

**NON-COMPLIANCE BY MINISTRIES/
DEPARTMENTS IN TIMELY
SUBMISSION OF ACTION TAKEN
NOTES ON THE NON-SELECTED
AUDIT PARAGRAPHS (2010-11)**

[Action Taken by the Government on the Observations/Recommendations of the Committee contained in their Fifty-eighth Report (15th Lok Sabha)]

**MINISTRY OF FINANCE
(DEPARTMENT OF EXPENDITURE)**

**PUBLIC ACCOUNTS
COMMITTEE
2013-2014**

NINETY-EIGHTH REPORT

FIFTEENTH LOK SABHA



ससममेव वयते

**LOK SABHA SECRETARIAT
NEW DELHI**

NINETY-EIGHTH REPORT

PUBLIC ACCOUNTS COMMITTEE
(2013-14)

(FIFTEENTH LOK SABHA)

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DEPARTMENTS IN TIMELY SUBMISSION
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Committee contained in their Fifty-eighth Report (15th Lok Sabha)]

MINISTRY OF FINANCE
(DEPARTMENT OF EXPENDITURE)

Presented to Lok Sabha on 6-2-2014

Laid in Rajya Sabha on 6-2-2014



LOK SABHA SECRETARIAT
NEW DELHI

February, 2014/Magha, 1935 (Saka)

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2013-14)

Dr. Murlī Manohar Joshi — *Chairman*

MEMBERS

Lok Sabha

2. Shri Anandrao Adsul
3. Dr. Baliram
4. Shri Ramen Deka
5. Shri Sandeep Dikshit
6. Dr. M. Thambidurai
7. Shri T.K.S. Elangovan
8. Shri Jayaprakash Hegde
9. Dr. Sanjay Jaiswal
10. Shri Bhartruhari Mahtab
11. Shri Abhijit Mukherjee
12. Shri Sanjay Brijkishorlal Nirupam
13. Shri Ashok Tanwar
- *14. Shri Ajay Maken
15. Shri Dharmendra Yadav

Rajya Sabha

16. Shri Prasanta Chatterjee
17. Shri Prakash Javadekar
- †18. Shri Ashwani Kumar
19. Shri Satish Chandra Misra
- ††20. Dr. V. Maitreyan
21. Shri N.K. Singh
22. Smt. Ambika Soni

SECRETARIAT

Shri Devender Singh — *Joint Secretary*

* Elected *w.e.f.* 14th August, 2013 *vice* Dr. Girija Vyas appointed as Minister of Housing, Urban Development & Poverty Alleviation *w.e.f.* 17th June, 2013.

† Elected *w.e.f.* 3rd September, 2013 *vice* Dr. V. Maitreyan ceased to be a Member upon his retirement as a Member of Rajya Sabha *w.e.f.* 24th July, 2013.

†† Elected *w.e.f.* 3rd September, 2013 *vice* Dr. E.M. Sudarsana Natchiappan appointed as Minister of State for Commerce and Industry *w.e.f.* 17th June, 2013.

INTRODUCTION

I, the Chairman, Public Accounts Committee (2013-14), having been authorised by the Committee, do present this Ninety-eighth Report (Fifteenth Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the Committee contained in their Fifty-eighth Report (Fifteenth Lok Sabha) on '**Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected Audit Paragraphs (2010-11)**'.

2. The Fifty-eighth Report was presented to Lok Sabha/laid in Rajya Sabha on 27th April, 2012. Replies of the Government to the Observations/Recommendations contained in the Report were received from the Ministry of Finance (Department of Expenditure) on 19th February, 2013. The Public Accounts Committee considered and adopted the Ninety-eighth Report at their sitting held on 30th January, 2014. Minutes of the Sitting are given at *Appendix I*.

3. For facility of reference and convenience, the Observations and Recommendations of the Committee have been printed in thick type in the body of the Report and have also been reproduced in a consolidated form in *Appendix II* to the Report.

4. The Committee place on record their appreciation of the assistance rendered to them in the matter by the Office of the Comptroller and Auditor General of India.

