

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

STARRED QUESTION NO:170

ANSWERED ON:08.03.2013

PUBLIC AUDIT GUIDELINES

Gawali Patil Smt. Bhavana Pundlikrao ;Nagorao Shri Dudhgaonkar Ganeshrao

Will the Minister of FINANCE be pleased to state:

- (a) whether accounts of projects under Public Private Partnership (PPP) are audited by the Comptroller and Auditor General (C&AG) of India;
- (b) if so, the details thereof and if not, the reasons therefor;
- (c) whether the C&AG has proposed that PPP arrangements may be brought under its purview and if so, the details thereof and the reaction of Government thereto;
- (d) whether the C&AG has brought out a new set of Public audit guidelines of PPPs in the projects; and
- (e) if so, the details thereof ?

Answer

MINISTER OF THE STATE IN THE MINISTRY OF FINANCE (SHRI P. CHIDAMBARAM)

(a) to (e) : A Statement is placed on the table of the House.

Friday, 8th March, 2013 raised by Adv. Ganeshrao Dudhgaonkar and Shrimati Bhavana Statement referred to in reply to Lok Sabha Starred Question No. 170 for answer on Friday, 8th March, 2013 raised by Adv. Ganeshrao Gawali Patil regarding `Public Audit Guidelines`

The audit by C&AG of India is regulated by provisions of the Constitution of India and the C&AG (DPC) Act, 1971 which does not specifically mention about the audit of PPP projects. However, under the existing C&AG (DPC) Act, C&AG of India is empowered to conduct the audit of data, records and documents in the possession of the government department, P5U or autonomous body, which is the public sector partner of the PPP arrangement. A proposal to amend the C&AG's (DPC) Act 1971 has been sent by the C&AG to amend the C&AG (DPC) Act, 1971 to include PPP arrangements. C&AG has brought out Public Audit Guidelines for audit of PPPs in infrastructure projects, which are available on CAG website.