

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:3959
ANSWERED ON:31.07.2009
AUDITING SYSTEM
Sarvey Shri Sathyanarayana

Will the Minister of FINANCE be pleased to state:

- (a) the details of audit reports on the States, if any, and the system of audit followed for each such State given by the Comptroller and Auditor General of India during the last three years;
- (b) whether new strategies are adopted/being adopted in auditing system; and
- (c) if so, the details thereof and the reasons therefor?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI NAMO NARAIN MEENA)

(a) Under the provisions of Comptroller & Auditor General's (DPC) Act 1971 audit of each state is done by the Comptroller & Auditor General through Accountants General (Audit) and Senior Deputy Accountants General (LB Audit and Accounts) in each State. Details of Civil, Receipts and Commercial Audit Reports of various State Governments for the last three years are given in the statements at Annexures-1 to 3 respectively.

(b) & (c) Yes Sir. C&AG have adopted new strategies in auditing system keeping in view the International best practices with a view to enhance the accountability of the executive to Parliament and State Legislatures. These are related to constitution of Audit Advisory Boards in each State, Performance Audit, Information Technology Audit, Environment Audit, Audit of fraud and corruption and Chief Controlling Officer Based Audit and Regulations on Audit and Accounts.

Annexure-1

Statements referred to in reply to Lok Sabha Unstarred Question No.3959 to be answered on 31st July, 2009.

Information in respect to number, name of Audit Report and placement in Legislative Assembly of Audit Report for the period ending 31st March 2006(Civil).

Sl. No.	Name of State of Audit Report	Number of Report	Name of Report	Year of the report in the Legislature	Date of Placing
1	Andhra Pradesh	1	CAG's Audit Report (Civil)	2005-06	21.12.2006
2	Bihar	1	CAG's Audit Report (Civil)	-do-	03.3.2007
3	Chattisgarh	1	CAG's Audit Report (Civil & Commercial)	-do-	15.03.2007
4	Goa	1	CAG's Audit Report	-do-	30.7.2007
5	Gujarat	1	CAG's Audit Report (Civil)	-do-	30.3.2007
6	Haryana	1	CAG's Audit Report (Civil)	-do-	09.3.2007
7	Jharkhand	1	CAG's Audit Report (Civil & Commercial)	-do-	04.4.2007
8	Karnataka	1	CAG's Audit Report (Civil)	-do-	24.7.2007
9	Kerala	Vol.1	CAG's Audit Report (Civil)	-do-	28.12.2006
		Vol.2			20.3.2007
10	M.P.	1	CAG's Audit Report (Civil)	-do-	26.7.2007
11	Maharashtra	1	CAG's Audit Report (Civil)	-do-	17.4.2007
		1	SAR		
12	Orissa	1	CAG's Audit Report (Civil)	-do-	30.11.2006
13	Puducherry	1	CAG's Audit Report	-do-	02.5.2007
14	Punjab	1	CAG's Audit Report	-do-	27.3.2007
15	Rajasthan	1	CAG's Audit Report (Civil)	-do-	13.3.2007
16	Tamil Nadu	1	CAG's Audit Report (Civil)	-do-	14.5.2007
17	U.P.	1	CAG's Audit Report (Civil)	-do-	10.7.2007
18	West Bengal	1	CAG's Audit Report (Civil)	-do-	29.3.2007
19	Delhi	1	CAG's Audit Report	-do-	20.4.2007
20	Arunachal Pradesh		CAG's Audit Report (Civil)	-do-	20.3.2007

21 Assam CAG's Audit Report (Civil) -do- 10.3.2007
 22 Himachal Pradesh CAG's Audit Report (Civil) -do- 03.4.2007
 23 J&K CAG's Audit Report (Civil) -do- 08.2.2007
 24 Manipur CAG's Audit Report (Civil) -do- 19.5.2007
 25 Meghalaya CAG's Audit Report -do- 19.4.2007
 26 Mizoram CAG's Audit Report (Civil) -do- 29.3.2007
 27 Nagaland CAG's Audit Report (Civil) -do- 26.3.2007
 28 Sikkim CAG's Audit Report (Civil) -do- 26.3.2007
 29 Tripura CAG's Audit Report (Civil) -do- 29.3.2007
 30 Uttarakhand CAG's Audit Report (Civil) -do- 27.6.2007

Information in respect to number, name and date of placement in Legislative Assembly of Audit Report for the period ending 31st March 2007(Civil).

