

## **REVISION OF FINANCIAL LIMITS FOR DETERMINING THE CASES RELATING TO 'NEW SERVICE/NEW INSTRUMENT OF SERVICE'**

[Action Taken by the Government on the Observations/Recommendations of the Committee contained in their One Hundred and third Report (17<sup>th</sup> Lok Sabha)]

**PUBLIC ACCOUNTS COMMITTEE  
(2025-26)**

**FORTY SEVENTH REPORT**

---

**EIGHTEENTH LOK SABHA**



**LOK SABHA SECRETARIAT  
NEW DELHI**

# **FORTY-SEVENTH REPORT**

## **PUBLIC ACCOUNTS COMMITTEE** **(2025-26)**

**(EIGHTEENTH LOK SABHA)**

### **REVISION OF FINANCIAL LIMITS FOR DETERMINING THE CASES RELATING TO 'NEW SERVICE/NEW INSTRUMENT OF SERVICE'**

[Action Taken by the Government on the Observations/Recommendations of the Committee contained in their One Hundred and third Report (17<sup>th</sup> Lok Sabha)]



***Presented to Lok Sabha on: 17.04.2026***

***Laid in Rajya Sabha on: 17.04.2026***

**LOK SABHA SECRETARIAT  
NEW DELHI**

**APRIL, 2026 /CHAITRA, 1948 (Saka)**

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## COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE\_(2025-26)

Shri K. C. Venugopal - Chairperson

### **MEMBERS**

#### **LOK SABHA**

2. Shri T. R. Baalu
3. Dr. Nishikant Dubey
4. Shri Jagdambika Pal
5. Shri Jai Parkash
6. Shri Ravi Shankar Prasad
7. Dr. C. M. Ramesh
8. Shri Magunta Sreenivasulu Reddy
9. Prof. Sougata Ray
10. Smt. Aparajita Sarangi
11. Dr. Amar Singh
12. Shri Tejasvi Surya
13. Shri Anurag Singh Thakur
14. Shri Balashowry Vallabhaneni
15. Shri Dharmendra Yadav

#### **RAJYA SABHA**

16. Shri Ashokrao Shankarrao Chavan
17. Shri Shaktisinh Gohil
18. Dr. K. Laxman
19. Shri Praful Patel
20. Shri Sukhendu Sekhar Ray
21. Vacant\*
22. Dr. Sudhanshu Trivedi

\*Consequent upon retirement of Shri Tiruchi Siva, MP, RS w.e.f.2<sup>nd</sup> April, 2026

### **Secretariat**

1. Smt. Mamta Kemwal - Joint Secretary
2. Smt. Archana Pathania - Director
3. Ms. Malvika Mehta - Deputy Secretary
4. Ms. Khyati - Assistant Committee Officer

## INTRODUCTION

I, the Chairperson, Public Accounts Committee (2025-26) having been authorised by the Committee, do present this Forty Seventh Report (Eighteenth Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the Public Accounts Committee contained in their One Hundred and third Report on **'Revision of Financial Limits for determining the cases relating to 'New Service/New Instrument of Service''** relating to Ministry of Finance, Department of Expenditure.

2. The One Hundred and third Report was presented to Lok Sabha/laid in Rajya Sabha on 7<sup>th</sup> February, 2024. Replies of the Government to the Observations/Recommendations contained in the Report were received. The Public Accounts Committee considered and adopted the Forty Seventh Report at their sitting held on 16 April, 2026. 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 **bold** in the body of the Report.

4. The Committee also place in record their appreciation of the assistance rendered to them in the matter by the Committee Secretariat and 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 One Hundred and third Report (Seventeenth Lok Sabha) is given at Appendix-II.

**NEW DELHI;**  
**16 April 2026**  
**26 Chaitra 1948 (Saka)**

**K C VENUGOPAL**  
**Chairperson,**  
**Public Accounts Committee**

## CHAPTER - I

### REPORT

This Report of the Public Accounts Committee deals with the Action Taken by the Government on the Observations and Recommendations of the Committee contained in their Hundred and Third Report (17<sup>th</sup> Lok Sabha) on the subject " Revision of Financial Limits for determining the cases relating to 'New Service/New Instrument of Service' relating to the Ministry of Finance (Department of Expenditure).

