

**REVISION OF CEILINGS FOR EXCEPTION
REPORTING IN APPROPRIATION ACCOUNTS**

MINISTRY OF FINANCE
(DEPARTMENT OF EXPENDITURE)

**PUBLIC ACCOUNTS COMMITTEE
(2019-20)**

FIRST REPORT

SEVENTEENTH LOK SABHA



**LOK SABHA SECRETARIAT
NEW DELHI**

PAC No. 1281

FIRST REPORT

PUBLIC ACCOUNTS COMMITTEE
(2019-20)

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MINISTRY OF FINANCE
(DEPARTMENT OF EXPENDITURE)



Presented to Lok Sabha on: 6.12.2019

Laid in Rajya Sabha on: 6.12.2019

LOK SABHA SECRETARIAT
NEW DELHI

December, 2019 / Agrahayana, 1941 (Saka)

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2019-20)

Shri Adhir Ranjan Chowdhury - Chairperson

MEMBERS

LOK SABHA

2. Shri T. R. Baalu
3. Shri Subhash Chandra Baheria
4. Shri Sudheer Gupta
5. Smt. Darshana Vikram Jardosh
6. Shri Bhartruhari Mahtab
7. Shri Ajay (Teni) Misra
8. Shri Jagdambika Pal
9. Shri Vishnu Dayal Ram
10. Shri Rahul Ramesh Shewale
11. Shri Rajiv Ranjan Singh alias Lalan Singh
12. Dr. Satya Pal Singh
13. Shri Jayant Sinha
14. Shri Balashowry Vallabhaneni
15. Shri Ram Kripal Yadav

RAJYA SABHA

16. Shri Rajeev Chandrasekhar
17. Prof. M. V. Rajeev Gowda
18. Shri Naresh Gujral
19. *Vacant**
20. Shri C. M. Ramesh
21. Shri Sukhendu Sekhar Ray
22. Shri Bhupender Yadav

SECRETARIAT

1. Shri M.L.K. Raja - Director
2. Smt. Anju Kukreja - Deputy Secretary

* Shri Bhubaneswar Kalita ceased to be a Member of Committee consequent upon his resignation from Rajya Sabha on 05 August, 2019

INTRODUCTION

I, the Chairperson, Public Accounts Committee (2019-20) having been authorised by the Committee to submit this Report on their behalf, do present this First Report (Seventeenth Lok Sabha) on “**Revision of Ceilings for Exception Reporting in Appropriation Accounts.**”

2. The Controller General of Accounts in the Ministry of Finance (Department of Expenditure) submitted a note soliciting approval of the Public Accounts Committee for upward revision of financial limits for recording reasons for variations in the Head-wise Union Appropriation Accounts (Civil) with effect from the accounts for the year 2018-19 and onwards.

3. According to the Ministry, this proposal was finalized after obtaining the concurrence of the Office of the Comptroller and Auditor General of India.

4. The Committee took briefing by the Audit officers on the subject at their sitting held on 19 November, 2019. The Committee considered and approved the proposal submitted by the Ministry of Finance (Department of Expenditure) at their sitting held on 20 November, 2019. The Committee considered the draft Report on the subject and thereafter adopted the Report at their sitting held on 3 December, 2019. Minutes of the sittings form appendices to the Report.

5. 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.

6. The Committee would like to place on record their application of the assistance rendered to them in the matter by the Office of the Comptroller and Auditor General of India.

NEW DELHI;
03 December, 2019
11 Agrahayana, 1941 (Saka)

Adhir Ranjan Chowdhury
Chairperson
Public Accounts Committee

REPORT

PART-I

Appropriation Accounts: Appropriation Accounts are the accounts reflecting the Government's expenditure in a financial year compared against the amounts of voted grants and charged appropriations, as specified in the Schedules appended to the Appropriation Act passed by Parliament. These accounts contain information regarding re-appropriation of the sanctioned provision from one unit of appropriation to another, savings and excess of expenditure if any against these appropriations as well as the supplementary grants. The appropriation account is an aid for the Parliament and the Public Accounts Committee to ascertain the performance of Government against the budgeted provisions.

2. The Controller General of Accounts in the Ministry of Finance (Department of Expenditure) submitted a note soliciting approval of the Public Accounts Committee for upward revision of financial limits for recording reasons for variations in the Head wise Union Appropriation Accounts (Civil) with effect from the accounts for the year 2018-19 and onwards. The note is reproduced in **Appendix – I** of this Report. The Comptroller and Auditor General (C&AG) endorsed the proposed changes, with an amendment to one of the revisions proposed by the Controller General of Accounts (Civil) i.e. limiting the enhancement of financial limit in picking up of sub-heads to ₹25 lakhs and not to ₹ 100 lakhs as proposed, and sought approval of the Committee before implementation (**Appendix-II**).

Rationale for Revision

3. Rationale for revision of financial limits as submitted by Ministry of Finance (Department of Expenditure – Controller General of Accounts) is given as under:

“The Union Government Appropriation Accounts (Civil) from the year 1993-94 and up to the year 2017-18 were prepared with a view to highlight the following aspects:

- (i) Cases where overall savings in a grant exceeds the supplementary grants

- (ii) Cases where the amount surrendered under a particular segment/ portion exceeded the overall savings in a grant.
- (iii) Specific heads of accounts under which the entire supplementary grant remained unutilised.
- (iv) Specific heads of accounts under which the entire provision remained unutilised alongwith reasons when such saving exceeds ₹100 lakhs.
- (v) Specific heads of account under which more than 10% of supplementary grant or ₹ 5.00 lakhs whichever is higher remained unutilised.
- (vi) Specific heads of accounts under which the variation (savings/excess) exceeded ₹ 100.00 lakhs irrespective of the percentage which the variation bears to sanctioned provision.
- (vii) Specific heads of accounts in which variation exceeds ₹ 50.00 lakhs but does not exceed ₹ 100.00 lakhs are depicted in a single para indicating the number of such heads, variation and minimum and maximum percentage of variation.
- (viii) Heads which contribute to the excess under each individual segment viz. Revenue (Charged) and (Voted), Capital (Charged) and (Voted).

