

## CHAPTER XVIII : GENERAL

### 18.1 Follow up on Audit Reports – Summarised Position

**Despite repeated instructions/recommendations of the Public Accounts Committee, various Ministries/Departments did not submit remedial/corrective Action Taken Notes on 81 audit paragraphs even after the lapse of time limit prescribed by the Public Accounts Committee.**

To ensure accountability of the executive in respect of the matters brought out in various Audit Reports, the Public Accounts Committee (PAC) decided in 1982 that the Ministries/Departments should furnish remedial/corrective Action Taken Notes (ATNs) on all paragraphs contained in these Reports.

The PAC took a serious view of the inordinate delays and persistent failures on the part of a large number of Ministries/Departments in furnishing the ATNs within the prescribed time limit. In their Ninth Report (Eleventh Lok Sabha) presented to the Parliament on 22 April 1997, the PAC desired that submission of pending ATNs pertaining to the Audit Reports for the years ended March 1994 and 1995 be completed within a period of three months and recommended that ATNs on all paragraphs pertaining to the Audit Reports for the year ended March 1996 onwards be submitted to them, duly vetted by Audit within four months from the laying of the Reports in Parliament.

Review of outstanding ATNs on paragraphs included in the Reports of the Comptroller and Auditor General of India, Union Government (Civil) as of October 2009 disclosed that the Ministries/Departments had not submitted remedial ATNs on 81 paragraphs. Besides, there were 109 paras on which final ATNs were awaited out of which one pertained to the Audit Reports for the year ended March 1994 as indicated in **Appendix-II**.

Though the Audit Reports for the years ended March 1996 to March 2008 were presented to Parliament each year between May 1997 and July 2009 and the prescribed time limit of four months had elapsed in each case, the Ministries/Departments were yet to submit final ATNs on 108 paragraphs as of October 2009 (**Appendix-III**).

**18.2 Responses of the Ministries/Departments to Draft paragraphs**

**Despite directions of Ministry of Finance issued at the instance of Public Accounts Committee, Secretaries of Ministries/ Departments did not send response to 23 of 51 draft paragraphs included in this Report.**

On the recommendation of the PAC, the Ministry of Finance issued directions to all ministries in June 1960 to send their response to the draft paragraphs proposed for inclusion in the Report of the C&AG within six weeks. The draft paragraphs are forwarded by the respective audit offices to the Secretaries of the concerned Ministries/ Departments drawing their attention to the audit findings and requesting them to send their response within six weeks. The fact of non-receipt of replies from the Ministries is invariably indicated at the end of each such paragraph included in the Audit Report.

In 23 out of the 51 paragraphs included in this Report of the Comptroller and Auditor General of India for the year ended March 2009, replies from the Secretaries of the Ministries/Departments were awaited, as detailed in **Appendix-IV**.

New Delhi  
Dated: 3 May, 2010



(A.K. PATNAIK)

Director General of Audit  
Central Expenditure

Countersigned

New Delhi  
Dated: 4 May, 2010



(VINOD RAI)

Comptroller and Auditor General of India