2. The Hundred and Third Report was presented to Lok Sabha/laid in Rajya Sabha on 07.02.2024. It contained 04 Observations/Recommendations. The Action Taken Notes on all the Observations/Recommendations have been received from the Ministry of Finance (Department of Expenditure) and are categorized as under:

- (i) Observations/Recommendations which have been accepted by the Government:  
Para Nos. 1, 2, 3, 4

**Total: 04**  
**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 the Government have not been accepted by the Committee and which require reiteration:  
NIL

**Total: 00**  
**Chapter - IV**

- (iv) Observations/Recommendations in respect of which Government have furnished interim replies/no replies:  
NIL

**Total: 00**  
**Chapter -V**

3. After detailed examination of the subject in their original Report, the Committee had expressed their concurrence with the proposed revision in the financial limits for determining cases relating to 'New Service/New Instrument of Service', considering the adequacy of the rationale by the Department of Expenditure, Ministry of Finance; extensive consultations with various ministries/departments as well as concurrence of the Office of the Comptroller & Auditor General of India. The Committee had also desired that the Ministry may consider the recommendations of Audit i.e. adequate measures for suitable incorporation of proposed changes in Annexure-1 to Appendix-3 of the GFR, application of other conditions as stipulated in the GFR 2017 and Delegation of Financial Powers Rules 1978 in regard to NS/NIS *mutatis mutandis*. The Committee had accordingly given their observations/recommendations in the 103rd Report on the subject.

4. The Action Taken Notes furnished by the Ministry of Finance on the Observations/Recommendations of the Committee contained in their Hundred and third Report have been reproduced in the relevant Chapters of this Report. The Committee will now deal with the action taken by the Government, on their Observations/Recommendations and give their comments.

**5. The Committee desire the Ministry of Finance (Department of Expenditure) to furnish Action Taken Notes in respect of Observations/ Recommendation(s) contained in Chapter I (Para 9) of the Report, within three months of the presentation of the Report to the Parliament.**

#### **Observations/Recommendations - Para Nos 1-4**

6. The Committee in their original report had made the following observations and recommendations in para nos 1-4:

“1. New Service (NS) refers to expenditure arising out of a new policy decision not brought to the notice of Parliament earlier, including a new activity or a new form of investment. 'New Instrument of Service' (NIS) refers to relatively large expenditure arising out of important expansion of an existing policy. The financial limits for determining the cases relating to 'New Service/New Instrument of Service' are applied whenever the expenditure provisions are augmented through re-appropriation of funds from the savings available within the same section of the Grant/Appropriation. Whenever these limits are attracted, approval-of/reporting-to Parliament is obtained/made

through Supplementary Demand for Grants during the course of the financial year. The Committee note that Ministry of Finance has solicited approval of the PAC for adoption of a principle-based approach, over the existing rule-based approach, which applies uniformly to all new services (except new Works, exempted and exception categories) for seeking prior approval of Parliament and determine the financial limits for considering reporting limit and prior approval limit for services for new Works and New Instruments of service and exemption of certain services. The Committee further note that the proposal is for revision of the financial limits upward on the basis of expansion of the budget after the last revision in 2006 and taking into account the future expansion of the GDP/budget and other likely changes. This proposal for amendment is fourth of its kind and is being made after a hiatus of about 17 years.

2. The Committee understand that the Ministry of Finance (Department of Expenditure) has currently proposed to amend various provisions of Delegation of Financial Power Rules (DFPRs), 1978. As part of this process, the Ministry have sought approval of the PAC for revision of financial limits for determining the cases relating to 'New Service (NS)/New Instrument of Service (NIS)'. The proposed amendments *inter-alia* include upward revision of financial limits for services categorised as new works under the Capital section (classified as Land/Building/Machine). The reporting limit is proposed to be set above ₹ 50 crores but not exceeding ₹100 crores and prior approval of Parliament would be required for amounts exceeding ₹ 100 crores subject to saving within same section of the grant. For certain object heads in the case of 'New Instrument of Service', the reporting limit would be up to 20% of the original appropriation or up to ₹ 100 crores, whichever is higher. Approval from Parliament would be mandatory for amounts exceeding 20% of the original appropriation or above ₹ 100 crores, whichever is higher, subject to savings within same section of the grant.

