



## PREFACE

It gives me an immense pleasure to present the “Audit Review” of Ministry of Steel pertaining to the period 2018-19.

The Internal Audit Function has been viewed as an integral part of Public Financial Management and is increasingly an instrument for improving the performance of the Government. It covers a broad range of activities, which have different objectives. The focus of Internal Audit, till now, 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, the Annual Review highlights issues which need immediate attention of the Heads of Department. Other matters pointed out in the Audit Reports which are routine in nature, have been excluded from this Report.

I hope that this document will prove to be informative and used as a reference document. Suggestions are welcome to enable us to improve the future issues.



**(Anil Srivastava)**

**Chief Controller of Accounts**

New Delhi  
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## Chapter – 01

### Executive Summary

#### 1. Introduction

The Ministry of Steel is under the overall charge of the Minister of Steel. The Ministry is responsible for planning and development of iron and steel industry, development of essential inputs such as iron-ore, limestone, dolomite, manganese ore, chromites, ferro-alloys, sponge iron etc. and other related functions. The list of subject allocated to the Ministry of Steel is as per allocation of business is as under:-

- I. Planning, development and facilitation of setting up of Iron and Steel production facilities including Electric Arc Furnace (EAF) units, Induction Furnace (IF) units, processing facilities like re-rollers, flat products (hot/cold rolling units), coating units, wire drawing units and Steel scrap processing including ship breaking.
- II. Development of Iron ore Steel in the public sector and other ore Steel (Manganese Ore, Chrome Ore, Limestone, Sillimanite, Kayanite, and other minerals used in the Iron and Steel industry but excluding mining lease or matters related thereto).
- III. Production, distribution, prices, imports and exports of iron and Steel and Ferro-Alloys.
- IV. Matters relating to the following undertakings including their subsidiaries come under the purview of the Ministry of Steel:-
  1. Steel Authority Of India Limited, (SAIL), New Delhi
  2. Rashtriya Ispat Nigam Limited, (RINL), Visakhapatnam
  3. KIOCL Limited, Bengaluru
  4. Manganese Ore (India) Limited, (MOIL), Nagpur
  5. National Mineral Development Corporation Limited NMDC Limited, Hyderabad
  6. Metallurgical and Engineering Consultants (India) Limited, MECON
  7. J &K Mineral Development Corporation Limited
  8. SAIL Refractory Company Limited
  9. Metal Scrap Trade Corporation (MSTC)
  10. Ferro Scrap Nigam Limited
  11. Bird Group of Companies;

**Key functions of the Ministry of Steel :**

- Development of Steel Plants in Public and Private Sectors, the re-rolling Industry and Ferro-Alloys,
- Policy formulation regarding production, distribution, pricing of Iron & Steel and Ferro-Alloys,
- Development of Iron ore Steel in the public sector and other ore Steel like Manganese Ore, Chrome Ore, Limestone and other minerals used in the Iron and Steel Industry (but excluding mining lease or matters related thereto),
- Providing a platform for interaction of all producers and consumers of Steel in the country,
- Identification of infrastructural and related facilities required by Steel Industry,
- Overseeing the performance of 07 PSUs and their subsidiaries and one Special Purpose Vehicle.

**2. Performance of Internal Audit**

**21 Duties entrusted to Internal Audit** : The scope and duties of Internal Audit, the procedure for conducting the Internal Audit and the nature of checks to be exercised have been given in Chapter 12 of the Civil Accounts Manual which decides the working of the Internal Audit Wing.

The Internal Audit Wing functions as the internal check organization on behalf of the Principal Accounts Office as well as the various Departments under the Ministry. The duties of the Internal Audit Organization include the following;

- Scrutiny and check of payment and accounting work of all the accounting units.
- To keep register of files and cases in accordance with instructions issued by the DOP&T.
- Coordination with other Ministries, Controller General of Accounts (CGA) and Ministry of Finance regarding internal audit procedures.
- Study of the accounting procedures prescribed for the Department for the view to ensure that they are correct, adequate and free from any defects or lacunae in the system.
- Preparation and submission of Annual Audit Review on performance of IAW to the CGA. Wherever, required, the Audit Party shall verify the financial and physical progress and achievement against important schemes/ activities vis-a-viz. the plan targets of departmental agencies. If necessary, the Audit Party may study the implementation of schemes/ activities from the financial angle, covering capital and operational cost, utilization and output of equipment and

cost- benefit analysis in the context of the objectives of different schemes/ activities.