The financial limits mentioned above have been in force since 1993-94, when the total budget provision was ₹ 291934.75 crores. This budget provision stand enhanced to ₹ 8286224.68 crores in 2017-18. Thus, there is an increase of 28 times in the budgetary allocation for the Government over this period. Over the last decade it is seen that, with the increase in Government budget, there is resultant increase in the amount of variation under a number of heads resulting in increase in volume of printed Appropriation Accounts (Civil). Considering the size of the allocations, the materiality limits would need revision so that substantive variations are not getting lost in detail.”

Present Proposal

4. The proposal for revision of financial limits for appropriation Accounts as received from the Ministry of Finance (Department of Expenditure) is as under:

Norms for explaining variations at sub-head level:

Present (1994-95 onwards)	Proposed Limit
Excess:	
(i) All excesses exceeding ₹100.00 lakhs are explained	All excess exceeding ₹500.00 lakhs
(ii) All cases where the excess exceeds 10% of the sanctioned provision or ₹50.00 lakhs whichever is higher are explained	10% of the sanctioned provision or ₹250.00 lakhs whichever is higher

Savings:	
(i) All savings exceeding ₹100.00 lakhs are explained.	All savings exceeding ₹500.00 lakhs
(ii) All cases where the saving exceeds 10% of the sanctioned provision or ₹50.00 lakhs whichever is higher are explained.	10% of the sanctioned provision or ₹250.00 lakhs whichever is higher
(iii) If there is a supplementary, all cases where the savings exceeds 10% of the supplementary or ₹5.00 lakhs whichever is higher are explained.	10% of the supplementary or ₹100.00 lakhs whichever is higher
Grant as whole is exceeded	
Sub-heads involving excess of ₹1.00 lakh are picked up.	₹25.00 lakhs

5. The Committee were informed that the proposal of the Ministry of Finance (Department of Expenditure –Controller General of Accounts) have been finalized after receiving the concurrence of the Comptroller and Auditor General of India.

6. The Ministry have further stated that the proposed changes do not limit in any way the scope of Appropriation Audit which will continue to be reported to Parliament. This has been reiterated by the C&AG too. It was also stated that these changes do not in any way change the basic structure of Appropriation Accounts.

7. On being asked about the benefits of the proposed revision, the Ministry of Finance (Department of Expenditure) stated as under:

“The proposal was initiated as an attempt to improve the presentation of accounts so that **the materiality of reporting is adequate**. It was felt that having lower threshold of reporting implied that the number of reasons in the accounts would be too many and the material deviations may be lost because of large numbers of reported deviations.”

8. When the Committee sought to know about the basis for increasing monetary limit for excess and savings directly from ₹ 100 lakh to ₹500 lakh, the Ministry submitted as follows:

“These limits were taken as a rule of thumb approach. For instance, the powers of re-appropriation delegated to administrative Secretary in many of the primary unit of appropriation is up to Rs. 500 lakh above which the approval of Ministry of

Finance is required. The threshold of materiality was therefore taken accordingly.”

8. According to the Ministry of Finance (Department of Expenditure) the proposed revision has been finalized after obtaining the concurrence of the office of C&AG of India. The Committee also heard the views of the officers of C&AG on the subject, who have recommended for the proposed revision of the financial limits.

9. The proposal of the Ministry of Finance (Department of Expenditure) was considered and approved by the Committee at their sitting held on 20th November, 2019. The relevant Minutes of the sitting are reproduced in **Appendix III** of this report.

PART -II

OBSERVATIONS AND RECOMMENDATIONS

1. The Appropriation Account is an aid for the Parliament and the Public Accounts Committee to ascertain performance of the Government against the budgeted provisions. These accounts contain information regarding re-appropriation of the sanctioned provision from one unit of appropriation to another, savings and excess of expenditure, if any, against these appropriations as well as the supplementary grants. Keeping in line with the objectives for which these accounts were designed, a need to simplify the form of Appropriation Accounts is felt necessary by the Ministry of Finance (Department of Expenditure – Controller General of Accounts) for making it brief, lucid and analytical and less exhaustive .
2. According to the Ministry of Finance (Department of Expenditure) over the last decade, with the increase of 28 times in the budgetary allocation for the Government there is resultant increase in the amount of variation under a number of Heads resulting in increase in volume of printed Appropriation Accounts (Civil). Therefore, the Ministry of Finance (Department of Expenditure) submitted a proposal for upward revision of financial limits for recording reasons for variations in the head-wise union Government Appropriation Accounts (Civil). The proposal was initiated as an attempt to improve the presentation of accounts so that the materiality of reporting is adequate. It was felt that having lower threshold of reporting implied that the number of reasons in the accounts would be too many and the material deviations may be lost because of large numbers of reported deviations.
3. The Committee have been informed that the proposed changes do not limit in any way the scope of Appropriation Audit which would continue to be reported to Parliament and these changes do not in any way change the basic structure of Appropriation Accounts.

4. Considering that the proposal has been finalized after obtaining the concurrence of the Office of the Comptroller and Auditor General of India, and the adequate justification provided by the Ministry of Finance for the need for upward revision of financial limits for recording reasons for variations (excess and savings) in the Head-wise Union Government Appropriation Accounts (Civil), the Committee are in consonance with the proposed revision in the Appropriation Accounts for the year 2018-19 and onwards and recommend the same. In this regard, the Committee would like to impress upon the Ministry of Finance (Department of Expenditure) to devise an effective monitoring mechanism so as to ensure proper implementation of revised financial limits by each and every Ministry/Department.

5. The Committee understand that Appropriation Accounts relating to Railways, Defence and Postal services are not in line with the said proposal of revision of financial limits in Appropriation Accounts (Civil) for the year 2018-19 and onwards. The Committee, therefore, recommend that these Ministries may be apprised of the said changes so that they may take suitable steps for carrying out those changes in their respective Appropriation Accounts atleast from the year 2019-20 and onwards after obtaining concurrence form the C&AG in order to maintain parity among the presentation of all the Appropriation Accounts. The Committee would like to be apprised of the steps taken in this regard.