5. An analysis of the action taken by the Government on the Observations/Recommendations contained in the Fifty-eighth Report (Fifteenth Lok Sabha) is given at *Appendix III*.

NEW DELHI;
31 January, 2014

11 Magha, 1935 (*Saka*)

DR. MURLI MANOHAR JOSHI
Chairman,
Public Accounts Committee.

CHAPTER I

REPORT

This Report of the Public Accounts Committee deals with the Action Taken by the Government on the Observations/Recommendations of the Committee contained in their Fifty-eighth Report (15th Lok Sabha) on '**Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected Audit Paragraphs (2010-11)**' relating to the Ministry of Finance (Department of Expenditure).

2. The Fifty-eighth Report (15th Lok Sabha) was presented to the Lok Sabha laid in Rajya Sabha on 27th April, 2012. The Report contained 6 Observations/Recommendations. Action Taken Notes in respect of all the Observations/Recommendations have been received from the Ministry of Finance and these have been categorized as under:—

- (i) Observations/Recommendations of the Committee which have been accepted by the Government:

Para Nos. 1, 5 and 6

Total: 03
Chapter II

- (ii) Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:

-NIL-

Total: Nil
Chapter III

- (iii) Observations/Recommendations in respect of which replies of the Government have not been accepted by the Committee and which require reiteration:

Para No. 2

Total: 01
Chapter IV

- (iv) Observations/Recommendations in respect of which Government have furnished interim replies:

Para Nos. 3 and 4

Total: 02
Chapter V

3. The Committee desire that the Ministry of Finance (Department of Expenditure) furnish at the earliest final/conclusive Action Taken Note on the Observation/Recommendation Nos. 3 and 4 of their Fifty-eighth Report (15th Lok Sabha) in respect of which the Ministry have furnished interim replies.

4. The Action Taken Notes furnished by the Ministry of Finance on the Observations/Recommendations of the Committee contained in their Fifty-eighth Report (15th Lok Sabha) have been reproduced in the relevant Chapters of this Report. In the succeeding paragraphs, the Committee have dealt with the Action Taken by the Government on some of their Observations/Recommendations made in the Original Report which either need comment or reiteration.

I. Non-effective Mechanism for submitting ATNs

[Recommendation (Para No. 2) of the 58th Report (15th Lok Sabha)]

5. The Committee in their 58th Report had observed that, as on 25th June, 2010 a total of 4191 Action Taken Notes (ATNs) were pending with various Ministries/ Departments. Out of the said 4191 pending ATNs, 3116 ATNs alone were pending with the Revenue Division of the Ministry of Finance [2670 of Central Board for Direct Taxes (CBDT), 434 of Central Board for Excise and Customs (CBEC) and 12 of Department of Revenue]. Giving reason for the huge pendency, the Ministry *inter-alia* had explained that considerable time was taken in collection of data/information from various autonomous bodies and attached offices which were spread across the country. It had also submitted that besides, inter-Ministerial consultations were required in respect of some audit observations.' On the contrary, the Committee were concerned that the number of remedial/corrective Action Taken Notes pending with the Central Board for Direct Taxes (CBDT) as well as with Central Board for Excise and Customs (CBEC) had been steadily increasing. During 2006-07 in respect of CBDT, 473 paras were pending which increased to 723 during 2007-08. Similarly, in respect of CBEC, 73 paras were pending during 2006-07 which increased to 143 during 2007-08. The Ministry of Finance, entrusted with the responsibility of monitoring the pendencies of ATNs, lamentably, continued to be the largest defaulter and some of the ATNs even relate to the period prior to 1997-98. The Committee found such a situation totally unacceptable as the Committee expected the Ministry of Finance to play an exemplary role to reduce pendency of ATNs. While expressing their unhappiness over the increasing pendencies of Remedial/Corrective Action Taken Notes, the Committee had recommended the Ministry to chalk out an effective and time bound procedure to reduce the pendency of ATNs on audit paras. The Committee had also asked the Ministry to apprise the Committee of the action taken in that regard within three months of the presentation of that report.

