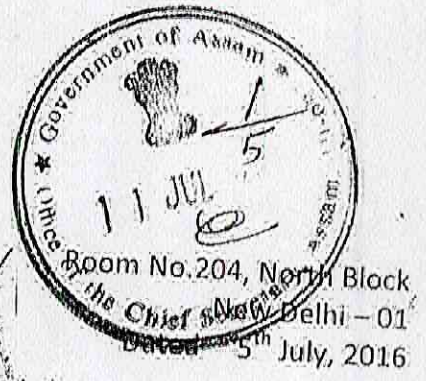


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Speed

C&S Fin (RR)  
12.7.16

File No. 8/9/2016-Bgt-II  
Ministry of Home Affairs  
[Budget-II Section]  
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Office of the Chief Secretary  
Government of Assam  
31.20  
12.7.16

Advt. C.S. Home Dept  
Advt. C.S. Finance

**OFFICE MEMORANDUM**

6 JUL 2016

Sub: "Non-Compliance by the Ministries/Departments in timely submission of Action Taken Notes on the Non-Selected Audit Paragraphs of the C&AG of India -1st Report (16th Lok Sabha) of the Public Accounts Committee (para 8 & 10) - regarding.

The undersigned is directed to forward herewith Ministry of Finance, Department of Expenditure O.M. No. 12(13)/E.Coord/2015 dated 21.06.2016 on the subject noted above and to state that Public Accounts Committee (16th Lok Sabha) in para 8 & 9 of Its First Report (copy enclosed) has observed that "The committee are conscious that in case of large Ministries collecting information may take more time as information/replies have to be obtained from various field formations. However the Committee is of the considered view that the submission of ATNS to the Committee cannot be delayed unconscionably. The Committee, therefore recommend that in cases where the audit raises certain objections/observations. Further, in cases where the Ministry does not agree with such objections/observations. Further, in cases where the Ministry/Department accepts the audit points on recovery of dues and where the actual recovery takes time, the audit may consider clearing the audit observation provisionally and the Ministry may go ahead and submit the ATNs to the Committee. But in every such a case it is incumbent upon the Ministry to appraise the Audit of the recoveries made in due course.

2. The Committee considering the fact that the audit reports are uploaded in the C&AG website immediately upon their laying in Parliament, recommend that the Ministries/departments give standing instructions to their field formations/attached /subordinate offices/autonomous institutions that they start preparing replies take appropriate action by accessing the C&AG website on the relevant audit objections without waiting for a formal communication in this regard by their respective Ministries/Departments.

3. It is therefore, requested that necessary directions of the PAC may please be forwarded to all budget controlling authorities for strict compliance of the instructions.

No. 27/2016  
18.07.2016

Wk (ARF)  
AI and HP  
urgently.  
18/7

updt / DA  
L put up  
16/7/2016

21/7/16  
15/7/16

15/7/16

A. Ali  
18-7-16

C&S (EE-II)  
15/7

(A K Bawalia)  
5-7-2016  
Under Secretary to the Govt of India  
2309 2659

Encl: As above

- To,
1. All Joint Secretaries of MHA/DOL and RGI
  2. Chief Secretaries of all Union Territories.
  3. DGs/Directors of all CAPFs/CPOs.
  4. Commissioner/FA of Delhi Police, Delhi.
  5. FAs of all CAPFs/CPOs
  6. Pr. A.O. (Admin) / ...

Forwarded to :-	361
Com & Secretary, Finance	15/7/16
JS/DS/US/Director/Consultant/OSD,	
Finance	

27)

Nó. 12(13)/E.Coord/2015  
Government of India  
Ministry of Finance  
Department of Expenditure  
\*\*\*\*

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Dy. No. 1197  
Dated 27-6-2016

Office of A.S. & F.A. (H)  
Dy. No. 8611/794865  
M. 27.06/16  
C.T. 27.06/16

Lok Nayak Bhavan, New Delhi  
Dated 27 June, 2016.

OFFICE MEMORANDUM

Subject : 'Non-compliance by the Ministries/Departments in timely submission of Action Taken Notes on the Non-selected Audit Paragraphs of the C&AG of India - 1<sup>st</sup> Report (16<sup>th</sup> Lok Sabha) of the Public Accounts Committee (para 8 & 10).

The undersigned is directed to refer to 1<sup>st</sup> Report of the Public Accounts Committee (16<sup>th</sup> Lok Sabah) on the above subject. The observations of the Committee in para 8 & 10 of the Report are reproduced below:-

Para 8:-

The Committee are conscious that in case of large Ministries like Railways, Defence, External Affairs, etc. collecting information may take more time as information/replies have to be obtained from various field formations and in the case of MEA, from different time zones. However, the Committee are of the considered view that the submission of ATNs to the Committee cannot be delayed unconscionably. The Committee, therefore recommend that in cases where the audit raises certain objections on the ATNs submitting for vetting and the Ministry does not agree with such objections/observations, the concerned Ministry may submit ATNs to the Committee alongwith Audit observations. Further, in cases where the Ministry/Department accepts the audit points on recovery of dues and where the actual recovery takes time, the audit may consider to clear the audit observation provisionally and the Ministry may go ahead and submit the ATNs to the committee. But in every such a case, it is incumbent upon the Ministry to apprise the Audit of the recoveries made in due course.

27/6  
S&F(A/H)

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A(NKS)

visibly par

3/27/16

US (B-4)

A. Anilkat (B-11)

3

Audit reports, after they are laid in Parliament are available on the C&AGs website. The Committee observe that the Department of Expenditure (Monitoring Cell) downloads them and manually upload in the APMS Portal. The Ministries have stated that one of the major reasons for delays in preparation and submission of ATNs is that the field formations/Autonomous bodies/institutions are situated far and wide and hence communicating with them and obtaining information is delayed. The Committee considering the fact that the audit reports are uploaded in the C&AG website immediately upon their laying in Parliament, recommend that the Ministries/Departments give standing instructions to their filed formations/attached/subordinate offices/autonomous institutions that they start preparing replies/take appropriate action by accessing the C&AG website on the relevant audit objections without waiting for a formal communication in this regard by their respective Ministries/Departments. The Committee would like to be apprised of the instruction issued by the Government of India in this behalf.

2. All the Ministries/Departments are requested to take cognizance of the observations of PAC and take necessary action accordingly.

*Annie George Mathew*

(Annie George Mathew)

Joint Secretary to the Government of India

All Secretaries to the Government of India

All Financial Advisors (by name)

Copy to :- 1. Director of Audit, O/o C&AG, 9, DDU Marg, New Delhi.  
2. Monitoring Cell.