

CHAPTER XII : GENERAL

12.1 Follow-up on Audit Reports

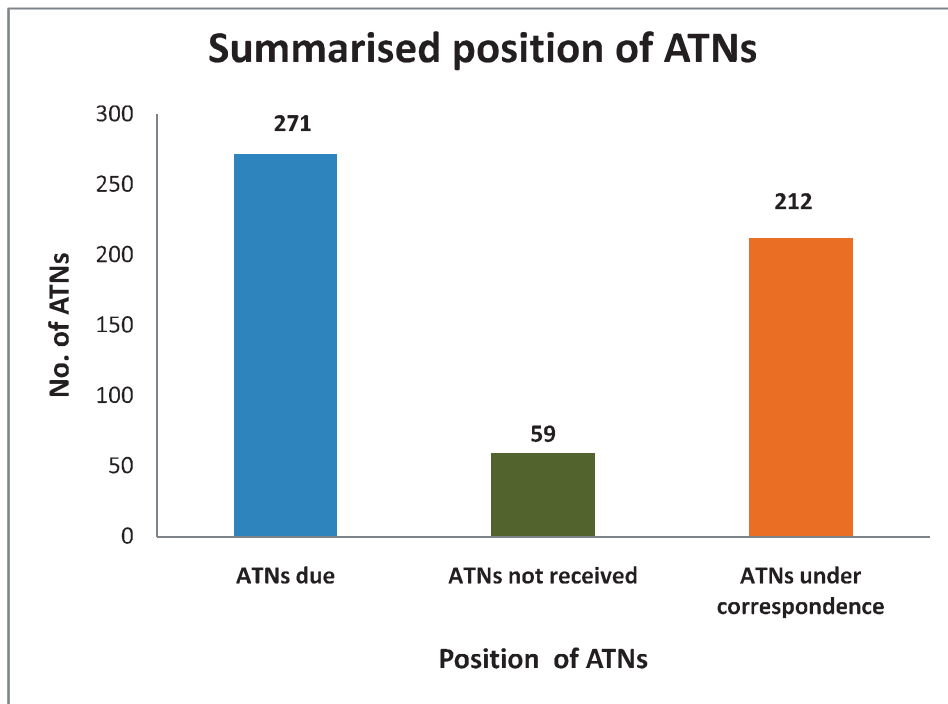
Despite repeated instructions/recommendations of the Public Accounts Committee, various Ministries/Departments did not submit remedial/corrective Action Taken Notes on 59 audit paragraphs even after the lapse of the time limit prescribed by the Public Accounts Committee.

The Lok Sabha Secretariat issued instructions in April 1982 to all Ministries to furnish notes to the Ministry of Finance (Department of Expenditure), indicating remedial/ corrective action taken on various paragraphs contained in the Audit Reports, soon after these were laid on the Table of the House.

In their Ninth Report (Eleventh Lok Sabha) presented to the Parliament on 22 April 1997, the Public Accounts Committee (PAC) desired that submission of pending Action Taken Notes (ATNs) pertaining to Audit Reports for the years ended March 1994 and 1995 should 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.

Further, the Committee, in their Eleventh Report (Fifteenth Lok Sabha) presented to the Parliament on 29 April 2010, recommended that the Chief Accounting Authorities should be made personally accountable in all cases of abnormal delays in taking remedial action and submitting ATNs to PAC.

A review of the position of receipt of ATNs on paragraphs included in Audit Reports, Union Government (Civil) up to the period ended 31 March 2011 (**Appendix-I**) revealed that the Ministries did not submit remedial/corrective ATNs in respect of a large number of paragraphs despite the above instructions. Out of 271 paragraphs on which ATNs were required to be sent, ATNs in respect of 59 paragraphs had not been received at all as of March 2012 as shown in the following chart:



The final ATNs in respect of 212 paragraphs, which were under correspondence, were pending at various stages. Out of these 212 paragraphs, 56 paragraphs pertained to Audit Reports which were more than 10 years old.

12.2 Response of the Ministries/Departments to draft paragraphs

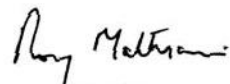
Despite directions of the Ministry of Finance, issued at the instance of the Public Accounts Committee, Secretaries of Ministries/Departments did not send responses to eight out of 25 draft paragraphs included in this Report.

On the recommendation of the PAC, Ministry of Finance issued directions to all Ministries in June 1960 to send their responses to the draft paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within six weeks of receipt of the paragraphs.

In eight out of the 25 paragraphs included in this Report of the Comptroller and Auditor General of India for the year ended March 2011, replies from the Secretaries of the Ministries/Departments had not been received. The details are indicated in **Appendix-II**.

New Delhi

Dated: 21 August 2012



(ROY MATHRANI)

**Director General of Audit
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Countersigned

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Dated: 21 August 2012



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Comptroller and Auditor General of India