

MAIN MENU : FUNCTIONS

RECEIPT AUDIT

FUNCTIONS OF CRA SECTION

The Customs Commissionerates levy and collect customs duties on imports, and exports as per basic Customs laws (Customs Act, 1962 and Custom Tariff Act, 1975); enforcement of the various provisions of the Customs Act governing imports and exports of cargo, baggage, postal articles and arrival & departure of vessels, aircraft, etc. These Commissionerates are under the jurisdictional authority of Chief Commissioner of Customs (Delhi Zone) and preventive functions of Customs are under the jurisdiction of Chief Commissioner (Preventive).

The audit parties conduct audit at the following three customs ports in **Delhi** :

New Customs House (NCH)

Inland Container Depot (ICD) Tughlakabad

ICD Patparganj.

Since 2015, ICDs in **Haryana** came under the administrative control of Commissioner of Customs, ICD, PPG and from then audit of these ICDs are being conducted by this office.

This Section conducts following types audit of Customs Commissionerates in Delhi and ICDs of Haryana:

- Concurrent audit:
 - ❖ Bills of entry audit
 - ❖ Shipping bills
 - ❖ Refund and drawback cases etc

The audit is carried out through All-in-one (A-I-O) system.

- Receipt and Expenditure Audit.
- Performance Audit/Theme Based Audit etc
- Scheme Audit