NEW DELHI;
03 December, 2019
11 Agrahayana, 1941 (*Saka*)

Adhir Ranjan Chowdhury
Chairperson
Public Accounts Committee

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**O/o Controller General of Accounts
Department of Expenditure
Ministry of Finance
E Block, INA
New Delhi**

Subject: Revision of Ceilings for Exception Reporting in Appropriation Accounts

Background: Appropriation Accounts are the accounts reflecting the Government's expenditure in a financial year compared against the amounts of voted grants and charged appropriations, as specified in the Schedules appended to the Appropriation Act passed by Parliament. These accounts contain information regarding re-appropriation of the sanctioned provision from one unit of appropriation to another, savings and excess of expenditure if any against these appropriations as well as the supplementary grants. The appropriation account is an aid for the Parliament and the Public Accounts Committee to ascertain the performance of Government against the budgeted provisions.

2. Rule 17 of Government Accounting Rules (GAR) 1990 provides for the form of annual accounts to be prescribed by President of India on the advice of C&AG. Chapter 11 of Civil Accounts Manual stipulates the procedure for preparation of Union Govt. Appropriation Accounts (Civil) and Para 11.5.1 lays down the norms for recording the reasons for variations and their presentation. This document enables the Parliament and Public Accounts Committee to judge the adequacy of the Govt's control over expenditure. Keeping in line with the objectives for which these Accounts were designed, a need to simplify the form of Appropriation Accounts is felt necessary by making it brief, lucid and analytical and less exhaustive.

3. **Present Issue:** The proposal of upward revision of financial limits for recording reasons for variations in the Head wise Union Appropriation Accounts (Civil) was agreed by C&AG vide their UO note dated 5.03.2019. Subsequently, O/o C&AG has advised vide their letters dated 22.07.2019 and 26.08.2019 to seek PAC's approval before applying the revised limits to the accounts.

4. **Rationale for Revision:** The Union Government Appropriation Accounts (Civil) from the year 1993-94 and up to the year 2017-18 were prepared with a view to highlight the following aspects:

- (i) Cases where overall savings in a grant exceeds the supplementary grants
- (ii) Cases where the amount surrendered under a particular segment/portion exceeded the overall savings in a grant.
- (iii) Specific heads of accounts under which the entire supplementary grant remained unutilised.
- (iv) Specific heads of accounts under which the entire provision remained unutilised along with reasons when such saving exceeds Rs.100 lakhs.
- (v) Specific heads of account under which more than 10% of supplementary grant or ₹ 5.00 lakhs whichever is higher remained unutilised.
- (vi) Specific heads of accounts under which the variation (savings/excess) exceeded ₹ 100.00 lakhs irrespective of the percentage which the variation bears to sanctioned provision.
- (vii) Specific heads of accounts in which variation exceeds ₹ 50.00 lakhs but does not exceed ₹ 100.00 lakhs are depicted in a single para indicating the number of such heads, variation and minimum and maximum percentage of variation.
- (viii) Heads which contribute to the excess under each individual segment viz. Revenue (Charged) and (Voted), Capital (Charged) and (Voted).


5. The financial limits mentioned above have been in force since 1993-94, when the total budget provision was ₹ 291934.75 crores. This budget provision stand enhanced to ₹ 8286224.68 crores in 2017-18. Thus, there is an increase of 28 times in the budgetary allocation for the Government over this period. Over the last decade it is seen that, with the increase in Government budget, there is resultant increase in the amount of variation under a number of heads resulting in increase in volume of printed Appropriation Accounts (Civil). Considering the size of the allocations, the materiality limits would need revision so that substantive variations are not getting lost in detail.

6. **Present Proposal:** In view of the position explained above, the revised financial limit for Appropriation Accounts is proposed as under:

Norms for explaining variations at sub-head level:

Present (1994-95 onwards)	Proposed Limit
Excess:	
(i) All excesses exceeding Rs.100.00 lakhs are explained	All excess exceeding Rs.500.00 lakhs
(ii) All cases where the excess exceeds 10% of the sanctioned provision or Rs.50.00 lakhs whichever is higher are explained	10% of the sanctioned provision or Rs.250.00 lakhs whichever is higher
Savings:	
(i) All savings exceeding Rs.100.00 lakhs are explained.	All savings exceeding Rs.500.00 lakhs
(ii) All cases where the saving exceeds 10% of the sanctioned provision or Rs.50.00 lakhs whichever is higher are explained.	10% of the sanctioned provision or Rs.250.00 lakhs which ever is higher
(iii) If there is a supplementary, all cases where the savings exceeds 10% of the supplementary or Rs.5.00 lakhs whichever is higher are explained.	10% of the supplementary or Rs.100.00 lakhs whichever is higher
Grant as whole is exceeded	
Sub-heads involving excess of Rs.1.00 lakh are picked up.	Rs. 25.00 lakhs

7. The approval of PAC is also sought for applying these financial limits to the Appropriation Accounts prepared for 2018-19. This issues with the approval of Secretary (Expenditure).


(Nalin Kumar Srivastava)
Deputy Controller General of Accounts

Encl: As above

Sh. Arvind Sharma, Director (PAC Branch), Lok Sabha Secretariat, New Delhi
U.O. No. G25018/CGA-AA/Policy/2017-18/325 dated 24.09.2019

Handwritten notes:
Arvind Sharma
(PAC Branch)
24/9/19
Dr. P.R. Prasad
DS (PAC)



भारत के नियंत्रक महालेखापरीक्षक का कार्यालय
OFFICE OF THE COMPTROLLER & AUDITOR GENERAL
OF INDIA

(7)

10 बहादुर शाह जफर मार्ग, नई दिल्ली-110 002
10, Bahadur Shah Zafar Marg, New Delhi-110 002.

Sub: Upward revision of sub-head wise financial limits for recording reasons for variations (excess and savings) in the Head wise Union Appropriation Accounts (Civil).

Office of the Controller General of Accounts may kindly refer to their UO No.G.25018/CGA-AA/Policy/2017-18/460 dated 17 January, 2019 and recall the meeting held in the room of undersigned on 20 February, 2019 regarding revision of financial limits for recording reasons for variations (excess and savings) in the Head wise Union Appropriation Accounts (Civil). The enhanced financial limits proposed vide CGA's UO dated 17 January, 2019 for excess and savings (Paragraphs 11.5.1 (a), 11.5.1 (b)(i) and 11.5.1 (b)(ii) of CAM) are agreed to. However, where grant as a whole is exceeded (Paragraph 11.5.1(c) of CAM), the financial limit in picking up of sub-heads may be enhanced to Rs. 25 Lakh from existing Rs. One Lakh, as agreed to in the above mentioned meeting.

