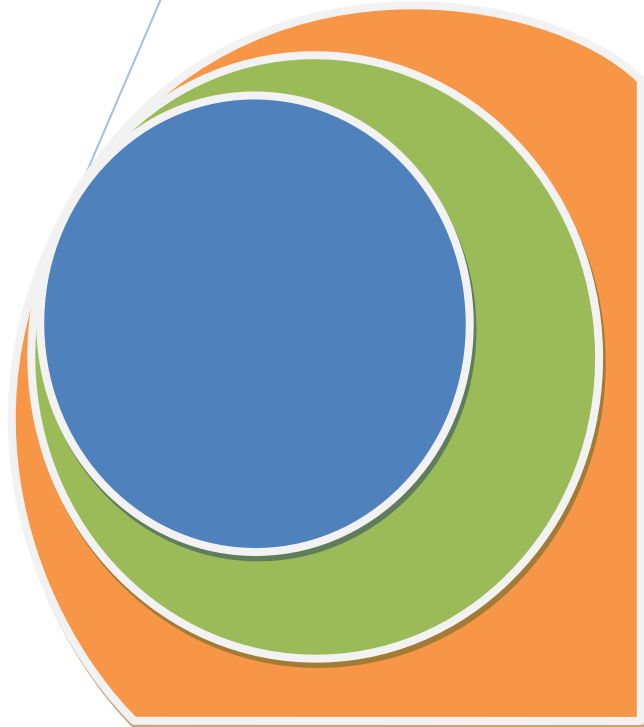




Ministry of Personnel, Public Grievances and Pensions

**Annual Review of Internal Audit
2014-2015**



PREFACE

It gives me great pleasure in bringing out the Annual Review of Internal Audit of the Ministry of Personnel, Public Grievances & Pensions (PPG&P) for the year 2014-15.

In the departmentalized accounting set up, role of the Internal Audit is 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 ensure accuracy in accounts and efficiency in operation. Basic role of the Internal Audit is to point out grey areas where authorities have to immediately focus its attention and help government take timely decision for corrective action. Keeping this aspect in view, this volume of the “Annual Review – Internal Audit 2014-15” is brought out only to point out irregularities of deficiencies which need immediate attention of the Head of the Departments. Other observation – procedural in nature – which find mention in regular reports, already issued to the audited offices, have been incorporated mainly to put across the point that by following mundane procedures and maintaining basic books, such Para(s) can be avoided .

I would like to place on record our deep appreciation of the cooperation extended by various units of the Ministry during the course of Audit. I would also wish to acknowledge and appreciate the hard work of all officers and staff of Internal Audit wing. I also record my appreciation for all officers and staff of the audited offices in rendering active cooperation during inspection of the records and providing necessary help and support to the audit team members.

The contents of the review are based on the information elicited from various units audited during the year 2014-15.

Suggestion for improvement, if any, will be gratefully appreciated. The errors and omissions noticed may please be communicated to the e-mail- prao-dopt@nic.in.

(N.K.Mishra)
CONTROLLER OF ACCOUNTS

MAY, 2015



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EXECUTIVE SUMMARY

- ❖ Ministry of Personnel, Public Grievances and Pensions is under the direct charge of Prime Minister of India assisted by a Minister of State (Personnel, Public Grievances and Pensions). The Ministry of Personnel, Public Grievances and Pensions is the nodal Ministry responsible for personnel matters, especially in respect of issues concerning recruitment, training, career development, staff welfare, administrative reforms and post retirement dispensation.

- ❖ There are 126 Divisions/Units working as Cheque Drawing DDOs/Non-Cheque Drawing DDOs/Merged DDOs. During the Financial Year 2014-15, Internal Audit Wing conducted audit of 27 Units successfully.

- ❖ During the Financial Year 2014-15, 201 Audit Paras were raised and 113 Audit Paras have been settled /dropped after its proper compliance from the auditee units.

- ❖ Generally, it has been observed that no Unit maintains its records properly.

- ❖ During the Financial Year 2014-15, no major financial irregularity have been noticed.

1. Introduction

The Ministry of Personnel, Public Grievances and Pensions is the coordinating agency of the Central Government in personnel matters specially issues concerning recruitment, training, career development, staff welfare as well as the post retirement dispensation. The Ministry is also concerned with the process of responsive people-oriented modern administration. Allocation of Business Rules defines the work allotted for the Ministry. The Ministry comprises of the following three Departments:

- a. Department of Personnel & Training;
- b. Department of Pension & Pensioners' Welfare; and
- c. Department of Administrative Reforms and Public Grievances.

Vision

To develop an enabling environment for the development and management of human resources of the Government for efficient, effective, accountable, responsive and transparent governance.

