

**NON-COMPLIANCE BY MINISTRIES/  
DEPARTMENTS IN TIMELY  
SUBMISSION OF ACTION TAKEN  
NOTES ON THE NON-SELECTED  
AUDIT PARAGRAPHS OF THE  
C&AG OF INDIA**

**MINISTRY OF FINANCE  
(DEPARTMENT OF EXPENDITURE)**

**PUBLIC ACCOUNTS  
COMMITTEE  
2014 - 2015**

**FIRST REPORT**

---

---

**SIXTEENTH LOK SABHA**



**LOK SABHA SECRETARIAT  
NEW DELHI**

FIRST REPORT  
PUBLIC ACCOUNTS COMMITTEE  
(2014-2015)

(SIXTEENTH LOK SABHA)

NON-COMPLIANCE BY MINISTRIES/  
DEPARTMENTS IN TIMELY SUBMISSION OF  
ACTION TAKEN NOTES  
ON THE NON-SELECTED AUDIT  
PARAGRAPHS  
OF THE C&AG OF INDIA

MINISTRY OF FINANCE  
(DEPARTMENT OF EXPENDITURE)

*Presented to Lok Sabha on 25.11.2014  
Laid in Rajya Sabha on 25.11.2014*



LOK SABHA SECRETARIAT  
NEW DELHI  
*November, 2014/Agrahayana 1936 (Saka)*

PAC No. 2029

*Price: ₹ 152.00*

© 2014 BY LOK SABHA SECRETARIAT

Published under Rule 382 of the Rules of Procedure and Conduct of Business in Lok Sabha (Fifteenth Edition) and Printed by the General Manager, Government of India Press, Minto Road, New Delhi - 110 002.

## CONTENTS

	PAGE
COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE (2014-15) .....	(v)
COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14) .....	(vii)
COMPOSITION OF SUB-COMMITTEE IV OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14) .....	(ix)
INTRODUCTION .....	(xi)

## REPORT

### PART I

I.	Introductory .....	1
II.	Pendency position of Remedial/Corrective Action Taken Notes with various Ministries/Departments .....	3
III.	Role of Monitoring Cell, Department of Expenditure, Ministry of Finance .....	4
IV.	Variation in the figures furnished by the Monitoring Cell, Department of Expenditure, M/o Finance and the Office of the C&AG relating to pending Action Taken Notes in various Ministries/Departments .....	4
V.	Reasons for delay in submission of ATNs .....	5
VI.	Measures for timely submission of ATNs (Monitoring Mechanisms) .....	7
VII.	Audit Para Monitoring System (APMS) .....	9
VIII.	Standing Audit Committees (SACs) .....	15
IX.	Study of pendency position and Institutional Arrangements in specific Ministries for submission of Remedial/Corrective Action Taken Notes .....	22
	(i) Ministry of External Affairs .....	22
	(ii) Ministry of Defence .....	26
	(iii) Ministry of Shipping .....	29
	(iv) Ministry of Railways .....	36

(ii)

(v) Ministry of Culture .....	39
(vi) Ministry of Human Resource Development .....	44

PART II

Recommendations/Observations .....	47
------------------------------------	----

ANNEXURES

I. Minutes of the sitting of Public Accounts Committee (2013-14) held on 1.08.2013 .....	53
II. Minutes of the sitting of Public Accounts Committee (2013-14) held on 13.08.2013 .....	55
III. Minutes of the sitting of Public Accounts Committee (2013-14) held on 19.09.2013 .....	57
IV. Minutes of the sitting of Public Accounts Committee (2013-14) held on 19.09.2013 .....	59
V. Minutes of the sitting of Public Accounts Committee (2013-14) held on 03.10.2013 .....	61
VI. Minutes of the sitting of Public Accounts Committee (2013-14) held on 03.10.2013 .....	63
VII. Minutes of the sitting of Public Accounts Committee (2013-14) held on 10.10.2013 .....	65
VIII. Minutes of the sitting of Public Accounts Committee (2013-14) held on 10.10.2013 .....	67
IX. Minutes of the sitting of Public Accounts Committee (2013-14) held on 07.11.2013 .....	69
X. Minutes of the sitting of Public Accounts Committee (2013-14) held on 22.11.2013 .....	71
XI. Minutes of the sitting of Public Accounts Committee (2013-14) held on 07.01.2014 .....	73
XII. Minutes of the sitting of Public Accounts Committee (2013-14) held on 13.01.2014 .....	76
XIII. Minutes of the sitting of Public Accounts Committee (2013-14) held on 13.01.2014 .....	78
XIV. Minutes of the sitting of Public Accounts Committee (2013-14) held on 08.10.2014 .....	80

APPENDICES

I.	Pendency of C&AG's Paras as on 31.07.2013 .....	82
II.	Consolidated Position of ATNs as on 30.06.2013 .....	85
III.	Report in respect of pending ATNs on Audit Paras contained in the Reports of C&AG of India as on 30.09.2013 relating to the Ministry of Human Resource Development (Department of Higher Education) .....	121
IV.	Report in respect of pending ATNs on Audit Paras contained in the Reports of C&AG of India as on 30.09.2013 relating to the Ministry of Human Resource Development (Department of School Education and Literacy) .....	130
V.	Report in respect of pending ATNs on Audit Paras contained in the Reports of C&AG of India as on 30.09.2013 relating to the Ministry of Human Resource Development (Department of Higher Education) .....	131

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE  
(2014-15)

Prof. K.V. Thomas — *Chairperson*

MEMBERS

*Lok Sabha*

2. Shri S.S Ahluwalia
3. Shri Sudip Bandyopadhyay
4. Shri Ranjit Singh Brahmura
5. Shri Nishikant Dubey
6. Shri Gajanan Kirtikar
7. Shri Bhartruhari Mahtab
8. Shri Ramesh Pokhriyal "Nishank"
9. Shri Neiphiu Rio
- \*10. Vacant
11. Shri Janardan Singh Sigriwal
- †12. Vacant
13. Dr. Kirit Somaiya
14. Shri Anurag Thakur
- #15. Vacant

*Rajya Sabha*

16. Shri Satyavrat Chaturvedi
17. Shri Vijay Goel
18. Dr. Satyanarayan Jatiya
19. Shri Bhubaneswar Kalita
20. Shri Shantaram Naik
21. Shri Sukhendu Sekhar Roy
22. Shri Ramchandra Prasad Singh

SECRETARIAT

- |                        |   |                            |
|------------------------|---|----------------------------|
| 1. Shri A.K. Singh     | — | <i>Joint Secretary</i>     |
| 2. Smt. Anita B. Panda | — | <i>Director</i>            |
| 3. Shri Jayakumar T.   | — | <i>Additional Director</i> |

---

\* Vacant *vice* Shri Rajiv Pratap Rudy who has been appointed as Minister *w.e.f.* 9th November, 2014.

† Vacant *vice* Shri Jayant Sinha who has been appointed as Minister *w.e.f.* 9th November, 2014.

# Vacant *vice* Dr. M. Thambidurai who has been chosen as Hon'ble Deputy Speaker, Lok Sabha and has since resigned from the membership of the Committee.

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE  
(2013-14)

Dr. Murli Manohar Joshi — *Chairman*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Vithoba Adsul
3. Dr. Baliram
4. Shri Ramen Deka
5. Shri Sandeep Dikshit
6. Dr. M. Thambi Durai
7. Shri T.K.S. Elangovan
8. Shri Jayaprakash Hegde
9. Dr. Sanjay Jaiswal
10. Shri Bhartruhari Mahtab
11. Shri Abhijit Mukherjee
12. Shri Sanjay Brijkishorlal Nirupam
13. Shri Ashok Tanwar
- \*14. Shri Ajay Maken
15. Shri Dharmendra Yadav

*Rajya Sabha*

16. Shri Prasanta Chatterjee
17. Shri Prakash Javadekar
- †18. Shri Ashwani Kumar
19. Shri Satish Chandra Misra
- ††20. Dr. V. Maitreya
21. Shri N.K. Singh
22. Smt. Ambika Soni

---

\* Elected *w.e.f.* 14th August, 2013 *vice* Dr. Girija Vyas appointed as Minister of Housing, Urban Development and Poverty Alleviation *w.e.f.* 17th June, 2013.

† Elected *w.e.f.* 3rd September, 2013 *vice* Dr. V. Maitreya ceased to be a Member upon his retirement as a Member of Rajya Sabha *w.e.f.* 24th July, 2013.

†† Elected *w.e.f.* 3rd September, 2013 *vice* Dr. E.M. Sudarsana Natchiappan appointed as Minister of State for Commerce and Industry *w.e.f.* 17th June, 2013.

COMPOSITION OF SUB-COMMITTEE-IV (FOLLOW-UP ON  
AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAS) OF THE PUBLIC ACCOUNTS  
COMMITTEE (2013-14)

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

2. Shri Anandrao Vithoba Adsul
3. Shri Dharmendra Yadav
4. Dr. M. Thambi Durai
5. Shri Sandeep Dikshit

## INTRODUCTION

I, the Chairperson, Public Accounts Committee (2014-15), having been authorised by the Committee, do present this First Report (Sixteenth Lok Sabha) on **'Non-Compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected Audit paragraphs of the C&AG of India'**.

2. Taking cognizance of the inordinate delay on the part of various Ministries/ Departments in timely submission of Action Taken Notes on the non-selected audit paragraphs of the Reports of C&AG of India, the Public Accounts Committee (2013-14) took up the subject for detailed examination and report. A Sub-Committee under the convenorship of Shri Bhartruhari Mahtab, MP and a Member of the PAC was specifically constituted for the purpose. The Sub-Committee procured written replies and took evidences of the representatives of various Ministries on the subject at their sittings held on 01.08.2013, 13.08.2013, 19.09.2013, 03.10.2013, 10.10.2013, 07.11.2013, 22.11.2013, 07.01.2014 and 13.01.2014. The draft Report on the subject was finalized and approved by the Convenor and subsequently approved by the then Chairperson, PAC. However, due to dissolution of Fifteenth Lok Sabha, the draft Report could not be considered for adoption by the Public Accounts Committee (2013-14).

3. The subject was subsequently carried forward by the successor Committee (2014-15) for examination. The draft Report which was placed before the main Committee was considered and adopted at their sitting held on 08.10.2014. The minutes of the Sittings are appended to the Report.

4. 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.

5. The Committee thank their predecessor Committee and the Sub-Committee for taking oral evidences of various Ministries and obtaining the requisite information on the subject.

6. The Committee would also like to express their thanks to the representatives of various Ministries for tendering evidence before the Sub-Committee and furnishing information in connection with the examination of the subject.

7. The Committee place on record their appreciation of the assistance rendered to them in the matter by the office of the Comptroller and Auditor General of India.

NEW DELHI;  
25 November, 2014  
3 Agrahayana, 1936 (Saka)

PROF. K.V. THOMAS  
Chairperson,  
Public Accounts Committee.

## **REPORT**

### **PART I**

#### **I. INTRODUCTORY**

The Reports of the Comptroller and Auditor General of India, after being laid in the Parliament as per Article 151 of the Constitution of India, stand referred to the Public Accounts Committee for their scrutiny. As the Audit Reports contain several paragraphs and issues, it is not possible for the Public Accounts Committee, due to great time constraint, to go through each paragraphs or Report dealt. It is, therefore, important for the Committee to be selective in its approach. Accordingly, at the starting of each term, the Public Accounts Committee select a few relatively more important Reports/paragraphs from the Reports of the Comptroller and Auditor General of India for in-depth examination.

2. There was no system for ascertaining the Action Taken by the Ministries/ Departments till 1981 on the Audit Paragraphs not selected by the Committee for detailed examination. The Public Accounts Committee (1981-82) at their sitting held on 30th June, 1981 decided that the Ministries concerned be asked to furnish the Remedial/Corrective Action Taken Notes on the Audit paragraphs/Reports of the C&AG for the year 1979-80 which had not been selected by the Committee for detailed examination. Subsequently, the Public Accounts Committee at their sitting held on 7th April, 1982 decided that the various Audit Reports for the year 1980-81 be referred to the Ministries concerned for furnishing notes duly vetted by Audit showing Remedial/Corrective Action Taken on all the paragraphs contained therein. The Committee also decided on 16th April, 1982 that these instructions were to be treated as 'standing instructions' for future also. Accordingly, the Lok Sabha Secretariat informed the Ministry of Finance (Department of Expenditure) on 19th April, 1982 that the Ministries concerned be asked to furnish in future notes indicating the Remedial/Corrective Action Taken by them on the various Audit paragraphs contained in Audit Reports for the year 1980-81 as soon as the same were laid on the Table of the House. The Ministry of Finance (Department of Expenditure) was enjoined to coordinate and collect the notes from the various Ministries and forward the same to the Lok Sabha Secretariat.

3. Taking note of the inordinate delay and persisting failure on the part of the Ministries in reporting to the Committee the Corrective Action Taken on Audit Paragraphs, the Committee in their 105th Report (10th Lok Sabha—1995-96) observed that the results of audit of Government's financial transactions would largely remain in vain, unless an adequate mechanism was devised to ensure timely submission of the Action Taken Notes. The Committee, therefore, recommended that the Action Taken Notes on all paragraphs of the Reports of C&AG should be furnished to the Committee through the Ministry of Finance (Department of

Expenditure) within a period of 4 months from the date of laying of Audit Reports on the Table of the House (Starting from 31st March, 1996 onwards). The Remedial Action Taken Notes and briefs on 'non-accepted' paras are then circulated to the Members of the PAC for their perusal and then the Remedial Action Taken Notes reach the stage of finality. If not satisfied any of these categorized Paras/Reports/Subjects can be taken up for in-depth examination and Report. From the year 2009-10 onwards, the Public Accounts Committee have been examining the subject 'Non-compliance by the Ministries/Departments in timely submission of Action Taken Notes on Non-Selected Audit Paragraphs', the Reports on which are also presented to the Parliament.

4. Since inordinate delays were noticed in the receipt of Action Taken Notes from the various Ministries/Departments, the PAC (2008-09) took cognizance of the matter and asked the Ministry of Finance (Department of Expenditure—Monitoring Cell), to look into the matter and expedite submission of the Action Taken Notes. Taking a serious view of the inordinate delay in submission of Remedial/Corrective Action Taken Notes by various Ministries/Departments, the Committee asked the Ministry of Finance (Department of Expenditure) on 15th September, 2008 to take necessary action for furnishing all the pending Remedial/Corrective Action Taken Notes to them within a period of three months *i.e.* by 14th December, 2008. The Ministry was also directed to furnish Ministry/Department-wise position of the paras on which Remedial/Corrective Action Taken Notes were awaited from the concerned Ministries/Departments.

5. During the first sitting of Public Accounts Committee (2010-11) held on 21st May, 2010, the Comptroller and Auditor General of India apprised the Committee about the pendency of large number of Action Taken Notes from various Ministries/Departments. Consequently, the Committee selected the subject "Non-Compliance by the Ministries/Departments in timely submission of replies to the Audit paragraphs of the C&AG" for detailed examination and a Sub-Committee of the PAC (2010-11) was constituted (Sub-Committee-I) for examination of the subject. The observations and recommendations of the Committee (58th Report) were:—

- (i) Inordinate delay and huge pendency in respect of the Ministry of Finance, Department of Revenue and the two boards under its administrative control, namely Central Board of Direct Taxes (CBDT) and Central Board of Excise and Customs (CBEC) and recommended that the Ministry chalk out an effective and time bound procedure to reduce the pendency of ATNs on Audit paragraphs;
- (ii) Mismatch of figures supplied by the Ministry of Finance (Monitoring Cell) and office of the Comptroller and Auditor General (C&AG) and desired that all the Ministries/Departments take urgent steps to reconcile the figures in consultation with the Audit;

- (iii) Fixing of common date for compilation of the pending ATNs with the concurrence of the C&AG to avoid mismatch of figures;
- (iv) Setting up of Standing Audit Committee (SAC) by all the Ministries/ Departments and holding of regular SAC meetings to review the pending ATNs and also to ensure that ATNs in respect of new Audit Reports are furnished to the Monitoring Cell within the prescribed time frame of four months;
- (v) Holding of meetings of Committee of Secretaries (CoS) chaired by the Cabinet Secretary once in three months to take stock of the pendencies to ensure that the ATNs are invariably submitted within the prescribed period; and
- (vi) Apprising the Committee about the impact of the Audit Para Monitoring System (APMS) and the difference it made in wiping out the pendencies.

6. The PAC (2013-14) at their first meeting held on 17.05.2013 decided to pursue further the subject matter of 'Non-Compliance by Ministries/Departments in timely submission of Action Taken Notes on the Non-Selected Audit Paragraphs of the C&AG of India'. A Sub-Committee on the subject under the Convenorship of Shri Bhartruhari Mahtab, MP and a Member of the PAC was constituted to pursue the matter.

## II. PENDENCY POSITION OF REMEDIAL/CORRECTIVE ACTION TAKEN NOTES WITH VARIOUS MINISTRIES/DEPARTMENTS

7. As a follow-up of action, the Convenor of the Sub-Committee-IV (2013-14) directed that the Ministry of Finance, Department of Expenditure may be requested to furnish details of outstanding paragraphs of C&AG of India of all the Ministries/Departments where Action Taken Notes were pending along with a Background Note on those paragraphs. Accordingly, the Ministry of Finance, Department of Expenditure furnished the requisite information. A scrutiny of the Background Note furnished by the Ministry of Finance, Department of Expenditure reveals that a total of 815 Action Taken Notes are pending with various Ministries/Departments as on 30.06.2013. An analysis of the statement reveals that in respect of Revenue Division of the Ministry of Finance *viz.* Central Board for Direct Taxes (CBDT), the Central Board of Excise and Customs (CBEC), the pendency position of ATNs were 132. The List is attached as *Annexure-I*.

8. Audit also furnished Background Note on the subject which contains status of the pending Remedial/Corrective Action Taken Notes pertaining to various Ministries/Departments. As per the information furnished by Audit, the follow-up action by the Ministries/Departments concerned on the C&AG's Reports still continues to be highly unsatisfactory as large number of Remedial/Corrective Action Taken Notes are pending for submission by the Ministries/Departments concerned for several years. According to information received from Audit, as many as 722 paras were pending with various Ministries/Departments as on 30.06.2013.

The information submitted by Audit attached as *Annexure-II* and the *Appendices - A to D* indicate the status of Action Taken Notes in respect of those important paragraphs.

9. Out of these 722 paragraphs, 208 paragraphs, pertained to various Civil Ministries followed by Railways 169, Defence 143, Revenue Wing of Ministry of Finance comprising CBDT (Direct Taxes), CBEC (Indirect Taxes) 112 and (71) Scientific Departments. Further, out of these 722 pending paras, Action Taken Notes in respect of 135 paragraphs were not received by the Audit even for the first time. Further, Action Taken Notes in respect of 283 paragraphs were received by Audit but these were returned by Audit to respective Ministries/Departments with further comments. The re-submission of the Ministries on them was still awaited. Action Taken Notes in respect of 146 paragraphs were under vetting in Audit.

### III. ROLE OF MONITORING CELL, DEPARTMENT OF EXPENDITURE— MINISTRY OF FINANCE

10. The Monitoring Cell, under the Department of Expenditure (Ministry of Finance) has been entrusted to coordinate and collect the Remedial/Corrective Action Taken Notes on the various Audit Paragraphs contained in different Audit Reports from all the Ministries/Departments concerned duly vetted by Audit and forward the same to the Public Accounts Committee within the stipulated period of four months from the date of presentation of Audit Reports to the Parliament.

11. The Sub-Committee was informed that adequate opportunity was given by C&AG to the Departmental Officers to offer their comments, before including any matter in the Audit Report. Immediately, on completion of audit, the Audit office communicates the findings to the Head of Office through an Inspection Report. The Officer in-charge of the audited entity is to furnish reply to the Inspection Report within four weeks. Irregularities of a grave nature, which C&AG deems fit to be included in their Audit Report to be placed in the Parliament, are communicated in the form of a 'Draft Audit Paragraph' to the Secretary of the Ministry concerned semi-officially by the Principal Audit Officer requesting him to furnish their comments/observations and explanations within a period of six weeks. The Secretary, in his reply, is expected to (i) confirm facts and figures included in the draft paragraph, and (ii) offer his comments and observations on the matters included in the draft paragraph.

### IV. VARIATION IN THE FIGURES FURNISHED BY THE MONITORING CELL, DEPARTMENT OF EXPENDITURE, M/O FINANCE AND THE OFFICE OF THE C&AG RELATING TO PENDING ACTION TAKEN NOTES IN VARIOUS MINISTRIES/DEPARTMENTS

12. As stated earlier in this Report, the Monitoring Cell, under the Department of Expenditure, Ministry of Finance has been entrusted with the task of co-ordination and collection of the remedial/corrective action taken notes on the various Audit Paragraphs from all the Ministries/Departments concerned duly vetted by Audit and

send the same to the Public Accounts Committee within the stipulated period of the four months from the date of presentation of Audit Reports to the Parliament.

13. As per the information furnished by the Monitoring Cell as on 30.06.2013, a total of 815 Action Taken Notes were pending with various Ministries/Departments. However, the information received from Audit, as many as 722 paras were pending with various Ministries/Departments as on 30.06.2013.

14. On being asked on the mismatch of figures the Ministry stated that one reason for the difference between the two sets of figures is attributable to the time lag between the time C&AG deletes the pending para and communicates such deletion to the Ministries concerned and the communication of the same by the Ministries to Monitoring Cell. A step taken towards reducing this effect is to have a common cut off date, *i.e.*, by the end of every quarter for pending audit paras to which the C&AG's Office has agreed.

15. Further, the Ministry stated that Monitoring Cell has been working on reconciliation between Ministries/Departments and C&AG. If any discrepancy is found during reconciliation, the same is brought to the notice of concerned Ministry/Department as well as C&AG, as the case may be, through a letter/e-mail or communicated telephonically or through personal interaction. By adopting this process of reconciliation, the pendency position of audit paras has been matched with 75 Ministries/Departments out of 81 Ministries/Departments.

#### V. REASONS FOR DELAY IN SUBMISSION OF ATNs

16. On being asked to explain the delay in furnishing the Action Taken Notes within 4 months from the date of laying of Audit Reports, the Department of Expenditure, M/o Finance in their written submission to the Sub-Committee cited the following reasons:—

“Delay in finalization of audit paras takes places on the part of the Departments largely due to the following factors:

- (i) Contents of some of the audit observations relate to various autonomous bodies and attached offices under Ministries/Departments as well as various centrally sponsored schemes and programmes which are implemented by State Governments/UTs through grants-in-aid. It takes time to coordinate and collect data and requisite information from the field formations spread across the country and also from State Governments/UTs to facilitate preparation of accurate Action Taken Note on audit paragraphs.
- (ii) Inter-Ministerial/Departmental consultations for preparation of ATNs when the audit paras pertain to more than one Ministry/Department.
- (iii) The subject matter of many audit paras are sub-judice and Action Taken Notes on these paras can be finalized only after the judicial process is over.”

17. When asked to state the details of action taken by the Ministry for strict compliance of timely submission of Action Taken Notes the Ministry replied that:—

1. In terms of Secretary (Exp.) 's OM dated 1st July, 2010, Secretaries of Ministries/Departments, as Chief Accounting Authorities, will be personally responsible for ensuring that ATNs/ATRs on audit paras/PAC paras are finalized within the prescribed time frame.
2. In addition, the Ministries/Departments have also been directed, in the said OM to organize ATN Adalats/Workshops to resolve and finalize the pending ATNs/ATRs. In the past two years almost all Ministries have organized over 100 ATN Adalats/Workshops to settle the paras. Statement No. II gives the details of the same.
3. *Vide* OM dated 2nd August, 2010, detailed instructions have been issued to all Secretaries to the Government of India regarding the constitution, composition and mandate of the Standing Audit Committee (SAC) in all the Ministries/Departments. The SAC will be chaired by the Secretary of the Ministry/Department. It was *inter-alia* provided therein that the nominee of the C&AG at the level DG/PD will participate in the SAC in respect of Ministry of Defence, Ministry of Railways, Department of Revenue (CBDT & CBEC) and the Department of Telecommunication. The SAC, as a nodal agency, will monitor and review the submission of ATNs on audit paras on a monthly basis so as to ensure that all audit paras are responded to within the stipulated time limit and also take appropriate remedial measures for systemic and other required changes in order to prevent recurrence of persistent irregularities pointed out in the audit paras.

As on date, all the Ministries/Departments have set up the SACs. Over 199 meetings of the SAC have been held since 2010 and the fact that the pendency has come down considerably proves their effectiveness.

4. Timely submission of ATNs/ATRs has been included as one of the mandatory targets in the Results Framework Document (RFD) of each Ministry/Department as the responsibility of the Chief Accounting Authority and assigned a weightage of two points.
5. All the Ministries/Departments have been requested in the form of DO letters/OM at the level of Secretary (Exp.)/CGA/Addl. CGA and Jt. CGA for expeditious settlement of pending audit paras within the stipulated time frame.
6. As a result of these initiatives, the total number of pending ATNs has come down from 4216 in June, 2010 to 815 in June, 2013.

18. In this regard a representative of the Ministry deposed before the Sub-Committee:—

“Our effort in pushing the Ministries and Departments to respond in time is focussed on a quantitative reduction of the audit paragraphs which are

outstanding, particularly the earlier ones. On the qualitative side, it is entirely the input that is provided by the Ministry concerned and appropriately looked at by the C&AG's office to make an assessment of whether the information is adequate or not and whether the reasons for not furnishing the replies are adequate. So, we actually have a greater focus in coordinating and monitoring the quantitative reduction of audit paragraphs."

