

**NON-COMPLIANCE BY MINISTRIES IN TIMELY SUBMISSION
OF ACTION TAKEN NOTES ON THE NON-SELECTED AUDIT
PARAGRAPHS OF THE C&AG OF INDIA**

[Action Taken by the Government on the Observations/Recommendations of
the Committee contained in their 1st Report (16th Lok Sabha)]

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

**PUBLIC ACCOUNTS COMMITTEE
(2016-17)**

FIFTY-SIXTH REPORT

SIXTEENTH LOK SABHA



**LOK SABHA SECRETARIAT
NEW DELHI**

PAC NO. 2089

FIFTY-SIXTH REPORT
PUBLIC ACCOUNTS COMMITTEE
(2016-17.)

(SIXTEENTH LOK SABHA)

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



Presented to Lok Sabha on:

Laid in Rajya Sabha on:

22 NOV 2016

**LOK SABHA SECRETARIAT
NEW DELHI**

November, 2016 /Kartika, 1938 (Saka)

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ANNEXURE

**Not appended to the cyclostyled copy of the Report*

**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2016-17)**

Prof. K.V. Thomas

Chairperson

MEMBERS

LOK SABHA

2. Shri Sudip Bandyopadhyay
3. Shri Prem Singh Chandumajra
4. Shri Nishikant Dubey
5. Prof. Richard Hay
6. Shri Gajanan Chandrakant Kirtikar
7. Shri Bhartruhari Mahtab
8. Smt. Riti Pathak
9. Shri Neiphiu Rio
10. Shri Janardan Singh Sigriwal
11. Shri Abhishek Singh
12. Dr. Kirit Somaiya
13. Shri Anurag Singh Thakur
14. Shri Shivkumar C. Udasi
15. Dr. P. Venugopal

RAJYA SABHA

16. Shri Naresh Agrawal
17. Shri Satyavrat Chaturvedi
18. Shri Bhupender Yadav
19. Shri Bhubaneswar Kalita
20. Shri Shantaram Naik
21. Shri Sukhendu Sekhar Roy
22. Shri Ajay Sancheti

SECRETARIAT

1. Shri A.K. Singh - Additional Secretary
2. Shri S. C. Chaudhary - Joint Secretary
3. Shri Tirthankar Das - Additional Director
4. Shri Paolienlal Haokip - Deputy Secretary

* Elected w.e.f. 09.08.2016 vice Shri Vijay Goel, MP appointed as Minister of State w.e.f. 05.07.2016.

INTRODUCTION

1. I, the Chairperson, Public Accounts Committee (2016-17), having been authorized by the Committee, do present this Fifty Sixth Report (Sixteenth Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the Committee contained in their First Report (Sixteenth Lok Sabha) on 'Non-Compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected Audit paragraphs of the C&AG of India' relating to Ministry of Finance (Department of Expenditure).

2. The First Report was presented to Lok Sabha and laid in Rajya Sabha on 25 November, 2014. Replies of the Government to all the Observations/Recommendations contained in the Report were received. The Public Accounts Committee considered and adopted the Fifty Sixth Report at their sitting held on 10 November, 2016. 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.

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 First Report (Sixteenth Lok Sabha) is given at Appendix-II.

NEW DELHI;
16 November, 2016
२५ Kartika, 1938(Saka)

PROF. K.V. THOMAS,
Chairperson,
Public Accounts Committee.

CHAPTER - I

REPORT

This Report of the Public Accounts Committee deals with Action Taken by the Government on the Observations/Recommendations of the Committee contained in their First Report (Sixteenth Lok Sabha) on "Non-Compliance by Ministries/ Departments in timely submission of Action Taken Notes on the Non-selected Audit Paragraphs of the C&AG of India" relating to the Ministry of Finance (Department of Expenditure).

2. The First Report (Sixteenth Lok Sabha) was presented to Lok Sabha/laid in Rajya Sabha on 25th November, 2014. It contained 15 Observations/Recommendations. Action Taken Notes in respect of all the Observations/Recommendations have been received from the Ministry of Finance (Department of Expenditure) and categorized as under:

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

Paragraph Nos. 1, 2, 4, 6, 7, 8, 10, 11, 14 and 15

Total: 10
Chapter- II

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

- NIL -

Total: 00
Chapter- III

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

Paragraph Nos. 3 and 5

Total: 02
Chapter- IV

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

Paragraph Nos. 9, 12 and 13

Total: 03
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. 9, 12 and 13 of their First 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 First 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.