R M Jobri
(R M Jobri)
Director General

Shri Vijay Kumar Singh, Joint Controller General of Accounts, office of the Controller General of Accounts, Department of Expenditure, Ministry of Finance, Mahalekha Niyantarak Bhawan, E-Block, GPO Complex, INA, New Delhi-110 023.
UO No.199/Government Accounts/19-2019 Date: 5 March, 2019

17/1/19
5/3/19
10251A/9/19
6/3/19

Office of Jt. CGA (VKS)
Dy. No. 329
Received on 6/3/19

Jt. CSA (M) in Charge

Dy. CSA (M)

Sr. AO (AA):

Prasad
6/3/19
PPS
6/3/19

Extracts from Civil Accounts Manual

Supplementary) if any, and actual expenditure in Column 3 under various sub-heads will be obtained by the Pr. Accounts Office from the Budget Wing etc. of the Ministry/Department and incorporated in the Head wise Appropriation Accounts. Such reasons will be obtained in the cases qualifying for comments in view of the principles given in para 11.5.1. The copies of Appropriation Accounts will be sent for audit scrutiny to the accredited Audit Officer, Pr. Audit Officer (DGACR), and the Controller General of Accounts, duly signed by the Pr. Accounts Officer, as indicated below-

- a. Accredited Audit Officer, 2 copies;
- b. Pr. Audit Officer (DGACR), 2 copies; and
- c. Controller General of Accounts, 2 copies.

(i) Statement indicating major head wise /grant wise totals of the Consolidated Fund of India as appearing in SCT.

Note: Pr. Accounts Office would prepare Appropriation Accounts of the expenditure incurred by the Pay & Accounts Offices under its control as well as the expenditure figures reported by the Agent Departments on behalf of the Functional Department, based upon the sanctions issued by the latter. This is in terms of this Office Memorandum No.1(8)(7)/86/TA/1099 dt.30-10-1986.

11.3.5 If any important feature is seen in the Head wise Appropriation Accounts, the Principal Accounts Officer shall bring them to the notice of the Chief Accounting Authority, through the Financial Adviser.

11.4 STAGE-III HEADWISE APPROPRIATION ACCOUNTS: DULY AUDITED, AND APPROVED BY THE CHIEF ACCOUNTING AUTHORITY ON FILE.

11.4.1 After the Appropriation Account of each grant/appropriation pertaining to the Ministry/Department is audited and "No Comments" certificate is issued by the Audit Officer, the finalized Account would be put up on file to the Secretary, for his approval. This shall be put up through the Financial Adviser of the Ministry, bringing to notice any important variations, points or features arising out of the audit scrutiny.

Note: The Audited Head wise Appropriation Accounts has to be submitted within one week of receiving 'No Comments' certificates from Audit. If the 'No Comments' Certificate received is subject to some Audit Observations, the audit observations must be complied with and the accounts finalized at the earliest, without waiting for a clear 'No Comments' Certificate from Audit.

11.4.2 The copies of the finalized Account will be furnished for condensation at this stage as under :

- a. To the Accredited Audit Officer, 2 copies;
- b. To the Pr.Audit Officer (DGACR), 2 copies; and
- c. To the Controller General of Accounts, 2 copies.

11.4.3 The fact that the Chief Accounting Authority has approved the Accounts on file will also be indicated in the forwarding letters sent with the copies.

11.5 NORMS FOR RECORDING REASONS FOR VARIATIONS AND THEIR PRESENTATION

11.5.1 The sub-heads for which reasons for variations of savings and excesses are required to be included in the Head wise Appropriation Accounts, will be selected on the following laid down working principles:

(a) If the variation in a sub-head exceeds Rs.100.00 lakhs:

This includes all variations irrespective of the percentage under both savings and excesses, against the sanctioned provision of Original or Supplementary grants/appropriations or both taken together.

(b) If the variation in a sub-head does not exceed Rs.100.00 lakhs:

(i) *Where variation is an excess* - This includes all cases where the excess exceeds either 10% of the total sanctioned provision or Rs.50.00 lakhs, whichever is higher. The total sanctioned provision in this clause means Original provision if there is no supplementary provision, Supplementary provision if there is no Original provision, and the Original and Supplementary provision taken together, if both of them exist.

(ii) *Where the variation is a saving* - This includes all cases where the savings exceed 10% of the original provision or Rs.50.00 lakhs whichever is higher, if there is no supplementary provision in that sub-head. If there is a supplementary provision in a sub-head either with or without any original provision, all cases in which the savings exceed 10% of the supplementary provision or Rs.5.00 lakhs, whichever is higher, will be included.

(c) If the Grant/Appropriation as a whole has been exceeded - This includes all cases where excess has occurred in any of the four segments as a whole viz. Revenue-Voted, Capital-Voted, Revenue-Charged and Capital-Charged.

In such instances only the sub-heads that involve an excess of over Rs.1.00 lakh each, may be picked up. If none of the individual sub-heads involve an excess of over Rs.1.00 lakh, the sub-heads that mainly account for the overall excess may be included. The criteria laid down in (a) and (b)(i) will also be followed for the purpose.

Note (1): Notwithstanding the working principles mentioned in the preceding para, occasions may arise where it may be considered necessary at any stage of the processing of the Appropriation Accounts, to include any additional sub-heads for the purpose of explaining the variations. This may occur either during Audit, or after the completion of Audit of the Head wise Accounts, or even at the stage of condensation. In such cases, explanations for variations in those sub-heads shall also be included in the Head wise Appropriation Accounts, before they are got signed by the Secretary of the Ministry/Department as the Chief Accounting Authority.

Note (2): For the purpose of this para, variation implies the variations under column 1 (re-appropriation including surrender element only) and column 4 taken together.

11.5.2 The reasons for variations should be brief, lucid and analytical to be mentioned as per their importance. Vague observations like 'due to over estimates', 'based on actual expenditure', 'due to less (or more) expenditure', 'due to less (or more) demands' etc. should be avoided and Ministry/Department shall be requested to elucidate correct and specific reasons.

11.5.3 The Public Accounts Committee (10th Lok Sabha, 1990-91) in its 60th Report vide paras 1.22 and 1.24 had observed that savings of Rs.100.00 crores or above are indicative of defective budgeting as well as shortfall in performance in a Grant or Appropriation. It has therefore been decided by the Public Accounts Committee, that each year a detailed Explanatory Note in respect of savings of Rs.100 crores or above shall be furnished by the respective Ministry/Department, to the Committee.