#### VI. MEASURES FOR TIMELY SUBMISSION ON ATNs (MONITORING MECHANISMS)

19. When the Sub-Committee enquired about the monitoring mechanism adopted by the Monitoring Cell under Ministry of Finance for speedy liquidation of audit paras pending with various Ministries/Departments, the Ministry stated that:—

The monitoring mechanism for speedy liquidation of pending audit paras by Ministries/Departments has been streamlined with the following measures:

1. Setting up of institutional mechanism by way of constitution of Standing Audit Committee (SAC) and ATN Adalats. As on date, all the Ministries/Departments have set up the SACs and regular meetings of the SAC are held in Ministries where audit paras are pending.
2. Regular COS meetings for review of progress in resolution of pending paras.
3. Instructions issued to all Secretaries through Secretary (Expenditure)'s letter dated 1st July, 2010 (copy enclosed) that the Secretaries shall be personally responsible for ensuring that ATNs on audit paras are settled within the prescribed time frame.
4. Instructions issued *vide* Ministry of Finance OM dated 2nd August, 2010 (copy enclosed) addressed to all Secretaries to Government of India for constitution of Standing Audit Committee (SAC) to be chaired by the Secretary of the Ministry. *Inter-alia*, it was also provided therein that the nominee of the C&AG at the level DG/PD will participate in the SAC in respect of Ministry of Defence, Ministry of Railways, Department of Revenue (CBDT & CBEC) and the Department of Telecommunications. The SAC, as a nodal agency, is to monitor and review the submission of ATNs on audit paras on a monthly basis so as to ensure that all audit paras are responded to within the stipulated time limit and also to take appropriate remedial measures for systemic and other required changes in order to prevent recurrence of persistent irregularities pointed out in the audit paras.
5. Simultaneously, Ministries/Departments have been advised to organise ATN Adalat/Workshop every quarter inviting representatives of audit to revolve and finalise pending ATNs.
6. The status of pending audit paras and ATNs is also reviewed during the regular review meeting taken by Secretary and the Finance Minister with the Financial Advisor of Ministries.

7. It is expected that with the full operationalisation of the web based Audit Para Monitoring System (APMS) for timely/expeditious submission of ATNs on audit paras by all stakeholders, *i.e.*, Monitoring Cell, user Ministries, Audit and PAC Branch, the Ministries/Departments will be able to show considerable improvement in the matter of reduction of the pending audit paras.
8. Further, all the Ministries/Departments have been requested in the form of DO letters/OM at the level of Secretary (Exp.)/CGA/Addl. CGA and Jt. CGA for expeditious settlement of pending audit paras within the stipulated time frame."
9. In compliance of the PAC recommendations, and concerted action by COS, Ministries and C&AG to settle pending C&AG paras, the progressive improvement in the pendency position is as under:—

Consolidated position of pendency of C&AG paras in respect of all the Ministries/Departments

Status as on 30.6.2010	4216
Status as on 30.6.2011	1116
Status as on 30.6.2012	1494
Status as on 30.6.2013	815
Status as on 31.7.2013 (for up to 2011-12)	659
Status as on 31.7.2013 (cumulative till 2012-13)	777

Consolidated position of pendency of C&AG paras in respect of major Ministries/Departments

Min./Deptt.	Status as on 30.06.2010	Status as on 30.6.2011	Status as on 30.6.2012	Status as on 30.6.2013	Audit paras for 2012-13	Status as on 31.7.2013
Defence	165	63	118	152	52	204
CBDT	2670	403	641	163	1	52
CBEC	434	151	121	83	0	83
Railways	410	285	303	178	5	160
Telecom	99	8	23	11	1	12
Health	59	15	14	12	0	10

It is mentioned here that the audit is an ongoing exercise and therefore there can be additions in paras cumulatively.

## VII. AUDIT PARA MONITORING SYSTEM (APMS)

20. Audit Para Monitoring System (APMS) was started in pursuance to the PAC recommendations in the 11th Report (15th Lok Sabha) for developing a computerised system to monitor and keep track of the ATNs of CAG Paras for early settlement. The APMS is to provide a Management Information System (MIS) for strengthening, streamlining and speeding up the task of submission of ATNs on CAG Paras with details such Ministry, Year, Report No., Para No, Chapter, Subject and the four stakeholders, *i.e.* the Ministries, Audit (C&AG), Monitoring Cell and Lok Sabha Secretariat. The Portal was hoisted on 16.4.2011.

21. When asked to state the present status of the web based APMS developed by the Ministry in tracking the pendencies, the Ministry in a written reply stated that 'some of the Ministries have started using the portal with data availability up to 1999 and yearly thereafter till present. As on December 2013, 18 Ministries are using the Portal. Out of a total of 815 paras pending till June 2013, these 18 Ministries have uploaded 99 ATNs in the Portal. Audit has revised 4 ATNs and approved 1 ATN'.

22. Regarding the training to use the Portal, the Ministry submitted that since its launch in 2011, 12 training workshops have been organised for the Ministries/ Departments and 3 for Audit by the Monitoring Cell. Help is also provided online by the Monitoring Cell to the Ministries/Departments as and when requested. Further, the module for PAC paras has been prepared and is on the staging server as a dummy for Audit and others to review and test for further improvement/modifications.

23. The sub-Committee desired to know the impact of the APMS and the difference it has made in wiping out the pendency. The Ministry in a written note stated the following:—

“The advantage of the portal so far is that at a glance the pending paras of each Ministry/Department-wise can be pulled out/the pendency noted, conveyed to the concerned. The concerned Ministry/Department can also access the entire data upto 1999 and year-wise thereafter till present and know their pendency position. At present, the status of pending CAG Paras is being handled manually in the Monitoring Cell as the Ministries/Departments as well as audit is yet to fully operationalise the system at their end. However, periodic updation of the pendency position based on the manual data is done on the APMS also.”

24. The achievement so far is that the facility of visibility, through the APMS, of the pendency status of each Ministry has ensured special attention being paid to those Ministries/Departments with numerous CAG paras, by way of suitable action and focused review. *e.g.* Defence, Railways, *etc.* Details of Ministries using the APMS are given below:—

Information in respect of 18 Ministries using the APMS Portal

Sl. No.	Name of Min./Deptt.	Currently Users	Audit Review	First Time User	Finalized ATNs <sup>#</sup>
1.	Agriculture Research and Education	Yes	Yes (1)*	—	—
2.	Atomic Energy	Yes	—	—	1
3.	Consumer Affairs	Yes	—	—	—
4.	Culture	Yes	—	—	—
5.	DSIR	Yes	—	—	—
6.	Defence	Yes	—	—	2
7.	Environment and Forests	Yes	—	—	—
8.	Earth Sciences	Yes	Yes (3)*	—	1
9.	Financial Services	Yes	—	—	1
10.	Higher Education	Yes	—	—	1
11.	Home Affairs	Yes	—	—	—
12.	Information Technology	Yes	—	Yes	—
13.	Micro, Small and Medium Enterprises	Yes	—	Yes	—
14.	Mines	Yes	—	—	—
15.	Personnel and Training	Yes	—	—	1
16.	Railways	Yes	Yes (1)*	—	—
17.	Textiles	Yes	—	—	1
18.	Urban Development	Yes	Yes (1)**	—	—

\* These paras reviewed by Audit.

\*\* This para has been approved by Audit.

<sup>#</sup> These 8 Paras have been finalized hence deleted from pending paras.

25. When asked about the target date by which all the Ministries/Departments would start using the portal to its full potential, a Ministry's representative of the Ministry during evidence stated as under:—

“Sir, we would like to have all the Ministries using it actively. But the active users are only 18 Ministries. We have tried to identify what the obstacles are. One, of course, was the question of capacity, and we have been holding training programmes for various Ministries. However, we have sought comments to help ourselves to help the other Ministries by making it more user-friendly.”

26. In the absence of all the Ministries/Departments not using the portal, the Ministry was asked as to how they keep track of the ATN submission status, a representative of the Ministry deposed:—

"Sir, in general, when the Ministries given their comments to the Audit for the action taken note, they give us the information only to the monitoring cell and the Department of Expenditure in the Office of the CGA. The Action taken note has been completed. This is sent manually.

On the ATNs, as on date, we have uploaded the paras that are pending against each of the Ministries. The Ministries can be log-in. It is the first time the ATN has sent to Audit for vetting. They can upload the ATN. They can view the ATN. All these stakeholders can see what the ATNs are."

27. When it was pointed out by the sub-Committee that it is only 18 Ministries that were using the Portal actively the Ministry's representative replied as follows:—

“But otherwise all the other Ministries are sending as information manually. It is collected manually and that is how we know that only 815 paras were pending as on 30th June, 2013. So we do get the information from the Ministries manually. That takes time in collating because we have to coordinate and work each of the ATNs."

28. Further, in a post evidence note the Ministry furnished the following:—

“As per the directions of the sub-Committee of PAC during the last oral evidence, statedly organised hands on training for 81 Ministries/Departments between 9.9.2013 and 18.10.2013 and 116 officers of 50 Ministries/Departments attended the training sessions. Further rounds of trainings were to be held for the remaining 31 Ministries/Departments whose officers could not attend the training. A communication to this effect had been issued by the Ministry on 1.11.2013 to these Ministries. A similar familiarization programme was on the anvil for the CAG's officers and names of officers who were to undergo the familiarisation programme had been sought, which would as per the belief of the Ministry would complete the loop as far as the effective use of the APM was concerned.

There were 18 Ministries using the APMS portal at the time of first evidence of the Ministry before the sub-Committee. The position had improved and as on 30.9.2013, 21 Ministries/Departments were statedly using the portal. The

Ministries/Departments had uploaded 102 ATNs on the portal of which audit had vetted 07 ATNs at draft stage and 05 ATNs at revised stage and also approved 03 ATNs.”

29. Asked whether the Ministry (Monitoring Cell) has made any phenomenal change since the first evidence of the Sub-Committee took place in August, 2013 the Additional Secretary deposed:—

“After the last meeting in August, 2013 we have been following up regularly through communications with the Ministries on emphasising the need to come on to the portal and we had drawn up the scheduled training programme for a month for each of the Ministries, training three people from each Ministry, each day. So, as has already been informed, response to that was not 100 per cent but apart from these formal training sessions, Ministries do interact regularly with the Under Secretaries who are dealing with the APMS on issues that arise when they try to access the portal. Some of them do try and consultations are going on through e-mail as well as telephonically and issues are sorted out. In fact, from the list of 50 Ministries that were trained during the last one month, Rural Development is one of the Ministries where people came for the training and they are one of the new users on the portal. The other two who are the new users on the portal are Central Excise and Revenue who incidentally did not come for the training but through consultations they have managed to come on to the portal. As far as fixing a time limit for them to come to the portal is concerned, we have not indicated any such thing. We thought that once all the trainings are over as well as some kind of familiarisation with the C&AG people, then we could then move on to the next step of identifying kind of a time frame, once people are familiar with the system. As far as uploading the reports of the C&AG on to the APMS is concerned, these are being done. I am not exactly sure what the time lag is right now but we could get this information. We have now set a time frame recently for dealing with the ATN at each stage. So, in that we are consulting with the Department of Expenditure as well as the C&AG. We are trying to set a time limit so that each stage of the ATN is dealt with within that time limit and the entire ATN furnished within the stipulated time to PAC. We have circulated that recently. We are awaiting for the final comment from the C& AG as well as from the Ministry on that.”

30. Elaborating further, the representative stated that:—

“21. Ministries/Departments have started using the portal. Monitoring Cell has provided login id and password to all users. Since the inception of APMS from 16.04.2011, all the Ministries/Departments have been encouraged to use APMS Portal. The most recent reference was sent on 12.8.2013 by Department of Expenditure directing all Ministries/Departments to take immediate steps to use the APMS portal. Familiarisation trainings/workshops are also being conducted for Ministries/Departments the Monitoring Cell.

While no time limit has been set for the Ministries to start using the portal, assistance is provided to facilitate as and when required. The Ministries/Departments who attended the hands on training (from 09.09.2013 to 19.10.2013) have been requested to start using the portal *vide* Monitoring Cell's letter 1.11.2013.

Suggestions that come up during training etc. are taken note and acted upon. A letter seeking feedback has also been sent. Replies from Ministries/Departments are awaited.”

31. To a point raised by the Sub-Committee whether all the Reports of C&AG laid on the Table of the House had been uploaded in the Portal by the Monitoring Cell/CGA, the Ministry replied:—

“C&AG reports are required to be upload by the C&AG. Monitoring Cell does not have digital access. As such, the extracts of the CAG paras are downloaded from the C&AG's website and then manually uploaded to the APMS portal <http://apms.nic.in>. It is intended to take up this point with Office of C&AG in the regular review meetings.”

32. Further, the Sub-Committee desired to know whether there was a prescribed time limit within which the concerned Ministry/Department had to upload the information regarding furnishing of the draft/final ATNs in the APMS from the date of dispatch of such draft/final ATNs to which the Ministry furnished the written reply as under:—

“There is no prescribed time limit as on date. However this is to be taken up in the review meetings of Monitoring Cell with C&AG. Instructions have been issued to all Ministries/Departments to start using the APMS portal.”

33. Considering the fact that all the Ministries are not using the APMS Portal, the Sub-Committee wanted to know as to how the Monitoring Cell arrives at the figures of pending ATN status on the Audit dashboard. The Ministry in their written reply stated as follows:—

“All the Ministries/Departments are linked to the APMS Portal as all are registered and have been provided user ids and passwords. Extracts of CAG paras are downloaded from the C&AG's website <http://cag.gov.in> and then uploaded, on to the APMS portal <http://apms.nic.in> manually by the Monitoring Cell. The figures as made available by Ministries/Departments on status of ATNs and pending ATNs are reconciled with the Ministries/Departments and then the status is uploaded on to the portal also. Hence the pending ATNs in respect of all the Ministries/Departments are visible on the dashboard.”

34. On a specific question on conducting Workshop/training for Ministries/Departments since inception of the Portal in April 2011, the Ministry in a written reply stated that the Monitoring Cell had conducted workshops/training for

13 Ministries/Departments since inception of the portal in April 2011. Further, hands on training were organized by Monitoring Cell for 81 Ministries/Departments from 9.9.2013-18.10.2013 wherein 50 Ministries/Departments participated. The details are given below:—

Training for Ministries/Departments of APMS Software

S.No.	Date of Training	No. of Ministries/Departments that attended
1.	09.09.2011	6
2.	13.05.2011	10
3.	19.05.2011	17
4.	25.05.2011	3
5.	03.06.2011	8
6.	06.06.2011	10
7.	24.06.2011	11
8.	07.07.2011	8
9.	11.08.2011	8
10.	07.05.2012	16
11.	08.05.2012	25
12.	24.05.2012	11
13.	09.09.2013-18.10.2013	50

35. Further, the Ministry has furnished the results of such workshops/training which as under:—

- (i) Ministries/Departments have become aware of the portal.
- (ii) They have been familiarized with the portal and explained its uses and functionalities which facilitates and expedites the process and procedure in the task of settlement of ATNs.
- (iii) Each Ministry/Department has been enabled to view the extract of the para as downloaded from C&AG's website and uploaded to the APMS portal.
- (iv) The Ministries/Departments can monitor the progress of the ATNs.
- (v) APMS can be used as a effective management information system (MIS).

## VIII. STANDING AUDIT COMMITTEES (SACs)

36. The Public Accounts Committee in its earlier report had given specific direction to Department of Expenditure, the Ministry of Finance and strict instructions should be issued to all the Ministries/Departments to set up Standing Audit Committees for monitoring and speedy liquidation of pending audit paras. The Committee also instructed the Ministry of Finance that all the Ministries/Departments might be requested to hold regular meetings of SACs to review the pending Action Taken Notes and also to ensure that Action Taken Notes in respect of new Audit Reports are furnished to the Monitoring Cell within the prescribed time frame of four months. Further, the Committee of Secretaries must meet at regular interval preferably once in three months to take stock of the pendencies and to ensure that the Action Taken Notes are invariably submitted within the prescribed period of four months after the presentation of the Reports of C&AG to Parliament.

37. In the above context, the Sub-Committee desired to know whether all the Ministries have constituted Standing Audit Committees (SACs), the Ministry of Finance in a written reply stated that all the Ministries have constituted the Standing Audit Committees.

38. On being asked on the status of establishment of Standing Audit Committees (SACs) and the number of meetings of SAC/ATN Adalats/Workshops held various period of its constitution by these Ministries, the Department of Expenditure, Ministry of Finance furnished the details contained in Table 38:—

**Table 38**

Year-wise Status of establishment of Standing Audit Committee (SAC) and the number of meetings of SAC/ATN Adalats/Workshops held upto 31.07.2013

Sl. No.	Name of Ministry/Department	No. of meetings of SAC taken upto 30.6.11	No. of meetings of SAC taken from 01.07.11 to 30.06.2012	No. of meetings of SAC taken from 01.07.12 to 31.07.2013	Total No. of meetings held	Total No. of ATNs Adalats/Workshops conducting upto 31.7.2013
1	2	3	4	5	6	7
1.	Administrative Reforms & Public Grievances	—	—	—	—	Nil
2.	Agriculture & Cooperation	1	—	—	1	Nil
3.	Agriculture Research & Edu. (ICAR)	2	3	2	7	2
4.	Animal Husbandry, Dairying and Fisheries	—	1	—	1	Nil

1	2	3	4	5	6	7
5.	Atomic Energy	1	—	—	1	Nil
6.	Ayush	—	1	—	1	Nil
7.	Bio-Technology	1	1	—	2	Nil
8.	CBDT	3	1	—	4	12
9.	CBEC (C. Excise & Customs)	4	1	—	5	One workshop conducted, Excise 8 Meetings 17.1.12, 31.1.12, 15.2.12, 9.3.12 & Customs 5 Meetings + 20.3.12, 27.3.12
10.	Chemicals & Petro Chemicals	1	—	—	1	Nil
11.	Civil Aviation	1	1	—	2	Nil
12.	Coal	5	—	4	9	11.8.10
13.	Commerce	1	—	—	1	29.9.10
14.	Consumer Affairs	2	5	5	12	Nil
15.	Corporate Affairs	—	Nil	—	—	Nil
16.	Culture	—	Nil	—	—	Nil
17.	Defence	2	1	1	4	24.12.10, 4.5.11, 14.12.11
18.	Development of North Eastern Region	—	Nil	—	—	Nil
19.	Disinvestment	—	Nil	—	—	Nil
20.	Drinking Water & Sanitation	—	2	—	2	Nil
21.	Earth Sciences	1	1	—	2	6.9.11
22.	Economic Affairs	4	5	—	9	Nil
23.	Environment and Forests	2	1	—	3	31.1.11
24.	Expenditure	2	—	—	2	Nil
25.	External Affairs	1	3	—	4	Nil
26.	Fertilizers	1	—	—	1	Nil
27.	Financial Services	1	—	—	1	Nil
28.	Food & P.D.	5	4	—	9	Nil

1	2	3	4	5	6	7
29.	Food Processing Industries	—	Nil	—	—	Nil
30.	Health and Family Welfare	3	3	1	7	13.10.10, 25.10.10, 25.10.12
31.	Health Research	—	3	—	3	13.10.10
32.	Heavy Industries	1	—	—	1	1  Meeting/ workshop, 03.08.10
33.	Higher Education	2	1	—	3	Nil
34.	Home Affairs	2	1	—	3	2 Meeting/ workshop, 16.7.10, 2.9.11
35.	Housing & UPA	2	—	—	2	24.8.11
36.	Industrial Policy and Promotion	—	Nil	—	—	4.8.10, 7.10.10
37.	Information & Broadcasting	2	4	3	9	7.5.10, 11.6.10, 1.7.10, 9.7.10, 14.12.10, 22.6.11, 23.2.12, 5.6.12, 7.9.12
38.	Information Technology	1	—	—	1	12.8.10, 14.12.10, 18.10.11
39.	Justice	—	1	—	1	Nil
40.	Labour and Employment	—	Nil	—	—	18.10.10, 29.11.10, 21.12.10, 18.4.11, 20.7.11
41.	Land Resources	1	—	—	1	Nil
42.	Legal Affairs	1	1	—	2	31.3.11
43.	Legislative Department	—	—	—	—	Nil
44.	Mines	3	2	—	5	Nil
45.	Minority Affairs	1	—	—	1	22.3.11
46.	MSME	—	Nil	—	—	18.10.10
47.	National Aids Control Org.	—	1	—	1	Nil
48.	New & Renewable Energy	1	1	—	2	8.9.10

1	2	3	4	5	6	7
49.	Overseas Indian Affairs	—	—	—	—	24.12.10
50.	Panchayati Raj	—	—	—	—	Nil
51.	Pensions and Pensioners' Welfare	—	—	—	—	Nil
52.	Personnel and Training	—	—	—	—	Nil
53.	Petroleum and N.G.	3	—	—	3	Nil
54.	Pharmaceutical	1	—	—	1	Nil
55.	Posts	1	2	—	3	15.12.10, 19.8.11, 19.3.12, 22.5.13
56.	Power	4	2	—	6	Nil
57.	Public Enterprises					
58.	Railways	3	3	—	6	31.12.10, 31.12.11
59.	Revenue	—	Nil	—	—	Nil
60.	Road Transport and Highways	2	—	2	4	Nil
61.	Rural Development	2	1	—	3	Nil
62.	School Education and Literacy	1	1	—	2	Nil
63.	Science and Technology	2	1	—	3	Three Meetings
64.	Scientific and Industrial Research (CSIR)	—	Nil	—	—	27.3.12
65.	Shipping	2	1	—	3	Nil
66.	Social Justice and Empowerment	—	1	—	1	Nil
67.	Space	—	—	—	—	—
68.	Statistics and Programme Implement.	—	2	1	3	8.11.11
69.	Steel	1	—	—	1	Nil
70.	Telecommunications	1	—	—	1	30.12.10
71.	Textile	—	Nil	—	—	11.10.10
72.	Tourism	2	2	—	—	16.9.10
73.	Tribal Affairs	3	3	—	6	15.9.10
74.	Urban Development	2	8	1	11	22.7.10, 28.10.10, 23.02.11, 5.7.11, 29.9.11,

1	2	3	4	5	6	7
						30.12.11, 9.4.12, 29.6.12, 11.9.12
75.	Water Resources	5	2		7	3 workshop conducted, July, 2010
76.	Women & CD	1	2		3	Nil
77.	Youth Affairs & Sports	2			2	2 Meeting/ workshop
Total		99	80	20	199	

39. When the Sub-Committee desired to know the number of meetings of Standing Audit Committee held during the period 01.07.12 to 30.06.2013 in various Ministries/Departments in a post evidence reply the Ministry furnished the details shown in Table 39:—

**Table 39**

Number of meetings of Standing Audit Committee held during the period  
01.07.2012 to 30.06.2013 in various Ministries/Departments

S.No.	Name of the Ministry/Department	No. of meetings of SAC taken from 01.07.12 to 30.06.2013
1	2	3
1.	Administrative Reforms & Public Grievances	0
2.	Agriculture & Cooperation	1
3.	Agriculture Research & Edu. (ICAR)	2
4.	Animal Husbandry, Dairying and Fisheries	0
5.	Atomic Energy	0
6.	AYUSH	2
7.	Bio-Technology	0
8.	CBDT	*
9.	CBEC (C. Excise & Customs)	0
10.	Chemical & Petro Chemical	0
11.	Civil Aviation	1
12.	Coal	4
13.	Commerce	1
14.	Consumer Affairs	5

1	2	3
15.	Corporate Affairs	0
16.	Culture	0
17.	Defence	1
18.	Development of North Eastern Region	0
19.	Disinvestment	0
20.	Drinking Water & Sanitation	1
21.	Earth Sciences	1
22.	Economic Affairs	1
23.	Environment & Forests	0
24.	Expenditure	0
25.	External Affairs	4 (During last 2 years)*
26.	Fertilizer	Nil
27.	Financial Services	0
28.	Food & P.D.	11
29.	Food Processing Industries	4
30.	Health & Family Welfare	2
31.	Health Research	2
32.	Heavy Industries	1
33.	Higher Education	1
34.	Home Affairs	3
35.	Housing & UPA	0
36.	Industrial Policy & Promotion	0
37.	Information & Broadcasting	4
38.	Information Technology	0
39.	Justice	0
40.	Labour & Employment	0
41.	Land Resources	0
42.	Legal Affairs	0
43.	Legislative Department	0
44.	Mines	0
45.	Minority Affairs	0

1	2	3
46.	MSME	2
47.	National Aids Control Org.	2
48.	New & Renewable Energy	0
49.	Overseas Indian Affairs	0
50.	Panchayati Raj	0
51.	Pensions & Pensioners' Welfare	0
52.	Personnel & Training	0
53.	Petroleum & N.G.	2
54.	Pharmaceutical	0
55.	Posts	3
56.	Power	0
57.	Public Enterprises	0
58.	Railways	7 (During last 2 years)*
59.	Revenue	0
60.	Road Transport and Highways	3
61.	Rural Development	3 (During last 2 years)*
62.	School Education and Literacy	0
63.	Science & Technology	0
64.	Scientific & Industrial Research (CSIR/DSIR)	0
65.	Shipping	3
66.	Social Justice & Empowerment	2
67.	Space	0
68.	Statistics & Programme Implementation	3
69.	Steel	0
70.	Telecommunications	(Meetings held, but Nos. of meeting details not recorded)
71.	Textile	2
72.	Tourism	1
73.	Tribal Affairs	2
74.	Urban Development	7

1	2	3
75.	Water Resources	1
76.	Women & C.D.	3
77.	Youth Affairs & Sports	Nil
78.	Planning Commission	1
		(During last 2 years)**
	Total	99

\*Some of the Ministries/Departments. have furnished the information for SAC meeting held for the last two years.