- To prepare Annual Audit Plan of Internal Audit Wing and quarterly tour programme of all the field inspection parties and watch over implementation of prescribed procedures and the orders issued from time to time.
- Pursuance/ settlement of objection taken in test audit notes issued by statutory audit officers and other matters relating to statutory audit.
- Examine and report on points of irregularity brought to its notice by the Principal Accounts Office/ PAOs.
- To see that copies of all office-order and general circulars issued by the Govt. of India and the Controller General of Accounts are sent to each field party for information and guidance in addition to issue the correction slips for keeping the Internal Audit Manual up to date in accordance with the orders/instructions issued by the Govt. of India, Ministry of Finance, CGA etc. from time to time.
- To attend all general queries / matters relating to Internal Audit Organization and coordinate with Controller General of Accounts, Ministry of Finance regarding Internal Audit procedures.
- To select the month for detailed audit and intimate it well in advance to the inspection party as well as to the PAO concerned who in turn will arrange for the passing on the original debit vouchers for in case of non-cheque drawing DDO & list of payment of loans and advance in case of Cheque Drawing and Disbursing Officer for the selected month to the Inspection Party.
- To submit various periodical reports/ returns to Pr. Accounts Office /Chief Controller of Accounts of the Ministry and to coordinate with the PAOs/ RPAOs/ ZPAOs and Internal Audit Parties for the purpose of making Internal Audit more effective.
- To maintain the records and registers as per requirements.

### **3. An overview of Major findings of Internal Audit during the year 2018-19.**

No major Findings

**Brief Description of Scheme audited during the year, No. of Scheme running under Ministry of Steel** : No scheme audit was undertaken during the year 2018-19 as there is no scheme in operation in the Ministry of Steel

**Public Sector undertakings, Grantee Institutions and Banks etc. audited during the year** : None of the Public Sector Undertakings, Grantee Institutions and Banks etc.

was audited during the financial year 2018-19. However, details of PSUs, Grantee Institutions have been depicted in Annexure-III.

**4. Sanctioned and Working Strength of Internal Audit Wing**

	Sanctioned Strength	In Position	Vacant
Group "B"	05	02*	03
		1). One Sr. A.O	NIL
		2). One A.A.O	03
Group "C"	02	02	NIL

- \* Vacant :
- 1). One post of A.A.O is lying vacant since more than Five years.
  - 2). One post of A.A.O is lying vacant for Three year, since the AAO was promoted as PAO.
  - 3). One post of A.A.O is lying vacant since January, 2019 as AAO retired in December, 2018.

As such the quality and output of Internal Audit is decreasing. As per extent instructions of Controller General of Accounts, M/o Finance on the composition of audit party, preferably an audit party should comprise of at least five officials headed by Sr.A.O/A.A.O.

**5. Total No. of Units and their periodicity** : There are only 02 auditee units under the Ministry of Steel and all the units have been placed in the Annual Audit Periodicity ( Details in Annexure – I ).

Periodicity	Annual	Biennial	Triennial
No. Units	02	Nil	Nil

**6. Targets for Audit and Achievements :**

Units due for audit during the year	Target for the year	Units audited during the year	Arrear, if any	Reason for Arrear
02	02	1	1	Due to Audit Adalat the Audit of 1 unit could not be completed

Besides above, Audit of pay fixation of good number of cases came up under VII C.P.C and various cases relating to stepping up pay anomalies were also settled.



**6.1 Steps to be taken to clear the arrears** : The pending units have been targeted to be completed during the Annual Audit Plan 2019-20 at the earliest.