Note: Explanatory Note for savings of Rs.100.00 crores or more for all excess expenditure may be submitted to audit for vetting, with a copy to the Controller General of Accounts by the concerned Ministries/Departments. It should be submitted along with the Head wise Appropriation Accounts (of this Stage), to enable the Controller General of Accounts to send it along with the condensed accounts. This will facilitate both checking of facts and figures of the Notes as well as prevent delays in submission of the detailed explanatory notes to PAC.

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Extracts from GOVT. Accounting Rules

13. Accounts between different Accounts offices of the Central Government

(1) Subject to any general or special orders issued by the Central Government, transactions appearing in the books of an Accounts Officer in a Ministry /Department of the Central Government (including Railway, Defence, Posts and Telecommunications) which are adjustable in the books of an Accounts Officer of another Ministry/Department shall be passed on to the latter for adjustment and settled by cheque or bank draft.

NOTE:- The undermentioned transactions between Central Civil on the one hand and Defence Department, Posts, Telecommunications and Railway Department on the other hand, will however, continue to be settled through the Central Accounts Section of the Reserve Bank of India, Nagpur:-

(i) Settlement of payments against supplies arranged by the Directorate General of Supplies and Disposals in the Department of Supply; in the Ministry of Commerce on behalf of Railway, Defence and Posts.

(ii) Debits on account of supplies transactions arising in the books of the Chief Accounts Officer, High Commission of India, London and Indian Embassy, Washington with the Defence, Railways and Posts which appear, initially, in the books of the Principal Accounts Officer, Ministry of External Affairs.

(iii) Dividend payable in lieu of tax on Railway Passenger Fares, by Railways to Central Revenues.

(iv) Loans from General Revenues to Railways and recovery of interest on loans and advances to Railways.

(v) Settlement of Income Tax recoveries made from staff salary bills of Railways.

(2) Transactions initially taken against the balance of a State which are eventually adjustable against the balance of another State shall be passed on to the Accountant General of the latter State through the "Settlement Account" and the monetary settlement between the two states in respect of such transactions effected by the Accountant General of the former State through the Central Accounts Section of the Reserve Bank.

NOTE: Please see Note (ii) below Rule 13 (a).

(3) Central transaction initially taken against the balance of a State which are adjustable in the books of Accounts Officers of the Ministries/Departments of the Central Government shall be passed on by the Accountant General to the latter and settled by cheque or bank draft. However, repayment of Central loans and payment of interest thereon by the State Governments, excepting the Government of Jammu and Kashmir and Sikkim, are settled through the Central Accounts Section of the Reserve Bank of India, Nagpur.

(4) Transactions of the Central and State Government handled in other countries by the Indian Embassies/Missions shall be incorporated in the cash account rendered by them monthly to the Controller of Accounts, Ministry of External Affairs and the latter will effect cash settlement with the concerned Accounts Officers in India in the manner prescribed by the Controller General of Accounts, on the advice of the Comptroller and Auditor General of India.

(5) The monthly accounts of the Central Ministries/Departments and of the State Governments will thus include not only the receipts and disbursements arising directly in the accounts of their Accounts Officers but also receipts and expenditure in other countries and all credits and debits passed on to them for adjustment by other Accounts Officers in India.

17. Authorities responsible for the preparation of Annual Accounts of the Central Government, State and Union Territories Governments.

- (1) The annual accounts (including Appropriation Accounts) of the Central Government and of each State, Union Territory Government shall be prepared in the form prescribed by the President on the advice of the Comptroller and Auditor General of India under Article 150 of the Constitution of India. These Accounts shall be submitted to the respective State/Union Territory Legislature, and to Parliament on or before such dates as may be determined with the concurrence of the Government concerned.
- (2) Annual Accounts (including Appropriation Accounts) in respect of State Governments, and Union Territory Governments with Legislature are prepared by the concerned Accountant General and submitted to the Comptroller and Auditor General of India for approval and transmission to the Governor of the State, Administrator of the Union Territory Government concerned, along with his report thereon in terms of Article 151 (2) of the Constitution/Section 49 of Union Territories Act, 1963 and Section 11 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature.
- (3) Appropriation Accounts of Central Ministries (other than Ministry of Railways) and of Central Civil Departments shall be prepared by the respective Ministries and Departments under the guidance and supervision of the Controller General of Accounts, and signed by their Chief Accounting Authority, Union Government Appropriation Accounts (Civil) required to be submitted to Parliament, shall be prepared by the Controller General of Accounts by condensing and consolidating the aforesaid Appropriation Accounts. Appropriation Accounts pertaining to Departments of Posts, Telecommunications, Railways and Defence shall be prepared and signed by the Secretaries to the Department of Posts, Department of Telecommunications, Financial Commissioner, Railway Board and Secretary (Defence Finance) respectively.
- (4) Annual accounts of the Government of India as a whole (including transactions of Departments of Posts, Telecommunications, Defence, Railways, Union Territory Administration and transactions under Public Account of India, Accounts of Union Territory Governments with Legislatures showing under the respective heads the annual receipts and disbursement for the purpose of the Union, shall be prepared by the Controller General of Accounts.
- (5) The Accounts mentioned in Sub-rules (3) and (4) above, shall be prepared by the respective authorities on dates mutually agreed upon with the Comptroller and Auditor General of India in the form prescribed by the President on the advice of the Comptroller and Auditor General and sent to the latter for recording his certificate. The certified annual accounts and the Reports relating to the accounts shall be submitted by the Comptroller and Auditor General to the President in accordance with the provisions of Section 11 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and clause (1) of Article 151 of the Constitution of India.

13. Proforma Accounts

The operations of some departments of Government sometimes include undertakings of a commercial or a quasi-commercial character e.g., an industrial factory or a store. Even though they may be maintained almost entirely for the benefit of the Department, it is still necessary that the financial results of the undertaking should be expressed in the normal commercial form so that the cost of the service or undertaking may be accurately known. This implies the maintenance of suitable Capital, Manufacturing, Trading and Profit and Loss accounts and as the Government system of account being on a purely cash basis is unsuitable for such commercial accounts, they will usually be kept on a *pro forma* basis outside the general accounts of Government. The actual transactions entering these *pro forma* accounts, except those adjusted on a liability basis, will find a place primarily in the regular accounts and the commercial accounts will be additional as well as separate. These *pro forma* accounts shall be maintained by the Departmental authorities themselves in such form as may be prescribed.