\*\*Under the guidance of Member (A&J), A&PAC Division of CBDT has been regularly coordinating with the officers of C&AG and reconciling the pendency on a monthly basis.

#### IX. STUDY OF PENDENCY POSITION AND INSTITUTIONAL ARRANGEMENTS IN SPECIFIC MINISTRIES FOR SUBMISSION OF REMEDIAL/ CORRECTIVE ACTION TAKEN NOTES

40. The review of the position regarding receipt of Action Taken Notes as brought out in various Aduit Reports for the years starting from 1987-1988 reveals that a large number of Ministries/Departments have not submitted remedial corrective Action Taken Notes on paragraphs relating to them. Some of these outstanding audit paragraphs pertained to the Audit Reports for the period 5 to 10 years. Since it was not considered possible to examine a large number of Ministries, the Sub-Committee took up for examination only the illustrative cases relating to Ministries of External Affairs, Defence, Railways, Culture, Shipping and Human Resources Development for oral examination based on pendency position, and the same are dealt with in the succeeding paragraphs.

##### (i) Ministry of External Affairs

41. On being asked the exact number of C&AG Audit Reports/Paragraphs pending with the Ministry of External Affairs, the Ministry stated that a total number of 28 C&AG audit paras were pending with the Ministry as on 30.09.2013. However, according to Audit Para Monitoring System (APMS), 22 C&AG audit paras were pending against the Ministry. The remaining 6 paras pertain to the 2012-13 report.

42. The Sub-Committee desired to know the reasons for inordinate delays in furnishing the ATNs and in response the Ministry submitted as under:—

"It is submitted that the delays have been caused due the special circumstances and constraints under which this Ministry functions. The Ministry of External Affairs consists of 49 Divisions at Headquarters, four Branch Secretariats and 38 Passport Offices in India as well as about 180 Missions/Posts across the world. In many instances, the audit paragraphs pertain to our Missions/ Posts and some even to several of them together. Settlement of the objections

in some of the Missions/Posts does not settle the paragraph as a whole without compliance by the remaining Missions/Posts. Thus, progress in settlement of paras is not immediately apparent. Further, compiling responses involves a cumbersome process of collating the required inputs from these Missions which often work across different time zones. In some cases, responses sent by Missions to the Ministry are found to be incomplete or unclear requiring further corrections/clarifications. Some clarifications require information from a number of local authorities in foreign countries and we do not have any control over the speed of their response. Correspondence with a number of local authorities has to be in the local language, which involves translations into the local language from English and then again translating the response from the local language into English. In the event that corrective measures cannot be taken, action needs to be taken to regularize an omission which requires financial concurrence of the Competent Authority, and this may again require getting further information/quotations from our Missions/Posts, with further delays."

43. Asked to state the various steps taken to expedite submission of the pending ATNs, the Ministry in a written reply stated as under:—

"The Ministry has taken special steps to ensure that outstanding ATNs in respect of five audit paragraphs pertaining to 2005 and 2007 are submitted expeditiously. These steps include personal monitoring at the level of Financial Adviser and regular follow-up with concerned Divisions/Missions/Posts. It may be mentioned that as a result of these steps, final ATNs in respect of three of them have already been sent. For the other two, revised draft ATNs have been sent.

All Missions/Posts and Spending Units have been sensitised of the imperative need of timely submission of Action Taken Notes within the stipulated period. All our Heads of Missions/Posts have been asked to monitor compliance at their level. The Administration Division and the Integrated Finance Division of the Ministry also regularly track progress in this regard. An institutional mechanism for monitoring of these efforts exists in the Ministry under the supervision of the Financial Adviser of the Ministry as well as through regular meetings of the Standing Audit Committee. The last meeting of the Standing Audit Committee was held on 19th September, 2013. The Financial Adviser personally monitored compliance with concerned Heads of Division during Expenditure Review Meetings held on 26th, 27th and 29th August, 2013."

44. In response to a query of the Sub-Committee regarding the fixing of responsibility on delays in submission of ATNs the Ministry in a written submission stated:—

"no such instance has been on the record of the Ministry so far. It may also be mentioned that officials have been sensitized of the imperative need to address pending Audit paragraphs in the most expeditious manner."

45. As regards conducting special drives for clearing the outstanding Audit paragraphs the Sub-Committee were informed that:—

"during the meetings of Expenditure Monitoring Committee which is held quarterly by the Additional Secretary & Financial Advisor and also during the discussions of proposals for Revised Estimates of each year, the concerned Divisions are reminded about the status of pending C&AG paras and emphasis is laid on their early settlement."

46. The Sub-Committee then enquired about the usage of information technology in speeding up obtaining of replies from field formations. The Ministry submitted that "the relevant information/inputs, wherever applicable, are obtained from Missions/Posts situated abroad electronically to expedite the process of furnishing of ATNs".

47. Asked to furnish the special efforts taken by the Ministry to clear the pendency the Secretary (East), MEA testified:—

"I would like to submit that the Ministry of External Affairs has been continuously engaged in the efforts to expedite and monitor compliance to pending Audit Paras. All Missions, Posts and other spending Units have been directed to monitor and pursue compliance the audit observations. In Missions and Posts, we have asked our Heads of Missions and Heads of Posts to pay special and personal attention to pending Audit Paragraphs. A regular monitoring of these efforts is done in the Ministry under the supervision of the Financial Advisor of the Ministry, who is present with us today, as well as through regular meetings with Standing Audit Committee."

48. Elaborating the efforts and results achieved he added:—

"I would like to report to the hon. Members that as a result of institutional mechanisms put in place and intensive efforts in recent months, there has been a distinct improvement in the receipt of compliance and replies to pending Audit Paras enabling their settlement. Of the 22 paras shown pending in the APMS against the Ministry, replies for ten paras were sent to the DGSCE by 27th September, 2013 and the balance 12 paras by the 1st of October, 2013.

To summarise, of the total 22 paras, final ATNs in respect of four stand submitted by the Ministry. In respect of others, ATNs in various stages of finalisation are submitted to audit authorities. We find that there are, as the hon. Convenor mentioned, six paras relating to 2012-13 report which are not presently reflected in APMS. The replies to these paras except one have also been submitted as on date. We hope that the reply to the remaining para which has 16 sub-sections will be submitted within the course of this month during the next four months, we will be undertaking a special drive. This will involve monthly meetings of Standing Audit Committee instead of Standing Audit Committee meetings once a quarter and we hope to dispose of maximum number of paras to the course of the special drive. It is our expectation that at the end of the special drive, you will see a marked improvement in situation. So, we request you to give us another three to four months and we will come back to you and I am giving this assurance on behalf of the Ministry that you will see a very marked improvement with respect to pending ATNs."

49. The Secretary further explained the position about application of IT in the MEA:—

"It has been our endeavour to computerize our accounting process, specially we have introduced I Map which is an extremely versatile software which has been put in place. I can tell you this out of my own experience. I was the High Commissioner in Colombo and Malayasia before coming back to headquarters as Secretary (East) I Map has made a big difference in terms of accounting work. Now monthly accounts are being submitted by 10th of every month through I Map. This has helped in monitoring of accounting work and it has become more efficient and all 180 missions are with I Map. It was done in a phased manner. In most of our project related work, we have recently set up Development Partnership Administration. That is also depending a lot on modern tools. They are trying to computerize various things. Again from my personal experience, we are carrying out a major housing project in Sri Lanka. We are constructing 50,000 houses and it is progressing very well. Projects are on schedule. One important contributory factor is that we are trying to put in place the requisite IT platform. The same is true of our passport offices. We have taken the help of TCS. It has been our endeavour to utilize the tools of information technology in particular to improve our work. That will continue to be our endeavour in future as well.

You had referred to the period of 2005-07 when certain audit paragraphs are pending. We have taken a special effort to address these outstanding issues. These steps have been included in the personal monitoring of our Financial Advisor. We are following it up with the concerned divisions and missions. As a result of this, the final ATN in respect of three out of five audit paragraphs pertaining to that period has been submitted. For other two paragraphs, revised ATN have also been made. Our objective is that to fulfil the deadline that the Covener has been set for us. We will do our best to try and see that not only these ATNs are submitted but as many audit paragraphs are finally disposed of."

50. Responding to the constraints faced by the Ministry in submitting the ATNs within the specified time frame the Secretary responded during evidence:—

"Members would be to take into account the special situation under which this Ministry functions. The Ministry of External Affairs consists of 49 Divisions/Headquarters, four Branch Secretariats, and 38 Passport Offices in India as well as about 180 Missions and Posts across the world. It has been pointed out that there are 15 such instances where ATNs were not received even for the first time. In many such instances, audit paragraphs pertain to Missions or Posts and some even to several of them together. Compiling responses to them involves a cumbersome process of collating the required inputs from these Missions which often work across different time zones. In some cases, responses sent by Missions to the Ministry are found to be incomplete or unclear requiring further corrections or clarifications. Some

clarifications require information from a number of local authorities in foreign countries, and we do not have any control over the speed of their response. Correspondence with a number of local authorities has to be in the local language. It involves translations from local language into English and then again translating this response in local language into English.

In the event that corrective measures cannot be taken, action needs to be taken to regularise, an omission, which requires financial concurrence of competent authority. This may again require getting further information or quotations from Missions or Posts. I am trying to explain that for us, given the fact that our Missions are spread all over the world and they have to work under different circumstances, sometimes, which are beyond our control, there has been some difficulty on that account."

51. When asked about the utility of APMS the Ministry in a written reply stated as under:—

"The Ministry has been utilizing the Audit Para Monitoring System (APMS). It is seen that the APMS is a valuable tool in strengthening, streamlining and speeding up the task of submission of ATNs as well as for effective monitoring of various stages involved in the submission of ATNs."

**(ii) Ministry of Defence**

52. When asked to furnish the summarized position of the Action Taken Notes awaited from the M/o Defence as on 30.8.2013, the Ministry in a written reply furnished the status of pendency as under:—

"A total of 115 paras pending with the Ministry of Defence. Out of total 115 Audit Paras pending as on date (30.8.2013), responses to 46 Audit Paras have not been forwarded to Audit even for the first time. Of the remaining 69 cases, ATNs have been submitted in 29 cases while 36 are pending in the Ministry or with Service Headquarters/lower formations for revision/additional information/regularisation action, as per comments of audit. Vetted ATNs have been received back in 4 cases which are to be submitted to Monitoring Cell."

53. On being asked the status of pending ATNs which aged more than 10 years, the Ministry stated that "ATNs in respect of 8 audit paras are pending for more than 10 years. 3 of these cases are either *sub-judice* or stand referred to the CBI. Draft ATNs have been submitted to audit in respect of remaining 4 cases. Audit has requested revisions/additional information/regularisation action in these cases, which is under process. No response has been submitted in only one case".

54. In the above context, the Sub-Committee desired to know the various efforts taken by the Ministry in clearing the outstanding pendency, the Ministry in a written submission stated that the:—

"Monitoring of outstanding audit paras, with special emphasis on cases where response has not been submitted even once, is undertaken on regular basis.

In addition to supervision by the Standing Audit Committee, Audit Adalats and reviews are also conducted at lower levels to expedite progress with various agencies."

55. Asked to state the constraints faced by the Ministry for timely submission of Action Taken Notes, the Ministry in a written note furnished the following:—

"The major constraint in ensuring timely submission of ATNs is the long processing time involved in formulation and approval given the multiple levels and agencies involved in a Ministry as large and complex as the Ministry of Defence.

Another reason identified for delayed submission of ATNs is the procedure involving regularisation of losses followed in the Ministry which is time-consuming...the Ministry of Defence is constrained by its size, complexity and the multiplicity of agencies involved in ensuring that ATNs are submitted within the prescribed time limit. Unlike other Ministries/Departments, the Ministry of Defence can seldom respond to an audit para without reference to Service Headquarters, at the very least, and often to concerned field formations. The original records in most cases are held with Service Headquarters or agencies subordinate to them. The audit para must flow downwards and a draft response follows the opposite route, usually requiring several iterations and consultations among the various agencies concerned before a final response on the audit para is formulated.

This complicated process of formulation and approval of ATNs within the Ministry leads to delay in submission of ATNs in some cases."

56. On being asked whether any responsibility has been fixed on delays in submission of ATNs the Ministry replied that:—

"No responsibility has ever been fixed for furnishing remedial ATNs on pending audit paras. Review of outstanding paras has not revealed any cases of deliberate delay or any other omission by any individual contributing to delay in submission of ATNs."

57. To a query raised by the Sub-Committee on the time period within which Action Taken Notes to all the pending audit paragraphs would be submitted, the Ministry submitted the following:—

"While the Ministry will continue to strive to submit ATNs in respect of all outstanding audit paras at the earliest, it may be difficult to set a specific time limit for submission of all pending paras. An analysis of the reasons for outstanding cases would reveal that action cannot be processed further in 4 cases which are either *sub-judice* or where documentation has been submitted to the CBI. In 1 case, ATN has been conditionally vetted by audit usually

pending regularisation action. In 36 cases, ATNs have been submitted to audit but require revision as per directions of audit.

The Ministry proposes to significantly reduce the number of cases where an initial response is pending, by the end of the current year."

58. The Sub-Committee raised their concerns to the aspect of large pendency of ATNs which were not submitted to Audit for vetting even for the first time to which the Ministry in their written reply stated as under:—

"A total number of 46 ATNs which have not been forwarded to C&AG. 28 audit paras out of this pertain to reports presented in 2012-13. The remaining 18 cases are older. The main reason that ATNs have not been submitted in these cases is ongoing correspondence on issues surrounding these audit paras between various agencies within the Ministry."

59. Asked to state the reasons for taking more time than allowed to respond to the Audit paragraphs, the representative of the Ministry stated in evidence:—

"We as a large Ministry have many distinct and large components comprising not only of Army, Navy, Air Force but also the DRDO, Ordnance Factories, Coast Guards, DGDE, Border Roads, CSD etc. Nevertheless we have taken the remarks of the PAC made on 13th August, 2013. Then, our Financial Adviser was also present there very seriously. It will be our endeavour to expedite the responses to all Audit paras within time bound manner.

Not only that, the Defence Secretary, on the last meeting, which was held on 16th of this month, has passed orders that all Audit paras had to be attended to very urgently; and he had given instructions to each and every Joint Secretary to be accountable and responsible for these Audit paras' responses."

60. Further, stating about the specific efforts taken by the Ministry in clearing the pending ATNs, Financial Adviser of the Ministry responded:—

"The Defence Secretary has given me very clear instruction that I will oversee each of these outstanding paragraphs at least once a month. So, that will give impetus to giving the responses in a very shorter period. The idea being that now we are asking the Service Headquarters to come and sit with us and to work it out. Maybe, actually from the Finance side, we now understand that we have to help them and get the data."

61. The Sub-Committee desired to know the constraints in submitting the ATNs in a stipulated time the Additional Secretary, Ministry of Defence clarified:—

"One of the problems that we have in getting the data is, the data is at the unit level and the verified data is often at dispute when it comes between what is given and we keep on arguing about it. So, that is one issue that we have got.

A large number of our audit paragraphs are on the land sites. So, in lands, it is not only for us to sit with the Service Headquarters but also we have to go to the Director-General, Defence Estates and see the actual records there. The way to do this is by sitting in a meeting and then progressing this. As I say, the Secretary (Defence) has given me precise instructions that I must hold this meeting at my level and this will be done."

62. When asked the utility of usage of APMS and progress achieved, a representative of the Ministry responded during evidence:—

"Sir, as regards the computerised monitoring system, we are fully dependent on the one that the Controller General of Accounts has given. In our Ministry, we have got very limited access to internet, pen drives or any other storage device. Only very senior officers are even allowed to go on to the internet. Otherwise, we do not allow it. Now, we have tried to sort out, and may be, at the Joint Secretary level we will start doing this. We have sent these people to the last training that the Controller General of Accounts has done, and we will again start using their system itself, which we prefer because it is an authentic system and this problem of reconciliation there should not arise. We are starting this. We have to make a lot of our own arrangements from the security side."

63. Explaining the structural mechanism that they have including Standing Audit Committee to deal with clearing of outstanding pending audit paras the representative of the Ministry stated during evidence:—

"The Standing Audit Committee, which also has the Chiefs and others, looks at it at a very high level and they generally try to work out what are the problems that have come up because of the Audit paragraphs and why we are not answering these audit paragraphs in time. Below that is the Committee that I have been given the responsibility for. It is to work out the details of this and our recommendations will go to the Standing Committee, because as I said, it is a very complex Ministry."

(iii) **Ministry of Shipping**

64. The status report on pendency of audit paras furnished by the Ministry of Shipping as on 30.09.2013 is given below. The details of the pending audit paras are given in Table 65:—

**Table 65**

Sl. No.	No. & year of report	Para No.	Subject	Status
1	2	3	4	5
1.	9 of 2007	8.5.4.3	Management fail to take timely action to recover	The ATN has been sent to C&AG on 12.09.2013 for

1	2	3	4	5
			Rs. 7.01 crore in spite of termination (November, 2011) of agreement with the academic shipping limited for involvement of fraud.	vetting.
2.	-do-	8.5.4.4	Non-recovery of Rs. 4.97 crore from M/s. Mathuradas Narandas and sons (MNS)	Draft ATN has been sent to C&AG on 26.09.2013.
3.	-do-	8.5.5	Separate disbursement account	The ATN has been sent to C&AG on 12.09.2013 for vetting.
4.	-do-	8.5.9	Submission of audited freight and vetted disbursement account	ATN has been received from C&AG on 27.09.2013. The same will be sent to COPU after Hindi Translation within 2 weeks.
5.	Chapter -VIII- PA of 2008		Inland Waterways Authority of India — Working of the Authority	Ministry's comments were sent to C&AG on 29th April, 2013. <i>Vide</i> their letter dated 5.7.2013. C&AG has again requested for further comments of the Ministry. <i>Vide</i> this Ministry's letter dated 22.8.2013, these remarks have been sent to IWAI for comments which are awaited.
6.	PA 3 of 2009-10		Entire Report	The ATR was sent to Monitoring Cell on 26.12.2012. However, DD (Report), PDA <i>vide</i> their letter dated 13.5.2013 has pointed out that the vetted ATN on few sub-paras have not been submitted to Monitoring Cell (MC) and advised to submit all vetted ATNs to MC. Information has been received from all concerned. These are being consolidated for finalizing the ATN.
7.	Report No. 23 of 2009-10	8.5	Non-recovery of rental charges—Mumbai Port Trust—failure of the Port to resolve inter-departmental dispute resulted in non-recovery of Rs. 3.71 crore of rental charges.	Revised ATN incorporating the observations of PDA will be sent to Monitoring Cell within this week.
8.	Report No. 9 of 2010-11	12.1	Scheme of IWT-	Draft ATN has been sent to PDA on 1.10.2013.

1	2	3	4	5
9.	Report No. 10 of 2010-11	Chapter-IX	Fix bench marks for the key activities of the Ship Repair to reduce cycle time.	C&AG has returned the ATN with some observation on 30.08.2013 for sending to COPU. The ATN will be sent to COPU within this month.
10.	-do-	Chapter-IX	Ensure realization of repair bills within the agreed credit periods and incorporate suitable clauses in case of belated payment by parties.	Vetted ATN has been received from C&AG on 30.08.2013. The ATN will be sent to COPU within this month.
11.	Report No. 3 of 2011-12	14.2	Irregular excess payment of house rent to employees—three CPSEs (Dredging Corporation of India, Hindustan Petroleum Corporation Limited, Visukh Refinery, Rashtria Ispat Nigam Limited) irregularly paid HRA to its employees at higher rates in violation of DPE guidelines amounting to Rs. 9.43 crore during the period 01.04.2004 to 31.03.2010.	As decided in the SAC meeting held on 04.09.2013, DPE will again be requested to furnish clarification about the effective date of drawal of HRA.
12.	Report No. 5 of 2011-12	7.1	Performance Audit-SCI-Management of vessels.	As decided in the SAC meeting held on 04.09.2013, a meeting is being taken with SCI to settle the para within a month.
13.	Report No. 33 of 2011-12	9.3	Non-recovery of Rs. 17.65 crores due to lapse in verification of the documents regarding their genuineness in respect of Paradip Port Trust. F.No. PD-26023/1/2013-PD-VI	Draft ATN has been sent on 19.07.2013 to PDA for vetting.
14.	-do-	9.5	Procurement of pneumatic fenders without proper assessment has resulted in injudicious expenditure. PD-25021/1/2013-KoPT	Para received in March, 2013. The information from KoPT has been received and draft ATN prepared and will be sent to Monitoring Cell in this week.
15.	Report No. 8 of 2012-13	14.1	Management of fuel.	As decided in the SAC meeting held on 04.09.2013, the draft ATN will be sent to C&AG for vetting within this week.
16.	Report No. 8 of 2012-13	14.2	Investment in Joint Venture.	As decided in the SAC meeting held on 04.09.2013, a meeting has been scheduled with

1	2	3	4	5
				SCI next week to settle the para within a month.
17.	Report No. 8 of 2012-13	14.3	Avoidable expenditure due to delay in finalisation of contract.	As decided in the SAC meeting held on 04.09.2013, a meeting has been scheduled with SCI next week to settle the para within a month.

65. Asked to furnish the details of audit paras pending with the Ministry of Shipping as on date on which (i) the Action Taken Notes have not been furnished even for the first time to the Audit; (ii) ATNs have been sent to Audit but returned to the Ministry by the Audit with some objections/observations and which are pending with the Ministry; (iii) ATNs finally vetted by Audit but not submitted for the PAC; and (iv) ATNs pending with the Audit, the Ministry replied as shown in Table 65 (i) to (iv):

**Table 65 (i) to (iv)**

(i) Detail of ATNs which have not been received from the Ministry of Shipping even for the first time

Sl. No.	Report No.	Para No.	Title of Para	Remarks
1.	9 of 2010-11	12.1	Scheme for Inland Water Transport	Draft ATN has been sent to PDA on 1.10.2013 <i>vide</i> letter No. G-25012/1/2010-IWT.
2.	38 of 2010-11	8.8	Loss of revenue	As this para was selected for oral evidence, the reply to the questionnaire duly vetted by audit has been sent to Lok Sabha Secretariat on 04.10.2012. However, draft ATN has been sent to PDA for vetting on 30.9.2013.
3.	33 of 2011-12	9.5	Injudicious procurement	Para received in March, 2013. The information from KoPT has been received and draft ATN prepared and will be sent to Monitoring Cell in this week.

(ii) ATNs on which Audit has given comments/observations but revised ATNs are awaited from the Ministry of Shipping

Sl. No.	Report No.	Para No.	Title of Para	Remarks
1.	3 of 2009-10	Entire Report	Performance Audit on the Functioning of Major Port Trust in India/Ministry of Shipping.	As advised by audit, the information received from Ports concerned is being compiled for sending a consolidated ATN on all paras to audit/Monitoring Cell.

(iii) ATNs which have been finally vetted/settled in Audit but are Pending with the Ministry of Shipping for submission to PAC

Sl. No.	Report No.	Para No.	Title of Para	Remarks
1.	14 of 2008-09	11.3	Undue benefit leading to blocking of fund	The vetted remarks of PDA dated 26.8.2013 received on 2.9.2013. Vetted ATN has been sent to Monitoring Cell on 30.9.2013 <i>vide</i> OM No. SS-14016/2/2010-Sy.II.
2.	23 of 2009-10	8.5	Non-recovery of rental charges	Revised ATN incorporating the observations of PDA will be sent to Monitoring Cell within this week.

(iv) ATNs pending with the Audit

Sl. No.	No. & year of report	Para No.	Subject	Status
1.	9 of 2007	8.5.4.3	Management fail to take timely action to recover Rs. 7.01 crore in spite of termination (November, 2011) of agreement with the academic shipping limited for involvement of fraud	The ATN has been sent to C&AG on 12.9.2013 <i>vide</i> letter No. SS-11030/6/2006-Sy.II for vetting.
2.		8.5.4.4	Non-recovery of Rs. 4.97 crore from M/s. Mathuradas Narandas and Sons (MNS)	Draft ATN has been sent to C&AG on 26.9.2013 <i>vide</i> letter No. SS-11030/6/2006-Sy.II for vetting.
3.		8.5.5	Separate disbursement account	The ATN has been sent to C&AG on 12.9.2013 <i>vide</i> letter No. SS-11030/6/2006-Sy.II for vetting.
4.	Report No. 33 of 2011-12	9.3	Non-recovery of Rs. 17.65 crores due to lapse in verification of the documents regarding their genuiness in respect of Paradip Port Trust.	Draft ATN has been sent <i>vide</i> letter No. PD-26023/1/2013-PD-VI on 19.7.2013 to PDA for vetting.