**6.2 Constraints, if any and suggestion to improve internal audit in the Ministry:**

Following constraints have been noticed:-

- 1). Acute shortage of manpower.
- 2). Absence of I.T based e-environment.
- 3). Skill upgradation of Manpower through training/Workshops and seminars.
- 4). Shortage of funds under Domestic Travel Expenses in PAO.
- 5). Non-Preparation of ACTION TAKEN by the Auditees within specified time period.
- 6). Non-seriousness of Auditees on the observations of Audit.

**Details of schematic Review, if any, made by the Internal Audit** : There is no scheme audit under the Ministry of Steel. Hence, no schematic review was made during the year.

**General Conditions of maintenance of records, Areas in which distinct improvements have been noticed as a result of Internal Audit:** The General conditions of maintenance of records were found satisfactory. However, as a result of regular audit, significant improvement has been noticed in compliance of Rules, Regulations and Procedures regarding the maintenance of accounting records, purchases, petty works and service records etc. However, there is still a scope of improvement to be made in maintenance of records and application of rules in accounting and financial matters.

**It is satisfying that no issue relating to pay fixation or stepping up in the back ground of Seventh Central Pay Commission was pending in Internal Audit Wing.**

**Broad Reasons for above and remedial measures, if any, taken or proposed to be taken** : Untrained staff is handling Cash, Accounts and Store work. However, most of the short comings of procedural nature can be overcome by imparting training to the staff concerned.

**Whether any merged DDO System is working under the Ministry and if so, how is its performance** : At present Under Secretary (Cash), Ministry of Steel is only merged DDOs under the jurisdiction of Internal Audit Wing of the Ministry. The performance of the merged DDOs is by far satisfactory.

## 7. Status of Internal/Statutory/CGA,s Audit Paras

Nature of Paras	Number of Paras outstanding at the beginning of the year	Number of Paras settled during the year	Number of Paras raised during the year	Number of Paras outstanding at the end of the year
<b>Internal Audit Paras</b>	<b>145*</b>	<b>21</b>	<b>6</b>	<b>130</b>
<b>Statutory Audit Paras (As per Information provided by Pr.A.O, M/o Steel &amp; US(Cash), M/o Steel</b>	<b>77</b>	<b>48</b>	<b>38</b>	<b>67</b>
<b>CGA's Paras (Pr.AO/PAO)- As per information provided by Pr.A.O, M/o Steel</b>	<b>10</b>	<b>6</b>	<b>NIL</b>	<b>4</b>

*\* First ever Audit Adalat was organized in the M/o Steel, all the files of the Auditees were reviewed and change in number of outstanding paras at the beginning of the year is due to this and also due inclusion of merged units paras.*

**8. Initiatives taken for settlement of the Outstanding Audit Paras :** Since departmentalization, normal audit assignments were being conducted and the outstanding paras were being settled by a very low pace. The figures of outstanding internal audit paras were rising. Internal Audit Division of the office of The Controller General of Accounts was insisting upon to take a pro-active approach to check rising trend of outstanding paras. CGA office has further directed that Audit Adalat should be convened to liquidate the outstanding paras through an aggressive approach. The competent authority realized the gravity of situation and conducted an Audit Adalat from 26-11-18 to 30-11-18 in IAW Headquarters of M/o Steel and M/o Mines in Udyog Bhawan, New Delhi.

**9. Expectation from Management :** Training to the officers/ staff of Internal audit Wing can be given from time to time for improvement of skill of existing man power. Adequate man power having knowledge of audit can be posted in IAW.

**10. New initiatives** : All the field units have been advised to maintain the records as per the Civil Accounts Manual; provision of GFR, DFPR and Receipts & Payment Rules. With a view to settle the old outstanding paras, observations made, various remedial steps to be taken by the concerned units are suggested by Internal Audit party through their respective Audit Report.

**11. Objective and Scope of Audit** : Audit and Internal Controls are an integral part of sound financial management systems world over. It should aim at looking both at the financial and non financial aspects of the Government operations and ensuring full value for the Government money. The Internal Audit function would help in improving economy, effectiveness and transparency in the Government Administration in general and financial administration in particular. It would also help in maintaining a sound record keeping system with adequate checks and balances to ensure a sound information system for decision making by the executives.