6. In their Action Taken Note, the Ministry have stated as under:—

"Number of pending ATNs has been considerably reduced by making special efforts by the Monitoring Cell. As indicated below in the tabulated statement:

Sl. No.	Name of Ministry/ Department	C&AG Reports upto 2009-10 As on 25.06.2010	C&AG Reports upto 2009-10 As on 31.10.2012
1.	CBDT	2670	318
2.	CBEC (Customs/Central Excise)	434	62
3.	Revenue	12	4

This Action Taken Note has been vetted by office of the C&AG of India *vide* there UO No. 135—Report Central/93-2012 dated 6.2.2013."

7. The Committee are surprised to note that the Action Taken Note furnished by the Ministry of Finance is silent about the effective and concrete time bound mechanism/procedure being formulated for furnishing the Action Taken Notes within the prescribed time frame of four months from the date of laying the Audit Reports in the Parliament. The Action Taken Note of the Ministry also revealed that as on 31st October, 2012, 384 Action Taken Notes of the C&AG Reports presented upto 2009-10 pertaining to the Ministry of Finance are still pending. The Committee deplore the inordinate delay on the part of the Ministry in clearing the pending Audit Paras as more than two years have elapsed. The Committee therefore, reiterate that the Ministry should devise an effective mechanism for furnishing the Action Taken Notes within the prescribed period of four months to reduce the pendency of Audit Paras and apprise the Committee within three months of the presentation of this Report.

II. Irregular meeting of Committee of Secretaries

[Recommendation (Para No. 5) of the 58th Report (15th Lok Sabha)]

8. In their original Report, the Committee had been informed that the monitoring mechanism for speedy liquidation of pending audit paras by Ministries/Departments had been streamlined by constituting Standing Audit Committee (SACs), regular holding of ATNs Workshop and review of progress by holding meetings of Committee of Secretaries (CoS) chaired by the Cabinet Secretary. It was further submitted that the Finance Minister hold review meetings with the Financial Advisors of the Ministries and all the Secretaries of the Ministries/Departments had been asked to personally ensure that Action Taken Notes on audit paras were furnished within the prescribed time frame. The Committee had noted with concern that the number of ATNs pending with various Ministries/Departments which were 2857 as on 15.10.2009, increased to 4216 as on 11.06.2010. The ATNs in respect of 1849 paras had not been furnished to the Audit by the concerned Ministries/Departments even for the first time. The Committee, however, had noted the optimism of the Ministry that with the constitution of Standing Audit Committee in various Ministries/Departments, the pendency of ATNs would be reduced considerably. During the course of oral evidence, the representative of the Ministry had informed the Committee that the pendency of ATNs stood substantially reduced from 4216 to 1262 paras as on March, 2011. The Committee hoped that if such a trend was maintained, the huge pendency could be liquidated or reduced considerably. The Committee therefore, had recommended that strict instructions may be issued to the Ministries/Departments to set up Standing Audit Committees in case they were yet to constitute the same. Further, all the Ministries/Departments may be requested to hold regular meetings of SAC to review the pending ATNs and also to ensure that ATNs in respect of new Audit Reports are furnished to the Monitoring Cell within the prescribed time frame of four months. Further, the Committee of Secretaries chaired by the Cabinet Secretary should meet at regular interval preferably once in three months to take stock of the pendencies and to

ensure that the ATNs were invariably submitted within the prescribed period of four months after the presentation of the Reports of C&AG to Parliament.

9. The Ministry in their Action Taken Note have stated as under:—

"The Standing Audit Committee (SAC) has been constituted by all Ministries/ Departments. The CoS meeting is being held regularly to take stock of the pendencies and the last meeting was held on 22.11.2012.

This Action Taken Note has been vetted by office of the C&AG of India *vide* there UO No. 135—Report Central/93-2012 dated 6.2.2013."

10. The Committee are dismayed to note that the Action Taken Note furnished by the Ministry of Finance (Department of Expenditure) fails to mention the regular holding of Committee of Secretaries meeting. The Committee therefore, reiterate that the CoS should meet regularly every three months to take into account of the pending Audit Paras and minimize the pendency and also to ensure that remedial/corrective action is taken on all Audit Observations/Paras within the stipulated timeframe of four months and the Committee apprised.