66. On being asked about the reasons for delay in furnish ATNs within the stipulated time, the Ministry submitted:—

"The discussions in Standing Audit Committee meetings have brought out

following main reasons for delays in furnishing of reply and clarifications to Audit:—

- (a) Replies have to be necessarily obtained from the Subordinate/Attached organizations as well as from the State Governments. This result in delays.
- (b) Replies may be inadequate or not in proper format.
- (c) Remedial action where possible has not been taken.
- (d) The draft ATNs go back and forth between the Ministry and the organizations concerned due to lack of clarity."

67. Asked to state the time limit within which the Ministry would clear all the pendency, particularly those on which the replies for the first time where to be sent to the Audit for vetting, the Ministry, stated that "first time Action Taken Notes/vetted ATNs would be submitted to Audit within this month and cases in which observations of Audit have to be replied to would also be resolved after meetings with the organizations concerned and Audit and sent to Audit within a period of two months".

68. When the Sub-Committee desired to know the efforts taken by the Ministry to clear outstanding pending audit paragraphs, the Ministry stated as follows:—

- "(i) The status of Audit paras is reviewed by Secretary (Shipping) every month. The Standing Audit Committee meetings are held quarterly.
- (ii) At present, there are 5 paras pending for more than five years, 2 of these are with audit for vetting.
- (iii) Wing heads have been advised to have special meetings with both the organization and the Audit to settle the outstanding audit paras."

69. Regarding the constraints and difficulties encountered while dealing with replying to the audit paragraphs the Ministry in a written submission stated that "constraints and difficulties stem from the nature of audit paras. In many cases, the information has to be collected from the State Governments regarding utilization of funds or implementation of schemes. In some cases, there are disputes on the basis of losses calculated. Despite all efforts, the issues go back and forth between the Ministry and the organizations concerned. It takes some time for the Ministry to resolve their issues and furnish the ATNs".

70. As far as the fixing of responsibility for delays in furnishing of ATNs the Ministry responded that, "no responsibility has been fixed in the past". However, the Ministry has now decided that designated officers of the Subordinate/Attached Organizations will be identified and held responsible for timely submission of ATNs. Delays beyond the four months' timeline will lead to fixation of responsibility.

71. On being asked whether any special efforts were initiated by the Ministry in clearing the outstanding audit paragraphs, the Ministry submitted that "since March 2012, Secretary (Shipping) has been reviewing pendency of audit paras every month. There are quarterly meetings of SAC due to which the number of

pending audit paras has been reduced from 45 on 16.12.2011 to 17 on 30.09.2013, though some new paras were also added in the intervening period. Monthly review meetings are being held by Wing Heads with the Deputy Chairman/FA & CAO of the ports/Subordinate Organizations/Attached Organizations. In these meetings, the outstanding Audit paras/action required to be taken are discussed".

72. When the Committee desired to know the usage of information technology in speeding up obtaining information from their field formations, the Ministry in a written note submitted that "in case of urgency, Video Conference is being organized by the Ministry for discussions and settlement of the Audit Paras".

73. On a specific query of the Sub-Committee, regarding ATNs that had been finally vetted by the Audit but pending submission to the PAC, a representative of the Ministry deposed:

"...ATNs which have been finally vetted, settled in audit but are pending with the Ministry of Shipping for submission to PAC. In some of these cases, I agree, time has been taken but all these four have now been sent to the Monitoring Cell because they have been vetted, so there is no reason why it should not have sent to the Monitoring Cell. They have now been sent."

74. In response to another query on special efforts taken by the Ministry to clear the pendency, the Secretary, Shipping deposed:—

"We have the Standing Audit Committee. We do meet regularly. Our FA is pursuing all these matters very vigorously. But something really do take place because of collection of information from subordinate offices and State Governments and for which what we have thought in our set up, at least, we will by name and by position put a person for which the list has been issued as to who will be in-charge. If a paper is sent, let us say, to Mumbai Port and it keeps just going around and we keep asking the Chairman but Chairman is probably not aware of all the things but there must be somebody who is accountable for that. So we have nominated in each of these organizations a person by name. I hope to get this system in place and working more efficiently."

75. The Sub-Committee desired to know the main activities of Standing Audit Committee. In response the Ministry furnished the details as under:—

- "(i) Standing Audit Committee may consider suitable incentives/disincentives to ensure settlement of pending ATNs through speedy compliance of audit observations and circulate best practices in this regard.
- (ii) SAC shall hold discussions regarding systemic and other changes that may be necessary in order to prevent recurrence of persistent irregularities coming to their notice which may require change in any rule, procedure etc., which normally do not get addressed at the lower levels leading to audit objection remaining outstanding despite exchange of replies.

- (iii) Any issues where there is difference of opinion between the Department and Audit regarding interpretation on Rules/Notification could also be discussed by SAC to reach a mutually acceptable conclusion and action for inclusion in the ATNs."

76. When asked the present status or usage of the portal the Ministry responded:—

"Yes, it is used for reconciliation of updated position of Audit paras. Department of Expenditure has scheduled workshops for all the Ministries to familiarize them with the working of APMS. The workshop for the Ministry of Shipping is scheduled to be held on 11.10.2013 and all the Section Officers and Under Secretaries have been nominated to attend training."

77. Further elaborating on the Portal, a representative of the Ministry, during evidence stated as under:—

"The APMS which is being put into place, I think, it is very useful format to work with. But we did need some training for our officers as to how to access it, how to understand and how to extract data from that. For which, a training has been organized somewhere in this month for SOs and others concerned with it would also attend that training. I hope, after that there will be much more ease in understanding where the delays are taking place and what is the opinion on the Audit side. Sometimes, correspondence takes a lot of time. APMS would be of great help."

(iv) **Ministry of Railways**

78. When asked to furnish the details of pending paras with the Ministry of Railways as on date on which the Action Taken Notes have not been furnished to the Audit the Ministry responded as under:—

The details of 147 pending audit paras, as on 13.09.2013 are given in Table.

**Table 78**

Paras pertaining to the year	No. of paras pending
up to 2008-09	87
2009-10	24
2010-11	29
2011-12	07
<b>Total</b>	<b>147</b>

79. Asked about the status of each of these pending paragraphs indicating whether they have been replied even for the first time or not, whether they are

pending with the Ministry for reply on objections raised by C&AG. The Ministry in a written note submitted as under:—

No. of Audit Para pending with the Ministry for Initial reply	12*
Pending with Ministry for reply to audit's observations	72
Pending with Audit	47
Pending for Hindi Translation	16
Total	147

\*Out of these 12 paras, 7 paras are from the Reports which have been presented on 13.08.2013.

80. When asked about the steps taken by the Ministry of Railways with regard to the ATNs which are pending for more than 5/10 years and the mechanism devised or proposed by them to ensure timely submission of Action Taken Notes within the stipulated time, the Ministry in a written reply stated as under:—

"Following measures have been taken for reducing the pendency and for submission of ATNs within stipulated time:

One of the recommendations of the COS meeting was to set up a Standing Audit Committee by each Ministry to review the progress of submission of audit paras. The SAC was set up by this Ministry on 11.8.2010. Since then, 10 meetings of SAC have been held.

The issue of pending ATNs are now being discussed regularly in the Board Meetings of Railway Board and intervention of the concerned Board Members sought for early finalization.

The executives concerned are reminded regularly through written reminders, reminders and periodical meetings are held with them for expediting the replies.

An Office Order has also been issued prescribing the time schedule to be adhered to for finalization of audit paras.

As a result, 449 audit paras have been settled in the last 3 years."

81. Asked whether any responsibility has been fixed for submission of ATNs, the Ministry responded as following:—

"No Action Taken Notes on audit paras are framed by the executive concerned in the Ministry of Railways on the basis of information from the Zonal Railways which also procure information from their field units. Some of the paras require comments/action to be taken by several Departments within the Ministry. Thus, Framing of ATNs on audit paras is a collective effort and it would be difficult to pinpoint the responsibility on any individual person. However, all efforts are being made to reduce the present pendency. The

need for timely submission of ATNs is also emphasised through discussions at the apex level *i.e.* in Board Meetings."

82. About the time by which the ATNs to all such pending paragraphs are likely to be furnished, the Ministry stated that "the submission of pending paras is being monitored by Cabinet Secretariat through COS meetings. In the last COS meeting held on 22.11.2012, the targets laid were (i) 100 percent clearance of all paras up the Report year 2009-10 (ii) 50 percent reduction of the paras for the Report of 2010-11. Though, the target could not be achieved fully but Ministry of Railways have made efforts and as a result 47 percent clearance in case of (i) and 45 percent in case of (ii) has been achieved as of now. Efforts are on to reduce the pendency further and settle the paras at the earliest".

83. Asked to state the steps taken to reconcile the figures in regard to the pending paragraphs of Ministry of Railways as supplied by Monitoring Cell *vis-a-vis* Audit and the reasons for discrepancy. In response, the Ministry in a written note stated "subsequent to the last meeting of Committee of Secretariats on 12.11.2012, the Monitoring Cell has been requested to reconcile the figures under letters dated 02.1.2013, 02.5.2013 and 02.7.2013 along with updated list. However, no response has been received till date. Earlier, in June 2012, when a reconciliation was done with the Monitoring Cell, there was no discrepancy in the figures. Hence, it is assumed that on date also there is no discrepancy in the figures".

84. When asked to furnish the reasons for the delays in furnishing the finally vetted ATNs to PAC, the Ministry responded as under:—

"As per the extant procedure, finalised Action Taken Notes on audit paras are required to be submitted to Lok Sabha Secretariat as well as Ministry of Finance in bilingual form (English and Hindi versions). At present 16 paras which have been finally vetted by audit, are pending with the Ministry for Hindi translation. Most of these paras have been received in the last week of August 2013 and will be sent shortly to Ministry of Finance/PAC. In some cases, audit vet the ATNs with some remarks which are to be appended below the ATN. Such paras are again sent to the Executive concerned for information and further comments, if any. If comments of Ministry of Railways also required to be appended to the ATNs, the same is sent against to audit and the para is treated as vetted only after accedes to the request."

85. As regards the setting up of Standing Audit Committee for regular holding of ATNs and review of progress made including the activities of SACs the Ministry of Railways in a written note submitted as following:—

"The Standing Audit Committee was set up by this Ministry on 11.8.2010. At the time of constitution of Standing Audit Committee, a total of 496 paras were pending with the Ministry. This was further increased by 93 paras after the presentation of new reports of 2011 and 2012. Since then, 10 meetings of SAC have been held. The pendency has been brought down to 147 paras which also includes 7 paras covered in the latest Reports laid on 13.8.2013.

Thus, a total of 449 paras have been finalized since the setting up of Standing Audit Committee."

86. On being asked about the impact of the portal, the Ministry responded:

"The Ministry uses the portal and is uploading the initial ATNs since the Report of 2011. Till date, 70 initial ATNs were uploaded by Ministry of Railways. The impact of this Portal has not been felt yet as audit remarks in the ATNs are not being uploaded on the Portal. As a result, further replies to audit observations and finally vetted ATNs are not being uploaded. Thus, the portal does not indicate the real time status of Audit paras."

(v) **Ministry of Culture**

87. When asked the exact number of C&AG Audit Reports/Paragraphs that are pending with the Ministry of Culture as on 30.09.2013 the Ministry stated that 16 cases are pending with them till 30.09.2013 and furnished the details as given in Table 87:—

**Table 87**

Sl. No.	No. & Year of Report	Para No.	Subject
1	2	3	4
1.	4 of 2005	7	Unauthorised investment of corpus fund resulting in loss of revenue (NEZCC)
2.	2 of 2007	4.1	Lack of control leading of overpayment (National Museum)
3.	2 of 2007	4.2	Injudicious action leading to wasteful expenditure (National Museum)
4.	CA 2 of 2008	3.1	Irregular expenditure due to weak internal control (Indian Museum, Kolkata)
5.	PA 3 of 2010-11	Ch.-1	Activities of National Library, PDA 1, Kolkata
6.	33 of 2011-12	2.1	Unfruitful expenditure (NMML)
7.	14 of 2012-13	Ch.II	Academic Activities of Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
8.	18 of 2013	Entire Report	Performance Audit of Preservation of Monuments and Antiquities (Museums and ASI)

1	2	3	4
9.	4 of 1999	6.1	Indira Gandhi National Centre for the Arts
10.	4 of 2002	6.1	Loss due to Non-execution of agreement-IGRMS, Bhopal
11.	4 of 2002	6.2	Undue favour of producer-IGRMS, Bhopal
12.	4 of 2005	3.1	Indian Museum, Victoria Memorial Hall and the Asiatic Society, Kolkata (PRAO)
13.	CA 1 of 2008	4.1	Failure to provide reader services (National Library)
14.	CA 1 of 2008	4.2	Questionable terms of contract (National Museum)
15.	2 of 2004	11.2	Failure of the Drawing and Disbursing (Ministry of Culture)
16.	2 of 2005	5.1	Lack of Internal Control resulting mis-appropriation (ASI)

88. Asked about the audit paras pending with the Ministry of Culture on which (i) the Action Taken Notes had not been furnished even for the first time to the Audit; (ii) ATNs had been sent to Audit but returned to the Ministry by the Audit with some objections/observations and which are pending with the Ministry; (iii) ATNs finally vetted by Audit but not submitted for the PAC; and (iv) ATNs pending with the Audit. In response the Ministry furnished the details as given in Table 88.

**Table 88 (i)**

(i) List of paras where Action Taken Notes have not been furnished even for the first time to the Audit (6)

Sl. No.	No. & Year of Report	Para No.	Subject
1	2	3	4
1.	33 of 2011-12	2.1	Unfruitful expenditure (NMML)
2.	4 of 2005	7	Unauthorised investment of corpus fund resulting in loss of revenue (NEZCC)
3.	2 of 2007	4.1	Lack of control leading of overpayment (National Museum)
4.	2 of 2007	4.2	Injudicious action leading to wasteful expenditure (National Museum)

1	2	3	4
5.	14 of 2012-13	Ch. II	Academic Activities of Maulana Abul Kalam Azad Institute of Asian Studies, Kolkata
6.	18 of 2013	Entire Report	Performance Audit of Preservation of Monuments and Antiquities (Museums and ASI)

\*Three of the above paras at Sr. No. 2, 3 and 4 were *sub-judice* and under CBI investigation. Thus ATNs could not be firmed up. The ATN at Sl. No. 6 shall be submitted within the stipulated time-frame.

**Table 88 (ii)**

(ii) List of paras where ATNs have been sent to Audit but returned to the Ministry by the Audit with some objections/observations and which are pending with the Ministry (4)

1.	CA 1 of 2008	4.2	Questionable terms of contract (National Museum)
2.	4 of 1999	6.1	Indira Gandhi National Centre for the Arts
3.	4 of 2002	6.1	Loss due to Non-execution of agreement-IGRMS, Bhopal
4.	4 of 2002	6.2	Undue favour of producer-IGRMS, Bhopal

**Table 88 (iii)**

(iii) List of Paras where ATNs finally vetted by Audit but not submitted for the PAC (3)

1.	CA 1 2008	4.1	Failure to provide reader services (National Library)
2.	2 of 2004	11.2	Failure of the Drawing and Disbursing (Ministry of Culture)
3.	2 of 2005	5.1	Lack of Internal Control resulting mis-appropriation (ASI)

**Table 88 (iv)**

(iv) List of Paras where ATNs are pending with Audit (3)

1.	4 of 2005	3.1	Indian Museum, Victoria Memorial Hall and the Asiatic Society, Kolkata (PRAO)
2.	CA 2 2008	3.1	Irregular expenditure due to weak Internal control (Indian Museum, Kolkata)
3.	PA 3 of 2010-11	Ch.-1	Activities of National Library, PDA 1, Kolkata

89. When asked to state the time by which the ATNs to all such pending paragraphs are likely to be furnished the Ministry in a written note stated that "the status of pendency of the audit paras was reviewed at the level of Secretary Culture on October 4, 2013 in the Standing Committee on Audit, Ministry of Culture will make all efforts to finalize the ATNs and submit the same to CAG for vetting by November, 2013 and forward the same to PAC after vetting by CAG by January, 2014".

90. Regarding the special efforts taken by the Ministry in clearing the outstanding ATNs the Ministry replied that "the review by the Standing Committee of Audit on October 4, 2013 revealed that in most of the paras listed against the Ministry of Culture, action has been initiated and the process of investigation, identification of delinquents and prosecution sanctions have been completed. The due process of law for recoveries of losses to exchequer has been initiated. The number of paras outstanding against the Ministry of Culture will come down sharply by November 2013 when most of the Action Taken Notes will be submitted".

91. On being asked the mechanism devised or proposed to ensure timely submission of Action Taken Notes within the stipulated time of four months, the Ministry in a written reply stated as under:—

"The Archaeological Survey of India's performance audit will be the first report to be received on APMS portal. The ASI has assured the Ministry of Culture that the ATN will be submitted on the APMS portal within a period of 4 months. It is also submitted that optimal utilization of the APMS portal is being made by the Ministry. Once the initial technical glitches are overcome, this would enable uploading of the ATNs and downloading of comments/observations of CAG on the same resulting in settlements of the audit paras".

92. To a specific query of the Sub-Committee on the constraints and difficulties encountered in submission of ATNs in time, the Ministry in their written reply stated as follows:—

"The Ministry of Culture has assured the PAC sub-committee that the ATNs in the 6 paras where reports have not been filed will be submitted by November 2013. The difficulties in coordination with the large number of attached, subordinate and autonomous bodies have been addressed in the meeting of the Standing Committee on Audit held on October 4, 2013."

93. When asked whether any responsibility was ever fixed on any official for not furnishing remedial Action Taken Notes on the pending Audit paragraphs, the Ministry responded that:—

"There is forward movement on the 6 audit paras where replies have not been filed. The explanations offered by the Institutions for the delays in submission are found to be satisfactory. Hence it is submitted that no responsibility needs to be fixed on the officers and staff of Ministry of Culture for the delay in settlement of Audit Paras.

Regarding the constitution of Standing Audit Committee (SAC) the Ministry in a written reply submitted that Ministry of Culture constituted the SAC in 2010 and 3 meetings have been held till date, the last being convened on October 4, 2013. The status of outstanding Audit Paras has been discussed in these meetings and they have been further processed accordingly."

94. On being asked, whether the Ministry of Culture uses the Audit Para Monitoring System (APMS) and its impact the Ministry furnished the position as under:—

"Ministry of Culture uses the Portal to track the Audit Paras. Our officials also participated thrice in the training programs conducted by Monitoring Cell, Ministry of Finance in this respect. Based on the practical problems in operating the portal, valuable suggestions were given during the training programme for more effective functioning of the same.

The portal accepts the ATN at the first stage only and most of the audit paras pertaining to the Ministry of Culture are at various subsequent stages. The portal does not provide any option to upload the ATN status at revised or final stages. It would, perhaps, be more appropriate to continue with the process of submission of ATNs physically for the old audit paras rather than through the monitoring system. If it is considered essential to use the portal even for the old paras, necessary provisions for uploading the ATNs at revised and final stages may be made available in the portal."

95. Regarding the cases pending with Courts/Tribunals and its present status, the Ministry furnished the details as indicated in Table 96:—

**Table 96**

List of Paras which are Sub-judice

Sl. No.	No. & Year of Report	Para No.	Subject	Present Status
1.	4 of 2005	7	Unauthorised investment of corpus fund resulting in loss of revenue (NEZCC)	
2.	2 of 2007	4.1	Lack of control leading of overpayment (National Museum)	Disciplinary proceedings have been initiated against the erring officials by serving charge sheets.
3.	2 of 2007	4.2	Injudicious action leading to wasteful expenditure (National Museum)	However, the officials have moved the CAT and the Hon'ble CAT has granted a stay on the disciplinary proceedings.

(vi) **Ministry of Human Resource Development**

96. Asked to furnish the exact number of Audit Report/Paragraphs pending with the Ministry of Human Resource Development as on 30.9.2013, the Ministry submitted the information as under:—

"Sixteen C&AG Paras are pending as on 30.9.2013 in respect of Department of Higher Education. Detailed updated position of Action Taken Notes (ATNs) is at **Annexure-III**.

Two C&AG Paras are pending as on 30.9.2013 in respect of Department of School Education & Literacy. Detailed updated position of Action Taken Notes (ATNs) is at **Annexure-IV**."

97. Asked about the reasons for delay in furnishing of replies, the Ministry in their written replies stated as under:—

"Replies/ATNs of the Audit paras are to be obtained from concerned autonomous bodies before sending it to Audit for vetting and the same process is repeated after getting the vetting comments from Audit. This process takes some time. In case of Performance Audit, Autonomous Bodies take much more time to sending the replies to the Ministry as various aspects of working of the Autonomous Bodies need to be analysed and action initiated."

98. On being asked to state the special measures taken by the Ministry with regard to those outstanding ATNs which were pending for more than 5/10 years, the Ministry in their written reply stated the following:—

"No Audit paras are pending for more than 10 years. Six Audit Paras are pending between 5 to 10 years. Four of these are concerned with Performance Audit and are at very advanced stages of finalisation. During the meeting of Standing Audit Committee held on 5.9.2012 and 5.8.2013, Secretary (HE) has directed to contact the higher authorities of Autonomous Bodies to expedite collection of the information's/replies, wherever necessary."

99. About the mechanism devised to ensure timely submission of ATNs within the stipulated time of four months, the Ministry in their written submission stated as under:—

"Review meetings under the Chairmanship of JS&FA and Meetings of Standing Audit Committee under the Chairmanship of Secretary (HE) are regularly convened to ensure timely disposal of pending ATNs on C&AG Audit Paras. Also, during the meetings of Bureau Heads, Secretary (HE) gives directions for early finalisation of ATNs."

100. As regards constraints and difficulties encountered by the Ministry while preparing the ATNs, the Ministry in a written note submitted that "Some Autonomous Bodies have not been sending the requisite information's/replies well in time despite repeated reminders at regular intervals. There are more than 150 Autonomous Bodies under the Department of Higher Education located at different locations. Most of

the Audit Paras relate to these bodies. It takes some time to collect information from these bodies. Despite these constraints, sincere and best efforts are made to send the ATNs at the earliest. Approx. 8-10 C&AG Audit Paras are added every year in the list of pending Audit paras. It may be mentioned that during last year (*i.e.* November, 2012) there were 26 pending Audit Paras which have come down to 16 as on date in respect of D/o Higher Education. In respect of D/o SE&L only two audit paras are pending as on date, out of which ATN of one para has been finalised and is likely to be sent to the Ministry of Finance very soon."

101. On the aspect of reconciliation of the figures with regard to the pending paragraphs with that of the Monitoring Cell as well as the Audit, the Ministry in their written reply stated as under:—

"We have been sending the pending list of C&AG Audit Paras to DG Audit as well as Ministry of Finance to reconcile the figures from time to time. We have reconciled the position of pending Audit paras with Ministry of Finance (Monitoring Cell) and the Audit periodically. Figures would be regularly reconciled in future. Communication gap in some cases could be the reason for discrepancy.

The Sub-Committee desired to know whether any special drive has been undertaken to clear the outstanding Audit paragraphs, the Ministry responded review meetings are taken by Joint Secretary & Financial Advisor and SAC meetings are also held to review the cases. Secretary (HE) has also given directions in the Bureau Head meetings for early disposal of such cases."

102. When asked to furnish the activities of Standing Audit Committee (SAC) constituted by the Ministry of Human Resource Development since its formation including its impact for reducing the pendency the Ministry furnished the details as under:—

*Department of Higher Education:*

"Date of Establishment of SAC - 06.09.2010. Dates of meetings of SAC - 20.09.2010, 12.01.2011, 30.04.2012, 05.09.2012 and 05.08.2013 (10 C&AG Audit Paras disposed off since meeting of SAC held on 05.09.2012). Review meetings have also been held under JS&FA at regular intervals. It may be noted that there are around 150 Autonomous Bodies under this Department and most of the paras relate to these Bodies. Monitoring by the SAC has brought down pending Audit paras to 16. Some of these are at advanced stage of finalization."

*Department of School Education & Literacy:*

"Date of Establishment of SAC-20.08.2010. Dates of meeting of SAC- 10.09.2010 and 20.09.2011. Review meetings under the Chairmanship of JS&FA are convened regularly. Only 2 Audit paras are pending as on date out of which ATN of one Audit Para has been finalised and will be sent very soon to Monitoring Cell, Ministry of Finance."

103. On a query of the status of utilization of the portal a representative of the Ministry during evidence deposed:—

"We have not been effectively using the software but with the training programme which is now being scheduled with DG Audit we should be coming on the system effectively. It will take some time. But the training is scheduled in the month of October and November. So, both the Departments who will be dealing with these paras have been selected for the training. Once that is done we should be able to do it."

## **PART II**

### **RECOMMENDATIONS/OBSERVATIONS**

1. The Committee note that the Reports of the Comptroller and Auditor-General of India relating to the accounts of the Union are required to be submitted in terms of Article 151 to the President who causes them to be laid in Parliament. The Reports stand referred to the Public Accounts Committee for their scrutiny. Since it is not possible for the Committee to examine every Audit Report, the Committee adopts a selective approach to examine, what appears to them to be, more important reports/paragraphs. The Public Accounts Committee, therefore, select for in-depth examination only a few relatively more important paragraphs/reports from the various Reports of Comptroller and Auditor General of India. The audit paragraphs, which are not selected for detailed examination by the Committee, are dealt with by means of a well-devised procedure. As per the procedure evolved by the Public Accounts Committee in their 105th Report (Tenth Lok Sabha), the Action Taken Notes on all the paragraphs of the Reports of C&AG of India should be furnished to the Committee through the Ministry of Finance (Department of Expenditure—Monitoring Cell) within a period of 4 months from the date of laying of Audit Reports on the Table of the House starting from 31st March, 1996 onwards.