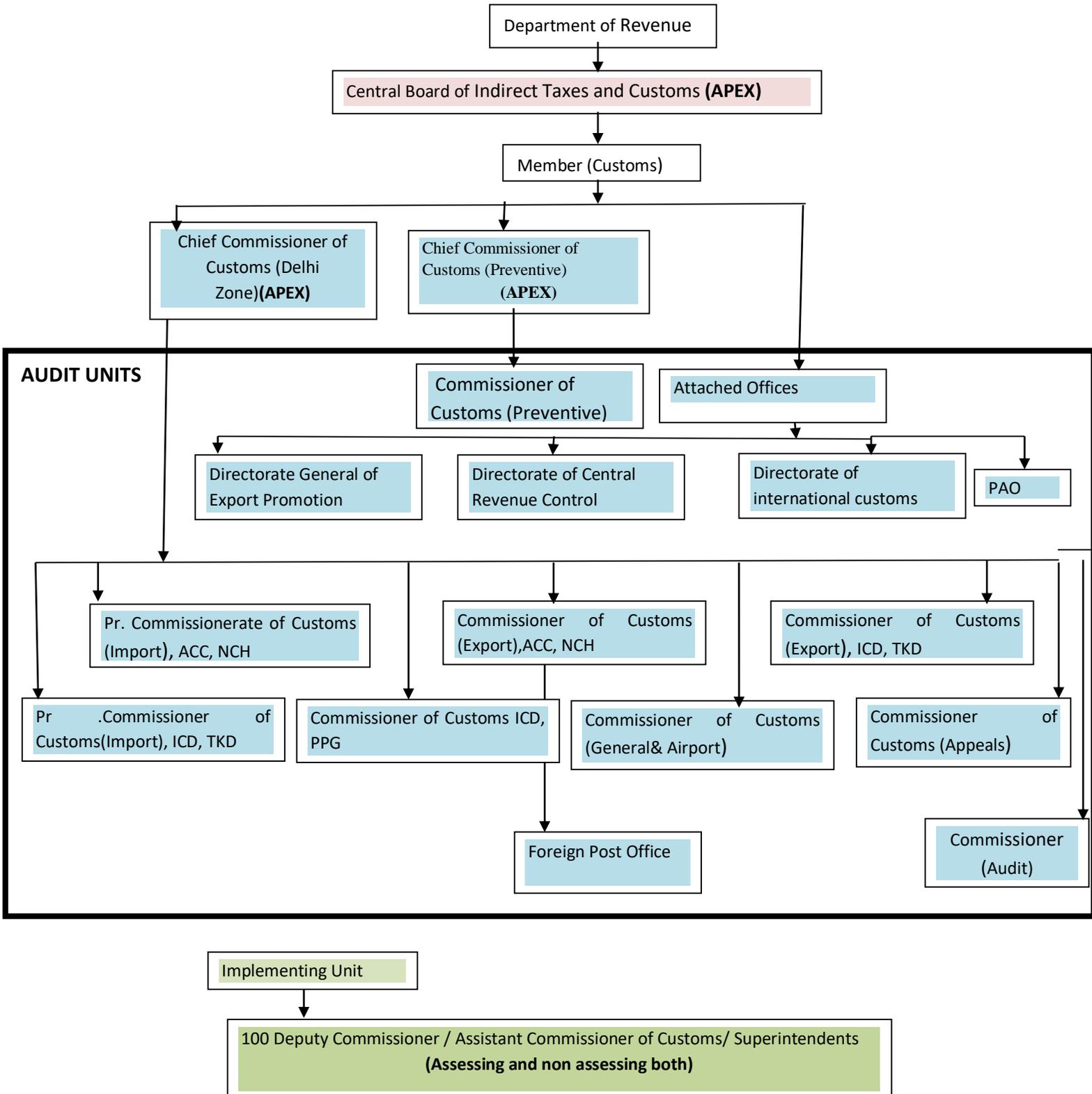
Auditee units

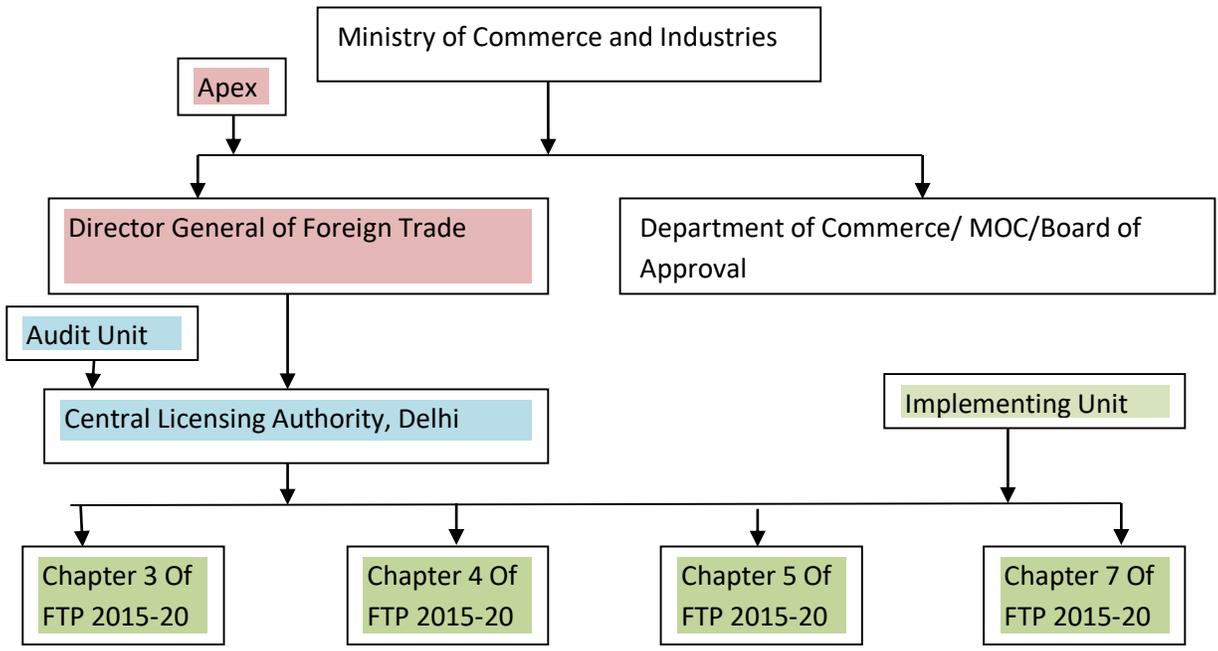
(CRA)

Audit Universe

The Audit Universe consists of

- Apex Auditable entity
- Audit Units
- Implementing Units





MAIN MENU : PUBLICATION AND REPORTS

AUDIT REPORTS (CUSTOMS)

LIST OF C&AG REPORTS PERTAINING TO CUSTOMS

1. Report no. 17 of 2019 – Compliance Audit Report Customs
2. Report no.41 of 2017 – Compliance Audit Report Customs
3. Report no.1 of 2017 – Compliance Audit Report Customs
4. Report no.5 of 2016 – Compliance Audit Report Customs

Outstanding Paras of IR (Consolidated position as on 31.12.2019) Receipt & Expenditure Audit

Year	Paras Outstanding
From year 1992-93 to 2008-09	361
2009-10	55
2010-11	43
2011-12	22
2012-13	30
2013-14	10
2014-15	82
2015-16	18
2016-17	62
2017-18	88
2018-19	108
2019-20	161
Total	1040

Details of Outstanding Paras (TAM) (Consolidated position as on 31.12.2019)

Year	TAMs Outstanding
1993-94 to 2008-09	1152
2009-10	89
2010-11	136
2011-12	109
2012-13	72
2013-14	58
2014-15	53
2015-16	68
2016-17	134
2017-18	130
2018-19	219
2019-20	58
Total	2278