Certain *pro forma* accounts relating to Irrigation, Navigation, Embankment and Drainage Projects and Government residential buildings are required to be prepared by Civil Account Offices. *Pro forma* accounts are also sometimes required to be prepared for transactions which do not relate to commercial or quasi-commercial undertakings of Government e.g., transactions of the Famine Relief Fund. The form in which any *pro forma* accounts are prepared in Accounts Offices will be determined by the Government concerned on the advice of the Comptroller and Auditor General of India.

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Extracts from Union Govt. App A/cs (civil) 1993-94

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अनुदान या विनियोग की संख्या और नाम	Number and Name of grant or appropriation	अनुदान / विनियोग की राशि		व्यय		बचत		अधिक व्यय		
		Amount of grant / appropriation		Expenditure		Saving		Excess		
		राजस्व	पूंजीगत	राजस्व	पूंजीगत	राजस्व	पूंजीगत	राजस्व	पूंजीगत	
		Revenue	Capital	Revenue	Capital	Revenue	Capital	Revenue	Capital	
(हजार रुपयों में)										
(In thousands of rupees)										
86. इलेक्ट्रॉनिक्स विभाग	86. Department of Electronics									
स्वीकृत	Voted	153,49,00	54,52,00	125,05,46	49,18,46	28,43,54	5,33,54	-	-	
87. महासागर विकास विभाग	87. Department of Ocean Development									
स्वीकृत	Voted	47,73,00	8,68,00	41,36,16	7,06,51	6,36,84	1,61,49	-	-	
88. अन्तरिक्ष विभाग	88. Department of Space									
प्रभारित	Charged	9,00	13,00	41	2,54	8,59	10,46	-	-	
स्वीकृत	Voted	640,63,00	102,88,00	596,24,80	99,06,09	44,38,20	3,81,91	-	-	
89. लोक सभा	89. Lok Sabha									
प्रभारित	Charged	15,00	-	8,99	-	6,01	-	-	-	
स्वीकृत	Voted	38,85,00	-	38,14,61	-	70,39	-	-	-	
90. राज्य सभा	90. Rajya Sabha									
प्रभारित	Charged	18,00	-	17,51	-	49	-	-	-	
स्वीकृत	Voted	15,82,00	-	15,81,81	-	19	-	-	-	
91. विनियोग—राष्ट्रपति का कर्मचारीचुन्द, गृह और भत्ते	91. Appropriation—Staff, Household and Allowances of the President									
प्रभारित	Charged	4,36,00	-	4,08,22	-	27,78	-	-	-	
92. उपराष्ट्रपति का सचिवालय	92. Secretariat of the Vice-President									
स्वीकृत	Voted	31,00	-	30,75	-	25	-	-	-	
93. विनियोग—संघ लोक सेवा आयोग	93. Appropriation—Union Public Service Commission									
प्रभारित	Charged	16,96,00	-	16,93,87	-	2,13	-	-	-	

										11
94. दिल्ली	94. Delhi									
प्रभारित	Charged	11,44,00	10,30,00	5,25,72	57,70	6,18,28	9,72,30	-	-	
स्वीकृत	Voted	1297,02,00	969,97,00	752,18,56	556,90,97	544,83,44	413,06,03	-	-	
95. अण्डमान और निकोबार द्वीप समूह	95. Andaman and Nicobar Islands									
प्रभारित	Charged	1,00	-	91	-	9	-	-	-	
स्वीकृत	Voted	206,15,00	156,76,00	202,49,12	137,67,16	3,65,88	19,08,84	-	-	
96. दादर और नागर हवेली	96. Dadra and Nagar Haveli									
स्वीकृत	Voted	45,75,00	18,18,00	44,78,88	18,18,21	96,12	-	-	-	21 (22,477)*
97. लक्षद्वीप	97. Lakshadweep									
प्रभारित	Charged	22,00	-	34,43	-	-	-	12,43	-	
स्वीकृत	Voted	82,38,00	18,86,00	80,45,97	10,85,68	1,92,03	8,00,32	-	-	(12,42,937)
98. चण्डीगढ़	98. Chandigarh									
प्रभारित	Charged	8,86,00	1,00,00	8,16,04	1,00,00	69,96	-	-	-	
स्वीकृत	Voted	290,30,00	61,81,00	289,90,25	61,44,26	39,75	36,74	-	-	
99. दमन और दीव	99. Daman and Diu									
स्वीकृत	Voted	39,23,00	14,23,00	38,37,53	14,22,12	85,47	88	-	-	
जोड़ TOTAL										
	प्रभारित Charged	57841,03,00	146025,05,10	55584,72,34	133035,91,81	2256,43,09	12989,16,46	12,43	3,17	
	स्वीकृत Voted	61336,80,00	26731,87,00	57543,92,96	24952,86,45	37,99,29,73	1779,14,18	6,42,69	13,63	(12,42,937) (3,16,985) (642,69,746)*(13,65,433)*

* अन्तर मुख्य शीर्षवार आंकड़ों को पूर्णकित करने के कारण है।

* Difference is due to rounding off of figures Major Headwise.

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Extracts from Union Govt. App. A/cs (Civil) 2017-18.