2. Since, there was no perceptible improvement in the furnishing of Action Taken Notes by the Ministries/Departments, the Public Accounts Committee (2008-09) and (2010-11) reviewed the position in their 11th and 58th Reports and recommended that all the Ministries/Departments should chalk out an effective and time bound procedure to reduce the pendency of ATNs. The Committee recommended setting up of Standing Audit Committee (SAC) and introduction of Audit Para Monitoring System (APMS) by all the Ministries. The PAC (2013-14) in their first meeting held on 17.05.2013 decided to review the position with respect to timely submission of Action Taken Notes on the non-selected Audit Paragraphs of the C&AG of India by the Ministries/Departments and decided to constitute a Sub-Committee (Sub-Committee-IV) to pursue the matter.

3. The Committee's examination of the pending position regarding submission of Action Taken Notes by the various Ministries/Departments revealed several deficiencies in the monitoring mechanism both at the Ministry/Department level as well as in the Department of Expenditure which is the nodal agency for monitoring the Action Taken Notes. As per the latest information furnished by the Ministry of Finance (Department of Expenditure—Monitoring Cell) as on 30.06.2013 a total number of 815 Audit paras in respect of which Action Taken Notes were pending with various Ministries/Departments from the years 1987-1988 to 2012-13. Out of these

815 pending paras, 152 related to Ministry of Defence, 163 related to Department of Revenue (CBDT & CBEC) 178 related to Ministry of Railways. However, as per information furnished by the Audit as on 30.06.2013, a total number of 722 Audit Paras for Action Taken Notes were pending in various Ministries/Departments. Out of these 722 paragraphs (208) paragraphs pertained to various Civil Ministries followed by Railways (169), Defence (143), Revenue Wing of Ministry of Finance comprising CBDT (Director Taxes), CBEC (Indirect Taxes) (112) and (71) Scientific Departments, Shockingly, out of these 722 pending paras, Action Taken Notes in respect of 135 paragraphs were not received by the Audit even for the first time. Further, Action Taken Notes in respect of 283 paragraphs were received by the Audit but these were returned to respective Ministries/Departments with comments. The re-submission of the Ministries on them was still awaited. Action Taken Notes in respect of 146 paragraphs were under vetting in Audit. The Committee are dismayed at the large scale pendency of Action Taken Notes in various Ministries/Departments and also the long periods for which these have been pending. Such a huge pendency of Action Taken Notes in large number of Ministries/Departments particularly Ministries of Finance, Railways and Defence clearly reveals that the Audit observations were taken in a most casual manner by the defaulter Departments. Further, the Committee regret to note that several Ministries/Departments failed to furnish the ATNs to the Committee on a large number of paragraphs even 5-10 years after the relevant Audit Reports were laid on the Table of the House. The Committee, therefore, seek explanation for each case of unconscionable delay of beyond two years in furnishing the ATNs from each of the defaulter Ministry/Department.

4. The Committee note that the figures supplied by the Ministry of Finance (Department of Expenditure-Monitoring Cell) with regard to number of pending audit paras with them do not tally with the figures provided by the office of the C&AG. As on 30.6.2013, the Monitoring Cell had indicated the number of pending audit paras as 815 starting from the years 1987 to 2013. However, according to Audit as on 30.06.2013, a total of 722 paragraphs were pending with various Ministries/Departments. The Committee desire that all the Ministries/Departments may be exhorted to take urgent steps to reconcile the figures at regular intervals in consultation with the Audit and the correct reconciled figures submitted to the Committee while furnishing the action taken replies on this Report in due course.

5. The Committee observe that the consolidated pendency position of C&AG audit paragraphs in respect of all the Ministries/Departments as on 30.06.2013 was 815. The Committee are dismayed that despite their constant concern and exhortations, some of the major Ministries/Departments still had large number of pendencies as on 30.06.2013 particularly the Ministries of Defence, Finance and Railways. Such inordinate delay in submission of ATNs is not acceptable to the Committee. The Committee, therefore, urge the

Ministries/Departments concerned to expedite clearance of the pending audit paragraphs within a period of three months and submit status report in this regard to the Committee. The Committee note that Ministry of Railways (Railway Board) has issued an office order prescribing the time schedule to be adhered to for finalisation of audit paragraphs, and recommend that the Department of Expenditure (Monitoring Cell) should also issue a similar order to all the Ministries/Departments to adhere the prescribed time-limit for submission of ATNs. The Committee further recommend that each Ministry/Department prescribe their own time schedule within the time allotted by the Department of Expenditure (Monitoring Cell) like time-limit for obtaining information from various filed formations/various zones/autonomous bodies, compilation of ATN, etc. The Committee desire/recommend that such a detailed time-schedule, both by the Department of Expenditure (Monitoring Cell) as well as each of the Ministry/Department should ensure that the ATNs are submitted to the Committee within the presented time of four months of the tabling of Audit Reports in Parliament.

6. The Committee are pleased to note that the Finance Minister also reviews the pendency position with the Financial Advisers twice in a year. The Committee, however urge that the review meetings by the Finance Minister be held periodically as stated and alongwith regular review meetings of the Committee of Secretaries (CoS) headed by the Cabinet Secretary. The Committee also note that submission of pending audit paras is monitored by Cabinet Secretariat through Committee of Secretaries (CoS) and that during the meeting held on 22.11.2012 targets were fixed for clearance of 100 percent of all the pending paras upto the Report year 2009-10 and 50 percent reduction of paras for the Reports of 2010-11. The Ministry of Railways achieved 47 percent and 45 percent of cases, respectively. It is seen that the achievement of target, as far as the audit reports upto the year 2009-10, was poor. This further strengthens the apprehension of the Committee that older the pendency more difficult it becomes to settle it. The Committee also desire that the Monitoring Cell, Department of Expenditure, Ministry of Finance do the necessary follow up of all the decisions taken and directions given by the Finance Minister as well as the Committee of Secretaries. The Committee desire that they may be appraised about actions following such review meetings and the results achieved every six months.

7. The Committee observe that the Department of Expenditure (Monitoring Cell), and the Ministries/Departments do not do the required followup on Audit observation. The Committee believe that once the Audit Para Monitoring System is utilized by all the line Ministries and they start uploading their respective information/data on real time basis, it would help bring reconciliation of pendency and monitor the progress. The Committee, therefore, reiterate the need for effective application of IT by all the Departments so as to facilitate sharing of information on real time basis leading to settlement of Audit observations with the prescribed time.

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 submitted 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.

9. The Committee note that in general the Ministries examined have not indicated any inclination towards fixing of responsibility on the concerned officials for delay on their part in timely submission of ATNs. However, some Ministries have assured that they will fix responsibility for the delays. The Committee, considering the prevailing laxity, recommend fixing of responsibility by all the Ministries/Departments for delays beyond four months in submission of ATNs.

10. 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 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. The Committee would like to be apprised of the instruction issued by the Government of India in this behalf.

11. The Committee were apprised by the Ministry of HRD that the records pertaining to audit paragraphs concerning AICTE were lost during shifting of their premises to a new location. Ostensibly, this caused inordinate delay in finalization and submission of ATNs. Further, the Committee observe that officers dealing with the issue had also been transferred and new officers have taken over, leading to further delay in submission of ATNs. The Committee

express their deep dismay over the way the records are maintained, shifted and safeguarded. They therefore, recommend that all Ministries/Departments take special care to ensure the safe custody of records and retrieval of all files relating to the audit paragraphs and also ensure that such serious lapses do not recur. They also recommend that responsibility be fixed and disciplinary action taken against the officials responsible for the 'missing/lost' records.

12. The Committee observe that Standing Audit Committees (SACs) constituted by the various Ministries are one of the important monitoring mechanisms, by which the timely submissions of Action Taken Notes (ATNs) are ensured. From the data available, it is seen that many of the Ministries/Departments are not conducting the SAC meetings regularly, worse, many of them have not conducted even a single SAC meeting for months together. Out of the 81 Ministries/Departments, only the Ministry of Coal conducted 4 meetings averaging a meeting per month and no other Ministries/Departments conducted the meetings as mandated. This inconsistency, the Committee strongly feel, has been one of the major factor that has led to such a backlog. The Committee, therefore, recommend that monthly SAC meetings be made mandatory and should be conducted by officers of the level of Joint Secretary or above and they should be held in the first week of every month. The Monitoring Cell, Department of Expenditure, Ministry of Finance should monitor such meetings and co-ordinate with each Ministry/Department in this regard. Further, the Committee also recommend that all such audit paragraphs and the compliances on them by each Ministry should be circulated to all the field formations to ensure non-recurrence of similar audit objections in future.

13. The Audit Para Monitoring System (APMS) was started in pursuance to the PAC recommendations in the 11th Report (15th Lok Sabha) for developing a computerized system to monitor and keep track of the ATNs of CAG Paras for early settlement. The APMS is to provide a Management Information System (MIS) for strengthening, streamlining and speeding up the task of submission of ATNs on CAG Paras with details such as Ministry, Year, Report No., Para No., Chapter, subject and the 4 stakeholders *i.e.* the Ministries, Audit (C&AG), Monitoring Cell and Lok Sabha Secretariat. Surprisingly, as per the Ministry's admission only as on date 21 Ministries are using the Portal, out of around 81 Ministries/Departments. Worse, as many as 31 Ministries/Departments out of 81 Ministries/Departments did not attend the training programme that was organized by the Monitoring Cell (Department of Expenditure) from 09.09.2013 to 18.10.2013 for acclimatizing with the use of APMS Portal. Taking note of the decided advantages of the APMS and other IT tools in vogue, the Committee hardly need to stress that all Ministries/Departments make full use of the IT as part of the larger goal of e-governance.

14. The Committee note that all the Ministries/Departments are linked to the APMS Portal as all are registered and have been provided with user IDs

and passwords. However, the figures regarding status of each audit paras pertaining to each Ministry/Department are uploaded on to the portal by the Monitoring Cell (Department of Expenditure) after receiving the figures from Ministries/Departments and not by the respective Ministries/Departments. The Committee observe that this practice is not proper and recommend that the Monitoring Cell, Department of Expenditure should insist on the respective Ministries/Departments updating the relevant figures/details themselves. The Monitoring Cell, Ministry of Finance may also seek necessary assistance from the Office of C&AG in this regard.

15. The Committee are pleased to observe that since the predecessor Committees took up the issue of timely submission of Action Taken Notes on the Non-selected paragraphs of the C&AG, the number of pending ATNs has come down progressively over the years. While appreciating the efforts made by the Ministries /Departments in reducing the pendency, the Committee note that still in some cases the pendencies are more than a decade old. As per their own admission, the older the pendency gets, the harder it becomes for the Ministries to settle the Audit observations for obvious reasons. The Committee, therefore reiterate that the ATNs must be submitted within the prescribed four months of the presentation of Audit reports and the matter settled within the given timelines. Moreover, the Committee also desire the Office of the C&AG to place before the Committee a report, after due inquiry, for further direction in case the Ministry fail to submit the final Action Taken Notes within three years from the date of presentation of Audit Reports to the Parliament. Since furnishing Action Taken Notes with regard to Audit paras is the specific responsibility of the Financial Adviser, the Office of the C&AG may call for the specific report of FA during the course of enquiry in all cases where the Ministries have failed to submit a final ATN within three years from the date of presentation of Audit reports to the Parliament.

NEW DELHI;  
25 November, 2014  
3 Agrahayana, 1936 (Saka)

PROF. K.V. THOMAS  
Chairperson,  
Public Accounts Committee.

ANNEXURE I

MINUTES OF THE FIRST SITTING OF SUB-COMMITTEE-IV OF  
THE PUBLIC ACCOUNTS COMMITTEE (2013-14)  
HELD ON 1ST AUGUST, 2013

The Sub-Committee sat on Thursday, the 1st August, 2013 from 1530 hrs. to 1600 hrs. in Room No. '51', Chairman's Chamber, Parliament House, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Vithoba Adsul
3. Dr. M. Thambi Durai

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*
2. Shri M.L.K. Raja — *Deputy Secretary*

**Representatives of the Office of the Comptroller and Auditor General of  
India**

1. Shri A.K. Singh — Deputy CAG
2. Shri Roy Mathrani — D.G. (Audit), C.E.
3. Shri Gautam Guha — D.G. (Comm.)
4. Shri Purushottam Tiwary — P.D. (PAC)

2. At the outset, the Convenor welcomed the Members of the Committee and the Audit Officers to the sitting of the sub-Committee. He informed the Members that the meeting had been convened to prioritise examination of the pending audit para as "Follow-up on Audit Reports" as well as the audit paras relating to Civil Ministries which may be assigned by the Chairman to the sub-Committee. The Convenor underlined the need for expediting the examination of the subject and presentation of Reports thereon. He further indicated that the Ministries, which have the maximum number of Audit paragraphs pending with them, would have to be called for evidence before the sub-Committee, to which the other Members agreed. However, the Committee decided to call the Ministry of Finance, Department of Expenditure (Monitoring Cell) which is the nodal/co-ordinating Ministry first for evidence before the Committee.

3. The Officers of the C&AG briefed the sub-Committee on various issues on the subject "Follow-up on Audit Report" that can be taken up during examination of the nodal Ministry (MoF) as well as other Ministries that have pending Audit paragraphs.

4. The Sub-Committee then decided to hold next sitting on 13.8.2013 and call the nodal Ministry *i.e.* Ministry of Finance, Department of Expenditure for evidence.

5. The Convenor then thanked the officers of the C&AG for their valuable suggestions and assistance.

*The Sub-Committee, then, adjourned.*

ANNEXURE II

MINUTES OF THE SECOND SITTING OF THE SUB-COMMITTEE-IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES  
RELATED AUDIT PARAS) OF THE PUBLIC ACCOUNTS  
COMMITTEE (2013-14) HELD ON 13TH AUGUST, 2013

The Sub-Committee sat on Tuesday, the 13th August, 2013 from 1530 hrs. to 1610 hrs. in Committee Room 'A' Parliament House Annexe, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Adsul

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*

2. Shri M.L.K. Raja — *Deputy Secretary*

**Representatives of the office of the Comptroller and Auditor General of India**

1. Shri A. K. Singh — Deputy C&AG  
2. Shri Gautam Guha — Director General (Commercial)  
3. Shri Purshottam Tiwary — Principal Director (PAC)

**Representatives of the Ministry of Finance (Department of Expenditure)**

1. Smt. Anjuly Chib Duggal — Additional Secretary (Exp.)  
2. Shri Jawhar Thakur — Controller General of Accounts  
3. Smt. Sudha Krishnan — Joint Secretary (Pers.), Exp.  
4. Smt. T.C.A. Kalyani — Joint C.G.A.

**Representatives of the Ministry of Railways**

1. Shri Rajendra Kashyap — Financial Commissioner  
2. Mrs. Saroj Rajware — Advisor, Finance  
3. Ms. V. Vaidehi — Executive Director/Finance, BC

### **Representative of the Ministry of Defence**

Shri Arunava Dutt

—

Financial Advisor, Defence Services

2. At the outset, the Convenor, Sub-Committee IV (Follow up on Audit Reports & Civil Ministries related Audit Paras) of the Public Accounts Committee (2013-14) welcomed the Members, the Audit Officers and the representatives of the Ministries of Finance (Deptt. of Expenditure), Railways & Defence to the sitting of the Sub-Committee convened for briefing on the subject “non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected audit paragraphs. Since, the Ministry of Finance (Deptt. of Expenditure) furnished the reply to PAC questionnaires in the same morning of the day of the meeting, the Convenor asked the Additional Secretary of the Ministry to brief the sub-Committee on certain aspects of replies given by them to the questionnaire as well as any other important points of the subject matter. The Additional Secretary, Ministry of Finance briefed the sub-Committee on various issues relating to the subject under examination.

3. Taking note of the various measures that have been taken by the Ministry of Finance (Deptt. of Expenditure) pursuant to the recommendations of the earlier Sub-Committees on the subject matter and appreciating the results of such measures in reducing the pendency of ATNs through review meetings by the Committee of Secretaries, the Finance Minister and the Standing Audit Committees set-up in each Ministry, ATN Adalats/Workshops, Web-based Audit Para Monitoring system etc., the Convenor emphasized that a lot more was required to be done to progressively reduce the pendencies. Noting the huge pendency with some Ministries like Railways, Defence and External Affairs and also large number of ATNs which have not been received from various Ministries/Departments even for the first time, the Convenor stressed that Ministry of Finance needs to further strengthen their existing mechanism, especially the monitoring part to ensure timely submission of the action Taken Notes. The Convenor asked the Deptt. of Expenditure to obtain reasons from the defaulter Ministries/Departments who failed to furnish Action Taken Notes even for the first time before the Sub-Committee takes further view in the matter with regard to the need for their oral examination.

4. The representatives of the Ministry responded to some of the queries raised by the Members. On certain specific points and the points on which the Ministry representatives did not have information/data, the Convenor asked the Additional Secretary to furnish detailed written replies to the PAC Secretariat by the end of August, 2013.

5. The Convenor thanked the representatives of the Ministries for appearing before the Committee and furnishing the available information on the subject. He also thanked the Audit officers for their assistance to the Sub-Committee in the examination of the subject.

*The Sub-Committee, then, adjourned.*

ANNEXURE III

MINUTES OF THE THIRD SITTING OF THE SUB-COMMITTEE-IV (FOLLOW  
UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED AUDIT  
PARAS) OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14)  
HELD ON 19TH SEPTEMBER, 2013

The Sub-Committee sat on Thursday, the 19th September, 2013 from  
1100 hrs. to 1200 hrs. in Room No. 'G-074', Parliament Library Building,  
New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Adsul

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*

2. Shri M.L.K. Raja — *Deputy Secretary*

**Representatives of the office of the Comptroller and Auditor General of  
India**

1. Ms. Revati Bedi — DG (Defence & Comm.)

2. Shri Venkatesh Mohan — AGADS

3. Shri C.M. Sane — PDA (Navy)

4. Shri Purshottam Tiwary — Principal Director (PAC)

**Representatives of the Ministry of Defence**

1. Shri Shankar Aggarwal — Additional Secretary

2. Shri Arunava Dutt — FA (DS)

3. Smt. Devika Raghuvanshi — Additional FA

4. Shri Kanwaldeep Singh — Director (Fin.'Bud.)

2. At the outset, the Convenor, Sub-Committee IV (Follow up on Audit Reports and Civil Ministries related Audit Paras) of the Public Accounts Committee (2013-14) welcomed the Members, the Audit Officers and the representatives of the Ministry of Defence to the sitting of the Sub-Committee convened for briefing on the subject "Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected audit paragraphs. Taking note of the various steps that have been taken by the Ministry of Defence on the issue of non-compliance by the

Ministry in timely submission of Action Taken Notes on the non-selected Audit paras, the Convenor emphasized that the Ministry needs to continue its endeavour to reduce the pendency of Audit paras in a time bound manner. Noting the mismatch between the figures of pendency provided by C&AG and the Ministry, the Convenor stressed the need for the Ministry to reconcile the figures with the Audit. The representatives of Ministry of Defence assured to do so. The Convenor also underlined the need to strengthen the Ministry's internal coordination mechanism so that the Action Taken Replies are submitted within the prescribed time of four months from the date of tabling of the Audit Reports in Parliament. The Sub-Committee wanted to know the present status of all the pending cases including those pending in various Courts and Tribunals as well as those under CBI investigations. The representative of the Ministry assured to submit the information sought. The Sub-Committee also decided to have further evidence of the Ministry in the near future if felt necessary.

3. The representatives of the Ministry responded to some of the other queries raised by the Members. On certain specific points on which the representatives did not have ready information/data, the Convenor asked the Additional Secretary to furnish detailed written replies to the PAC Secretariat within three weeks.

4. The Convenor thanked the representatives of the Ministry of Defence for appearing before the Committee and furnishing the available information on the subject. He also thanked the Audit Officers for their assistance to the Sub-Committee in the examination of the subject.

*The witnesses, then, withdrew.*

A copy of the verbatim proceedings of the sitting was kept on record.

*The Sub-Committee, then, adjourned.*

ANNEXURE IV

MINUTES OF THE FOURTH SITTING OF THE SUB-COMMITTEE-IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAS) OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14)  
HELD ON 19TH SEPTEMBER, 2013.

The Sub-Committee sat on Thursday, the 19th September, 2013 from 1205 hrs. to 1240 hrs. in Room No. 'G-074' Parliament Library Building, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Adsul

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*

2. Shri M.L.K. Raja — *Deputy Secretary*

**Representatives of the office of the Comptroller and Auditor General of India**

- |                           |   |                          |
|---------------------------|---|--------------------------|
| 1. Ms. Divya Malhotra     | — | DG (Railways)            |
| 2. Ms. Illa Singh         | — | DG (Railway Board)       |
| 3. Shri Purshottam Tiwary | — | Principal Director (PAC) |

**Representatives of the Ministry of Railways**

- |                          |   |                         |
|--------------------------|---|-------------------------|
| 1. Shri Arunendra Kumar  | — | Chairman, Railway Board |
| 2. Shri Rajender Kashyap | — | FC                      |
| 3. Shri Subodh Jain      | — | ME                      |
| 4. Shri D.P. Pandey      | — | MT                      |
| 5. Shri Kul Bhushan      | — | ML                      |
| 6. Smt. Saroj Rajware    | — | Adv/F                   |

2. At the outset, the Convenor, Sub-Committee-IV (Follow up on Audit Reports and Civil Ministries Related Audit Paras) of the Public Accounts Committee (2013-14) welcomed the Members, the Audit Officers and the representatives of the Ministry of Railways to the sitting of the Sub-Committee convened for briefing

on the subject "Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected audit paragraphs. The representative of the Ministry of Railways (Railway Board) briefed the Sub-Committee on various measures being taken by them to expedite submission of Action Taken Notes and the impact thereof in reducing the pendency. However, they accepted that still more efforts were needed to be taken in this regard to attend to the audit paragraphs within the prescribed period of four months. The Convenor raised concern over delay in submission of replies to some paragraphs which pertained to the year 1997-1998, and delays in conducting of meetings of the Standing Audit Committee. While stressing the need for fixing responsibility for delay in submission of ATNs, the Convenor desired a report from the Ministry under three categories viz., list of audit paragraphs which the Ministry has accepted, list of audit paragraphs replies to which need more time for reconciliation within the Ministry/Department and the list of audit paragraphs which the Ministry do not agree with. The Sub-Committee gave time for submission of the report within three weeks time.

3. Further, the representatives of the Ministry responded to some of the other queries raised by the Members. On certain specific points on which the Ministry representatives did not have information/data, the Convenor asked the Ministry to furnish detailed written replies to the PAC Secretariat at the earliest.

4. The Convenor thanked the representatives of the Ministry of Railways for appearing before the Committee and furnishing the available information on the subject. He also thanked the Audit Officers for their assistance to the Sub-Committee in the examination of the subject.

*The witnesses, then, withdrew.*

A copy of the verbatim proceedings of the sitting was kept on record.

*The Sub-Committee, then, adjourned.*

ANNEXURE V

MINUTES OF THE FIFTH SITTING OF THE SUB-COMMITTEE-IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAS) OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14)  
HELD ON 3RD OCTOBER, 2013

The Sub-Committee sat on Thursday, the 3rd October, 2013 from 1130 hrs. to 1230 hrs. in Room No. 'G-074', Parliament Library Building, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Adsul

SECRETARIAT

- |                        |   |                         |
|------------------------|---|-------------------------|
| 1. Shri Devender Singh | — | <i>Joint Secretary</i>  |
| 2. Shri Abhijit Kumar  | — | <i>Director</i>         |
| 3. Shri M.L.K. Raja    | — | <i>Deputy Secretary</i> |

**Representatives of the Office of the Comptroller and Auditor General of India**

- |                           |   |                          |
|---------------------------|---|--------------------------|
| 1. Shri Roy Mathrani      | — | DG (CE)                  |
| 2. Shri Purshottam Tiwary | — | Principal Director (PAC) |

**Representatives of the Ministry of External Affairs**

- |                         |   |                             |
|-------------------------|---|-----------------------------|
| 1. Shri Ashok K. Kantha | — | Secretary (East)            |
| 2. Shri A.R. Ghanashyam | — | Addl. Secretary (CPV & Haj) |
| 3. Dr. Asha Ram Sihag   | — | Addl. Secretary (FA)        |
| 4. Ms. Archana Nigam    | — | Pr. CCA                     |
| 5. Ms. Anita Nayar      | — | Acting DG, ICCR             |
| 6. Shri Anup K. Mudgal  | — | Joint Secretary (AD)        |

2. At the outset, the Convenor welcomed the Members, the Audit Officers and the representatives of the Ministry of External Affairs to the sitting of the Sub-Committee-IV convened for having evidence on the subject "Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the

non-selected audit paragraphs. Noticing the absence of the Foreign Secretary in the meeting without any request for personal exemption, the Convenor referred to the Direction of the Speaker, Lok Sabha which defines the representative of a Ministry. He further noted that though the Secretary (East), Ministry of External Affairs was present to respond to the queries of the Committee, the Direction required the presence of the Foreign Secretary or his request for personnel exemption. The Secretary (East), Ministry of External Affairs explained the absence of Foreign Secretary who was on Official visit abroad. He further submitted that the Ministry had sent a letter to the Secretariat in this behalf but noted the communication gap and expressed regret. The Convenor thereafter pointed out the relatively large number of pending ATNs relating to Ministry of External Affairs and expressed concern over the fact that the Ministry had not indicated any time frame by which the ATNs could be submitted to the PAC.