Also, the revised charter of integrated finance scheme issued by the Ministry of Finance envisages that the Internal Audit Wing working under the control and supervision of the Chief Controller of Accounts /Controller of Accounts would move beyond the existing system of compliance/regulatory audit and would focus on:

- The appraisal, monitoring and evaluation of individual schemes.
- Assessment of adequacy and effectiveness of Internal Controls in general and soundness of financial systems and reliability of financial and accounting reports in particular.
- Identification and monitoring of risk factors (including those contained in the outcome budget).
- Critical
- Mechanism to assessment of economy, efficiency and effectiveness of service delivery ensure value for money; and
- Provide an effective monitoring system to facilitate mid course corrections.

The above revised functions would be carried out as per the guidelines issued by the CGA from time to time.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It basically aims at helping the organization to accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Independence is established by the organizational and reporting structure. Objectivity is achieved by an appropriate mind-set. The internal audit activity evaluates risk exposures relating to the organization's governance, operations and information systems, in relation to:

1. Effectiveness and efficiency of operations
2. Reliability and Integrity of Financial and Operational Information
3. Safeguarding of Assets
4. Compliance with Laws, Regulations and Contracts

Based on the results of the risk assessment, the internal auditors evaluate the adequacy and effectiveness of how risks are identified and managed in the above areas. They also assess other aspects such as ethics and values within the organization, performance management, communication of risk and control information within the organization in order to facilitate a good governance process.

The internal auditors are expected to provide recommendations for improvement in those areas where opportunities or deficiencies are identified. While management is responsible for internal controls, the internal audit activity provides assurance to

management and the audit committee that internal controls are effective and working as intended.

An effective internal audit activity is a valuable resource for management due to its understanding of the organization and its culture, operations, and risk profile. The objectivity, skills and knowledge of competent internal auditors can significantly add value to an organization's internal control, risk management and governance processes. Similarly an effective internal audit activity can provide assurance to other stakeholders such as regulators, employees, providers of finance and shareholders.

The accounts records and other subsidiary registers/books of the Principal Accounts Office, the PAOs as well as the O/o the DDOs of the Ministry of Steel and institutions/autonomous bodies which are financed through grants from Ministry of Steel shall be within the jurisdiction of Internal Audit Wing of the Ministry of Steel. Institutions which get less than 25 lakh by way of grant but which at present do not come within the purview of statutory audit fall within the special ambit of internal audit.

The Internal Audit shall check the initial accounts maintained in the Departmental Offices and Pay & Accounts Offices with a view to ascertain how far they are following the rules, regulations, systems and procedures in accounting and financial matters. The Internal Audit should inter-alia cover the checking of all accounts records including those relating to fund accounts, loans and advance, review of installation and functioning of machinery and equipments examination of records of physical verification of stores including equipment, tools and plants, disposal of confiscated stores, examination of accounts of autonomous bodies substantially financed by Govt. which are not subject to statutory audit.

**12. Methodology** : The "Controls" are recognized, identified, examined and revaluated on the basis of actual cases and the implementation of Schemes and Programmes of the Ministry. The basic purpose of internal audit is to bring improvement in the administration and functioning of Management and bring about improvement in the system as a whole.

The functioning of Internal Audit Wing is a statutory and mandatory obligation as per Civil Accounts Manual Chapter-12. Chief Controller of Accounts/ Controller of Accounts is the final authority to approve and chalk out the internal audit programme and conduct its implementation.

The various issues pertaining to pre-check, the opinion of the audit with respect to cases pertaining to Loans/ Advance/ Grant-in-Aid / Pension Payment and utilization of funds etc. are also required to be entrusted to the Audit Party depending upon the requirements and availability of time and resources available at hand with internal audit wing.

**13. Key Risks** : Since no Scheme/programme is in operation in the Ministry, hence risk based audit is not undertaken and thus the Ministry fall in the purview of compliance audit. However, during the course of regulatory audit, no sets of circumstances, events and process failure which hinder the achievement of the goals and objectives of organization have come to notice.

**14. Special Achievements** : Beside its normal/routine job, Audit Wing has disposed number of stepping-up/pay fixation cases received in Audit Section time to time.