1. Explanation on Paras Pending for two or more years
(Recommendation Para No. 3)

5. The Committee's in their original Report had observed that the analysis of the pending position regarding submission of Action Taken Notes by the various Ministries/Departments revealed several deficiencies in the monitoring mechanism both at the Ministry/Department level as well as in the Department of Expenditure which is the nodal agency for monitoring the Action Taken Notes. As per the latest information furnished by the Ministry of Finance (Department of Expenditure—Monitoring Cell) as on 30.06.2013 a total number of 815 Audit paras in respect of which Action Taken Notes were pending with various Ministries/Departments from the years 1987-1988 to 2012-13. Out of these 815 pending paras, 152 related to Ministry of Defence, 163 related to Department of Revenue (CBDT & CBEC), 178 related to Ministry of Railways. However, as per information furnished by the Audit as on 30.06.2013, a total number of 722 Audit Paras for Action Taken Notes were pending in various Ministries/Departments. Out of these 722 paragraphs, (208) paragraphs pertained to various Civil Ministries followed by Railways (169), Defence (143), Revenue Wing of Ministry of Finance comprising CBDT (Director Taxes), CBEC (Indirect Taxes) (112) and (71) Scientific Departments. Shockingly, out of these 722 pending paras, Action Taken Notes in respect of 135 paragraphs were not received by the Audit even for the first time. Further, Action Taken Notes in respect of 283 paragraphs were received by the Audit but these were returned to respective Ministries/Departments with comments. The re-submission of the Ministries on them was still awaited. Action Taken Notes in respect of 146 paragraphs were under vetting in Audit. The Committee are dismayed at the large scale

pendency of Action Taken Notes in various Ministries/Departments and also the long periods for which these have been pending. Such a huge pendency of Action Taken Notes in large number of Ministries/Departments particularly Ministries of Finance, Railways and Defence clearly reveals that the Audit observations were taken in a most casual manner by the defaulter Departments. Further, the Committee regret to note that several Ministries/Departments failed to furnish the ATNs to the Committee on a large number of paragraphs even 5-10 years after the relevant Audit Reports were laid on the Table of the House. The Committee, therefore, seek explanation for each case of unconscionable delay of beyond two years in furnishing the ATNs from each of the defaulter Ministry/Department.

6. The Ministry in their Action Taken Note submitted as under:

"Para 3 of the Report pertains to Department of Revenue and they have been requested to furnish the ATN".

7. The Committee in their First-Report (16th Lok Sabha) in Para "3" *inter-alia* had brought to the notice of Department of Expenditure (nodal agency for ATNs) that 722 Audit Paras (as per Audit) as on 30 June, 2013, were pending in various Ministries/Departments for ATNs. Out of these 722 Paragraphs, (208) pertained to various Civil Ministries followed by Railways (169), Defence (143), Department of Revenue i.e., CBEC and CBDT (112) and Scientific Departments (71). The Committee now note that instead of furnishing a Ministry/Department-wise comprehensive reply, the Ministry of Finance (Department of Expenditure) has merely stated that " Para 3 of the Report pertains to Department of Revenue and they have been requested to furnish the ATN", which is not only unsatisfactory but also casual reply as it does not contain any information regarding other Ministries. The Committee are further constrained to note that not a single Ministry have submitted their explanation with respect to audit paras that have been pending for two years or more subsequent to the laying of those Audit Reports in Parliament. What is even more disturbing is that the PAC Report was presented to Parliament on 25 November, 2014 i.e. nearly two years before and the Monitoring Cell has informed the concerned Department/Ministry on 2 June, 2016 only. Yet, no remedial action has been taken so far in consonance with the recommendation contained in the Report even after a lapse of almost two years from the date of presentation of the PAC report. The Committee, therefore, reiterate their recommendation and desire that Ministry of Finance (Department of Expenditure) to direct all the Ministries and Departments

Ministry

concerned to submit the remedial action taken notes along with the explanation, on each of the Audit Paras pending with them for more than 2 years, within two months of presentation of this report to Parliament through the Monitoring Cell to this Committee. They further desire the Monitoring Cell to prepare a consolidated statement showing compliance or otherwise by Ministries/Departments and furnish the same to the Committee alongwith the explanatory notes received from each Ministry/Department.