3. Thanking the Convenor for the opportunity given to them to clarify before the Sub-Committee on the issues relating to pendency of Audit Paras, the Secretary (East) explained the various steps taken by the Ministry to expedite finalization and submission of the pending Audit Paras *viz.*, direction issued to all Missions/ Posts and Spending Units to pay special and personal attention in clearing all pending paragraphs; regular monitoring by Financial Advisor and periodic meetings of Standing Audit Committee; using of Audit Para Monitoring System (APMS), etc. With respect to delay in submission of ATNs, the Secretary explained various constraints and the cumbersome process of collecting the required inputs from various Indian Missions and Posts across the world. Submitting before the Sub-Committee that they would undertake special drive to reduce maximum pendency including conducting of monthly SAC meetings, the Secretary requested for four months time for the same. However, referring to the Sub-Committee's intention to present the Report to Parliament in the ensuing Winter Session, the Convenor asked the Secretary to submit the ATNs by November, 2013. The Ministry assured to comply. The Convenor also observed that more frequent meetings of SAC need to be held in order to clear the backlog.

4. The Convenor, thanked the representatives of the Ministry for appearing before the Sub-Committee and then asked the Secretary to furnish replies to the questions raised during the sitting by the third week of November, 2013 positively.

*The witnesses, then, withdrew.*

A copy of the verbatim proceedings of the sitting was kept on record.

*The Sub-Committee, then, adjourned.*

ANNEXURE VI

MINUTES OF THE SIXTH SITTING OF THE SUB-COMMITTEE-IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAS) OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14)  
HELD ON 3RD OCTOBER, 2013

The Sub-Committee sat on Thursday, the 3rd October, 2013 from 1245 hrs. to 1320 hrs. in Room No. 'G-074', Parliament Library Building, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Adsul

SECRETARIAT

- |                        |   |                         |
|------------------------|---|-------------------------|
| 1. Shri Devender Singh | — | <i>Joint Secretary</i>  |
| 2. Shri Abhijit Kumar  | — | <i>Director</i>         |
| 3. Shri M.L.K. Raja    | — | <i>Deputy Secretary</i> |

**Representatives of the Office of the Comptroller and Auditor General of India**

- |                           |   |                                 |
|---------------------------|---|---------------------------------|
| 1. Smt. Sandhya Shukla    | — | Principal Director (Commercial) |
| 2. Shri Purshottam Tiwary | — | Principal Director (PAC)        |

**Representatives of the Ministry of Shipping**

- |                            |   |                              |
|----------------------------|---|------------------------------|
| 1. Shri Vishwapati Trivedi | — | Secretary                    |
| 2. Mrs. T. Kumar           | — | AS & FA                      |
| 3. Shri M.C. Jouhari       | — | Joint Secretary (S. & Parl.) |
| 4. Shri N. Muruganandam    | — | Joint Secretary (Ports)      |
| 5. Shri C.B. Singh         | — | Advisor                      |
| 6. Ms. Divya Prasad        | — | Joint Secretary (Coord.)     |
| 7. Shri Sunil Mishra       | — | Joint Secretary (DGS)        |
| 8. Shri Ravi Parmar        | — | Dy. Chairman, MbPT           |
| 9. Shri Jaya Kumar         | — | Dy. Chairman, KoPT           |
| 10. Shri P.C. Parida       | — | Dy. Chairman, ChPT           |
| 11. Shri Senthil Vel       | — | FA & CAO ChPT                |

12. Shri Amitabh Verma — Chairman, IWAI

13. Shri Deepak Das — Member (Finance), IWAI

2. At the outset, the Convenor welcomed the Members, the Audit Officers and the representatives of the Ministry of Shipping to the sitting of the Sub-Committee convened for having evidence on the subject Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected audit paragraphs.

3. The Secretary, Ministry of Shipping briefed the Sub-Committee on the present status of audit reports/paragraphs pending with them and the reasons for delay in submission of Action Taken Notes. Further, he explained the steps taken by the Ministry to reduce the pendency *viz.*, conducting of regular meetings of Standing Audit Committees, utilisation of APMS, the proactive role of Financial Advisor to mitigate the pendency as well as the hurdles being faced by the Ministry in collecting information from Subordinate Offices and various State Governments.

4. The Convenor raised concern over delay in submission Action Taken Notes to all the pending reports/audit paras particularly in respect of C&AG's Report No. 3 of 2009-10 (Performance Audit) on the subject of the 'Functioning of Major Ports in India', Para No. 12.1.1 of Report No. 9 of 2010-11 on the subject 'Development of Inland Water Transport (IWT)', Para No. 8.8 of Report No. 38 of 2010-11 regarding loss of revenue on the part of Mumbai Port Trust of Rs. 64.07 crores, and Para No. 9.5 of Report No. 33 of 2011-12 regarding 'Procurement of pneumatic fender without proper assessment', resulting in injudicious Expenditure of Rs. 73 lakhs. Admitting the delay in submission of final action taken notes on all the above-mentioned pending reports/paras, the Secretary assured that he would expedite the matter and submit the same by the first week of November, 2013.

5. The Convenor thanked the representatives of the Ministry for appearing before the Sub-Committee and then asked the Secretary to furnish replies to the pending issues by the first week of November, 2013 positively.

*The witnesses, then, withdrew.*

A copy of the verbatim proceedings of the sitting was kept on record.

*The Sub-Committee, then, adjourned.*

ANNEXURE VII

MINUTES OF THE SEVENTH SITTING OF THE SUB-COMMITTEE-IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAS) OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14)  
HELD ON 10TH OCTOBER, 2013

The Sub-Committee sat on Thursday, the 10th October, 2013 from 1130 hrs. to 1240 hrs. in Room No. '53', Parliament House, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Adsul
3. Dr. M. Thambi Durai
4. Shri Dharmendra Yadav

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*
2. Shri Abhijit Kumar — *Director*
3. Shri M.L.K. Raja — *Deputy Secretary*

**Representatives of the Office of the Comptroller and Auditor  
General of India**

1. Shri A.K. Singh — Dy. CAG
2. Shri Roy Mathrani — DG (CE)
3. Shri Purshottam Tiwary — Principal Director (PAC)

**Representatives of the Ministry of Human Resource Development**

1. Ms. Amita Sharma — Addl. Secretary (TE) H.E.
2. Shri A.K. Singh — Joint Secretary (CU) H.E.
3. Shri Yogendra Tripathi — Joint Secretary & FA, H.E.
4. Shri J. Alam — Joint Secretary (SE-II)
5. Shri Avinash Dixit — Commissioner (KVS)
6. Shri S.S. Mantha — Chairman AICTE

2. At the outset, the Convenor, Sub-Committee-IV (Follow up on Audit Reports & Civil Ministries related Audit Paras) of the Public Accounts Committee

(2013-14) welcomed the Members, the Audit Officers and the representatives of the Ministry of Human Resource Development (Department of Higher Education) to the sitting of the Sub-Committee convened for briefing on the subject Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected audit paragraphs.

3. The Additional Secretary and other officers of the Ministry of Human Resource Development (Department of Higher Education) who were present briefed the Sub-Committee on the status of furnishing ATNs on various audit paragraphs and the reasons for delay in submission of replies on various audit paragraphs to the audit as well as to the Committee. The Sub-Committee, then, took up various Performance Reports and Audit Paragraphs for detailed discussion, particularly on the aspect of delay in submission of ATNs. The reasons stated by the Ministry for delay in timely submission of replies to audit paragraphs includes shifting of premises of the audited autonomous institutions, the resultant missing of files relating to the audit paragraphs, changes in senior administrative officials, delay in submission of replies by various institutions, ongoing court cases, non-availability of regular directors for some institutions and evasive/indirect replies by audited institutions which needed revision. The Sub-Committee observed that the Ministry too was responsible for the delay as they had also taken unreasonable time to process the matter. The Sub-Committee stressed that there was a need for fixing responsibility on the concerned officials for the delay caused.

4. On some specific points raised by the Sub-Committee, the Convenor asked the Additional Secretary to furnish detailed written reply to the PAC Secretariat latest by the first week of November, 2013.

5. The Convenor thanked the representatives of the Ministry for appearing before the Sub-Committee and furnishing the available information on several issues on the subject.

*The witnesses, then, withdrew.*

A copy of the verbatim proceedings of the sitting was kept on record.

*The Sub-Committee, then, adjourned.*

ANNEXURE VIII

MINUTES OF THE EIGHTH SITTING OF THE SUB-COMMITTEE-IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAS) OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14)  
HELD ON 10TH OCTOBER, 2013

The Sub-Committee sat on Thursday, the 10th October, 2013 from 1245 hrs. to 1345 hrs. in Room No. '53', Parliament House, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Adsul
3. Dr. M. Thambi Durai
4. Shri Dharmendra Yadav

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*
2. Shri Abhijit Kumar — *Director*
3. Shri M.L.K. Raja — *Deputy Secretary*

**Representatives of the office of the Comptroller and Auditor General of India**

1. Shri A.K. Singh — Dy. CAG
2. Shri Roy Mathrani — DG (CE)
3. Shri Purshottam Tiwary — Principal Director (PAC)

**Representatives of the Ministry of Culture**

1. Shri Ravinder Singh — Secretary
2. Shri P.K. Jha — Addl. Secretary & FA
3. Shri K.K. Mittal — Addl. Secretary
4. Shri Sanjiv Mittal — Joint Secretary
5. Smt. Arvind Manjit Singh — Joint Secretary
6. Shri V. Srinivas — Joint Secretary
7. Shri Pravin Srivastava — DG, ASI

- |                           |   |                                     |
|---------------------------|---|-------------------------------------|
| 8. Shri Mahesh Rangarajan | — | Dir., Nehru Memorial Museum Library |
| 9. Shri K.K. Banerjee     | — | Dir., National Library              |
| 10. Ms. Jayashree Sharma  | — | Dir., National Museum               |

2. At the outset, the Convenor, sub-Committee - IV (Follow up on Audit Reports Civil Ministries related Audit Paras) of the Public Accounts Committee (2013-14) welcomed the Members, the Audit Officers and the representatives of the Ministry of Culture of the sitting of the sub-Committee convened for briefing on the subject "Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected audit paragraphs".

3. The Secretary briefed the sub-Committee on various aspects of functioning and achievements of the Ministry as well as on the pending audit paragraphs and assured the Sub-Committee that ATNs on majority of pending audit paragraphs would be submitted by November, 2013. The Convenor while taking note of the efforts taken by the Ministry in bringing down the number of pending audit paragraphs, observed that some of the pending paragraphs pertained to the year 1999. He therefore, stressed the need for making earnest efforts in clearing the backlog. The Ministry while briefing about the actions initiated in reducing the backlog, stated about the various disciplinary action taken/initiated against the erring officials including initiation of criminal proceedings. The sub-Committee took up various pending audit paragraphs for discussion and raised question including the delay in furnishing replies by the concerned autonomous institutions and actions initiated by the Ministry in this regard. The representatives of the Ministry submitted the reasons for delay in submission of replies to audit paragraphs which included cases pending in courts, spread of institutions throughout the country and in far flung areas and delay in tracing of old files. The sub-Committee also pointed out huge gaps between the meetings of SAC, lack of co-ordination between the Ministry and various autonomous institutions under it, delay in framing of by-laws by the institutions, financial irregularities detected by the audit, lack of internal control leading to pilferage/misappropriation of funds.

4. The Convenor, thanked the representatives of the Ministry for appearing before the sub-Committee and then asked the Secretary to furnish replies to the questions raised during the sitting by the first week of November, 2013 positively.

*The witnesses, then, withdrew.*

A copy of the verbatim proceedings of the sitting was kept on record.

*The sub-Committee, then, adjourned.*

ANNEXURE IX

MINUTES OF THE NINTH SITTING OF THE SUB-COMMITTEE IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAS) OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14)  
HELD ON 7TH NOVEMBER, 2013

The sub-committee sat on Thursday, the 7th November, 2013 from 1130 hrs. to 1215 hrs. in Committee Room 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Adsul

SECRETARIAT

1. Shri Abhijit Kumar — *Director*

2. Shri M.L.K. Raja — *Deputy Secretary*

**Representatives of the Office of the Comptroller and Auditor General  
of India**

1. Shri A.K. Singh — *Deputy, C&AG*

2. Shri Purshottam Tiwary — *Principal Director (PAC)*

**Representatives of the Ministry of Finance (Department of  
Expenditure)**

1. Smt. Anjuly Chib Duggal — *Additional Secretary (Exp.)*

2. Smt. Sudha Krishnan — *Joint Secretary (Pers.), Exp.*

3. Shri Chandy Andrews — *Additional C.G.A.*

4. Ms. Sonali Singh — *Joint C.G.A.*

2. At the outset, the Convenor, sub-Committee-IV (Follow up on Audit Reports & Civil Ministries related Audit Paras) of the Public Accounts Committee (2013-14) welcomed the Audit Officers and the representatives of the Ministry of Finance (Deptt. of Expenditure), to the sitting of sub-Committee convened for oral evidence on the subject "Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected audit paragraphs." Drawing attention to the first sitting of the sub-Committee held on 13th August, 2013 with the representatives of Ministry of Finance (Deptt. of Expenditure) in which the

Ministry had assured to take necessary steps to improve the existing system of submission of Action Taken Notes within the stipulated period, the Convenor asked the Additional Secretary to brief the sub-Committee on the progress made so far. Accordingly, the Additional Secretary, Ministry of Finance briefed the sub-Committee on the action taken by them on various issues discussed in the first meeting. She further informed the sub-Committee about the efforts initiated by the Ministry which includes reconciliation of pendency of audit paras with concerned Ministries/Departments and Audit, review of old audit paras in the meetings of the SACs, organising training for officers of various Ministries/Departments, progress in the number of Ministries that use APMs portal and collecting the details of pending audit paras for which the ATN had not been submitted even for the first time.

3. Taking note of the measures taken by the Ministry of Finance (Deptt. of Expenditure) pursuant to the first meeting of the sub-Committee, the Convenor further emphasized the need for fixing of a common cut-off date on pendency to avoid discrepancy of figures between Ministry and C&AG. The sub-Committee also expressed concern over the tardy progress in respect of usage of Audit Para Monitoring System by various Ministries/Departments. The Convenor further enquired from the Deptt. of Expenditure, Monitoring Cell to furnish latest information on the following, namely, (i) the details of Ministries/Departments using APMs; (ii) suggestions received from stakeholders to make the portal user friendly and steps taken on these suggestions; (iii) the number of APMs workshops conducted by the Monitoring Cell and Ministries/Departments that have participated in them; (iv) the outcome of such workshops; (v) the mechanism adopted by the Monitoring Cell to reconcile the status of pending para with Ministries/Departments and also the periodicity of interaction between Audit and Monitoring Cell; (vi) the details of ATN adalats conducted with the involvements of C&AG and its results; and (vii) the action taken by the Ministry to reduce the pendency of sub-judice cases etc. The Convenor also stressed on the need to further strengthen the Monitoring Cell's existing mechanism, especially the monitoring part to ensure timely submission of the Action Taken Notes.

4. The representatives of the Ministry responded to some of the queries raised by the Members. On certain specific points and the points on which the Ministry representatives did not have information/data, the Convenor asked the Additional Secretary to furnish detailed written replies to the PAC Secretariat by 20th November, 2013 positively.

5. The Convenor, thanked the representatives of the Ministries for appearing before the Committee and furnishing the available information on the subject. He also thanked the Audit Officers for their assistance to the sub-Committee in the examination of the subject.

*The witnesses, then, withdrew.*

A copy of the verbatim proceedings of the sitting was kept on record.

*The sub-Committee, then, adjourned.*

ANNEXURE X

MINUTES OF THE TENTH SITTING OF THE SUB-COMMITTEE IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAS) OF THE PUBLIC ACCOUNTS COMMITTEE  
(2013-14) HELD ON 22ND NOVEMBER, 2013

The sub-Committee sat on Friday, the 22nd November, 2013 from 1145 hrs. to 1315 hrs. in Room No. "G-074", Parliament Library Building, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Adsul

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*

2. Shri D.R. Mohanty — *Deputy Secretary*

**Representatives of the Office of the Comptroller and Auditor General  
of India**

1. Shri Shesh Kumar — Director General  
(Commercial—II)

2. Shri A.M. Bajaj — Principal Director (ESM)

3. Shri B.P. Yadav — Principal Director (PAC)

**Representatives of the Ministry of Shipping**

1. Shri Vishwapati Trivedi — Secretary

2. Shri N. Muruganandanam — Joint Secretary (Ports)

3. Shri A. Janardhana Rao — MD, IPA

4. Shri R.P.S. Kahlon — Chairman, KoPT

5. Shri S.S. Mishra — Chairman, PPT

6. Shri Marapandiyam — Chairman, MoPT

7. Shri Paul Antony — Chairman, CoPT

8. Shri Ravi Parmar — Dy. Chairman, MbPT

2. At the outset, the Convenor, sub-Committee IV of the Public Accounts Committee (2013-14) welcomed the Members, the Audit Officers and the representatives of the Ministry of Shipping to the sitting of the sub-Committee. Apprising that the meeting had been convened to take oral evidence of the representatives of the Ministry of Shipping on the subject "Functioning of Major Port Trusts" based on the C&AG Report No. 3 of 2009-10, the Convenor impressed upon the witnesses not to disclose the contents of the deliberations of the Committee to any outsider, especially to the members of the Print and Electronic Media. The Convenor, then asked the Secretary, Ministry of Shipping to give an overview of the subject matter under examination with special reference to the corrective measures taken based on the Audit findings.

3. The Secretary, Ministry of Shipping accordingly briefed the sub-Committee about the functioning of the Major Port Trusts and the latest status of submission of Action Taken Notes on the subject and also the Ministry's stance on the Audit findings with special focus on the improvement brought about with respect to, *inter alia*, included (i) launching of a comprehensive programme *i.e.* a new maritime agenda for the decade starting from 2010, (ii) the progress made in dredging by the various ports and achievement of fourteen metre draft in most of the Ports, (iii) introduction of new tariff guidelines, (iv) initiation of various projects in PPP mode, (v) development of multiple channels, and (vi) expansion and maintenance of Ports, updation of technology, etc. The representatives of the Ministry of Shipping and Port Trust also responded to the queries raised by the Members. As some points required detailed and statistical information, the Convenor asked the Secretary, Ministry of Shipping to furnish written information on them. The Secretary assured to do so.

4. The Convenor thanked the representatives of the Ministry of Shipping and the Chairman/Dy. Chairman of the Major Port Trusts for appearing before the Committee and furnishing the available information on the subject.

*The witnesses, then, withdrew.*

The sub-Committee then decided to visit some Major Ports, during January, 2014, to have a first hand knowledge of the actual progress made by them in various critical areas, post Audit findings/suggestions.

A copy of the verbatim proceedings of the sitting was kept on record.

*The sub-Committee, then, adjourned.*

ANNEXURE XI

MINUTES OF THE ELEVENTH SITTING OF THE SUB-COMMITTEE IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAGRAPHS) OF THE PUBLIC ACCOUNTS COMMITTEE  
(2013-14) HELD ON 7TH JANUARY, 2014

The Committee sat on Tuesday, the 7th January, 2014 from 1130 hrs. to 1215 hrs. in Room No. "62", Parliament House, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

*Lok Sabha*

2. Shri Anandrao Adsul

3. Dr. M. Thambi Durai

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*

2. Shri M.L.K. Raja — *Deputy Secretary*

**Representatives of the Office of the Comptroller and Auditor General  
of India**

1. Shri A.K. Singh — *Deputy C&AG*

2. Ms. Revathi Bedi — *DG (Defence and Communication)*

3. Smt. Divya Malhotra — *Director-General (Railways)*

4. Shri S. Nandkeolyar — *DG (DT & CRA Coordn.)*

5. Shri Venkatesh Mohan — *DG (Audit)*

6. Shri A.M. Bajaj — *Principal Director (Audit)*

7. Shri Jayant Sinha — *Principal Director (RC)*

8. Shri Deepak Kumar — *Director (Audit)*

9. Ms. Sarita Kumari — *Director (DT)*

10. Shri Praveer Kumar — *Director*

11. Smt. Attorva Sinha — *Director*

12. Dr. A. Paramasivan — *Director*

13. Shri Saurabh Shukla — *Director*

2. At the outset, the Convenor welcomed the Members and the representatives of the Office of C&AG to the sitting of the sub-Committee. Then, he asked the concerned officials of the C&AG about the status of the pendency of ATNs pertaining to the Ministries of Human Resource Management, Shipping, Culture, Defence, Railways and External Affairs in order to assess the effect of the evidences taken by the sub-Committee. The C&AG officials conveyed that there has been very positive effect on the aspect of submission of the ATNs to C&AG for vetting after the subject was taken by the sub-Committee and the evidences tendered before the sub-Committee, including a notable reduction in the number of pending ATNs from the Ministry of Defence. The Convenor asked the C&AG officials to furnish the complete status of pendency *vis-a-vis* the aforesaid six Ministries as on the day of the sitting, that is 7th January, 2014, within three days, that is by 10th January, 2014.

3. The Convenor, then, sought the views of the Members and the Audit Officers on some of the relatively more important paragraphs/subjects from the list of the Audit Paragraphs/Reports suggested by the C&AG for detailed examination by the sub-Committee. During the course of discussion, the representatives of C&AG briefed the sub-Committee on certain paragraphs/subjects and highlighted the Audit findings for facilitating their consideration by the sub-Committee in finalizing selection of additional subjects. After due deliberations, the sub-Committee selected seven additional subjects as shown in **Annexure-I**.

4. The Convenor, after discussing with the Members, decided to hold evidences of Ministry of Culture on the subject "Unfruitful Expenditure" (Para 2.1 of Report No. 33 of 2011-12) and Ministry of Labour and Employment on the subject "Undue Benefit to the Consultant Firm" (Para 7.1 of Report No. 33 of 2011-12) on 13th January, 2014 and evidence of the Ministry of Health & Family Welfare on the subject 'Performance Audit of Medical Council of India' (Chapter I of the Report No. 20 of 2010-11) on 20th January, 2014.

5. The Convenor then thanked the Members and the Audit Officers for their valuable suggestions for selection of additional subjects.

*The sub-Committee, then, adjourned.*

*Annexure A*

LIST OF IMPORTANT TOPICS/SUBJECTS FROM THE NON-SELECTED  
AUDIT REPORTS/PARAS FOR THE LAST THREE YEARS

Sl. No.	Ministry	Report No./ Year	Para No.	Subject
1.	External Affairs	13 of 2012-13	3.1	Performance of consular wings
2.	Culture	33 of 2011-12	2.1	Unfruitful expenditure
3.	Labour & Employment	33 of 2011-12	7.1	Undue benefit to the consultant firm
4.	Defence	18 of 2012-13 (PA)	Entire Report	Performance of medical establishment in Defence services
5.	Railways	32 of 2011-12 (Thematic para)	3.1	Commercial utilization of surplus land in Indian Railways
6.	Finance (Deptt. of Revenue- Central Board of Direct Taxes)	12 of 2011-12 (PA)	Entire Report	Business of civil construction
7.	Health and Family Welfare	20 of 2010-11	Chapter-I	Medical Council of India

ANNEXURE XII

MINUTES OF THE TWELFTH SITTING OF THE SUB-COMMITTEE-IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAS) OF THE PUBLIC ACCOUNTS COMMITTEE  
(2013-14) HELD ON 13TH JANUARY, 2014

The Sub-Committee sat on Monday, the 13th January, 2014 from 1130 hrs. to 1215 hrs. in Room No. "63", Parliament House, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBER

*Lok Sabha*

2. Dr. M. Thambi Durai

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*

2. Shri D.R. Mohanty — *Deputy Secretary*

**Representatives of the Office of the Comptroller and Auditor General  
of India**

1. Shri A.K. Singh — *Deputy C&AG*

2. Ms. Shubha Kumar — *DG (RC)*

3. Shri P. Tiwary — *PD (PAC)*

**Representatives of the Ministry of Culture**

1. Shri K.K. Mittal — *Additional Secretary*

2. Shri Raghav Chandra — *Additional Secretary & FA*

3. Shri V. Shrinivas — *Joint Secretary*

4. Mrs. Meena B. Sharma — *Director*

5. Prof. Mahesh Rangarajan — *Director*

2. At the outset, the Convenor, Sub-Committee-IV of the Public Accounts Committee (2013-14) welcomed the Member, the Audit Officers and the representatives of the Ministry of Culture to the sitting of the Sub-Committee. Apprising that the meeting had been convened to take oral evidence of the representatives of the Ministry of Culture on the subject "Unfruitful Expenditure" based on Para 2.1 of the C&AG Report No. 33 of 2010-11, the Convenor impressed upon the witnesses not to disclose the contents of the deliberations of the Committee

to any outsider, especially to the members of the Print and Electronic media. The Convenor, then asked the Additional Secretary, Ministry of Culture to give an overview of the subject matter under examination with special reference to the corrective measures taken based on the Audit findings.