3. The Committee further note from the submission of the Ministry that the endeavor is to minimise the frequency of Supplementary Demands for Grants presented to Parliament during a financial year. The proposed amendments intend to encourage the Ministries to meticulously estimate their budgetary requirements. The necessity for the upward revision arises due to a surge in supplementary proposals from the Ministries/Departments seeking prior approval from Parliament, causing delays in execution of projects/schemes/programmes despite availability of savings. The Committee understand from the submission made by the Ministry of Finance (Department of Expenditure), the Government's expenditure, on net basis, has risen by over 700 % from 2005-06 to 2023-24. The Ministry of Finance has explained that with the expected growth of GDP in the range of 6-7% YoY basis, the size of the Budget is anticipated to grow substantially in the next decade too.

The Ministry of Finance has further clarified that substantial growth in budget size has diminished the delegated powers of the Ministries/Departments leading to voluminous proposal(s) being forwarded, for reporting/approval of the Parliament. Therefore, the Ministry of Finance (Department of Expenditure) felt that existing NS/NIS limits consist of lots of stipulations and complex inter-dependencies which lead to restrictive interpretations, open ended conclusions and judgmental errors for the Ministries/Departments. The Committee note from the view provided by C&AG and the Ministry that following the implementation of the current proposal, 88 to 99 percent of the cases for revision would remain in the active scrutiny of the PAC, implying thereby that the substantive re-appropriations can only be done with the prior approval of Parliament. The Committee observe from the observations of the C&AG that defining NS/NIS limits uniformly and consistently at standardised Object Heads will enable effective monitoring, scrutiny and oversight by the CAG and Parliament of the compliance of the limits by the executive as also for ensuing their accountability.

4. Considering that the proposal has been finalized after consultation with various Ministries and obtaining the concurrence of the Office of the Comptroller & Auditor General of India, and there is adequate rationale provided by the Ministry of Finance for the need for revision of financial limits for determining the cases relating to 'New Service/New Instrument of Service', the Committee concur with the proposed amendments and recommend the same to be implemented in due course. The Committee have every reason to believe that, as recommended by C&AG, adequate measures for suitable incorporation of proposed changes in Annexure-1 to Appendix-3 of the GFR, application of other conditions as stipulated in the GFR 2017 and Delegation of Financial Powers Rules 1978 in regard to NS/NIS mutatis mutandis have been taken into consideration. The Committee while according their approval for NS/NIS recommend the Ministry of Finance (Department of Expenditure) should devise an effective monitoring mechanism for proper and continuous monitoring of the revised limits in order to ensure strict adherence of the same by each and every Ministry/Department. The Committee also expect the Financial Advisors of all the Ministries/Departments to ensure that no violations occur in implementation of the revised financial limits for 'New Service/New Instrument of Service'. It goes without saying here that any slackness in complying with the same may be strictly dealt with.

In summation, the Committee acquiesce with the new proposal of 'New Service/New Instrument of Service' (NS/NIS) and in sequel accord their sanction for the same, as sought by the Ministry of Finance which have come before the Committee after almost seventeen years with the expectation that it would be implemented by the Ministry within the proposed timelines."

7. The Ministry of Finance (Department of Expenditure) furnished the following action taken replies on the recommendation of the Committee:

"Based on the observation/recommendation of PAC in its One Hundred and third report (17th Lok Sabha), Department of Expenditure vide its O.M. No. 01(14)/2016-EIIA(Vol.III) dated 01.04.2024 & Budget Division, DEA vide its O.M. No. F1(22)-B(AC)/2022 dated 23.02.2024 (copy enclosed) issued revised guidelines on financial limits to be observed in determining cases relating to New Services/New Instrumental Services(NS/NIS). The revised guidelines were issued in supersession of Budget's Division's earlier O.M. F1(23)-B(AC)/2005 dated 25.05.2006 for ensuring uniformity, consistency, administrative efficiency and financial discipline by the Ministries/Department.