Mission

1. Providing a dynamic framework of personnel policies and procedures for the effective functioning of the government.
2. Developing competence and innovation in government.
3. Building capacity of human resources at all levels of government for efficient delivery of public services.
4. Inculcating and supporting a culture of transparency, accountability and zero tolerance of corruption in public affairs.
5. Institutionalizing a system for a constructive ongoing engagement with stakeholders.

DEPARTMENT OF PERSONNEL AND TRAINING:

The Department of Personnel & Training is the coordinating agency of the Central Government in personnel matters, especially in respect of issues concerning recruitment, training, career development and staff welfare. The Department has been functioning under the charge of Secretary (Personnel) who is presently assisted by two Special Secretaries, one Additional Secretary, four Joint Secretaries and other supporting officers and staff. Functionally, the Department is presently divided into Ten divisions, each of which is headed by an officer of the level of Joint Secretary or above.

The department has following main organs:-

RECRUITMENT AGENCIES

The Union Public Service Commission (UPSC) and the Staff Selection Commission (SSC) are the two designated recruitment agencies administered by the Department of Personnel and Training. While the UPSC is a Constitutional body set up under Article 315 of the Constitution, the Staff Selection Commission has been set up by a Resolution of the Government and it has the status of an attached office of the Department of Personnel and Training. Both these agencies enjoy the reputation for selecting candidates for the government services in fair, objective and impartial manner. The candidates for the various examinations come from a variety of social environments and having studied in different disciplines.

TRAINING INSTITUTIONS

Lal Bahadur Shastri National Academy of Administration (LBSNAA), Mussoorie, Uttarakhand and Institute of Secretariat Training and Management (ISTM), Delhi are two premier training institutions, attached to this Department. These institutes cater to the needs of human resource development by imparting training to all officers of Central Government at frequent intervals for their career progression. The Department also supports the Indian Institute of Public Administration (IIPA) which is an autonomous organisation, in undertaking advance training programmes for administrators as well as researchers on issues relating to public administration.

CENTRAL VIGILANCE COMMISSION

The Department is the nodal agency responsible for formulation and implementation of vigilance and anticorruption policies of the Government. Administrative Vigilance Wing in the Department oversees Government programmes for maintenance of discipline and eradication of corruption from public service. The Central Vigilance Commission (CVC) advises the Central Government on all vigilance matters. The jurisdiction of the Commission extends to all the organisations to which the executive powers of the Union of India extend.

CENTRAL BUREAU OF INVESTIGATION

Central Bureau of Investigation (CBI) was set up by the Government of India by a Resolution dated April 1, 1963 to not only investigate cases of bribery and corruption, but also violation of central fiscal laws, major frauds relating to Government of India Departments, Public Joint Stock Companies, Passport frauds and serious crimes committed by organized gangs and professional criminals. CBI was further strengthened by the addition of Economic Offences Wing by the Government of India by Resolution dated February 2, 1964.

JOINT CONSULTATIVE MACHINERY

The Government provides for a Joint Consultative Machinery for joint consultation at three levels between the Central Government and its employees for promoting harmonious relations and securing optimum level of cooperation between the Central Government and its employees in matters of common concern. The objective is to increase the efficiency of public services along with the well-being of the employees.

The three tiers are:

- i. National Council at the apex level, functioning under the Department of Personnel and Training.
- ii. Department Councils- functioning at the level of the Ministries/Departments.
- iii. Office Councils-functioning at offices/organisations under various Ministries/ Departments.

The Scheme has proved to be an effective forum for amicable settlement of grievances of the Central Government employees relating to their service matters etc.

CENTRAL ADMINISTRATIVE TRIBUNAL

In order to provide speedy and inexpensive justice delivery system to the employees who feel aggrieved by Government decisions, the Government set up the Central Administrative Tribunal (CAT) in 1985, which now deals with all cases relating to service matters. The CAT has 17 regular benches, 15 of which operate at the Principal seats of High Courts and the remaining two are at Jaipur and Lucknow.

CENTRAL INFORMATION COMMISSION

The Department has brought out a comprehensive law in order to ensure right to information to the Citizen of India in almost entire matters of governance at all levels from Central Government to the Local Self-Government. The Law (RTI Act, 2005) has provided a mechanism where the Central Information Commission, being the apex body at the Centre, facilitates its citizenry in accessing information in a time bound, hassle free and affordable manner.

PUBLIC ENTERPRISES SELECTION BOARD

The Public Enterprises Selection Board (**PESB**) is an expert body responsible for selection and placement of personnel for top managerial posts in the Public Sector Undertaking. The Board consists of a full time Chairman and three full time Members.

STAFF WELFARE

The Central Government being the largest single employer in the country discharges its responsibility for looking after the welfare of employees through various welfare measures. The Department also extends support to various staff welfare measures. The DoPT is the nodal Department for four registered societies set up for the welfare of the Government employees and their families.