**II. Reconciliation of Audit Paras
(Recommendation Para No. 4)**

8. The Committee in their original Report had observed that the figures supplied by the Ministry of Finance (Department of Expenditure-Monitoring Cell) with regard to number of pending audit paras with them do not tally with the figures provided by the office of the C&AG. As on 30.6.2013, the Monitoring Cell had indicated the number of pending audit paras as 815 starting from the years 1987 to 2013. However, according to Audit as on 30.06.2013, a total of 722 paragraphs were pending with various Ministries/Departments. The Committee desire that all the Ministries/Departments may be exhorted to take urgent steps to reconcile the figures at regular intervals in consultation with the Audit and the correct reconciled figures submitted to the Committee while furnishing the action taken replies on this Report in due course.

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

"As reconciliation of pending Audit Paras is a continuous process, this Ministry has taken the figure of discrepancy i.e. 206 as on 15.09.2014 (as a cut-off date). The pendency of C&AG Audit paras has been reconciled with the figures of the Office of C&AG on the basis of the information provided by them upto 28.02.2015. As a result of vigorous efforts the pendency figure of Monitoring Cell has been reconciled with the figure of the Office of C&AG and the figure of discrepancy has now come down to 10 Paras only which are still to be reconciled. Monitoring Cell is taking every effort, in consultation with the Office of C&AG and the concerned Ministry/Department to reduce the figure to zero".

10. The Committee appreciate the steps/measures taken by the Monitoring Cell, Ministry of Finance in reconciling figures of pending Audit Paras between the Ministries and Office of the C&AG. The Committee note that the discrepancy has come to 10 paras only. The Committee feel that an in-built mechanism should be developed in each Ministry/Department for submitting vetted remedial action taken

notes on the Audit paras concerning their respective Ministries/Departments to the PAC through the Monitoring Cell. Since a large number of Audit Reports are tabled on the floor of the House in each session of Parliament, the Committee feel that the effort of the Monitoring Cell, Ministry of Finance (Department of Revenue) should be a continuous exercise aimed at bringing down the discrepancy of the pendency figures of ATNs to nil. The Committee, therefore, recommend that consistent efforts for reconciliation of the Audit paras should be made by the Monitoring Cell in consultation with the office of C&AG in order to bring about zero discrepancy in pendency figures.

III. Timeframe for clearing pending ATNs
(Recommendation Para No. 5)

11. The Committee in their original Report had noted that the consolidated pendency position of C&AG audit paragraphs in respect of all the Ministries/Departments as on 30.06.2013 was 815. The Committee had expressed their displeasure that despite their constant concern and exhortations, some of the major Ministries/Departments still had large number of pendencies as on 30.06.2013 particularly the Ministries of Defence, Finance and Railways. Such inordinate delay in submission of ATNs was not acceptable to the Committee. The Committee, therefore, had urged the Ministries/Departments concerned to expedite clearance of the pending audit paragraphs within a period of three months and submit status report in this regard to the Committee. The Committee had noted that Ministry of Railways (Railway Board) had issued an office order prescribing the time schedule to be adhered to for finalisation of audit paragraphs, and recommended that the Department of Expenditure (Monitoring Cell) should also issue a similar order to all the Ministries/Departments to adhere the prescribed time-limit for submission of ATNs. The Committee further had recommended that each Ministry/Department prescribe their own time schedule within the time allotted by the Department of Expenditure (Monitoring Cell) like time-limit for obtaining information from various filed formations/various zones/autonomous bodies, compilation of ATN, etc. The Committee desired/recommended that such a detailed time-schedule, both by the Department of Expenditure (Monitoring Cell) as well as each of the Ministry/Department should ensure that the ATNs are submitted to the Committee within the presented time of four months of the tabling of Audit Reports in Parliament.