2. This Action Taken Note has been vetted by Audit vide their U.O. dated 27.06.2024."

8. Audit had no further comments to offer upon vetting the Ministry's Action Taken Note.

**9. The Committee had acquiesced with the proposal of the Ministry of Finance, Department of Expenditure for upward revision of financial limits for determining cases relating to New Service/New Instrument of Service in their original report. While concurring with the said proposal, the Committee had recommended that suitable amendments be made in the GFR 2017 and Delegation of Financial Powers Rules 1978 etc.; an effective monitoring mechanism for proper and continuous monitoring of the revised limits be devised by Department of Expenditure and that Financial Advisors of all the Ministries/ Departments may ensure that no instances of violations occur in implementation of the said revised financial limits.**

The Committee note from the Action taken note of the Ministry that revised guidelines have been issued incorporating the recommendations of the Committee on financial limits for determining cases relating to 'New Service' / 'New Instrument of Service'. Further, the Committee note that based on the recommendations of the Committee and suggestions of C&AG, the Ministry has also incorporated the amendments in provisions of Annexure I to Appendix 3 of the General Financial Rules 2017 consequent to the extant

revision in the financial limits of 'New Service'/'New Instrument of Service'. The Committee also observe that instructions have *inter-alia* been issued by the Ministry of Finance for the Financial Advisors of all Ministries/Departments to ensure that no violations occur in the implementation of the revised limits.

In view of the above, the Committee desire that the Ministry may ensure strict compliance with procedural requirements when implementing the revised financial limits for determining cases relating to 'New Service/New Instrument of Service'. The Committee stress upon the importance of timely reporting of any re-appropriations by the Ministries/Departments to Parliament, as mandated by the guidelines and desire that the timelines be strictly adhered to. Additionally, the Committee desire that the Ministry may prepare and submit a comparative analysis of the number of cases reported to Parliament before and after implementation of these limits to assess the impact of the revised limits in reducing supplementary proposals. The Committee would also like to be apprised of the mechanism to assess instances of violations by Ministries/Departments in implementation of the revised financial limits for 'New Service/New Instrument of Service'. The Committee also desire to know of any such instances of violations and the action taken to deal with the same.

## CHAPTER II

### OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE WHICH HAVE BEEN ACCEPTED BY THE GOVERNMENT

#### Observation/Recommendation

1. New Service (NS) refers to expenditure arising out of a new policy decision not brought to the notice of Parliament earlier, including a new activity or a new form of investment. 'New Instrument of Service' (NIS) refers to relatively large expenditure arising out of important expansion of an existing policy. The financial limits for determining the cases relating to 'New Service/New Instrument of Service' are applied whenever the expenditure provisions are augmented through re-appropriation of funds from the savings available within the same section of the Grant/Appropriation. Whenever these limits are attracted, approval-of/reporting-to Parliament is obtained/made through Supplementary Demand for Grants during the course of the financial year. The Committee note that Ministry of Finance has solicited approval of the PAC for adoption of a principle-based approach, over the existing rule-based approach, which applies uniformly to all new services (except new Works, exempted and exception categories) for seeking prior approval of Parliament and determine the financial limits for considering reporting limit and prior approval limit for services for new Works and New Instruments of service and exemption of certain services. The Committee further note that the proposal is for revision of the financial limits upward on the basis of expansion of the budget after the last revision in 2006 and taking into account the future expansion of the GDP/budget and other likely changes. This proposal for amendment is fourth of its kind and is being made after a hiatus of about 17 years.

2. The Committee understand that the Ministry of Finance (Department of Expenditure) has currently proposed to amend various provisions of Delegation of Financial Power Rules (DFPRs), 1978. As part of this process, the Ministry have sought approval of the PAC for revision of financial limits for determining the cases relating to 'New Service (NS)/New Instrument of Service (NIS)'. The proposed amendments *inter-alia* include upward revision of financial limits for services categorised as new works under the Capital section (classified as Land/Building/Machine). The reporting limit is proposed to be set above ₹ 50 crores but not exceeding ₹100 crores and prior approval of Parliament would be required for amounts exceeding ₹ 100 crores subject to saving within same section of the grant. For certain object heads in the case of 'New Instrument of Service', the reporting limit would be up to 20% of the original appropriation or up to ₹ 100 crores, whichever is higher. Approval from Parliament would be mandatory for amounts exceeding 20% of the original appropriation or above ₹ 100 crores, whichever is higher, subject to savings within same section of the grant.

