
43	Corporate Affairs	2.3.2.1 a									
44	Shipping	2.3.2.1 a	2.4.2.1	2.4.3.1							
45	Disinvestment	2.4.2.8									
46	Petroleum and Natural Gas	2.3.2.1 c	2.4.2.1	2.4.2.7	2.5.4	2.5					
47	Postal Department	2.2.1.2	2.3.2	2.3.2.3							
48	Telecommunication	2.2.1.1	2.4.1.2	2.5.5	2.3.2						
49	Railways	2.3.2	2.3.3	2.5.2							
50	Norther Eastern Region	2.3.2.1 a	2.4.2.5	2.4.3.1							
51	Department of Financial Services	2.4.1.1									
52	Fisheries, Animal Husbandry and Dairying	2.4.2.5									
53	Budget Division, M/o Finance	2.5	2.4.4	2.5.1	2.5.2	2.5.3	2.5.3b	2.5.3c	2.5.4	2.5.5	2.5.7