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अनुदान या विनियोग की संख्या और नाम	Number and Name of grant or appropriation	अनुदान / विनियोग की राशि		व्यय		बचत		अधिक व्यय	
		Amount of grant/ appropriation		Expenditure		Saving		Excess	
		राजस्व Revenue	पूंजीगत Capital	राजस्व Revenue	पूंजीगत Capital	राजस्व Revenue	पूंजीगत Capital	राजस्व Revenue	पूंजीगत Capital
									(हजार रुपयों में) (In thousands of rupees)
90 दिव्यांगजन सशक्तिकरण विभाग स्वीकृत	90 Department of Empowerment of Persons with Disabilities Voted	922,28,00	32,74,00	895,57,56	32,74,00	26,70,44	..	..	..
91 अंतरिक्ष विभाग प्रभारित	91 Department of Space Charged	60,00	40,00	23,79	..	36,21	40,00	..	..
स्वीकृत	Voted	5339,79,00	4158,40,00	5334,27,43	3796,05,42	5,51,57	362,34,58	..	..
92 सांख्यिकी और कार्यक्रम कार्यान्वयन मंत्रालय स्वीकृत	92 Ministry of Statistics and Programme Implementation Voted	4779,50,00	28,25,00	4293,86,95	8,19,76	485,63,05	20,05,24	..	..
93 इस्पात मंत्रालय स्वीकृत	93 Ministry of Steel Voted	44,14,00	..	43,20,18	..	93,82	..	..	..
94 वस्त्र मंत्रालय प्रभारित	94 Ministry of Textiles Charged	..	12,00,00	..	12,00,00	..	..	..	..
स्वीकृत	Voted	6225,29,00	35,53,00	5918,80,73	9,37,61	306,48,27	26,15,39	..	..
95 पर्यटन मंत्रालय स्वीकृत	95 Ministry of Tourism Voted	1839,72,00	1,08,00	1766,09,29	..	73,62,71	1,08,00	..	..
96 जनजातीय कार्य मंत्रालय प्रभारित	96 Ministry of Tribal Affairs Charged	4280,23,00	..	4181,60,06	..	98,62,94	..	..	..
स्वीकृत	Voted	1142,65,00	60,00,00	1081,19,32	55,00,00	61,45,68	5,00,00	..	..
97 शहरी विकास मंत्रालय प्रभारित	97 Ministry of Urban Development Charged	92,30,00	90,00,00	73,70,18	58,61,80	18,59,82	31,38,20	..	..
स्वीकृत	Voted	18526,63,00	19328,85,00	15984,39,09	15287,84,40	2542,23,91	4041,00,60	..	..

98	जल संसाधन, नदी विकास और गंगा संरक्षण मंत्रालय	98	Ministry of Water Resources, River Development and Ganga Rejuvenation							
	प्रभारित		Charged	1,00,00	4,00,00			1,00,00	4,00,00	
	स्वीकृत		Voted	9557,10,00	801,66,00	5700,23,74	354,63,10	3856,86,26	447,02,90	
99	महिला और बाल विकास मंत्रालय	99	Ministry of Women and Child Development							
	स्वीकृत		Voted	22556,11,00	38,65,00	20507,13,53	13,31,74	2048,97,47	25,33,26	
100	युवा मामले और खेल मंत्रालय	100	Ministry of Youth Affairs and Sports							
	प्रभारित		Charged	96,87,00				96,87,00		
	स्वीकृत		Voted	1907,51,00	54,75,00	1710,21,13	12,49,79	197,29,87	42,25,21	
	प्रभारित		Charged	652480,46,00	5799508,18,00	641217,00,91	5890670,46,72	11263,45,09	1171,40,51	92333,69,23
जोड़										(92333,69,22,874)
TOTAL	स्वीकृत		Voted	1480913,74,00	353322,30,00	1322124,11,50	326541,60,82	158917,24,12	26780,69,18	127,61,62
										(127,61,61,842)

**MINUTES OF THE SEVENTH SITTING OF THE PUBLIC ACCOUNTS
COMMITTEE (2019-20) HELD ON 19 NOVEMBER, 2019.**

The Committee sat from 1600 hrs. to 1715 hrs. on 19 November, 2019 in Committee Room 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Adhir Ranjan Chowdhury - Chairperson

MEMBERS

LOK SABHA

2. Shri T. R. Baalu
3. Shri Subhash Chandra Baheria
4. Shri Sudheer Gupta
5. Shri Bhartruhari Mahtab
6. Shri Rahul Ramesh Shewale
7. Dr. Satya Pal Singh
8. Shri Jayant Sinha

RAJYA SABHA

9. Shri Rajeev Chandrasekhar
10. Shri C. M. Ramesh
11. Shri Bhupender Yadav

LOK SABHA SECRETARIAT

1. Shri M.L.K. Raja - Director
2. Smt. Bharti S. Tuteja - Additional Director
3. Smt. Anju Kukreja - Deputy Secretary

**REPRESENTATIVES FROM THE OFFICE OF THE COMPTROLLER AND
AUDITOR GENERAL OF INDIA**

1. Smt. Anita Pattanayak - DAI (RC)
2. Smt. Meenakshi Gupta - DAI (CRA)
3. Smt. Sangeeta Choure - DG (Accounts)
4. Shri Sunil Dadhe - DGA (CE)
5. Shri K. Srinivasan - DGA (RC)
6. Shri Deepak Anurag - DGA (Cord.)

2. At the outset, the Chairperson welcomed the Members and the representatives of the Office of the C&AG of India to the sitting of the Committee. The Chairperson then apprised the Members that the meeting has been convened for (i) Briefing by Audit on the proposal of Ministry of Finance (Department of Expenditure) seeking approval of the Committee for **"Revision of ceilings for Exception Reporting in Appropriation Accounts"** ; and (ii) Consideration and adoption of the Draft Reports on the subjects:- (a) Action taken by the Government on the Recommendations/Observations of the Committee contained in their 95th Report (16th Lok Sabha) on **"Health and Family Welfare"**; and (b) Action taken by the Government on the Recommendations/Observations of the Committee contained in their 103rd Report (16th Lok Sabha) on **"Assessment of Entities Engaged in Health & Allied Sector"**.

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4. As regards the 'Revision of ceilings for Exception Reporting in Appropriation Accounts', the Chairperson apprised the Committee that the Ministry of Finance (Department of Expenditure) has sought approval of the Public Accounts Committee for upward revision of sub-head wise financial limits for recording reasons for variations (Excess and Savings) in the Head-wise Union Appropriation Accounts (Civil). The Chairperson then asked the Audit officers to brief the Committee on this issue.

5. Members raised various queries including justification for upward revision of limits, basis for giving concurrence by the O/o C&AG to this proposal, impact of proposed revised limits, whether the revised limits would affect/reduce the audit scrutiny etc. Officers of the office of C&AG of India replied to the queries of the Members. The Chairperson then asked the Audit officers to furnish written replies to the queries raised during briefing.

6. After a brief discussion with Audit officers, the Committee decided to take oral evidence of the representatives of the Ministry of Finance (Department of Expenditure) on the above said proposal on 20th November, 2019.