CHAPTER II

OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE WHICH HAVE BEEN ACCEPTED BY THE GOVERNMENT

Observation/Recommendation

In terms of Article 151 of the Constitution of India the Reports of the Comptroller and Auditor General of India relating to the accounts of the Union are submitted to the President who causes to be laid in Parliament. The Reports stand referred to the Public Accounts Committee for their scrutiny. Since it is not possible for the Committee to go through every issue dealt with the various Audit Reports, It is necessary for the Committee to be selective in their approach. The Public Accounts Committee, therefore, generally select for in-depth examination only a few relatively more important paragraphs from the various Reports of Comptroller and Auditor General of India. The audit paragraphs which are not selected for detailed examination by the Committee, are dealt with by means of a well-devised procedure. As per the procedure evolved by the Public Accounts Committee in their 105th Report (Tenth Lok Sabha) with effect from 31st March, 1996, all the Ministries/Departments are required to furnish the remedial/corrective Action Taken Notes to the Public Accounts Committee through the Ministry of Finance (Department of Expenditure) on all the non-selected audit paragraphs for examination. The remedial/corrective Action Taken Notes are to be furnished within four months of the laying of the Audit Reports in Parliament.

[Sl. No. 1, Part-II, Para No. 1 of the 58th Report of the Public Accounts
Committee (15th Lok Sabha)]

Action Taken

Factual statement, hence no comments.

This Action Taken Note has been vetted by office of the C&AG of India *vide* there UO No. 135—Report Central/93-012 dated 6.2.2013.

Sd/-

(H. Pradeep Rao)

Joint Secretary & Financial Advisor (Fin.)

[MoF, Department of Expenditure, O.M. No. 12(2)/
E.Coord./2012 Dated 19.2.2013]

Observation/Recommendation

The Committee were informed that the monitoring mechanism for speedy liquidation of pending Audit Paras by Ministries/Departments has been streamlined

by constituting Standing Audit Committees (SACs), regular holding of ATNs Workshop and review of progress by holding meetings of Committee of Secretaries (CoS) chaired by the Cabinet Secretary. It was further submitted that the Finance Minister hold review meeting with the Financial Advisors of the Ministries and all the Secretaries of the Ministries/Departments have been asked to personally ensure that Action Taken Notes on audit paras are furnished within the prescribed time frame. The Committee note with concern that the number of ATN pending with various Ministries/Departments which were 2857 as on 15.10.2009, increased to 4216 as on 11.6.2010. The ATNs respect of 1849 paras had not been furnished to the Audit by the concerned Ministries/Departments even for the first time. The Committee, However, note the optimism of the Ministry that with the constitution of Standing Audit Committee in various Ministries/Departments, the pendency of ATNs would reduce considerably. During the course of oral evidence, the representative of the Ministry informed the Committee that the pendency of ATNs stood substantially reduced from 4216 to 1262 paras as on March, 2011. The Committee hopes that if such a trend is maintained, the huge pendency can be liquidated or reduced considerably. The Committee, therefore, recommend that strict instructions may be issued to the Ministries/Departments to set up Standing Audit Committees in case they are yet to constitute the same. Further, all the Ministries/Departments may be requested to hold regular meetings of SAC to review the pending ATNs and also to ensure that ATNs in respect of new Audit Reports are furnished to the Monitoring Cell within the prescribed time frame of four months. Further, the Committee of Secretaries chaired by the Cabinet Secretary must meet at regular interval preferably once in three months to take stock of the pendencies and to ensure that the ATNs are invariably submitted within the prescribed period of four months after the presentation of the Reports of C&AG to Parliament.

[Sl. No. 5, Part-II, Para No. 5 of the 58th Report of the Public Accounts Committee (15th Lok Sabha)]

Action Taken

The Standing Audit Committee (SAC) has been constituted by all Ministries/Departments. The CoS meeting is being held regularly to take stock of the pendencies and the last meeting was held on 22.11.2012.