Sl. Name of State Number Name of Report Year of Date of Placing
 No. of Audit Report the report in
 Report the Legislature

1 Andhra Pradesh 1 CAG's Audit Report (Civil) 2006-07 20.11.2007
 2 Bihar 1 CAG's Audit Report (Civil) -do- 26.3.2008
 3 Chattisgarh 1 CAG's Audit Report (Civil & -do- 19.03.2008
 Commercial)
 4 Goa 1 CAG's Audit Report -do- 19.8.2008
 5 Gujarat 1 CAG's Audit Report (Civil) -do- 26.3.2008
 6 Haryana 1 CAG's Audit Report (Civil) -do- 07.3.2008
 7 Jharkhand 1 CAG's Audit Report (Civil & -do- 26.3.2008
 1 SAR Commercial) 26.3.2008
 8 Karnataka 1 CAG's Audit Report (Civil) -do- 25.7.2008
 9 Kerala 1 CAG's Audit Report (Civil) -do- 26.2.2008
 10 M.P. 1 CAG's Audit Report (Civil) -do- 19.3.2008
 11 Maharashtra 1 CAG's Audit Report(Civil) -do- 25.4.2008
 ' ' 1 SAR 25.4.2008
 12 Orissa 1 CAG's Audit Report (Civil) -do- 31.3.2008
 1 SAR 31.3.2008
 13 Puducherry 1 CAG's Audit Report -do- 05.5.2008
 14 Punjab 1 CAG's Audit Report(Civil) -do- 13.3.2008
 15 Rajasthan 1 CAG's Audit Report(Civil) -do- 21.2.2008
 16 Tamil Nadu 1 CAG's Audit Report(Civil) -do- 14.5.2008
 17 U.P. 1 CAG's Audit Report(Civil) -do- 15.2.2008
 1 SAR Not laid so far
 18 West Bengal 1 CAG's Audit Report (Civil) -do- 27.3.2008
 19 Delhi 1 CAG's Audit Report -do- 31.3.2008
 20 Arunachal Pradesh CAG's Audit Report (Civil) -do- 19.3.2008
 21 Assam CAG's Audit Report (Civil) -do- 03.3.2008
 22 Himachal Pradesh CAG's Audit Report (Civil) -do- 10.4.2008
 23 J&K CAG's Audit Report (Civil) -do- 30.1.2008
 24 Manipur CAG's Audit Report (Civil) -do- 26.2.2008
 25 Meghalaya CAG's Audit Report -do- 12.5.2008
 26 Mizoram CAG's Audit Report (Civil) -do- 01.4.2008
 27 Nagaland CAG's Audit Report (Civil) -do- 09.9.2008
 28 Sikkim CAG's Audit Report (Civil) -do- 11.3.2008
 29 Tripura CAG's Audit Report (Civil) -do- 20.3.2008
 30 Uttarakhand CAG's Audit Report (Civil) -do- 7.3.2008

Information in respect to number, name of Audit Report and placement in Legislative Assembly of Audit Report for the period ending 31st March 2008 (Civil).

Sl. Name of State Number Name of Report Year of Date of Placing
 No. of Audit Report the report in
 Report the Legislature

1 Andhra Pradesh 1 CAG's Audit Report (Civil) 2007-08 05.12.2008
 2 Bihar 1 CAG's Audit Report (Civil) -do- 04.3.2009
 3 Chattisgarh 1 CAG's Audit Report (Civil & -do- 03.02.2009

Commercial)