These societies are the Central Civil Services Cultural and Sports Board, Grih Kalyan Kendra, Civil Services Cultural and Sports Board and Kendriya Bhandar. All the four societies are located in Delhi. In addition, the Department lays down policies for Departmental Canteens and supports the Resident Welfare Associations.

DEPARTMENT OF ADMINISTRATIVE REFORMS AND PUBLIC GRIEVANCES

The Department of Administrative Reforms and Public Grievances is the nodal agency of the Government of India for administrative reforms as well as redressal of public grievances relating to the states in general and those pertaining to Central Government agencies in particular. The Department to document and disseminate successful good governance practices by way of audio-visual media and publications. The Department also undertakes activities in the field of international exchange and cooperation to promote public service reforms.

DEPARTMENT OF PENSION & PENSIONERS' WELFARE

The Department of Pension & Pensioners' Welfare (**PPW**) is the nodal department for formulation of policies relating to pension and other retirement benefits of Central Govt. employees covered under CCS (Pension) Rules, 1972. Apart from formulation of pension policy for the Central Govt. Pensioners/Family Pensioners, it also seeks to promote pensioners welfare and serves as a forum for the redressal of Pensioners' grievances.

However, the pensioners of Ministries of Railways and Defence are governed by their respective pension rules having their independent administrative set up. The employees working in the establishments belonging to the class of industries/other establishment listed in the schedule appended to EPF & MP Act, 1950 are covered under EPS Scheme administered by Ministry of Labour. Further, the pensionary matters of those who joined/would join Central Government on or after 1.1.2004, are dealt by Ministry of Finance (Department of Financial Services) under New Pension Scheme.

Besides above, three more Ministries i.e. Cabinet Secretariat, Vice President's Secretariat, and Ministry of Parliamentary Affairs come under the Jurisdiction of Controller of Accounts, M/o PPG&P.

CABINET AFFAIRS

Expenditure under this grant mainly comprises of Salaries, Tour Expenses and Hospitality expenses of the Hon. Ministers, State Ministers. It also includes the expenditure of the Prime Minister's Office, Special Protection Group, the Cabinet Secretariat (Main), National Security Council Secretariat, Principal Scientific Advisor.

MINISTRY OF PARLIAMENTARY AFFAIRS

The task of efficiently handling diverse parliamentary work has been assigned to the Ministry of Parliamentary Affairs. As such, the Ministry of Parliamentary Affairs serves as an important link between the two Houses of Parliament and the Government. Created in May 1949 as a department, entrusted mainly with the above function it is now a full- fledged Ministry.

SECRETARIAT OF VICE PRESIDENT

This Grant Provides for establishment expenditure on the offices and the staff of the Vice-President's Secretariat and the discretionary grants of the Vice- President.

2 INTERNAL AUDIT

2.1 Duties entrusted to the Internal Audit

The functions of the Internal Audit Wing of the Ministry of Personnel, Public Grievances and Pensions are carried out in accordance with the instructions and procedures as laid down in the Internal Audit Manual and includes the following:-

1. Point out cases of excess expenditure over the sanctioned Budget Estimates of the respective financial year.
2. To ensure that subordinate offices exercise their financial powers properly and effectively. Internal audit also reviews important financial sanctions and payments from propriety point of view to bring out lapses/ omissions on the part of subordinate authorities. This enables suitable remedial measures to be initiated well before such cases get detected by statutory audit.
3. Checking of stores accounts maintained in the departments. As far as possible such checking and physical verification of stores by the concerned department officers should be done simultaneously to bring out correct results.
4. Examining the accounting procedures prescribed for the department with a view to ensure that they are correct, adequate and free from defects or lacunae.
5. Watch over the implementation of orders and prescribed procedures.
6. Scrutinize payment and accounting procedure of various units.
7. Investigation of important arrears.
8. Periodical review of all accounts records.
9. Examine and report the points or irregularities brought to its notice by the Principal Accounts Office/Pay & accounts Offices.

2.2 Total Number of units and their periodicity. (Detail in Annexure-I)

Periodicity	No. of units
Annual	06
Biannual	14
Triennial	106
Total	126

2.3 Targets fixed for audit and achievements.

Units due for audit during the year 2014-15	Target for the year 2014-15	Units audited during the year 2014-15	Arrear, if any	Reasons for arrear
65	46	35	11	Administrative reasons.

2.4 Steps taken to clear the arrears.

Eleven units remained un-audited during the Financial Year 2014-15 have been included in the units to be audited in the Financial Year 2015-16 and best efforts are being made to clear the arrear by deploying the officers/staff posted to other PAOs' units under the jurisdiction of Controller of Accounts, Ministry of PPG&P as per their availability to carry out the audit.

2.5 Constraints and suggestions to extend the scope of Internal Audit:-

I. Constraints

Shortage of staff in the Accounting Organisation which severely affects the functioning of Internal Audit.

II. Suggestions

Extensive /comprehensive training to Internal Audit staff on different methodology of Internal Audit.