3. The Additional Secretary, Ministry of Culture accordingly briefed the Sub-Committee about the latest status of submission of Action Taken Notes on the subject and also the Ministry's stance on the Audit findings with special focus on the recovery of inadmissible pay and allowances amounting to ₹ 55 lakh paid to nine fellows under the Nehru Memorial Museum and Library Fellowship programme and the measures taken to prevent recurrence of such deficiencies in future. The representatives of the Ministry of Culture also responded to the queries raised by the Members. As some points required detailed and statistical information, the Convenor asked the Additional Secretary, Ministry of Culture to furnish written information on them within 10/15 days. The Additional Secretary assured to do so.

4. The Convenor thanked the representatives of the Ministry of Culture for appearing before the Committee and furnishing the available information on the subject.

*The witnesses, then, withdrew.*

A copy of the verbatim proceedings of the sitting was kept on record.

*The Sub-Committee, then, adjourned.*

ANNEXURE XIII

MINUTES OF THE THIRTEENTH SITTING OF THE SUB-COMMITTEE-IV  
(FOLLOW UP ON AUDIT REPORTS & CIVIL MINISTRIES RELATED  
AUDIT PARAS) OF THE PUBLIC ACCOUNTS COMMITTEE  
(2013-14) HELD ON 13TH JANUARY, 2014

The Sub-Committee sat on Monday, the 13th January, 2014 from 1215 hrs. to 1300 hrs. in Room No. "63", Parliament House, New Delhi.

PRESENT

Shri Bhartruhari Mahtab — *Convenor*

MEMBER

*Lok Sabha*

2. Dr. M. Thambi Durai

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*

2. Shri D.R. Mohanty — *Deputy Secretary*

**Representatives of the Office of the Comptroller and Auditor General  
of India**

1. Shri A.K. Singh — *Deputy C&AG*

2. Ms. Shubha Kumar — *DG (RC)*

3. Shri P. Tiwary — *PD (PAC)*

**Representatives of the Ministry of Labour and Employment**

1. Shri Arun Kumar Sinha — *Additional Secretary*

2. Shri Anil Kumar Agrawal — *DG, ESIC*

3. Shri S.K.G. Rahate — *Financial Commissioner, ESIC*

4. Shri B.N. Tripathi — *CVO, ESIC*

5. Shri Sudip Dutta — *Chief Engineer, ESIC*

2. At the outset, the Convenor, Sub-Committee-IV of the Public Accounts Committee (2013-14) welcomed the Member, the Audit Officers and the representatives of the Ministry of Labour and Employment to the sitting of the Sub-Committee. Apprising that the meeting had been convened to take oral evidence of the representatives of the Ministry of Labour and Employment on the subject "Undue benefit to the consultant firm" based on Para 7.1 of the C&AG Report No. 33 of 2011-12, the Convenor impressed upon the witnesses not to disclose the

contents of the deliberations of the Committee to any outsider, especially to the members of the Print and Electronic media. The Convenor, then asked the Additional Secretary, Ministry of Labour and Employment to give an overview of the subject matter under examination with special reference to the corrective measures taken based on the Audit findings.

3. The Additional Secretary, Ministry of Labour and Employment accordingly briefed the Sub-Committee about the undue benefit extended to the consultant firm *i.e* M/s Ravi and Associates amounting to ₹ 65 lakh for providing Architectural and Engineering Services to the Employees' State Insurance Corporation (ESIC) for the establishment of Medical College and Hospital at Kollam. The Additional Secretary also apprised of the latest status of submission of Action Taken Notes on the subject and the Ministry's stance on the Audit findings with special focus on fixing responsibility on the officials concerned for dereliction of duty; establishment of more medical colleges in other parts of the country etc. The representatives of the Ministry of Labour and Employment also responded to the queries raised by the Members. As some points required detailed and statistical information, the Convenor asked the Additional Secretary, Ministry of Labour and Employment to furnish written information on them within 10/15 days. The Additional Secretary assured to do so.

4. The Convenor thanked the representatives of the Ministry of Labour and Employment and the representatives of ESIC for appearing before the Committee and furnishing the available information on the subject.

*The witnesses, then, withdrew.*

A copy of the verbatim proceedings of the sitting was kept on record.

*The Sub-Committee, then, adjourned.*

ANNEXURE XIV

MINUTES OF THE SIXTH SITTING OF THE PUBLIC ACCOUNTS  
COMMITTEE (2014-15) HELD ON 08TH OCTOBER, 2014

The Committee sat on Wednesday the 08th October, 2014 from 1545 hrs. to 1645 hrs. in Room No. '62', Parliament House, New Delhi.

PRESENT

Prof. K.V. Thomas — *Chairperson*

MEMBERS

*Lok Sabha*

2. Shri Nishikant Dubey
3. Shri Bhartruhari Mahtab
4. Shri Janardan Singh Sigriwal

*Rajya Sabha*

5. Dr. Satyanarayan Jatiya
6. Shri Shantaram Naik
7. Shri Sukhendu Sekhar Roy

SECRETARIAT

1. Shri A.K. Singh — *Joint Secretary*
2. Shri Jayakumar T. — *Additional Director*

**Representatives from the office of the comptroller and Auditor  
General of India**

- |                         |   |                       |    |
|-------------------------|---|-----------------------|----|
| 1. Shri A.K. Singh      | — | Dy. CAG (RC/LB)       |    |
| 2. Shri Balvinder Singh | — | Dy. CAG (CRA)         |    |
| 3. Ms. Shubha Kumar     | — | Director General (RC) |    |
| 4. Shri S. Loomba       | — | DGA                   |    |
| 5. Shri T. Theethan     | — | Director General      |    |
| 6. Shri Manish Kumar    | — | Principal Director    |    |
| 7. Shri P. Tiwary       | — | Principal Director    |    |
| 2. **                   |   | **                    | ** |
| 3. **                   |   | **                    | ** |
| 4. **                   |   | **                    | ** |

5. After the witnesses withdrew, the Committee took up following Draft Reports for consideration:—

- (i) Draft Report on 'Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected Audit Paragraphs of C&AG Reports';
- (ii) \*\* \*\* \*
- (iii) \*\* \*\* \*
- (iv) \*\* \*\* \*

6. One of the Members suggested that more stringent words should be incorporated in the recommendation portion of the Draft Report at (i) The suggestion was accepted by the Committee. The Chairperson desired to invite suggestions/ comments in writing, if any, on the four reports from the members of the Committee so that the same can be included in the Reports. The Committee also authorized the Chairperson to finalise the Reports in light of the suggestions, if any, of the Members and the factual verification received from the Audit and present the Reports to the House on a date convenient to him.

7. The Chairperson thanked the Members for their co-operation.

A copy of the verbatim proceedings was kept on record.

*The Committee, then, adjourned.*

**APPENDIX I**  
**Pendency of CAG's Paras as on 31.07.2013**  
**Year**

Name of Ministry/Deptt.	87-88	88-89	91-92	93-94	95-96	96-97	97-98	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	Total Pendency 31.07.13	Pendency as on 30.06.13
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Defence	1	1			1	1			4		2	0	2	2	1	3	7		13	48	66	52	204	152
CBDT										1	3	1	3	5	3	0	6	2	10	17		1	52	163
Railway							1	1	1	2	6	3	7	9	11	21	24	14	27	28		5	160	178
Post																1	2		0				3	4
Telecommunication						1		1				3	1	1		1			3			1	12	11
Customs										1		2	5	7	7	7	10	7	7	18			71	74
Central Excise													1				1	2	3	2			9	9
Agriculture Research								1				1						1					3	5
Education																								
Atomic Energy									2		3	1			1			4		1		1	13	12
Consumer Affairs																								
(Food & Public Distribution) Deptt. of																					1	3	4	4
F&PD																								
Culture									1			2		1	3		2	3		1			13	13
Civil Aviation																				2	1		3	3
Commerce																1	1			1	1		4	5
Development of North East Region																				1			1	1
Economic Affairs																					1		1	1
Financial services																					2		2	2
External Affairs														1			2	3		7	9	19	41	22
School Education and Literacy																							0	1
Higher Education													2		1	1	1	2	4	2	3	2	18	18
Environment & Forest		1									1	1	1			1		3		6	1		15	15

Earth Science										1	2					3	3
Chemical & Fertilizers													1			1	1
Health				1						1		3		5		10	12
Health Research (ICMR)			1	1	1				1		1	1			2	8	8
NACO														1	1	2	2
Home Affairs												1			4	4	9
Electronics & information Technology				1	1					1		1				19	23
Information & Broadcasting														3	1	4	6
Justice									1							1	1
Labour																2	2
Mines			1											1	1	2	3
Revenue (Except CBDT & CBEC)				1								2			1	4	4
Rural Development								1							1	2	3
RD Drinking Water Supply												1				1	1
Statistics & PI														1		1	1
Science & Technology									1	1	1	1		5		10	10
CSIR/DSIR	2		3	1	1	1	2	2			1	6			1	22	22
Social Justice & Empowerment		1							1			1			2	5	5
Shipping												1	3	2		6	6
Space											1	1		3		9	5
MSME														1		1	1
Tribal Affairs				1								1				2	2
Textiles									1			1		3		5	6
Urban Development												1		1	1	3	7
Water resources														1		1	1
Women & Child Development									1						1	3	5
Youth Affairs & Sports														1	1	2	2

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Personnel, Public																						1	1	0
Grievances &																								
Pension																								
Animal husbandry,																								
Dairying & fisheries																							0	
Tourism																							0	
Union Territories																						3	3	
Coal																							0	
TOTAL	1	2	0	0	1	4	2	6	12	6	19	18	25	31	31	40	62	62	76	158	103	118	777	815
Industrial policy and																							0	
Promotion																							0	
Corporate Affairs																							0	
Deptt of Expenditure																							0	
IFU																								
Agriculture & Co-																							0	
operation																								
DSIR																							0	
New & Renewable																							0	
Energy																								
HUPA																							0	
Panchayati Raj																							0	

## APPENDIX II

Consolidated position of ATNs as on 30.06.2013 (Ministry-wise)  
(Reports for the year 1996-2013)

Sl.No.	Group of Ministries	Year of Reports	Total Paras	No. of Paras on which ATNs finalised	Position of Pending ATNs				
					ATNs yet to be received from the Ministry even for the first time	ATNs on which Audit comments given but revised ATN awaited	ATNs finally vetted in Audit/pending with Ministry	ATNs under examination in Audit	Total Pending
1.	Civil Ministry	1997-2012-13	431	223	66	54	84	4	208
2.	Scientific Departments	1996-2012-13	197	126	6	50	0	15	71
3.	Defence Ministry	1997-2012-13	1196	1053	49	45	30	19	143
4.	Communication & IT (P&T)	1998-2012-13	402	383	0	15	0	4	19
5.	Railway Ministry	1998-2011-12	1506	1469	8	76	44	41	169
6.	CBEC (Indirect Taxes)	2003-2012	5230	5168	4	37	0	20	61
7.	CBDT (Direct Taxes)	2001-2012	9238	9187	2	6	0	43	51
		Grand Total	18200	17477	135	283	158	146	722

Sl.No.	Name of Ministry	Pendency of ATNs as on 30.06.2013 (Details of ATNs is attached in Annexures-A to D)				
		ATNs yet to be received from the Ministry even for the first time	ATNs on which Audit comments given but revised ATN awaited from Ministry	ATNs finally vetted in Audit/ pending with Ministry	ATNs under examination in Audit	Total Pending
1	2	3	4	5	6	7
<b>Civil Ministries including AB</b>						
1.	Agricultural	0	1	6	0	7
2.	Chemical and Fertilizers, D/o Fertilizer	0	1	0	0	1
3.	Civil Aviation	2	0	1	0	3
4.	Commerce and Industry, D/o Commerce	0	1	1	0	2
5.	Consumer Affairs, Food and Public Distribution	1	0	1	0	2
6.	Corporate Affairs	4	1	0	0	5
7.	Culture	7	6	2	0	15
8.	External Affairs	15	6	9	0	30
9.	Finance	1	1	0	0	2
10.	Geological Survey of India	0	2	0	0	2
11.	Health & Family Welfare	1	10	15	0	26
12.	Home Affairs	5	0	1	0	6
13.	Home Affairs (UT)	2	1	2	0	5
14.	Human Resource Development	5	7	18	0	30
15.	Housing & Urban Poverty Alleviation	0	0	0	1	1
16.	Industrial Policy and Promotion	0	0	0	0	0
17.	Information & Broadcasting	1	2	9	0	12
18.	Labour and Employment	3	0	0	0	3
19.	Law and Justice	1	0	0	0	1
20.	Micro, Small and Medium Enterprises	1	0	0	0	1
21.	Mines	0	0	1	0	1
22.	Personnel, Public Grievances and Pensions	1	0	0	0	1
23.	Petroleum and Natural Gas	0	1	0	0	1
24.	Rural Development	3	0	2	0	5
25.	Shipping	7	2	2	3	14
26.	Social Justice and Empowerment	1	2	2	0	5

1	2	3	4	5	6	7
27.	Textiles	0	3	4	0	7
28.	Tribal Affairs	1	0	1	0	2
29.	Urban Development/DDA	0	4	4	0	8
30.	Women and Child Development	3	1	2	0	6
31.	Youth Affairs and Sports	1	2	1	0	4
	Sub-Total	66	54	84	4	208
	<b>Scientific Departments</b>					
32.	Department of Atomic Energy	2	8	0	3	13
33.	Department of Biotechnology	0	1	0	0	1
34.	D/o Science and Technology	2	6	0	1	9
35.	D/o Science and Industrial Research	0	14	0	8	22
36.	Department of Space	1	5	0	1	7
37.	Environment and Forests	1	12	0	2	15
38.	Earth Sciences	0	3	0	0	3
39.	New and Renewable Energy	0	0	0	0	0
40.	Water Resources	0	1	0	0	1
	<b>Sub total (S/D)</b>	6	50	0	15	71
41.	Defence Ministry	49	45	30	19	143
42.	Communications & IT	0	15	0	4	19
43.	Railways Ministry	8	76	44	41	169
44.	CBEC (Central Excise & Customs)	4	37	0	20	61
45.	CBDT (Direct Taxes)	2	6	0	43	51
	<b>Grand Total</b>	135	283	158	146	722

*ANNEXURE A*

**DETAILS OF ATNS WHICH HAVE NOT BEEN RECEIVED FROM THE  
MINISTRY/DEPARTMENT EVEN FOR THE FIRST TIME  
(Ministry-wise, office-wise, Audit Report No./year-wise, para-wise/  
subject-wise)**

Sl. No.	Name of the Ministry/ Department	No. & Year of Report	Para . No.	Para Title	Remarks
1	2	3	4	5	6
<b>Civil Ministry (DGACE)</b>					
1.	Tribal Affairs	14 of 2007 (Performance Audit)	Entire Report	Educational Development of Scheduled Castes and Scheduled Tribes	Civil
2.	Culture	2 of 2007	4.1	Lack of control leading to overpayment	Civil
3.	Culture	2 of 2007	4.2	Injudicious action leading to wasteful expenditure	Civil
4.	Culture	PA 3 of 2010-11	CH-I	Activities of the National Library, PDA I, Kolkata	Civil
5.	Law and Justice	2 of 2004	8.1	Non-recovery of rent of High court Building occupied by Bar Association	Civil
6.	External Affairs	9 of 2010-11	6.3	Poor maintenance of Government property and avoidable payment of rental charges	Civil
7.	External Affairs	9 of 2010-11	6.8	Logistic management for offices and residences of diplomatic personnel	Civil
8.	External Affairs	16 of 2011-12	6.1	Delay in renovation of Indian chancery in Paris	Civil
9.	External Affairs	16 of 2011-12	6.2	Delay in construction of chancery-annex. project in Budapest	Civil
10.	External Affairs	16 of 2011-12	6.3	Inordinate delay in construction/disposal of Government of India owned property	Civil
11.	External Affairs	16 of 2011-12	6.4	Flaws in renovation of Embassy Residence in Brussels and avoidable extra expenditure on lease rent	Civil
12.	External Affairs	16 of 2011-12	6.6	Irregular expenditure due to non-adherence to sanctions and scales	Civil
13.	External Affairs	16 of 2011-12	6.8	Unauthorized expenditure on purchase of stationery	Civil
14.	External Affairs	16 of 2011-12	6.9	Systemic failure of internal controls leading to embezzlement of Government Money	Civil
15.	External Affairs	13 of 2012-13	3.1	Performance of Consular wings	Civil
16.	External Affairs	13 of 2012-13	3.2	Recovery at the Instance of Audit	Civil
17.	External Affairs	13 of 2012-13	3.2.1	Failure to observe the prescribed rules and procedures leading to overpayment	Civil
18.	External Affairs	13 of 2012-13	3.2.2	Non-application of due diligence in awarding of a contract	Civil

1	2	3	4	5	6
19.	External Affairs	13 of 2012-13	3.2.3	Overpayment due to weak internal controls	Civil
20.	External Affairs	13 of 2012-13	3.2.4	Non-pursuance of a claim for eligible discount on bulk booking of speed post fees	Civil
21.	M/o Home Affairs	13 of 2012-13	4.1	Splitting up of sanctions (ITBP Force)	Civil
22.	M/o Home Affairs	13 of 2012-13	4.2	Improper procurement planning leading to delay in execution of a project and idling of equipment (IB)	Civil
*23.	M/o Home Affairs	PA 5 of 2013	Entire Report	PA of Disaster Preparedness in India	Civil
24.	M/o Home Affairs (UT)	13 of 2012-13	8.2	Avoidable expenditure on an outlived vessel (A&N, Administration)	Civil
25.	M/o Home Affairs (UT)	13 of 2012-13	8.3	Procurement of X-Ray Baggage Inspection Systems (Lakshadweep Administration)	Civil
26.	M/o WCD	13 of 2012-13	9.1	Recovery of an amount of excess release of grant, at the instance of Audit	Civil
27.	M/o WCD	13 of 2012-13	9.2	Irregular release of Central share under the Integrated Child Protection Scheme	Civil
*28.	M/o WCD	PA 22 of 2012-13	Entire Report	PA of Integrated Child Development Services (ICDS) Scheme	Civil
29.	M/o Rural Development	3 of 2003	Chapter-II	Review on implementation of Rural Housing Programme	Civil
30.	M/o Home Affairs (UT)	16 of 2011-12	17.1	Abnormal delay in execution of a scheme work (A&N), APWD	Civil
*31.	M/o Rural Development	PA 6 of 2013	Entire Report	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	Civil
*32.	M/o Youth Affairs and Sports	6 of 2011-12	Entire Report	XIXth Commonwealth Games	Civil
33.	M/o Personnel, Public Grievances and Pensions	13 of 2012-13	7.1	Recovery of licence fees at the instance of Audit (UPSC)	Civil
34.	M/o Culture (AB)	4 of 2005	7	Unauthorized investment of corpus fund resulting in loss of revenue	Civil
35.	M/o Culture (AB)	CA 2 of 2008	3.1	Irregular expenditure due to weak internal Control (Indian Museum, Kolkata)	Civil
36.	M/o Culture (AB)	33 of 2011-12	2.1	Unfruitful Expenditure (NMML)	Civil
37.	M/o Culture (AB)	14 of 2012-13	CH-II	Academic Activities of Maulana Abdul Kalam Azad Institute of Asian Studies, Kolkata	Civil
*38.	Health and Family Welfare	14 of 2012-13	CH-III	Dental Council of India	Civil
39.	M/o HRD	CA 2 of 2008	6.1	Short realization of license fee (Aligarh Muslim University)	Civil
40.	M/o HRD	CA 15 of 2008-09	9.4	Avoidable expenditure of Rs. 84 lakhs on advertisement (NIT, Durgapur)	Civil
41.	M/o HRD	38 of 2010-11	4.1	Avoidable expenditure (Dr. B.R. Ambedkar National Institute of Technology, Jalandhar)	Civil
42.	M/o HRD	13 of 2011-12(PA)	Entire Report	National Institute of Technology (NIST)	Civil
43.	M/o HRD	33 of 2011-12	5.6	Avoidable payment (Sant Longowal Institute of Engineering and Technology)	Civil

1	2	3	4	5	6
44.	M/o Labour and Employment	23 of 2009-10	6.1	Short recovery of water charges	Civil
45.	M/o Labour and Employment	38 of 2010-11	6.1	Unauthorized payment of enhanced Fixed Medical Allowance to pensioners (EPFO)	Civil
46.	M/o Labour and Employment	33 of 2011-12	7.1	Undue benefit to the consultant firm	Civil
47.	M/o Information and Broadcasting	33 of 2011-12	6.5	Loss due to non-levy of prescribed charges (Doordarshan Kendra, Kolkata)	Civil
48.	M/o Social Justice and Empowerment	17 of 2011-12	CH-IV	Activities of National Institute for the Orthopaedically handicapped, Kolkata	Civil
49.	M/o Home Affairs	33 of 2011-12	4.1	Unfruitful expenditure due to non-commissioning of a crematory furnace (Port Blair Municipal Council)	Civil
50.	M/o Home Affairs	33 of 2011-12	4.2	Idle expenditure on procurement of X-ray Baggage Inspection System (Port Blair Municipal Council)	Civil
51.	Consumer Affairs, Food and Public Distribution	14 of 2012-13	CH-I	Bureau of Indian Standards (BIS)	
52.	M/o Civil Aviation	9 of 2010-11	3.3	Infructuous expenditure of Rs. 6.10 crore on procurement and non-Utilisation of Hansa Trainer Aircraft	Civil (ESM)
53.	M/o Shipping	9 of 2010-11	12.1	Scheme for Inland Water Transport	Civil
*54.	M/o Civil Aviation	18 of 2011-12	Entire Report	Performance Audit of Civil Aviation in India—M/o Civil Aviation	Civil
55.	D/o Corporate Affairs	16 of 2011-12	7.3	Loss of interest IRDA	Civil
56.	D/o Corporate Affairs	16 of 2011-12	7.4	Irregular award of work IRDA	Civil
57.	M/o Shipping	13 of 2012-13	8.2	Avoidable expenditure on an outlived vessel	Civil
58.	M/o Finance	3 of 2013	Entire Report	Implementation of Agriculture Debt Waiver and Debt Relief Scheme, 2008	Civil
59.	M/o Shipping	13 of 2012	8.3	Procurement of X-ray Baggage Inspection Systems	Civil
60.	M/o Shipping (AB)	38 of 2010-11	8.8	Loss of revenue	Civil
61.	M/o Corporate Affairs	33 of 2011-12	1.2	Delay in presentation of audited accounts of central autonomous bodies before both the houses of parliament (Competition Commission of India, New Delhi)	Civil
62.	M/o Corporate Affairs	33 of 2011-12	1.3	Utilization Certificates	Civil
63.	M/o Micro, Small & Medium Enterprises	33 of 2011-12	8.1	Claim of Rs. 1.90 crore raised at the instance of Audit	Civil
64.	M/o Shipping	33 of 2011-12	9.2	Unfruitful expenditure	Civil
65.	M/o Shipping	33 of 2011-12	9.3	Non-recovery of expenditure amounting to Rs. 17.65 crore	Civil
66.	M/o Shipping	33 of 2011-12	9.5	Injudicious procurement	Civil
67.	Department of Science and Technology	13 of 2007 (PA)	3	Internal controls in DST	Scientific

1	2	3	4	5	6
68.	Department of Science and Technology	CA 16 of 2008-09	5.2	Excess expenditure due to selective adoption of pay structure	Scientific
*69.	Ministry of Environment and Forests	21 of 2011-12	Stand-alone	PA of Water Pollution in India	Scientific
*70.	Department of Atomic Energy	9 of 2012-13	Stand-alone	PA on activities of AERB	Scientific
71.	Department of Atomic Energy	13 of 2012-13	10.1	Avoidable expenditure of Rs. 3.32 crore	Scientific
72.	Department of Space	13 of 2012-13	11.1	Avoidable payment of demand charges	Scientific
73.	Ministry of Defence	No. 7 of 2000	5.2	Repowering of Vijayanta Tank	Defence (Army)
74.	Ministry of Defence	No. 7 of 2001	3.2	Wrongful credit of sale proceeds of usufructs to regimental fund	Defence
75.	Ministry of Defence	Report No. 7A of 2001	Entire Report	Review of procurement for OP Vijay	Defence
76.	Ministry of Defence	No. 6 of 2003	1.4	Irregular recruitment of personnel	Defence
77.	Ministry of Defence	Report No. 17 of 2008-09	2.7	Non-renewal of lease of land occupied by Army Golf Club	Defence
78.	Ministry of Defence	Report No. 17 of 2008-09	3.4	Unauthorised use of A-I Defence land by Army Welfare Education Society	Defence
79.	Ministry of Defence	Report No. 17 of 2008-09	3.5	Utilisation of Government assets for non-governmental purposes	Defence
80.	Ministry of Defence	Report No. 17 of 2008-09	3.10	Recoveries and Savings at the instance of Audit	Defence
85.	Ministry of Defence	Report No. 24 of 2011-12	3.3	Irregular payment of field area allowance	Defence
86.	Ministry of Defence	Report No. 24 of 2011-12	3.4	Irregular de-hiring of house constructed on leased land	Defence
87.	Ministry of Defence	Report No. 24 of 2011-12	3.5	Deficiency of fire fighting staff at Central Ammunition Depot	Defence
88.	Ministry of Defence	Report No. 24 of 2011-12	3.6	Loss of 1.19 crore due to irregularities in the account of hay	Defence
89.	Ministry of Defence	Report No. 24 of 2011-12	3.8	Avoidable expenditure due to rejection of a valid tender	Defence
90.	Ministry of Defence	Report No. 24 of 2011-12	3.9	Loss due to non-inclusion of laid down clause in wheat grinding contracts	Defence
91.	Ministry of Defence	Report No. 24 of 2011-12	3.11	Irregular payment to Civil Hired Transport Contractors	Defence