**15. Suggestion, if any, made by internal Audit leading to economy in expenditure and / or recovery of overpayments :** It has been suggested to ensure the following:

- i. To get reconcile the Expenditure as well as Receipts of the office with PAO concerned on monthly basis.
- ii. Any overpayment pointed out by the audit under proper authority should be recovered in lump-sum from the official concerned and to review all cases of reimbursement as per latest order/rules and to recover any excess amount reimbursed in one lump sum.
- iii. All Government purchases should be made in a transparent, competitive and fair manner to secure best value for money.
- iv. To ensure the timely adjustment of Contingent Advances as per provisions laid down in General Financial Rules, 2017.
- v. It must be ensured that no instance of excess expenditure over the budget provisions takes place.

**16. Any Other Observations :** During the course of audit, too often, it has been observed that most of the auditee units take considerable time in disposal of surplus or obsolete or unserviceable goods / items and that leads to accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed of. In order to fetch a good value of the items to be disposed of, timely action on the part of Competent Authority is highly desirable under the provisions of GFR - 2017.

**17. Conclusion :** The purpose of Internal Audit is to aid and assist the Chief Accounting Authority i.e. Secretary, Ministry of Steel and improving the functioning of the system, so that the organizational goals could be achieved. It is not intended to be an indictment of the functioning of various constituent units of the Ministry but actually is a management tool to perform oversight function which is so vital for the effectiveness of the organization. It is an exercise to check from time to time the adequacy and effectiveness of the existing internal control system and to suggest new measures to strengthen it in the light of deviation and irregularities observed during the course of audit. At the end of the day, an effective internal audit provides an assurance to the management that the various units are functioning properly and they are completely aligned to the organizational goals and objectives.

It is a paradox that such a vital function has not received adequate attention it deserves. However, there has been significant development in recent times. The value of this important function has been appreciated by the Ministry of Finance and a “Working Group on strengthening Internal Audit Mechanism in Government of India” has been constituted with the approval of Ministry of Finance. The recommendations focusing on increasing the mandate, scope and strength of the Internal Audit have been submitted by the “Working Group” which is presently under consideration of the Ministry. It is expected that the decision of the Government in this area would herald a new era for Internal Audit and the strengthening of this mechanism would lead to efficiency, effectiveness and economy in the system of government functioning.

## Chapter – 02

## Summary of Report of Paras

<b>Sr. No.</b>	<b>Nature of Irregularities</b>	<b>No. of Paras</b>	<b>Total amount involved (Rs. in lakh)</b>
1	Non - Recovery of Govt. Dues from Central Govt. Deptt./ State Govt./ Govt. Bodies/ Private Parties	Nil	0.00
2	Over Payments	Nil	0.00
3	Idle Machinery / Surplus Stores	Nil	0.00
4	Loss/ In Fructuous Expenditure	Nil	0.00
5	Irregular Expenditure	Nil	0.00
6	Irregular Purchase	Nil	0.00
7	Non-adjustment of Advances		
	(i) Contingency Advance	Nil	0.00
	(ii) T.A. Advance	Nil	0.00
	(iii) LTC Advance	Nil	0.00
8	Blocking of Govt. Money	Nil	0.00
9	Non Accounted of Costly Stores/ Govt. Money	Nil	0.00
10	Any other items of Special Nature (Recovery of Income Tax, License Fee, CGHS/ Penal Interest etc.)	Nil	0.00

**Chapter – 03**

Important Audit Findings

**01 – Cases of Non-recovery of Govt. dues from Central Govt. Deptt./ State Govt./ Govt. Bodies/ Private Parties**

<b>Sr. No.</b>	<b>Name of Office</b>	<b>Para No. of Report</b>	<b>Amount (Rs. in lakh)</b>	<b>Detail of Para in brief</b>
NIL				

**02- Cases of Over payments**

<b>Sr. No.</b>	<b>Name of Office</b>	<b>Para No. of Report</b>	<b>Amount (Rs. in lakh)</b>	<b>Detail of Para in brief</b>
NIL				