3. Brief description of Schemes audited during the year. Number of Scheme running under the Ministry/Department (detail in Annexure-II.)

No schematic audits have been conducted during the year due to paucity of staff.

4. Public Sector Undertakings, Grantee Institutions and Banks etc. audited during the year. (Details of Public Sector Undertakings, Grantee Institutions and Banks in Annexure-III)

Internal Audit Wing, O/o Controller of Accounts, Ministry of PPG & P has been auditing the following four Grantee Institutions.

(I) GRIH KALYAN KENDRA (GKK)

Grih Kalyan Kendra is a welfare Society registered under the Societies Registration Act, 1860 and functions under the aegis of the M/o PPG&P. The Head Office off the Grih Kalyan Kendra Board is situated at Samaj Sadan Building, Lodhi Road Complex, New Delhi.

(II) CENTRAL CIVIL SERVICES, CULTURAL & SPORTS BOARD (CCSCSB)

The Central Civil Services Cultural & Sports Board is a society registered under the Societies Registration Act, 1860. It is the Central agency for promotion of Cultural & Sports activities amongst the Central Govt. employees in the country. The Board was set up in 1964 as Central Secretariat Club in the Ministry of Home Affairs.

(III) INDIAN INSTITUTE OF PUBLIC ADMINISTRATION (IIPA)

IIPA is an autonomous academic institution of national eminence for training, research and information dissemination in streams related to the ethos of Public Administration. Conceived by well-known US expert Paul H. Appleby and Founded and promoted by Pandit Jawaharlal Nehru, it is now known internationally as a premier centre for Training and Research in Public Administration and Management.

Centrally located at Indraprastha Estate - one of the most well connected areas of the city-its campus spreads over seven acres, which houses main-office building, hostel, staff quarters and auditorium. Besides conducting Training, Research, Consultancy, Seminars and Workshops, it disseminates knowledge and information on Public Administration and Management by publishing four periodicals, books and by providing library services to its members, monographs.

Registered under the Societies Registration Act 1860, its membership exceeds 10,000 comprising those actively involved or concerned with the study or practice of public administration. Director is the academic leader of the faculty-assisted by faculty members- and head of administration-assisted by Registrar and other administrative staff.

(IV) CIVIL SERVICES OFFICERS' INSTITUTE (CSOI)

The Civil Services Officers' Institute (CSOI) is a society registered under the Societies Registration Act and was set up in February 1998. The Institute is presently functioning from two premises - at Curzon Road Hostel, KG Marg and at Vinay Marg, Chankyapuri.

5 Details of schematic review, if any, made by the Internal Audit.

Nil

6 General conditions of maintenance of records. Areas in which distinct improvement have been noticed as a result of Internal Audit.

In most of the offices, records are poorly maintained. Improvement noticed as a result of Internal Audit is detailed as under:

- (i) Internal Audit is instrumental in pointing out excess expenditure, wastage and losses, delay in collection of government dues and overpayment to employees and private parties.
- (ii) Improvement has been noticed as a result of Internal Audit in adjustment of advances, control of expenditure and maintenance of records in many units.
- (iii) Improvement has been noticed in observation of financial rules.
- (iv) Internal Audit also helped to detect and rectify mistakes before the financial year.

7 Broad reasons for above and remedial measures, if any, taken or proposed to be taken.

- I. Posting of untrained staff for accounts work in Ministry/Department/Offices, because of which, the quality of work is reduced/hindered
- II. Frequent transfer/posting of staff members involved in cash and accounting functions.
- III. Proper training of the staff in cash and accounting functions and avoidance of frequent transfers may enhance the quality of work and condition of the offices.

8 Whether any merged DDO system is working under the Ministry and if so, how is its performance.

There are four merged DDO's in this Ministry. They are observed to be performing very well. These include :-

- (i) The Department of Personnel & Training (**DOPT**)
- (ii) Department of Pension & Pensioners' Welfare (**PPW**)
- (iii) Department of Administrative Reforms and Public Grievances (**ARPG**)
- (i) Ministry of Parliamentary Affairs.

9 Status of Audit paras.

	Para outstanding at the beginning of the year 1-4-2014	Paras settled during the year 2014-15	Paras raised during the year 2014-15	Paras outstanding at the end of the year 31.03.2015
Internal Audit Paras	1093	113	201	1181

10 Post wise sanctioned and posted strength of Internal Audit Wing.

	Sanctioned strength	Posted strength	Designation
Group 'A'	01	01	DCA (01)
Group 'B'	03	03	Sr.AO (01), AAO (02)
Group 'C'	02	01	Sr. Acctt. (01)

11 OBJECTIVES AND SCOPE OF AUDIT.

The Internal Audit Wing works directly under the control of Controller of Accounts Ministry of PPG&P through a Deputy Controller of Accounts with overall responsibility remaining with Financial Adviser and the Secretary of the Ministry of PPG&P. Principal Accounts Office, Pay and Accounts Offices as well as all the DDOs in the Ministries/Departments are within the jurisdiction of internal audit. In addition to these officers, internal audit shall be required to audit the agencies responsible for implementing various schemes and programs of the Ministry/Department. The periodicity of Internal Audit is decided on the basis of size and Budget provision of the offices.