12. The Ministry in their Action Taken Note submitted as under:

Sl. No.	Activity	Responsible Entity	Action	Duration	Timeframe from start of ATN life cycle
1.	Publication of Audit Para on CAG website	CAG	CAG to publish and to provide a list/mapping table of audit para to Ministries/Departments with a copy of Monitoring Cell	10 days	10 days
2.	Uploading of Audit para on APMS portal	C&AG & MC	All reports of C&AG will be uploaded by the Monitoring Cell and Office of C&AG will provide audit reports along with a list of observations/paras of concerned Ministries/Departments in pdf format on their website	10 days	20 days
3.	Preparation of draft ATN and uploading the same on APMS portal and to forward the same to CAG for vetting	Min./Dept.	Concerned Min./Dept. will prepare the draft ATN and upload the same on APMS portal and forward the same to CAG for vetting	30 days	50 days
4.	Clarification/further information any more if required by CAG and uploading the same on APMS portal	CAG	If clarification/further information required by C&AG to examine the draft ATN, they will seek the same from the concerned min./dept. by uploading the same on APMS portal.	20 days	70 days
5.	Revised/Final ATN to be forwarded to Audit by Min./Dept. by uploading the same on APMS portal	Min./Dept.	Min./Dept. will prepare the replies to clarifications/information sought by CAG and upload/send the revised ATN to Audit	20 days	90 days
6.	Vetting of the draft ATN and uploading of vetting comments on APMS portal	CAG	CAG will vet the draft ATN and upload/send back the same	10 days	100 days
7.	Final ATN duly signed by JS or above and uploaded/forwarded to MC	Min./Dept.	Min./Dept. will forward the final ATN duly signed by JS or above to MC (30 copies in English version and 15 copies in Hindi version)	10 days	110 days
8.	Preparation of bundles and forward the same to LS	MC	MC will prepare the bundle and forward the same to LS	10 days	120 days

- * Include all activities including processes for addition, consolidation, deletion of para/ATNs due, ATN stages tracking, reporting etc.
- * The whole process will take 120 days where clarification/information is required from the Min./Dept.
- * The whole process will take 100 days where no clarification/information is required from the Min./Dept.
- * Office of C&AG will provide audit reports along with a list of observations/paras of concerned Ministries/Departments in pdf format on their website.

13. The Committee are unhappy to note that the Monitoring Cell i.e. the Ministry of Finance (Department of Expenditure) and even the individual Ministries/Departments have failed to furnish replies in response to the recommendation contained in the Report. The Committee take strong exception to lack of response on the part of the Ministry/Department in giving the action taken reply to the recommendation of the Committee and therefore, seek an explanation from the Ministry of Finance (Department of Expenditure) in this connection and also desire that responsibility in this regard be fixed and informed to the Committee. The Committee regret that the Ministries/Departments have not adhered to the prescribed time schedule for obtaining requisite material from various authorities/bodies etc and furnish the same to the Monitoring Cell. They, however, note that in a recent exercise, the Committee of Secretaries (CoS) had in a meeting held on 05.06.2016 took stock of the pendency of ATNs in all Ministries and have drawn up a time frame for clearance of all pending ATNs by December, 2016. Taking note of the exercise undertaken by the CoS, the Committee desire the Monitoring Cell in the Department of Expenditure to ensure the compliance by all Ministries/Departments to the stipulated time-frame and furnish a detailed report to this Committee.

IV. Compliance of time bound reduction of ATNs (Recommendation Para No. 6)

14. The Committee in their original Report were pleased to note that the Finance Minister also reviewed the pendency position with the Financial Advisers twice in a year. The Committee, however, urged that the review meetings by the Finance Minister be held periodically as stated and alongwith regular review meetings of the Committee of Secretaries (CoS) headed by the Cabinet Secretary. The Committee also noted that submission of pending audit paras is monitored by Cabinet Secretariat through CoS and that during the meeting held on 22.11.2012 targets were fixed for clearance of 100 percent of all the pending paras upto the Report year 2009-10 and 50 percent reduction of paras for the

Reports of 2010-11. It was seen that the achievement of the target, as far as the audit reports upto the year 2009-10 in concerned, was poor and further strengthened the apprehension of the Committee that older the pendency more difficult it becomes to settle it. The Committee had also desired that the Monitoring Cell, Department of Expenditure, Ministry of Finance do the necessary follow up of all the decisions taken and directions given by the Finance Minister as well as the Committee of Secretaries, appraise about actions following such review meetings and the results achieved every six months.