This Action Taken Note has been vetted by office of the C&AG of India *vide* there UO NO. 135—Report Central/93-2012 dated 6.2.2013.

Sd/-

(H. Pradeep Rao)

Joint Secretary & Financial Advisor (Fin.)

[MoF, Department of Expenditure, O.M. No. 12(2)/
E.Coord./2012 Dated 19.2.2013]

Observation/Recommendation

During the course of oral evidence the representative of the Ministry informed the Committee that web based Audit Para Monitoring System (APMS) had been developed and put in place which will indicate the location of the pendency and help the Monitoring Cell in tracking the pendencies. The Committee would like to be apprised of the impact of the APMS and the difference it has made in wiping out pendencies.

[Sl. No. 6, Part-II, Para No. 6 of the 58th Report of the Public Accounts Committee (15th Lok Sabha)]

Action Taken

Audit Para Monitoring System (APMS) project was started in pursuance to the PAC recommendations in the 11th Report (15th Lok Sabha) for deriving a computerized system to monitor and keep track of the ATNs of CAG Paras for early settlement. The APMS is to provide a Management Information System (MIS) for strengthening, streamlining and speeding up the task of submission of ATNs on CAG Paras with details such as Ministry, Year, Report No., Para No, Chapter, subject and the 4 stake holders, *i.e.*, the Ministries, Audit (C&AG), Monitoring Cell and Lok Sabha Secretariat. Portal was deployed on 16.4.2011. A legacy data of 4000 pending CAG Paras was uploaded to server. Several trainings to Ministries/ Departments and Audit have been conducted. Some of the Ministries have started using the portal with data availability up to 1999 and yearly thereafter till present. Audit has been asked to use the portal in respect of those Ministries/Departments who have uploaded ATNs. Last training for Audit was conducted on 6.8.2012.

This Action Taken Note has been vetted by office of the C&AG of India *vide* there UO No. 135—Report Central/93-2012 dated 6.2.2013.

Sd/-

(H. Pradeep Rao)

Joint Secretary & Financial Advisor (Fin.)

[MoF, Department of Expenditure, O.M. No. 12(2)/
E. Coord./2012 Dated 19.2.2013]

CHAPTER III

OBSERVATIONS/RECOMMENDATIONS WHICH THE COMMITTEE DO NOT
DESIRE TO PURSUE IN VIEW OF THE REPLIES RECEIVED FROM THE
GOVERNMENT

— NIL —

CHAPTER IV

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH REPLIES OF THE GOVERNMENT HAVE NOT BEEN ACCEPTED BY THE COMMITTEE AND WHICH REQUIRE REITERATION

Observation/Recommendation

As per the information obtained from the Ministry of Finance, Department of Expenditure, as on 25th June, 2010 a total of 4191 Action Taken Notes (ATNs) were pending with various Ministries/Department. Out of said 4191 pending ATNs, 3116 ATNs alone were pending with the Revenue Division of the Ministry of Finance [2670 of Central Board for Direct Taxes (CBDT), 434 of Central Board for Excise and Customs (CBEC) and 12 of Department of Revenue]. Giving reasons for the huge pendency, the Ministry *inter-alia* explained that 'considerable time is taken in collection of data/information from various autonomous bodies and attached offices which are spread across the country'. It was also submitted that besides, inter-ministerial consultations are required in respect of some Audit observations. On the contrary, the Committee are concerned that the number of remedial/corrective Action Taken Notes pending with the Central Board for Direct Taxes (CBDT) as well as with the Central Board for Excise and Customs (CBEC) has been steadily increasing. During 2006-07 in respect of CBDT, 473 paras were pending which increased to 723 during 2007-08. Similarly, in respect of CBEC, 73 paras were pending during 2006-07 which increased to 143 during 2007-08. The Ministry of Finance, entrusted with responsibility of monitoring the pendencies of ATNs, lamentably, continues to be the largest defaulter and some of the ATNs even relate to the period prior to 1997-98. The Committee find such a situation totally unacceptable as the Committee expect the Ministry of Finance to play an exemplary role to reduce pendency of ATNs. While expressing their unhappiness over the increasing pendencies of Remedial/Corrective Action Taken Notes, the Committee recommend that the Ministry chalk out an effective and time bound procedure to reduce the pendency of ATNs on audit paras. The Committee would like to be apprised of the action taken in this regard within three months of the presentation of this report.