3. The Committee further note from the submission of the Ministry that the endeavor is to minimise the frequency of Supplementary Demands for Grants presented to Parliament during a financial year. The proposed amendments intend to encourage the Ministries to meticulously estimate their budgetary requirements. The necessity for the upward revision arises due to a surge in supplementary proposals from the Ministries/Departments seeking prior approval from Parliament, causing delays in execution of projects/schemes/programmes despite availability of savings. The Committee understand from the submission made by the Ministry of Finance (Department of Expenditure), the Government's expenditure, on net basis, has risen by over 700 % from 2005-06 to 2023-24. The Ministry of Finance has explained that with the expected growth of GDP in the range of 6-7% YoY basis, the size of the Budget is anticipated to grow substantially in the next decade too. The Ministry of Finance has further clarified that substantial growth in budget size has diminished the delegated powers of the Ministries/Departments leading to voluminous proposal(s) being forwarded, for reporting/approval of the Parliament. Therefore, the Ministry of Finance (Department of Expenditure) felt that existing NS/NIS limits consist of lots of stipulations and complex inter-dependencies which lead to restrictive interpretations, open ended conclusions and judgmental errors for the Ministries/Departments. The Committee note from the view provided by C&AG and the Ministry that following the implementation of the current proposal, 88 to 99 percent of the cases for revision would remain in the active scrutiny of the PAC, implying thereby that the substantive re-appropriations can only be done with the prior approval of Parliament. The Committee observe from the observations of the C&AG that defining NS/NIS limits uniformly and consistently at standardised Object Heads will enable effective monitoring, scrutiny and oversight by the CAG and Parliament of the compliance of the limits by the executive as also for ensuing their accountability.

4. Considering that the proposal has been finalized after consultation with various Ministries and obtaining the concurrence of the Office of the Comptroller & Auditor General of India, and there is adequate rationale provided by the Ministry of Finance for the need for revision of financial limits for determining the cases relating to 'New Service/New Instrument of Service', the Committee concur with the proposed amendments and recommend the same to be implemented in due course. The Committee have every reason to believe that, as recommended by C&AG, adequate measures for suitable incorporation of proposed changes in Annexure-1 to Appendix-3 of the GFR, application of other conditions as stipulated in the GFR 2017 and Delegation of Financial Powers Rules 1978 in regard to NS/NIS mutatis mutandis have been taken into consideration. The Committee while according their approval for NS/NIS recommend the Ministry of Finance (Department of Expenditure) should devise an effective monitoring mechanism for proper and continuous monitoring of the revised limits in order to ensure strict adherence of the same by each and every Ministry/Department. The Committee also expect the Financial Advisors of all the Ministries/Departments to ensure that no violations occur in implementation of the revised financial limits for 'New Service/New Instrument of Service'. It goes without saying here that any slackness in complying with the same may be strictly dealt with.

In summation, the Committee acquiesce with the new proposal of 'New Service/New Instrument of Service' (NS/NIS) and in sequel accord their sanction for the same, as sought by the Ministry of Finance which have come before the Committee after almost seventeen years with the expectation that it would be implemented by the Ministry within the proposed timelines.

[Observations/Recommendation Nos. 1-4 of 103rd Report of the Committee on Public Accounts (17<sup>th</sup>LokSabha)]

### **Action Taken**

Based on the observation/recommendation of PAC in its One Hundred and third report (17th Lok Sabha), Department of Expenditure vide its O.M. No. 01(14)/2016-EIIA(Vol.III) dated 01.04.2024 & Budget Division, DEA vide its O.M. No. F1(22)-B(AC)/2022 dated 23.02.2024 (copy enclosed) issued revised guidelines on financial limits to be observed in determining cases relating to New Services/New Instrumental Services(NS/NIS). The revised guidelines were issued in supersession of Budget's Division's earlier O.M. F1(23)-B(AC)/2005 dated 25.05.2006 for ensuring uniformity, consistency, administrative efficiency and financial discipline by the Ministries/Department.