15. The Ministry in their Action Taken Notes have submitted as under:

"The recommendation of the Committee have been noted. Monitoring Cell, Department of Expenditure has circulated the decisions taken and directions given by the Finance Minister as well as the Committee of Secretaries (CoS) to all the Ministries/Departments vide OM No. 7/2/2016/MC/76 dated 03.05.2016. Ministries/Departments have been requested to take time bound action for the settlement of old Audit Paras under intimation to Monitoring Cell".

16. The Committee appreciate the endeavour of the Ministry of Finance (Department of Expenditure) in placing on record the decisions taken/directions given by the Finance Minister as well as the Committee of Secretaries where targets have been fixed for clearing the pending ATNs within a specific time period. However, the Committee feel that mere fixing of target for time bound reduction of ATNs would not suffice without strict/stringent monitoring effort/action by the Department of Expenditure. The Committee, therefore, desire that the Ministry of Finance, Department of Expenditure should carry out scheduled monitoring exercises keeping in view the time-frame and targets so fixed by the Finance Minister and the Committee of Secretaries.

V. Fixing of Responsibility
(Recommendation Para No. 9)

17. The Committee in their original Report had observed that in general the Ministries examined have not indicated any inclination towards fixing of responsibility on the concerned officials for delay on their part in timely submission of ATNs. However, some Ministries have assured that they will fix responsibility for the delays. The Committee, considering the prevailing laxity, had recommended fixing of responsibility by all the Ministries/Departments for delays beyond four months in submission of ATNs.

18. The Ministry in their Action Taken Note submitted as under:

"The observations of the Committee have been communicated to all the Secretaries and Financial Advisers of Ministries/Departments vide this Department's O.M. No. 12 (11)/E-Coord/2015 dated 25.05.2015. The Ministries/Departments have been advised to submit the ATNs within the prescribed time schedule".

19. The Committee are constrained to note that despite the fact that all Ministries/Departments having been communicated the Committee's recommendation to fix responsibility on the concerned officials for delays in timely submission of ATNs, no concrete information to this effect has been received. The Committee feel that mere intimation by the Monitoring Cell would not be sufficient in this regard. The Monitoring Cell needs to be more pro-active not only in eliciting information with regard to pendency of the ATNs in various Ministries/Departments, but also in sensitizing them for taking action against the officials responsible for the delay. The Committee, therefore, desire that the Ministry of Finance (Department of Expenditure) may now collect information from all Ministries/Departments having pending ATNs on the number of cases where responsibilities had been fixed, and to furnish a consolidated statement to this Committee latest by 30th November, 2016.

**VI. Perusal of Standing Audit Committees (SACs) Meeting
(Recommendation Para No. 12)**

20. The Committee in their earlier Report had observed that Standing Audit Committees (SACs) constituted by the various Ministries were one of the important monitoring mechanisms, by which the timely submission of Action Taken Notes (ATNs) are ensured. The Committee had also noted that from the data available, it was seen that many of the Ministries/Departments were not conducting the SAC meetings regularly, worse, many of them had not conducted even a single SAC meeting for months together. This inconsistency, the Committee strongly felt, had been one of the major factors that had led to such a backlog. The Committee, therefore, recommended that monthly SAC meetings be made mandatory and should be conducted by officers of the level of Joint Secretary or above and they should be held in the first week of every month. The Monitoring Cell of the Ministry of Finance (Department of Expenditure) should monitor such meetings and co-ordinate with each Ministry/Department in this regard. Further, the Committee had also recommended that all such audit paragraphs and the compliances on them by each Ministry should be circulated to all the field formations to ensure non-recurrence of similar audit objections in future.