**03- Cases of Idle Machinery/Surplus Stores**

<b>Sl. No.</b>	<b>Name of Office</b>	<b>Para No. of Report</b>	<b>Amount (Rs. in lakh)</b>	<b>Detail of para in brief</b>
NIL				

**04-Cases of Loss/ Infructuous Expenditure**

<b>Sl. No.</b>	<b>Name of Office</b>	<b>Para No. of Report</b>	<b>Amount (Rs. in lakh)</b>	<b>Detail of para in brief</b>
NIL				

**05-Cases of Irregular Expenditure**

Sl. No.	Name of Office	Para No. of Report	Amount (Rs. in lakh)	Detail of para in brief
NIL				

**06. Cases of irregular Purchase**

Sl. No.	Name of Office	Para No. of Report	Amount (Rs. in lakh)	Detail of para in brief.
NIL				

**07 - Cases of Non-Adjustment of Advances**

Sr. No.	Name of Office	Para No. of Report	Amount (Rs. in lakh)	Detail of Para in brief
NIL				

**08. Cases of blocking of Government Money.**

Sl. No.	Name of Office	Para No. of Report	Amount (Rs. in lakh)	Detail of para in brief.
NIL				

**09. Cases of non-accountal of costly stores/Govt. money**

Sl. No.	Name of Office	Para No. of Report	Amount (Rs. in lakh)	Detail of para in brief.
NIL				



**10. Any other items of Special Nature**

<b>Sl. No.</b>	<b>Name of Office</b>	<b>Para No. of Report</b>	<b>Amount (Rs. in lakh)</b>	<b>Detail of para in brief.</b>
NIL				

**Chapter – 04**

**Starategy/Approach adopted for conducted the Risk Based Audit**

Regulatory Audit is being conducted and planned in financial year 2018-19.

**Annexure - I**

**Detail of Auditable units under the Ministry / Department and their periodicity**

<b>Annual</b>	
Sr. No.	Name of Unit
1	US(Cash), Ministry of Steel, Udyog Bhawan, New Delhi
2	Principal Accounts Office, Ministry Steel, Udyog Bhawan, New Delhi

**List of Schemes with status of audit conducted during the year**

No scheme is in operation in Ministry of Steel as such Regulatory Audit is being conducted and planned in financial year 2018-19.

**Annexure - II**

**List of Plan Schemes in the Ministry / Department**

Sr. No.	Name of Scheme	Budget (BE) 2018-19
NIL		

**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	Budgetary Provisions
		(BE) 2018-19
		( in crore)
NIL		

**Chapter – 05**

**QUANTIYING OF OUTCOME OF INTERNAL AUDIT IN TERMS OF ACTUAL RECOVERIES MADE DURING THE FINANCIAL YEAR UNDER REPORT.**

(Rupees in lakhs)

Sl no.	NAME OF MINISTRY	CASE OF NON RECOVERY OF GOVT DUES		CASES OF OVERPAYMENT		CASES OF IDLE MACHINERY/ SURPLUS STORES		CASES OF LOSS/ INFRACTUOUS EXPENDITURE		CASES OF NON ADJUSTMENT OF ADVANCES		CASES OF BLOCKING OF GOVT MONEY		PENAL INTEREST ON CASES OF DELAYED REMITTANCES		CASES OF EXCESS/DOUBLE REIMBURSEMENT		TOTAL	
		Amt. Objected	Amt. Actually recovered	Amt. Objected	Amt. Actually recovered	Amt. Objected	Amt. Actually recovered	Amt. Objected	Amt. Actually recovered	Amt. Objected	Amt. Actually recovered	Amt. Objected	Amt. Actually recovered	Amt. Objected	Amt. Actually recovered	Amt. Objected	Amt. Actually recovered	Amt. Objected	Amt. Actually recovered
<b>1</b>	<b>MINISTRY OF STEEL</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	

**Chapter – 06**

**CAPACITY BUILDING/TRAININGS UNDERTAKEN DURING THE YEAR UNDER REPORT**

List of courses with officers trained in internal Audit during the year:

S No.	Name of the course/training	Name of Institution	Number of officers trained during the year under Report		
			Group A	Group B	Group C
1.	Induction Training for Accountants	INGAF	NIL	NIL	1