7. Thereafter, the Committee took-up for consideration and adoption aforementioned draft Reports. The draft Reports could not be adopted as the

Members sought more time to go through them. Chairperson invited written suggestions, if any, from the Members for inclusion in draft Reports within seven days and desired that the draft Reports may be taken up for consideration and adoption, subsequently.

8. The Chairperson thanked the Members and the representatives of the C&AG of India for attending the sitting.

The Committee then adjourned.

MINUTES OF THE EIGHTH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE (2019-20) HELD ON 20 NOVEMBER, 2019.

The Committee sat from 1600 hrs. to 1645 hrs. on 20 November, 2019 in Committee Room 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Adhir Ranjan Chowdhury - Chairperson

MEMBERS

LOK SABHA

2. Shri Sudheer Gupta
3. Smt. Darshana Vikram Jardosh
4. Shri Rahul Ramesh Shewale
5. Dr. Satya Pal Singh
6. Shri Jayant Sinha

RAJYA SABHA

7. Shri Rajeev Chandrasekhar
8. Prof. M. V. Rajeev Gowda
9. Shri Sukhendu Sekhar Ray
10. Shri Bhupender Yadav

LOK SABHA SECRETARIAT

1. Shri M.L.K. Raja - Director
2. Smt. Anju Kukreja - Deputy Secretary

REPRESENTATIVES FROM THE OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

1. Shri Parag Prakash - Dy. CAG - Accounts
2. Smt. Divya Malhotra - D.G (Accounts)
3. Smt. Sangeeta Choure - DG (Accounts)
4. Shri Deepak Anurag - DGA (Cord.)
5. Shri Sandeep Lall - PD (PC)
6. Shri Manish Kumar - III - PD (P&T)

REPRESENTATIVES OF THE MINISTRY OF FINANCE (DEPARTMENT OF EXPENDITURE)

1. Shri Atanu Chakraborty - Secretary
2. Shri J.P.S. Chawla - CGA
3. Smt. Soma Roy Burman - Addl. CGA
4. Shri Vijay Kumar Singh - Joint CGA
5. Ms. Annie George Mathew - AS (Pers.)
6. Shri Rajat Kumar Mishra - Joint Secretary (Budget), DEA

2. At the outset, the Chairperson, PAC welcomed the Members and Audit Officers to the sitting of the Committee convened to have oral evidence of the representatives of the Ministry of Finance (Department of Expenditure) on the subject "**Revision of ceilings for Exception Reporting in Appropriation Accounts**". The Chairperson then apprised the Members that if the Committee approve the proposal of the Ministry, a draft Report would be prepared, which after consideration and adoption by the Committee, would be presented to Lok Sabha/laid in Rajya Sabha during the current Session of Parliament. After presentation, the copies of the Report would be sent to the Ministry of Finance (Department of Expenditure) for further necessary action.

3. After a brief discussion on the subject by the Committee internally and with the representatives of C&AG, the representatives of the Ministry of Finance (Department of Expenditure) were called in and the Chairperson welcomed them to the sitting. Impressing upon the witnesses to treat the proceedings of the Committee as confidential, the Chairperson asked the representatives to first specify the justification for upward revision of financial limits, basis for increasing such limits and benefits that would accrue out of the proposed revision.

4. Accordingly, the Secretary (Expenditure) briefed the Committee on the aforesaid issues. He also attended to various queries raised by the Members on the subject matter.

5. The Chairperson thanked the Audit officers and the representatives of the Ministry of Finance (Department of Expenditure) for appearing before the Committee and furnishing valuable information. He also asked the Secretary (Expenditure) to furnish written reply to the queries which remained unanswered during the sitting.

The witnesses then withdrew

A copy of the verbatim proceedings has been kept on record.

The Committee then adjourned.

MINUTES OF THE NINTH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE (2019-20) HELD ON 3 DECEMBER, 2019.

The Committee sat from 1530 hrs. to 1605 hrs. on 3 December, 2019 in Committee Room No. '2', Block A, Extension Building, Parliament House Annexe, New Delhi.

PRESENT

Shri Adhir Ranjan Chowdhury - Chairperson

MEMBERS

LOK SABHA

2. Shri T.R. Baalu
3. Shri Subhash Chandra Baheria
4. Shri Sudheer Gupta
5. Smt. Darshana Vikram Jardosh
6. Shri Ajay (Teni) Misra
7. Shri Jagdambika Pal
8. Shri Rahul Ramesh Shewale
9. Shri Rajiv Ranjan Singh alias Lalan Singh
10. Dr. Satya Pal Singh

RAJYA SABHA

11. Prof. M.V. Rajeev Gowda
12. Shri Sukhendu Sekhar Ray
13. Shri Bhupender Yadav

LOK SABHA SECRETARIAT

1. Shri M.L.K. Raja - Director
2. Smt. Bharti S. Tuteja - Additional Director
3. Shri U.C. Bhardwaj - Additional Director
4. Smt. Anju Kukreja - Deputy Secretary

REPRESENTATIVES FROM THE OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

1. Smt. Anita Pattanayak - Dy. CAG (RC)
2. Shri Parag Prakash - Dy. CAG (Accounts)
3. Smt. Meenakshi Gupta - Dy. CAG (CRA)
4. Smt. Sangeeta Chaure - DG-Accounts
5. Shri S. Dadhe - DG (DGACE)
6. Shri Sandeep Lall - PD-PC

2. At the outset, Hon'ble Chairperson welcomed the Members and Audit officials and stated that the following three draft reports may be taken up for consideration and adoption:-

- (i) Action taken by the Government on the Recommendations/Observations of the Committee contained in their 95th Report (16th Lok Sabha) on "Health and Family Welfare";
- (ii) Action taken by the Government on the Recommendations/Observations of the Committee contained in their 103rd Report (16th Lok Sabha) on "Assessment of Entities Engaged in Health & Allied Sector"; and
- (iii) Revision of ceilings for Exception Reporting in Appropriation Accounts.

The Committee adopted the draft Reports without any modification and authorised the Chairperson to finalise the Report in the light of factual verification done by the Audit.

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| 4. | xxx | xxx | xxx |
| 5. | xxx | xxx | xxx |
| 6. | xxx | xxx | xxx |
| 7. | xxx | xxx | xxx |

The Committee then adjourned.