Internal Audit also checks the initials accounts maintained in the executive offices to ascertain the extent of following of the rules and regulations, systems and procedures in accounting and financial matters. The scrutiny covers checking of all accounting records relating to physical verification of stores. The accounts of all grantee Institutions or organizations is also subject to inspection by the sanctioning authority and audit, both by the Comptroller and Auditor General of India under the provision of CAG (DPC) Act 1971 and internal audit by the PrAO (PPG&P), whenever the Institution or Organization is called upon to do so. A provision to this effect should invariably be incorporated in all orders sanctioning grant in aid (Civil Accounts Manual Para 12.1.2)

12. METHODOLOGY

The audit inspected all the service records, records related to assets, cash book and cash vouchers of the selected months to conduct the compliance audit. The audit also discussed the audit scope and audit points during entry and exit meetings.

13. KEY RISKS

In most of the offices, the records are being handled by the private hired contract employees. There is a need to properly regulate their functioning and watch over their activities.

14 SPECIAL ACHIEVEMENTS

Despite shortage of staff in Internal Audit Wing, 35 units have been audited successfully.

15 SUGGESTIONS, IF ANY, MADE BY INTERNAL AUDIT LEADING TO ECONOMY IN EXPENDITURE OR RECOVERY OF OVER-PAYMENTS.

Recovery of overpayments made has been advised. Further, the auditee units have also been suggested to adhere with the rules and regulations as enumerated in GFR and other procurement manuals read with the economy instructions issued by the Ministry of Finance, Government of India from time to time.

16 ANY OTHER OBSERVATIONS

Nil

17 CONCLUSION.

The inspection parties while inspecting the accounts and other records render all possible assistance and guidance to the administrative authorities in the rectification of omissions/ clearance of arrears and correct application of rules and procedures. Internal Audit Wing is functioning now as guide in order to achieve both – the results for outlays and fulfillment of objectives; rather than merely acting as a fault finding agency. In spite of problems and constraints Internal Audit Wing is functioning satisfactorily

PART – II

Consolidated report of detail para(s) shown in Part-III

Consolidated paras of important irregularities and total amount involved therein should be shown under the following distinct headings.

Sr. No	Nature of irregularities	No. of Para(s)	Total amount involved (Rs. In lakh)
1	Non-recovery of Govt. dues from Central Govt. Departments/State Govt./ Govt. bodies/Private parties.	04	18.89
2	Over payments	05	1.26
3	Idle machinery/surplus stores	-	-
4	Loss/in fructuous expenditure	07	16.06
5	Irregular expenditure	03	4.45
6	Irregular purchase	06	1.29
7	Non-adjustment of advances- Other Advances- T.A. Advance L.T.C. Advance-	03 01 02	9.12 4.94 6.18
8	Cases of Excess Expenditure	01	30.44
9	Non-accounted of costly stores/Govt. money	02	1.53
10	Any other items of special nature	02	1.87

PART – III

List of Major irregularities (Amount not less than Rs. One lakh)

The details of individual irregularities should be explained in brief under each heading and the total of the individual items under a heading should be tallied with the consolidated amount indicated against the particular heading in Part-II. The abbreviations should not be used.

**(1) Cases of non-recovery of Govt. dues from Central Govt./Departments/
State Govt./ Govt. bodies/Private parties.**

S. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1	EOW , Ranchi	05	71450	Recovery of TDS @ 2% not recovered from contractor
2	CBI (H.Q.), N.Delhi	07	86386	Outstanding refund of cancelled Railway Warrant.
3	LBSNAA, Mussoorie	01	1906520	Outstanding Advances against various training institutes.
4	SSC (N.R.), N.Delhi	04	16826938	Outstanding advance against various agencies for conducting examination for SSC(NR), N.Delhi.

(2) Cases of over payments

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1	EO-II, CBI, New Delhi	06	67138	Overpayment due to Claim overpayment, double payment, extra payment against due.
	-do-	17	20268	
2	SSC(NR), New Delhi	11	16767	
3	ACB, CBI, Patna	04	9000	
4	ACB, CBI, Gandhinagar	06	13206	

(3) Cases of idle machinery/surplus stores

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1.		-		Nil

(4) Cases of loss in fructuous expenditure

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1	CAT, Cuttak	04	12824	Leave Encashment not taken for Income-Tax calculation.
2	ACB, CBI, Bhubneshwar	11	78478	
3	ACB, CBI, Patna	13	319200	Advance payment to Petrol Pump for fuel to official vehicles.
4	CCSCSB, New Delhi	07	91150	Cash Gift to Staff on occasion of Festival.
5	LBSNAA, Mussoorie	11	106647	Leave Encashment did not consider for Income-Tax calculation.
6	SSC (NR) New Delhi	06	412077	Payment for private vehicles without journey verification by bearer.
7	SSC (NR) New Delhi	02	586265	Income-Tax rebate given without supporting documents.