[Sl. No. 2, Part-II, Para No. 2 of the 58th Report of the Public Accounts
Committee (15th Lok Sabha)]

Action Taken

Number of pending ATNs has been considerably reduced by making special efforts by the Monitoring Cell. As indicated below in the tabulated statement:—

Sl. No.	Name of Ministry/Department	C&AG Reports upto 2009-10 As on 25.6.2010	C&AG Reports upto 2009-10 As on 31.10.2012
1.	CBDT	2670	318
2.	CBEC (Customs/Central Excise)	434	62
3.	Revenue	12	4

This Action Taken Note has been vetted by office of the C&AG of India *vide* there UO No. 135—Report Central/93-2012 dated 6.2.2013.

Sd/-

(H. Pradeep Rao)

Joint Secretary & Financial Advisor (Fin.)

[MoF, Department of Expenditure, O.M. No. 12(2)/
E. Coord./2012 Dated 19.2.2013]

CHAPTER V

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH THE GOVERNMENT HAVE FURNISHED INTERIM REPLIES

Observation/Recommendation

The Committee note that the figure supplied by the Ministry of Finance (Monitoring Cell) with regard to number of audit paragraphs pending with them do not tally with the figures given by the Audit. As on 25th June, 2010, the Monitoring Cell had indicated the number of pending paras as 3116 (CBDT 2670, CBEC 434 and Department of Revenue 12). However, according to Audit as on 31st May, 2010, a total to 2397 paragraphs were pending with the Ministry of Finance (Central Excise 376, Customs 280 and Direct Taxes 1741). The Committee desire that all the Ministries/Departments may be exhorted to take urgent steps to reconcile the figures in consultation with the Audit and the correct figures submitted to the Committee while furnishing the action taken replies on this Report in due course.

[Sl. No. 3, Part-II, Para No. 3 of the 58th Report of the Public Accounts
Committee (15th Lok Sabha)]

Action Taken

The advise of the Committee has been noted for compliance and action is being taken accordingly.

This Action Taken Notes has been vetted by office of the C&AG of India *vide* there UO No. 135-Report Central/93-2012 dated 6.2.2013.

Sd/-

(H. Pradeep Rao)

Joint Secretary & Financial Advisor (Fin.)

[MoF, Department of Expenditure, O.M. No. 12(2)/
E. Coord./2012 Dated 19.2.2013]

Observation/Recommendation

The Committee observe that there is a variation in figures between the Monitoring Cell and the Audit with regard to the cut-off date on pending Action Taken Notes with various Ministries/Departments. While the Audit compile the data on pending ATNs as on 31st May, 2010, the Monitoring Cell maintains the data as

on 25th June, 2010. The difference in the month invariably leads to discrepancy on the pending ATNs. The Committee, therefore, recommend a common date may be fixed for compilation of the pending ATNs with the concurrence of the C&AG to avoid mismatch of figures the Committee would like to be apprised to the new cut-off date evolved in this behalf within three months of the presentation of this Report.

[Sl. No. 4, Part-II, Para No. 4 of the 58th Report of the Public Accounts Committee (15th Lok Sabha)]

Action Taken

The Recommendation of the Committee for a common date has been noted and action is being taken accordingly.

This Action Taken Note has been vetted by office of the C&AG of India *vide* there UO No. 135—Report Central/93-2012 dated 6.2.2013.

Sd/-

(H. Pradeep Rao)

Joint Secretary & Financial Advisor (Fin.)

[MoF, Department of Expenditure, O.M. No. 12(2)/
E. Coord./2012 dated 19.2.2013]

NEW DELHI;
31 January, 2014

11 Magha, 1935 (Saka)

DR. MURLI MANOHAR JOSHI
Chairman,
Public Accounts Committee.