21. The Ministry in their Action Taken Note submitted as under:

"Monitoring Cell, Department of Expenditure have already circulated the recommendations of the Committee to Financial Advisers of all the Ministries/Departments of the Government of India as we nodal officers of all the Ministries/Departments for strict compliance with direction to upload the details of the SACs meetings the remedial action taken in the meeting etc on the APMS portal on monthly basis vide OM dated 19.01.2015 (copy enclosed)".

22. The Committee note that the Ministry of Finance (Department of Expenditure) had circulated to all the Ministries/Departments an office memorandum on 19 January, 2015, on holding SAC meetings during the first week of every month. The Committee in this regard feel that circulating a Memorandum will not serve any purpose unless it is followed and implemented in letter and spirit by the Ministries and Departments. The Committee observe that being the nodal Ministry, the Ministry of Finance (Department of Expenditure) should regularly monitor compliance to the directive issued by them. The Committee, therefore, reiterate that monthly SAC meeting be made mandatory, conducted by an officer of Joint Secretary level or above in the first week of every month. Further, the Committee also recommend that compliance by each Ministry be regularly monitored by the Monitoring Cell.

VII. Use of APMS Portal for streamlining early settlement of ATNs
(Recommendation Para No. 13)

23. The Committee in their earlier Report had noted that the Audit Para Monitoring System (APMS) was started in pursuance to the PAC recommendations in the 11th Report (15th Lok Sabha) for developing a computerized system to monitor and keep track of the ATNs of CAG Paras for early settlement. The APMS was 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 stakeholders i.e. the Ministries, Audit (C&AG), Monitoring Cell and Lok Sabha Secretariat. Surprisingly, as per the Ministry's admission only as on date 21 Ministries were using the Portal, out of around 81 Ministries/Departments. Worse, as many as 31 Ministries/Departments out of 81 Ministries/Departments did not attend the training programme that was organized by the Monitoring Cell (Department of Expenditure) from 09.09.2013 to 18.10.2013 for acclimatizing with the use of APMS Portal. Taking note of the decided advantages of the APMS and other IT tools in vogue, the Committee had recommended the need to stress that all Ministries/Departments make full use of the IT as part of the larger goal of e-governance.

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

"At the time of Sub-Committee meeting on 07.11.2013, there were 21 Ministries using the APMS portal. Earlier 50 Ministries/Departments out of total 81 had been trained from 09.09.2013 to 18.10.2013. Thereafter, another training session was organized for remaining 31 Ministries/Departments and Audit from 16.01.2014 to 04.03.2014. Subsequent to upgradation of APMS portal for C&AG audit paras in October 2014, a fresh round of training has also been organized from 17.10.2014 to 18.02.2015. Apart from the training total 13 Meetings were also held from 15.12.2014 to 30.01.2015 for review of use of APMS portal with the representatives of 40 Ministries/Departments. At present 43 Ministries/Departments (as on 04.03.2015) out of 57 Ministries/Departments having audit paras pending are using the APMS portal (about 75%). An O.M. No.4/1/2015-e-MC dated 17.03.2015 (Annex-I) has been issued to all the Ministries/Departments stating the Ministries/Departments shall henceforth themselves upload the status of their CAG paras and ATNs online through the APMS portal compulsorily as the practice of manual forwarding of draft/revised ATNs and vetting comments will be discontinued very soon. The O/o C&AG has also been addressed vide D.O. No. 4/1/2015-e-MC dated 13.03.2015 (Annex-II) for using the portal for uploading their comments on the ATNs".

25. The Committee acknowledge the efforts of the Ministry of Finance (Department of Expenditure) in optimizing the use of APMS portal by all the Ministries/Departments by conducting training programmes. The Committee desire that such training programmes may be conducted at regular interval at least twice in a calender year so that the officials are acquainted with the APMS portal. In their ATN on Para I of the recommendations contained in the Committee's 20th Report (16th Lok Sabha), the Ministry have stated that all Ministries/Departments are now visible on the APMS even if they have '0' (zero) pendency. The Committee appreciate the achievement and recommend that the training on APMS should be a continuous exercise in Ministries and Departments to guard against any possible vacuum likely to be created due to routine transfer/promotion or other exigencies.

NEW DELHI;

16 November, 2016
25 Kartika, 1938 (Saka)

PROF. K.V. THOMAS

Chairperson,
Public Accounts Committee