(5) Cases of irregular expenditure

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1.	ACB, Ranchi	03	68192	Air Tickets procured from Private Agency.
2.	CAT, Guwahati	15	300000	Furniture provided to the member cat in his own accommodation.
3.	ACB, CBI, Patna	04	77610	Air-Tickets purchases from Private Agency.

(6) Cases of irregular purchase

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1	EO-II, CBI, New Delhi	12	4138	Cases of purchase without purchase committee recommendation, air-tickets purchase from unauthorized agency etc.
	-do-	16	10340	
2	ACB, Shimla	05	21368	
3	P.M. Office, New Delhi	06	47554	
4	ACB, Bhubaneswar	07	34902	
5	ACB, Jodhpur	04	11669	

(7) Cases of non-adjustment of advances

(i) Other Advances

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1	CBI(H.Q.), New Delhi	04	100000	GPF advance not entered in PBR for recovery.
2	LBSNAA, Mussoorie	06	360000	Purchase Receipt not submitted against Computer Advance.
3	LBSNAA, Mussoorie	08	452000	R.C. not submitted against MCA.

(ii) Traveling Advances

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1	CAT, Cuttak	13	494816	Advance sanctioned to staff were yet to be settled as per test check.

(iii) Leave Travel Concession Advances

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1	CAT, Guwahati	07	376749	Delayed adjustment of LTC advance.
2	CAT, Jodhpur	05	242000	Pending LTC advance for adjustment.

(8) Cases of Excess Expenditure.

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1	LBSNAA, Mussoorie	09	3044761	Excess expenditure in PDA account.

(9) Cases of non-accounted of costly stores/Govt. money

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1	EOW, Ranchi	07	-	19 Ream of Photo Copy Papers not found entered
2	PESB, New Delhi	02	153216	Digital Photocopy Machine was not taken into store.

(10) Any other items of special nature

Sr. No	Name of office	Para No. of Report	Amount in Rs.	Detail of para in brief
1	CAT, Guwahati	14	NA	Store items issued to Registrar-LCD TV, 03 Glass Table, 02 Wooden Bed, 02 mattress, 04 Dinning Chair, Curtains, 03 Plastic Chair, 01 Pedestal Fan, 01 Wooden Table.
2	CAT, Chandigarh	01	187488	Excess deduction of Income Tax during 2013-14.

Annexure-I

Detail of units under the Ministry/Department and their periodicity.

ANNUAL

Table 1 : Units to be Audited Annually				
S.No.	Organization	DDO	Location	Status
1.	F&BO/UPSC	UPSC	New Delhi	NCDDO
2.	CBI	HQ, CBI	New Delhi	NCDDO
3.	PMO	PMO Office, North Block	New Delhi	NCDDO
4.	V. P. Sectt	Vice President House	New Delhi	NCDDO
5.	CAT	Principal Bench CAT	New Delhi	NCDDO
6.	LBSNAA	LBSNAA	Mussoorie	CDDO

BIENNIAL

Table 2 : Units to be Audited Biennially				
S.No.	Organization	DDO	Location	Status
1.	SSC	SSC Northern Region	New Delhi	NCDDO
2.	CAT	CAT Mumbai.	Mumbai	CDDO
3.	DOPT	DoPT Sectt	New Delhi	Merged DDO
4.	ARPG	Under Secy., AR&PG, Sardar Patel Bhawan	New Delhi	Merged DDO
5.	SSC	SSC HQ	New Delhi	NCDDO
6.	CBI	CBI, ACB, Mumbai	Mumbai	CDDO
7.	CBI	CBI, ACB, Chennai	Chennai	CDDO
8.	CBI	CBI, ACB, Kolkata	Kolkata	CDDO
9.	ISTM	Director ISTM	New Delhi	NCDDO
10.	CVC	Under Secy, CVC	New Delhi	NCDDO
11.	CIC	CIC, August Kranti Bhawan	New Delhi	NCDDO
12.	Parliamentary Affairs	Under Secy., Min. of Parliamentary Affairs	New Delhi	Merged DDO
13.	NSCS	Under Secy., NSC Sectt.	New Delhi	NCDDO
14.	CAT	CAT Kolkata	Kolkata	CDDO