2. This Action Taken Note has been vetted by Audit vide their U.O. dated 27.06.2024.

(Ministry of Finance, Department of Expenditure, F. No. 01(14)/2016-E-II(A)  
Part-III dated 04th July 2024)

**CHAPTER III**

**OBSERVATIONS/RECOMMENDATIONS WHICH THE COMMITTEE DO NOT  
DESIRE TO PURSUE IN VIEW OF THE REPLIES RECEIVED FROM THE  
GOVERNMENT**

**--NIL--**

**CHAPTER IV**

**OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH REPLIES OF  
THE GOVERNMENT HAVE NOT BEEN ACCEPTED BY THE COMMITTEE AND  
WHICH REQUIRE REITERATION**

**--NIL--**

**CHAPTER V**

**OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH  
GOVERNMENT HAVE FURNISHED INTERIM REPLIES/NO REPLIES**

**--NIL--**

**NEW DELHI;  
16 April 2026  
26 Chaitra 1948 (Saka)**

**K C VENUGOPAL  
Chairperson,  
Public Accounts Committee**

## APPENDIX - I

### **MINUTES OF THE TWENTY FOURTH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE (2025-26) HELD ON 16<sup>th</sup> APRIL, 2026.**

The Public Accounts Committee (2025-26) sat on Thursday, the 16<sup>th</sup> April, 2026 from 1000 hrs to 1030 hrs in Committee Room No. '1', Extension to Parliament House Annexe, New Delhi.

#### **PRESENT**

Shri K. C. Venugopal - Chairperson

#### **MEMBERS**

##### **LOK SABHA**

2. Shri Jagdambika Pal
3. Shri Jai Parkash
4. Dr. C M Ramesh
5. Dr. Amar Singh
6. Shri Anurag Singh Thakur
7. Shri Balashowry Vallabhaneni
8. Shri Magunta Sreenivasulu Reddy

##### **RAJYA SABHA**

9. Shri Ashokrao Shankarrao Chavan
10. Dr. K Laxman
11. Dr. Sudhanshu Trivedi

#### **LOK SABHA SECRETARIAT**

1. Smt. Mamta Kemwal - Joint Secretary
2. Smt. Archana Pathania - Director
3. Shri Pankaj Kumar Sharma - Deputy Secretary
4. Ms. Malvika Mehta - Deputy Secretary

### **OFFICERS OF THE OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA**

1. Shri Saurav Kumar Jaipuriyar - Dy. C&AG
2. Shri Samar Kant Thakur - Addl. Dy. C&AG
3. Ms. Ritu Dhillon - Director General

4. Shri Sanjay Sahu

- Director

At the outset, the Hon'ble Chairperson welcomed the members to the sitting of the Committee and invited suggestions from the Members on the following Draft Reports included in the agenda for consideration and adoption:

(i) X X X X

(ii) X X X X

(iii) **Action taken by the Government on Observations/ Recommendations of the Public Accounts Committee contained in their Hundred and Third Report (Seventeenth Lok Sabha) on "Revision of Financial Limits for determining the cases relating to New Services/New Instrument of Service".**

2. After some deliberations, the Committee adopted the aforesaid three Draft Reports with slight modifications and authorised the Chairperson to finalise the Reports in the light of factual verification done by the Audit.

*The Committee then adjourned.*

(APPENDIX – II)

(Vide para 5 of Introduction)

**ANALYSIS OF THE ACTION TAKEN BY THE GOVERNMENT ON THE OBSERVATIONS/RECOMMENDATIONS OF THE COMMITTEE ON PUBLIC ACCOUNTS CONTAINED IN THEIR HUNDRED AND THIRD REPORT (SEVENTEENTH LOK SABHA)**

(i)	<b>Total No of Observations/Recommendations</b>	-	<b>04</b>
(ii)	Observations/Recommendations of the Committee which have been accepted by the Government: <b>Para Nos. 1 to 4</b>	-	<b>Total: 04</b> <b>Percentage – 100%</b>
(iii)	Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government: <b>-Nil-</b>	-	<b>Total: Nil</b> <b>Percentage - 0%</b>
(iv)	Observations/Recommendations in respect of which replies of Government have not been accepted by the Committee and which require reiteration: <b>-Nil-</b>	-	<b>Total: Nil</b> <b>Percentage– 0%</b>
(v)	Observations/Recommendations in respect of which Government have furnished interim replies: <b>-Nil-</b>	-	<b>Total: Nil</b> <b>Percentage –0%</b>