4 Goa 1 CAG's Audit Report -do- 24.3.2009

5 Gujarat 1 CAG's Audit Report (Civil) -do- 19.2.2009

6 Haryana 1 CAG's Audit Report (Civil) -do- 10.2.2009

7 Jharkhand 1 CAG's Audit Report (Civil & -do- 10.7.2009
Commercial) (in Parliament)

8 Karnataka 1 CAG's Audit Report (Civil) -do- 24.2.2009

9 Kerala 1 CAG's Audit Report (Civil) -do- 23.6.2009

10 M.P. 1 CAG's Audit Report (Civil) -do- 21.7.2009

11 Maharashtra 1 CAG's Audit Report (Civil) -do- Not placed

12 Orissa 1 CAG's Audit Report (Civil) -do- 14.2.2009

13 Puducherry 1 CAG's Audit Report -do- Not placed

14 Punjab 1 CAG's Audit Report -do- 04.3.2009

15 Rajasthan 1 CAG's Audit Report (Civil) -do- 09.1.2009

16 Tamil Nadu 1 CAG's Audit Report (Civil) -do- Not placed

17 U.P. 1 CAG's Audit Report (Civil) -do- Not placed

18 West Bengal 1 CAG's Audit Report (Civil) -do- 16.7.2009

19 Delhi 1 CAG's Audit Report -do- 25.2.2009

20 Arunachal Pradesh CAG's Audit Report (Civil) -do- Not yet tabled

21 Assam CAG's Audit Report (Civil) -do- 07.3.2009

22 Himachal Pradesh CAG's Audit Report (Civil) -do- 27.2.2009

23 J&K CAG's Audit Report (Civil) -do- 05.03.2009

24 Manipur CAG's Audit Report (Civil) -do- 19.3.2009

25 Meghalaya CAG's Audit Report -do- 24.6.2009

26 Mizoram CAG's Audit Report (Civil) -do- Not yet tabled

27 Nagaland CAG's Audit Report (Civil) -do- 13.3.2009

28 Sikkim CAG's Audit Report (Civil) -do- Not yet tabled

29 Tripura CAG's Audit Report (Civil) -do- 09.3.2009

30 Uttarakhand CAG's Audit Report (Civil) -do- 13.7.2009

Annexure-2

Statement referred to in reply to Lok Sabha Unstarred Question No.3959 to be answered on 31st July, 2009.

Placement of Audit Reports (Revenue Receipts) from 2005-06 to 2007-08

Sl. No. Name of States (Revenue Receipts) Date of placement of Audit Reports in State Legislature 2005-06 2006-07 2007-08

1. Andhra Pradesh 30.03.2007 28.03.2008 Not presented

2. Assam 26.02.2007 03.03.2008 Not presented

3. Bihar 16.07.2007 26.03.2008 14.07.2009

4. Chhattisgarh 15.03.2007 08.07.2008 20.02.2009

5. Delhi 20.04.2007 31.03.2008 25.02.2009

6. Gujarat 26.03.2008 29.09.2008 28.07.2009

7. Haryana 09.03.2007 07.03.2008 10.02.2009

8. Himachal Pradesh 03.04.2007 10.04.2008 16.12.2008

9. Jharkhand 04.04.2007 26.03.2008 10.07.2009

10. Karnataka 25.07.2007 25.07.2008 24.02.2009

11. Kerala 28.03.2007 17.03.2008 03.03.2009

12. Madhya Pradesh 29.03.2007 19.03.2008 18.03.2009

13. Maharashtra 17.04.2007 25.04.2008 12.06.2009

14. Orissa 29.03.2007 17.03.2008 14.02.2009

15. Punjab 29.03.2007 12.03.2008 04.03.2009

16. Rajasthan 13.03.2007 17.03.2008 26.02.2009

17. Tamil Nadu 14.05.2007 14.05.2008 21.07.2009

18. Uttar Pradesh 25.01.2007 15.02.2008 17.02.2009

19. West Bengal 29.03.2007 13.08.2008 16.07.2009

Annexure-3

Statement referred to in reply to Lok Sabha Unstarred Question No.3959 to be answered on 31st July, 2009.

Placement of Audit Reports (Revenue Receipts) from 2005-06, 2006-07 and 2007-08 as on 27.07.2009 (State Commercial)

Sl. Name of States Date of placement of Audit Reports
No. (State Commercial) in State Legislature
2005-06 2006-07 2007-08

1. Andhra Pradesh 30.03.2007 28.03.2008 05.12.2008
2. Assam 10.03.2007 03.03.2008 07.03.2009
3. Bihar 16.07.2007 26.03.2008 14.07.2009
4. Gujarat 30.03.2007 26.03.2008 Pending placement
5. Haryana 09.03.2007 07.03.2008 10.02.2009
6. Himachal Pradesh No separate 10.04.2008 27.02.2009
Report was
printed during
2005-06
- 7 Karnataka 26.03.2007 25.07.2008 24.02.2009
8. Kerala 28.03.2007 26.02.2008 23.06.2009
9. Madhya Pradesh 29.03.2007 18.03.2008 21.07.2009
10. Maharashtra 17.04.2007 30.12.2008 Pending placement
11. Orissa 29.03.2007 13.02.2008 18.06.2009
12. Punjab 29.03.2007 12.03.2008 04.03.2009
13. Rajasthan 13.03.2007 21.02.2008 26.02.2009
14. Tamil Nadu 14.05.2007 14.05.2008 21.07.2009
15. Uttar Pradesh 23.05.2007 15.02.2008 17.02.2009
16. West Bengal 29.03.2007 27.03.2008 16.07.2009