TRIENNIAL

List of CDDOs & NCDDOs under the jurisdiction of Internal Audit

Table 3 : Units to be Audited Tri-annually			
S.No.	Organization	Location	Status
1.	Department of Pensions & Pensioner Welfare	New Delhi	Merged DDO
2.	SSC Canteen	New Delhi	NCDDO
3.	PESB	New Delhi	NCDDO
4.	Pr AO, PPG&P	New Delhi	NCDDO
5.	PAO, DPAR	New Delhi	--
6.	PAO, Cab Affair	New Delhi	CDDO
7.	PAO, CBI	New Delhi	CDDO
8.	PAO, CAT	New Delhi	CDDO
9.	PAO, UPSC	New Delhi	--
10.	CAT Patna	Patna	CDDO
11.	CAT Cuttack	Cuttack	CDDO
12.	CAT Jodhpur	Jodhpur	CDDO
13.	CAT Jaipur	Jaipur	CDDO
14.	CAT, Bangalore	Bangalore	CDDO
15.	CAT, Chandigarh	Chandigarh	CDDO
16.	CAT, Lucknow	Lucknow	CDDO
17.	CAT, Allahabad	Allahabad	CDDO
18.	CAT Ahmedabad	Ahmedabad	CDDO
19.	CAT, Cochin	Cochin	CDDO
20.	CAT, Chennai	Chennai	CDDO

Table 3 : Units to be Audited Tri-annually

S.No.	Organization	Location	Status
21.	CAT Guwahati	Guwahati	CDDO
22.	CAT Hyderabad	Hyderabad	CDDO
23.	CAT Jabalpur	Jabalpur	CDDO
24.	DoPT, Canteen	New Delhi	NCDDO
25.	SSC (CR) Allahabad	Allahabad	CDDO
26.	SSC (NWR) Chandigarh	Chandigarh	NCDDO
27.	SSC (NER) Guwahati	Guwahati	CDDO
28.	SSC (ER) Kolkata	Kolkata	CDDO
29.	SSC (SR) Chennai	Chennai	CDDO
30.	SSC (WR) Mumbai	Mumbai	CDDO
31.	SSC (KKR) Bangalore	Bangalore	CDDO
32.	SSC (MPR) Raipur	Raipur	CDDO
33.	CBI Training Academy	Ghaziabad	NCDDO
34.	CBI, AC3	New Delhi	NCDDO
35.	CBI, EO2	New Delhi	NCDDO
36.	CBI, SCB	New Delhi	NCDDO
37.	CBI, BS&FC	New Delhi	NCDDO
38.	CBI, EOW 1&2	New Delhi	NCDDO
39.	CBI, SCB, Kolkata	Kolkata	NCDDO
40.	CBI, SPE, Dehradun	Dehradun	CDDO
41.	CBI, ACB, Dhanbad	Dhanbad	CDDO
42.	CBI, ACB, Cochin	Cochin	CDDO

Table 3 : Units to be Audited Tri-annually

S.No.	Organization	Location	Status
43.	CBI, ACB, Guwahati	Guwahati	CDDO
44.	CBI, ACB, Hyderabad	Hyderabad	CDDO
45.	CBI, ACB, Ranchi	Ranchi	CDDO
46.	CBI, SCB, Mumbai	Mumbai	CDDO
47.	CBI, BS&FC, Mumbai	Mumbai	NCDDO
48.	CBI, SPE, Shilong	Shilong	CDDO
49.	CBI, ACB, Ahmedabad	Gandhi Nagar	CDDO
50.	CBI, ACB, Goa	Goa	-----
51.	CBI, AHD, Patna	Patna	NCDDO
52.	CBI, AC2	New Delhi	NCDDO
53.	CBI, SCR1	New Delhi	NCDDO
54.	CBI, SCR3	New Delhi	NCDDO
55.	CBI, EOU 1	New Delhi	NCDDO
56.	CBI, MDMA	New Delhi	NCDDO
57.	CBI, SU, Kolkata	Kolkata	NCDDO
58.	CBI, SCB, Chennai	Chennai	NCDDO
59.	CBI, MDMA, Chennai	Chennai	NCDDO
60.	CBI, ACB, Lucknow	Lucknow	CDDO
61.	CBI, ACB, Jodhpur	Jodhpur	CDDO
62.	CBI, ACB, Jabalpur	Jabalpur	CDDO
63.	CBI, STF, Mumbai	Mumbai	NCDDO
64.	CBI, EOW, Mumbai	Mumbai	NCDDO