APPENDIX I

MINUTES OF THE SIXTEENTH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14) HELD ON 30TH JANUARY, 2014

The Public Accounts Committee sat on Thursday, the 30th January, 2014 from 1130 hrs. to 1400 hrs. in Committee Room 'B', Parliament House Annexe, New Delhi.

PRESENT

Dr. Murli Manohar Joshi — *Chairman*

MEMBERS

Lok Sabha

2. Shri Anandrao Adsul
3. Dr. Baliram
4. Shri Sandeep Dikshit
5. Dr. M. Thambidurai
6. Shri Bhartruhari Mahtab

Rajya Sabha

7. Shri Prasanta Chatterjee
8. Shri Prakash Javadekar
9. Dr. V. Maitreyan
10. Shri N.K. Singh
11. Smt. Ambika Soni

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*
2. Shri Jaya Kumar T. — *Additional Director*
3. Shri D.R. Mohanty — *Deputy Secretary*
4. Smt. A. Jyothirmayi — *Deputy Secretary*
5. Ms. Miranda Ingudam — *Under Secretary*
6. Shri A.K. Yadav — *Under Secretary*
7. Smt. Anju Kukreja — *Under Secretary*

Representatives of the Office of the Comptroller and Auditor General of India

1. Shri A.K. Singh — Dy C&AG
2. Smt. Usha Sankar — Dy C&AG
3. Shri Gautam Guha — Director General of Audit

- | | | | |
|----|-------------------------|---|---------------------------|
| 4. | Smt. Ila Singh | — | Director General of Audit |
| 5. | Shri C. Gopinathan | — | Director General of Audit |
| 6. | Shri Jayant Sinha | — | Pr. Director of Audit |
| 7. | Shri Purushottam Tiwari | — | Pr. Director of Audit |
| 8. | Shri A.M. Bajaj | — | Pr. Director of Audit |

2. At the outset, the Chairman welcomed the Members and the representatives of the Office of C&AG to the sitting of the Committee. The Chairman, then, apprised that the meeting was convened to consider and adopt nine Draft Reports (five Original and four Action Taken Reports) of the Committee. Thereafter, the Committee took up the following draft Reports one by one for consideration:

- | | | | | |
|--------|---|------|------|------|
| (i) | **** | **** | **** | **** |
| (ii) | **** | **** | **** | **** |
| (iii) | **** | **** | **** | **** |
| (iv) | **** | **** | **** | **** |
| (v) | **** | **** | **** | **** |
| (vi) | **** | **** | **** | **** |
| (vii) | Draft Report on Action Taken on the 58th Report (15th Lok Sabha) on
‘Non-Compliance by Ministries/Departments in timely Submission of
Action Taken Notes on the Non-Selected Audit Paragraphs (2010-11)’; | | | |
| (viii) | **** | **** | **** | **** |
| (ix) | **** | **** | **** | **** |

3. After detailed deliberations, the draft Reports at Sl. Nos. (i), (ii) and (iii) were adopted with some modifications/amendments that are given at Annexure and the rest were adopted without any changes. The Committee also authorized the Chairman to finalise these Reports, in light of their suggestions and the factual verifications received from the Audit and present the same to the House on a date convenient to him.

4. The Chairman thanked the Members for their valuable suggestions on the consideration of the Draft Reports.

The Committee then adjourned.

APPENDIX II

(Vide Para 5 of Introduction)

ANALYSIS OF THE ACTION TAKEN BY THE GOVERNMENT ON THE OBSERVATIONS/RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE CONTAINED IN THEIR FIFTY-EIGHTH REPORT (FIFTEENTH LOK SABHA)

(i) Total No. of Observations/Recommendations:	06
(ii) Observations/Recommendations of the Committee which have been accepted by the Government: Para Nos. 1, 5 and 6	Total: 03 Percentage—50%
(iii) Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:	Total: 0 Percentage—0%
	-NIL-
(iv) Observations/Recommendations in respect of which replies of the Government have not been accepted by the Committee and which require reiteration: Para No. 2	Total: 01 Percentage—16.67%
(v) Observations/Recommendations in respect of which Government have furnished interim replies: Para Nos. 3 and 4	Total: 02 Percentage—33.33%