Table 3 : Units to be Audited Tri-annually

S.No.	Organization	Location	Status
65.	CBI, AHD, Ranchi	Ranchi	NCDDO
66.	CBI, Coordination	New Delhi	NCDDO
67.	CBI, BS&FC, Bangalore	Bangalore	NCDDO
68.	CBI, SU, Mumbai	Mumbai	NCDDO
69.	CBI, AC1	New Delhi	NCDDO
70.	CBI, ACB	New Delhi	NCDDO
71.	CBI, STF	New Delhi	NCDDO
72.	CBI, ACB, Bhopal	Bhopal	CDDO
73.	CBI, ACB, Chandigarh	Chandigarh	CDDO
74.	CBI, ACB, Bangalore	Bangalore	CDDO
75.	CBI, Bhubaneswar	Bhubaneswar	CDDO
76.	CBI, EOW, Kolkata	Kolkata	NCDDO
77.	CBI, BS&FC, Kolkata	Kolkata	NCDDO
78.	CBI, SCB, Chandigarh	Chandigarh	NCDDO
79.	CBI, SU, Delhi	New Delhi	NCDDO
80.	CBI, SU, Chennai	Chennai	NCDDO
81.	CBI, EOW, Chennai	Chennai	NCDDO
82.	CBI, ACB, Jaipur	Jaipur	CDDO
83.	CBI, SCB, Lucknow	Lucknow	NCDDO
84.	CBI, ACB, Nagpur	Nagpur	CDDO
85.	CBI, ACB, Patna	Patna	CDDO
86.	CBI, ACB, Jammu	Jammu	CDDO

Table 3 : Units to be Audited Tri-annually

S.No.	Organization	Location	Status
87.	CBI, SPE, Vishakhapatnam	Vishakhapatnam	CDDO
88.	CBI, ACB, Pune	Pune	CDDO
89.	CBI, ACB, Shimla	Shimla	CDDO
90.	CBI, ACB, Tiruvananthapuram	Tiruvananthapuram	CDDO
91.	CBI, ACB, Port Blair	Port Blair	CDDO
92.	CBI, ACB, Ghaziabad	Ghaziabad	CDDO
93.	CBI, ACB, Srinagar	Srinagar	CDDO
94.	CBI, ACB, Imphal	Imphal	CDDO
95.	CBI, ACB, Chhattisgarh	Chhattisgarh	CDDO
96.	JD(P), SECS, CBI	New Delhi	CDDO
97.	SCR-II	New Delhi	NCDDO
98.	EO-III	New Delhi	NCDDO
99.	EO-I	New Delhi	NCDDO
100.	Central Civil Services Cultural and Sports Board	New Delhi	Grant / Aided Unit
101.	Grih Kalyan Kendra, Lodhi Road	New Delhi	Grant/ Aided Unit
102.	Cabinet Secretariat, Rashtrapati Bhawan	New Delhi	NCDDO
103.	P.S.A., Vigyan Bhawan	New Delhi	NCDDO
104.	N.A.C.W.C., Chankya Bhawan	New Delhi	NCDDO
105.	P.M.D., Hotel Janpath	New Delhi	NCDDO
106.	Trg. Division, DoPT, JNU Campus	New Delhi	NCDDO

Annexure-II

LIST OF PLAN SCHEME RUNNING UNDER THE MINISTRY/DEPARTMENT.

S. No	Name of the Scheme
1.	Augmentation of training facilities in ISTM
2.	CBI E-Governance
3.	Comprehensive modernization & purchase of land/construction of building for CBI
4.	Construction of CIC Head Office building
5.	Domestic funding of foreign training PPG
6.	Establishment of Technical and Forensic Support/Units of CBI
7.	Grant to IIPA
8.	Improvement of infrastructure & up gradation of essential facilities at LBSNAA – up gradation of LBSNAA to Centre of Excellence
9.	Modernization of training centre of CBI
10.	Other Plan schemes of CIC (Effective implementation of RTI)
11.	Pensioners portal
12.	Plan scheme for Administrative Reforms
13.	Propagation of RTI Act – Improving transparency & accountability in Government
14.	Purchase of land & construction of office/residence complex for CBI Mumbai office
15.	Setting of National Centre for good Governance
16.	Training for all support for training activities and capacity building for project appraisal PPG

Annexure-III

List of Public Sector Undertakings, Grantee Institutions and Banks etc. under the jurisdiction of IAW of the Ministry/Department.

Sr. No	Name of PSU, Grantee Institution, Bank
1	Central Civil Services Cultural and Sports Board
2	Grih Kalyan Kendra
3	Indian Institute of Public Administration, New Delhi
4	Civil Services Officers Institute, New Delhi

Report of Outcome of Internal Audit Observations during 2014-2015.

Sr. No	Category	Amount objected towards Recoveries/savings	Amount actually recovered/actual savings made in pursuance to the IA observations.
1	Non-recovery of Govt. dues from Central Govt. Departments/State Govt./ Govt. bodies/Private parties.	18.89	Nill
2	Case of over payments	1.26	Nill
3	Idle machinery/surplus stores	Nill	-
4	Loss/in fructuous expenditure	16.06	Nill
5	Cases of non adjustment of advances contingency advance, TA/LTC advance	20.24	Nill
6	Cases of blocking Govt. money	Nill	-
7	Penal Interest on cases of delayed remittances.	Nill	-
8	Cases of excess/double reimbursement of Pension	Nill	-