1	2	3	4	5	6
92.	Ministry of Defence	Report No. 24 of 2011-12	3.14	Recoveries and savings at the instance of Audit	Defence
93.	Ministry of Defence	16 of 2012-13	2.1	Loss of revenue on renewal of lease of Government land	Defence
94.	Ministry of Defence	16 of 2012-13	2.2	Illegal Sale of Defence land	
95.	Ministry of Defence	16 of 2012-13	2.3	Loss due to non-levy of licence fee on Vehicles entering Cantonment Board Ahmednagar	Defence
96.	Ministry of Defence	16 of 2012-13	2.5	Loss of indigenously designed/ manufactured ammunition	Defence
97.	Ministry of Defence	16 of 2012-13	2.7	Unauthorized construction of hotels on Old Grant sites/leased Defence land	Defence
98.	Ministry of Defence	16 of 2012-13	3.1	Unauthorised use of Defence assets and manpower for the benefit of Army Welfare Education Society	Defence
99.	Ministry of Defence	16 of 2012-13	3.2	Unfruitful expenditure on development of Modular Charged System for field guns	Defence
100.	Ministry of Defence	16 of 2012-13	3.3	Failure of HQ Southern Command to safeguard Defence land from commercial exploitation	Defence
101.	Ministry of Defence	16 of 2012-13	3.4	Overpayment of conservancy charges to Cantonment Board, Pune	Defence
102.	Ministry of Defence	16 of 2012-13	3.5	Project of inflated requirement of ammunition	Defence
103.	Ministry of Defence	16 of 2012-13	3.6	Extra expenditure due to acceptance of reasonable L 1 rate	Defence
104.	Ministry of Defence	16 of 2012-13	3.7	Recoveries, savings and adjustment in accounts at the instance of Audit	Defence
105.	Ministry of Defence	16 of 2012-13	4.1	Overpayment of water charges by the Garrison Engineer, Kamptee	Defence
106.	Ministry of Defence	16 of 2012-13	4.2	Excess payment water charges by Garrison Engineer, Hissar	Defence
107.	Ministry of Defence	16 of 2012-13	4.3	Construction of sub-standard bunkers	
108.	Ministry of Defence	16 of 2012-13	5.1	Avoidable extra expenditure due to non-acceptance of lowest tenders	Defence
109.	Ministry of Defence	16 of 2012-13	5.2	Undue benefit to a supplier	Defence
*110.	(Defence -OF)	16 of 2012-13	8.2	Delay in production and issue of rockets for Pinaka rocket launcher System by Ordnance Factories	Defence (OF)
111.	(Defence-OF)	16 of 2012-13	8.3	Production of New generation vehicles in Vehicle Factory, Jabalpur	Defence
112.	(Defence-OF)	16 of 2012-13	8.5	Defective manufacture leading to Unserviceability of ammunition	Defence
113.	(Defence-OF)	16 of 2012-13	8.6	Loss due to manufacture of detonators with vintage components	Defence
114.	(Defence-OF)	16 of 2012-13	8.8	Recovery/saving at the instance of audit	Defence

1	2	3	4	5	6
115.	Defence (Navy)	CA 16 of 2010-11	4.7	Lack of due care in passing claims of Vendors	Defence (Navy)
116.	Defence	CA 20 of 2011-12	2.6	Avoidable expenditure in procurement of naval stores	Defence
117.	Defence	CA 20 of 2011-12	4.3	Extra expenditure in procurement of gas turbines	Defence
118.	Defence	CA 20 of 2011-12	4.9	Non-revision of payment issue rates for Kerosene oil	Defence
119.	Defence	CA 17 of 2012-13	2.7	Avoidable expenditure in construction of a swimming pool	Defence
120.	Defence	CA 17 of 2012-13	4.1	Procurement of unsuitable Navigation coputer	Defence
121.	Defence	CA 17 of 2012-13	4.6	Non-conclusion of contract for Repair/overhaul of Seaking Rotables	Defence
122.	Ministry of Railways	32 of 2011-12	2.1	Up-Gradation of Goods Sheds	Railways
123.	Ministry of Railways	32 of 2011-12	2.3	Running of Freight trains with enhanced loading in wagons up to CC+8+2	Railways
124.	Ministry of Railways	32 of 2011-12	2.6	Loss of revenue on account of moving traffic by long route and charging by shortest route	Railways
125.	Ministry of Railways	32 of 2011-12	2.10	Non-recovery of wagon hire charges at revised rate	Railways
126.	Ministry of Railways	32 of 2011-12	3.1	Commercial Utilisation of Surplus Railway Land in Indian Railways	Railways
127.	Ministry of Railways	32 of 2011-12	4.3	Avoidable extra expenditure due to acceptance of higher price of steel than prescribed by SAIL	Railways
*128.	Ministry of Railways	19 of 2012-13	Entire Report	Rail Link to Kashmir	Railways
*129.	Ministry of Railways	21 of 2012-13	Entire Report	Environment Management in IRs—Stations, Trains and Tracks	Railways
130.	Ministry of Finance (CE&Stax)	28 of 2011-12	4.3	Non-payment of Cess on Cement	CBEC
*131.	Ministry of Finance	31 of 2011-12	3.5	Non-levy of anti dumping duty	CBEC
132.	Ministry of Finance	31 of 2011-12	3.6	Non-imposition of penalty under section 115 of Customs Act, 1962	CBEC
133.	Ministry of Finance	31 of 2011-12	3.9	Payment of interest on refunds of Terminal Excise Duty (TED)	CBEC
134.	CBDT	8 of 2006	3.24	Non-levy/short levy of interest	CBDT
135.	CBDT	27 of 2011-12	2.4.5	Response: High value cases	CBDT
Grants Total		135			

\*These paras/subjects stand selected by the PAC.

*ANNEXURE B*

**ATNS ON WHICH AUDIT HAS GIVEN COMMENTS/OBSERVATION BUT  
REVISED ATNS ARE AWAITED FROM THE MINISTRY**

(Ministry-wise, office-wise, Audit Report No./Year-wise, para-wise/subject-wise)

Sl. No.	Name of the Ministry/ Department	No. & year of Report	Para No.	Para Title	Remarks
1	2	3	4	5	6
<b>Civil Ministry (DGACE)</b>					
1.	Health and Family Welfare	CA 14 of 2008-09	5.2	Failure to recover CGHS charges from BSNL and Postal Department	Civil
2.	Health and Family Welfare	16 of 2011-12	8.4	Inordinate delay creation of national facility for breeding of primates ,CMR	Civil
3.	Health and Family Welfare	16 of 2011-12	8.5	Delay in commissioning of equipment (ICMR)	Civil
4.	M/o Culture	CA 1 of 2008	4.1	Failure to provide reader services (National Library)	Civil
5.	M/o Culture	CA 1 of 2008	4.2	Questionable terms of contract (National Museum)	Civil
6.	M/o External Affairs	21 of 2007	Entire Report	Functioning of commercial Wings in the Indian Mission/Posts abroad	Civil
7.	M/o External Affairs	CA 14 of 2008-09	3.3.6	Unreleased Vat refunds	Civil
8.	M/o External Affairs	9 of 2010-11	6.1	Flawed purchase of property for Indian Chancery and unjustified expenditure on its renovation	Civil
9.	M/o External Affairs	9 of 2010-11	6.6	Outsourcing of visa support services in Missions/Posts abroad	Civil
10.	M/o Social Justice and Empowerment	14 of 2004 (PA)	Entire Report	Empowerment of the disabled	Civil
11.	M/o Social Justice and Empowerment	14 of 2007 (PA)	Entire Report	Educational Development of Scheduled Castes and Scheduled Tribes	Civil
12.	M/o Women Child Development	2 of 2004	6.1	Unfruitful expenditure	Civil
13.	M/o Home Affairs (UT)	16 of 2012-13	17.2	Non-utilization of Rs. 2.40 crore of Rajiv Gandhi rehabilitation package (Directorate of Fisheries)	Civil
14.	M/o Information and Broadcasting	13 of 2012-13	6.1	Non-recovery of rental dues Para entered in U/P list	Civil
15.	M/o Health and Family Welfare (AB)	5 of 2000	2.1	Review of Regional Medical Research Centre for Tribals, Jabalpur	Civil
16.	M/o Health & Family Welfare (AB)	5 of 2001	7.1	Haphazard execution of Microbial Containment Complex	Civil
17.	M/o Health & Family Welfare (AB)	5 of 2002	8.1	Non-utilisation of land for 21 years	Civil
18.	M/o Health & Family Welfare (AB)	5 of 2005	9.1	Wastful expenditure and blockage of funds due to improper planning ICPO Noida	Civil
19.	M/o Health & Family Welfare (AB)	PA 2 of 2007	2 (2.6.1)	NIMR	Civil
20.	M/o Health & Family Welfare (AB)	CA 16 of 2008-09	10.1	Works Management in Indian Council of Medical Research	Civil
21.	M/o Health & Family Welfare (AB)	PA 20 of 2010	Ch-1	Medical Council of India	Civil
22.	M/o Culture	4 of 1999	6.1	Indira Gandhi National Centre for Arts	Civil

1	2	3	4	5	6
23.	M/o Culture	4 of 2002	6.1	Loss due to Non-execution of agreement	Civil
24.	M/o Culture	4 of 2002	6.2	Undue favour of producer	Civil
25.	M/o Culture	4 of 2005	3.1	Indian Museum, Victoria Memorial Hall and the Asiatic Society, Kolkata (PRAO)	Civil
26.	M/o HRD	PA 3 of 2008	Ch-III	Indira Gandhi National Open University (IGNOU)	Civil
27.	M/o HRD	23 of 2009-10	4.9	Short recovery of rent NIT, Durgapur and IIT Kharagpur	Civil
28.	M/o HRD	23 of 2009-10	4.10	Recovery at the instance of audit, NIT Kurukshetra	Civil
29.	M/o HRD	38 of 2010-11	4.4	Undue favour to the contractor (University of Hyderabad)	Civil
30.	M/o HRD	17 of 2011-12	Ch-II	Functioning of Assam University	Civil
31.	M/o HRD	33 of 2011-12	5.4	Inadmissible payment of allowance amounting to Rs.11.13 crore (North Eastern Hill University)	Civil
32.	M/o HRD	33 of 2011-12	5.5	Extra expenditure on electricity charges (North Eastern Hill University)	Civil
33.	M/o External Affairs	CA 15 of 2008-09	7.1	Unjustified payment (ICCR)	Civil
34.	M/o External Affairs	38 of 2010-11	2.1	Undue favour to contractor (ICCR)	Civil
35.	M/o Information and Broadcasting	38 of 2010-11	5.2	Unfruitful expenditure	Civil
36.	M/o Agriculture (ICAR)	5 of 2002	7.1	Avoidable payment of electricity Charges (48th Report of PAC laid down in Parliament)	Civil
37.	Youth Affairs and Sports	38 of 2010-11	9.1	Irregular payment (Rajiv Gandhi National Institute of Youth Development)	Civil
38.	M/o Textiles	9 of 2010-11	13.3	Non-recovery of Grants under the scheme for setting up of Handloom Development Centres (HDCs) and Quality Dyeing Units (QDUs)	Civil (ESM)
39.	M/o Commerce & Industry	3 of 2010-11	Chapter-III	Performance Audit on the payment of claims under Transport Subsidy Scheme	Civil
*40.	Petroleum and Natural Gas	19 of 2011-12	Entire Report	Performance Audit of Hydrocarbon Production sharing contracts	Civil
41.	M/o Geological Survey of India	5 of 1999	9.1	Residential Quarters lying vacant	Civil
42.	M/o Geological Survey of India	16 of 2011-12	12.1	Avoidable expenditure due to non-recovery of Service Tax	Civil
*43.	Youth Affairs and Sports	6 of 2011-12	Entire Report	Performance Audit of XIX Commonwealth Games	Civil
44.	M/o Chemicals and Fertilizers	8 of 2011-12	Entire Report	Performance Audit of Fertilizer Subsidy	Civil
45.	D/o Corporate Affairs	16 of 2011-12	7.2	Irregular Expenditure, SEBI	Civil
46.	M/o Shipping (AB)	3 of 2009-10	Entire Report	Performance Audit on functioning of the Major Port Trust, Ministry of Shipping	Civil

1	2	3	4	5	6
47.	Ministry of Urban Development	3 of 2008	Ch-V	Performance Audit of Construction and allotment of houses by DDA	Civil
48.	Delhi Development Authority (DDA)	2 of 2008	10.5	Unjust enrichment due to irregular allotment of land	Civil
49.	Delhi Development Authority (DDA)	23 of 2009-10	9.1	Shortcomings in developing the Residential complex at Commonwealth Campus Village on PPP Mode	Civil
50.	Textiles	20 of 2011-12	Ch-IV	Diversification in Promotion of Jute Diversified Products	Civil
*51.	Urban Development	6 of 2011-12	Entire Report	Performance Audit of XIX Commonwealth Games	Civil
52.	Textiles	20 of 2010-11	Ch-III	Performance Audit on the functioning of Major Port Trusts in India	Civil
53.	Shipping	33 of 2009-10	9.4	Non-levy of cess	Civil
54.	Urban Development	3 of 2008	Ch-V	Construction and Allotment of Housing by DDA	Civil
55.	Department of Scientific and Industrial Research	5 of 1998	2.1	Review of Manpower Audit of CSIR	Scientific
56.	Department of Scientific and Industrial Research	5 of 1998	2.4	Loss due to defective agreement	Scientific
57.	Ministry of Environment and Forests	5 of 1998	9.1	Review of Indian Council of Forestry Research and Education, Dehradun	Scientific
58.	Department of Atomic Energy	5 of 1999	2.4	Idle Equipment	Scientific
59.	Department of Scientific and Industrial Research	5 of 1999	4.4	Extra Expenditure due to defective design	Scientific
60.	Department of Scientific and Industrial Research	5 of 2001	3.2	National Institute of Oceanography	Scientific
61.	Department of Atomic Energy	5 of 2001	5.4	Wasteful expenditure (Sl. No. 5.19 to 5.22)	Scientific
62.	Department of Atomic Energy	5 of 2001	5.5	Recovery at the instance of audit (Sl. Nos. of para 5.23 to 5.25)	Scientific
63.	Ministry of Environment and Forests	5 of 2002	3.1	Review of Zoological Survey of India	Scientific
64.	Department of Scientific and Industrial Research	5 of 2002	4.2	Wasteful expenditure on import of equipment	Scientific
65.	Department of Atomic Energy	5 of 2002	9.1	Avoidable expenditure due to negligence	Scientific
66.	Department of Biotechnology	5 of 2003	3.1	DBT Review	Scientific
67.	Department of Scientific and Industrial Research	5 of 2003	4.2	Unfruitful expenditure	Scientific

1	2	3	4	5	6
68.	Ministry of Environment and Forests	5 of 2003	10.1	Avoidable payment of interest and non-receipt of refund of Income Tax	Scientific
69.	Atomic Energy	5 of 2005	3.3	Non-recovery of electricity charges	Scientific
70.	Department of Science and Technology	5 of 2005	5.1	Unfruitful expenditure during GTS-Bicentenary celebration	Scientific
71.	Department of Scientific and Industrial Research	5 of 2005	6.1	Wasteful expenditure	Scientific
72.	Department of Scientific and Industrial Research	5 of 2005	10.2	Non-installation of Fermentation System	Scientific
73.	Department of Science and Technology	1 of 2006	3	Functioning of Technology Development Board	Scientific
74.	Department of Science and Technology	9 of 2006 (PA)	5	Non-tax Receipts	Scientific
75.	Ministry of Environment and Forests	18 of 2006 (PA)	Stand-alone	Conservation and Protection of Tigers in Tiger Reserves	Scientific
76.	Ministry of Earth Sciences	2 of 2007 (TA)	5.1	Wasteful expenditure	Scientific
77.	Department of Space	PA of 2008	2.0	Procurement of stores and inventory control in DOS (Para Sl. Nos. 2.6 to 2.8)	Scientific
78.	Department of Atomic Energy	CA 3 of 2008	2.2	Non-installation of a Rapid Thermal Annealing System	Scientific
79.	Department of Scientific and Industrial Research	CA 3 of 2008	4.1	Infructuous expenditure of Rs. 2.08 crore	Scientific
80.	Department of Science and Technology	CA 3 of 2008	5.1	Unfruitful expenditure	Scientific
81.	Department of Science and Technology	CA 3 of 2008	5.2	Irregular extension of service	Scientific
82.	M/o Environment and forests	CA 3 of 2008	6.1	Injudicious decision of construction of Scholar Transit Hostel	Scientific
83.	M/o Earth Sciences	CA 3 of 2008	7.1	Non-achievement of the objectives of modernising the Accounting and Personnel Management functions	Scientific
84.	Department of Atomic Energy	PA 19 of 2008	Stand-alone	Management of Fuel for Pressurised Heavy Water Reactor (Front end of Nuclear Fuel Cycle)	Scientific
85.	Department of Scientific and Industrial Research	CA 16 of 2008-09	4.1	Non-recovery of dues from private company on short closure of the project	Scientific

1	2	3	4	5	6
86.	Department of Scientific and Industrial Research	CA 16 of 2008-09	4.2	Recovery of dues at the instance of Audit	Scientific
87.	Department of Scientific and Industrial Research	CA 16 of 2008-09	4.4	Activities of Institute of Minerals and Materials Technology, Bhubaneswar	Scientific
88.	Department of Scientific and Industrial Research	CA 16 of 2008-09	4.5	Development of technologies on batteries/cells and their commercialisation by Central Electro Chemical Research Institute, Karaikudi	Scientific
89.	Department of Scientific and Industrial Research	CA 16 of 2008-09	4.6	Activities of Central Glass and Ceramic Research Institute, Kolkata	Scientific
90.	Department of Science and Technology	CA 16 of 2008-09	5.1	Non-recovery of dues despite development of technology	Scientific
91.	Department of Science and Technology	CA 16 of 2008-09	5.3	Activities of Birbal Sahni Institute of Palacobotany, Lucknow	Scientific
92.	Ministry of Environment and Forests	CA 16 of 2008-09	6.1	Failure of village tree plantation project	Scientific
93.	Ministry of Environment and Forests	CA 16 of 2008-09	6.2	Inadmissible payment of Transport Allowance	Scientific
94.	Ministry of Earth Sciences	CA 16 of 2008-09	7.1	Construction of residential quarters and hostel units without demand	Scientific
95.	M/o Water Resources	4 of 2010-11	Stand-alone	PA of the Accelerated Irrigation Benefits Programme (AIBP)	Scientific
96.	Department of Atomic Energy	PA 13 of 2010-11	Stand-alone	Procurement of Stores and Inventory Management	Scientific
97.	Ministry of Environment and Forests	No. 17 of 2010-11	2.2	Non-achievement of objective of developing forest resources	Scientific
98.	Department of Space	21 of 2010-11	Stand-alone	Activities of NRSC	Scientific
99.	Ministry of Environment and Forests	No. 17 of 2010-11	3.1	Regulation of Biodiversity in India	Scientific
100.	Ministry of Environment and Forests	No. 17 of 2010-11	3.2	Role of Botanical Survey of India in meeting India's commitment to the Convention on Biological Diversity	Scientific
101.	Ministry of Environment and Forests	No. 17 of 2010-11	4.2	Non-achievement of objectives of control of pollution caused by leather tanneries	Scientific
102.	Environment and Forests	17 of 2010-11	5.1	Activities of National Museum of Natural History, New Delhi	Scientific
103.	Department of Space	CA 16 of 2011-12	19.1	Idle investment on development of a Linac tube	Scientific

1	2	3	4	5	6
104.	Department of Space	CA No. 16 of 2011-12	19.2	Avoidable payment of electricity duty and cess	Scientific
105.	Ministry of Defence (Army)	1985-86	34	Loss due to delay in Pointing out short/defective supply	Defence
106.	Ministry of Defence (Army)	No. 12 of 1990	10	Induction and de-induction of a gun system	Defence
107.	Ministry of Defence (Army)	No. 12 of 1990	19	Import of ammunition of old vintage	Defence
108.	Ministry of Defence (Army)	No. 8 of 1991	10	Procurement of stores in excess of requirement	Defence
109.	Ministry of Defence (Army)	No. 8 of 1991	13	Central Ordnance Depot, Agra	Defence
110.	Ministry of Defence (Army)	No. 8 of 1993	29	Import of mountaineering equipment and sports items	Defence
111.	Ministry of Defence (Army)	No. 8 of 1993	31	Avoidable payment of detention charges	Defence
112.	Ministry of Defence (Army)	No. 7 of 1998	32	Infructuous expenditure on procurement of substandard cylinders	Defence
113.	Ministry of Defence (Army)	No. 6 of 2004	3.2	Recoveries/Savings at the instance of Audit	Defence
114.	Ministry of Defence (Army)	No. 6 of 2005	3.2	Recoveries/savings at the instance of Audit	Defence
115.	Ministry of Defence (Army)	Report No. 4 of 2007	3.5	Recoveries/savings at the instance of Audit	Defence
116.	Ministry of Defence (Army)	Report No. CA4 of 2008	3.4	Avoidable loss due to acceptance of defective ammunition	Defence
117.	Ministry of Defence (Army)	Report No. 17 of 2008-09	4.1	Irregular diversion of savings of a project for execution of new works	Defence
118.	Ministry of Defence (Army)	12 of 2010-11	3.2	Irregular Procurement of Purchase Tape Concertina Coil	Defence
119.	Ministry of Defence (Army)	12 of 2010-11	5.1	Hasty procurement of segregators	Defence
120.	Ministry of Defence (Army)	24 of 2011-12	2.4	Non-realisation of Revenue due to non-revision of rent of land	Defence
121.	Ministry of Defence (Army)	24 of 2011-12	3.1	Extra expenditure due to acceptance of higher rates	Defence
122.	Ministry of Defence (Army)	Report No. 24 of 2011-12	3.12	Avoidable provisioning of tyres of Scanina tyres	Defence
123.	Ministry of Defence (Army)	Report No. 24 of 2011-12	3.13	Procurement of defective spares from foreign vendor	Defence
124.	Ministry of Defence (Army)	Report No. 16 of 2012-13	4.4	Extra payment to a contractor	Defence
125.	Ministry of Defence (Army)	Report No. 16 of 2012-13	6.2	Unfruitful investment by Defence Research and Development Organisation	Defence
126.	Ministry of Defence (Army)	Report No. 16 of 2012-13	6.3	Irregularities in sanction of Defence Research and Development Organisation Projects	Defence
127.	Ministry of Defence (Army)	Report No. 16 of 2012-13	7	Project Management in R&D Estt.	Defence
128.	Defence (OF)	6 of 2004	7.11	Non-recovery of Inspection charges	Defence
129.	Defence Services (Air Force)	8 of 2001	19	Loss of stores collected by Air Force representative abroad	Defence

1	2	3	4	5	6
130.	(Air Force)	5 of 2007	3.2	Avoidable extra expenditure in procurement of spare aeroengine	Defence
131.	(Air Force)	CA 18 of 2008-09	2.8	Inept execution of 'D' Level repair facilities	Defence
132.	(Air Force)	CA 16 of 2010-11	3.5	Foregoing of revenue due to non revision of licence fee rates for residential accommodation	Defence
133.	(Air Force)	PA 7 of 2010-11	Ch-I	Operation and Maintenance of Mi Series Helicopters in IAF	Defence
134.	(Air Force)	CA 20 of 2011-12	3.1	Avoidable expenditure on procurement of spares	Defence
135.	(Air Force)	CA 20 of 2011-12	3.3	Extra expenditure on procurement of Main Rotor Blade due to non-availing of contractual provisions	Defence
136.	(Air Force)	CA 20 of 2011-12	3.4	Avoidable loss on fabrication of refuelers	Defence
137.	Defence (Navy)	7 of 2003	11	Procurement of defective equipment	Defence (Navy)
138.	Defence	7 of 2005	2.3	Unauthorized operation at training institute at Naval Base	Defence
139.	Defence	PA 4 of 2006	Ch-III	Project Management in Navy	Defence
140.	Defence	5 of 2007	6.2	Audit of integrated accounting and disbursement system (IPADS) in Naval Pay Office, Mumbai	Defence
141.	Defence	CA 16 of 2010-11	4.3	Injudicious procurement of pumps	Defence
142.	Defence	CA 16 of 2010-11	4.6	Delay in fruition of online examination system of Navy	Defence
*143.	Defence	PA 32 of 2010-11		Indigenous construction of Indian Naval Warships	Defence
*144.	Defence	PA 7 of 2011-12		Role and Functioning of India	Defence
145.	Defence	CA 20 of 2011-12	2.5	Abnormal delay in procurement of Precision Approach Radar	Defence
146.	Defence	CA 20 of 2011-12	4.1	Avoidable expenditure in procurement of Spares for helicopter	Defence
147.	Defence	CA 20 of 2011-12	4.6	Tardy progress in execution of a water supply scheme	Defence
148.	Defence	CA 20 of 2011-12	4.7	Avoidable payment of penalty surcharge to Kerala Water Authority	Defence
149.	Defence	CA 17 of 2012-13	2.6	Recover of accrued interest on advance payment	Defence
150.	DoT	6 of 1998	5	Non-realization of Satellite charges	Communications & IT
151.	DoT	6 of 2000	14 (14.6.3, 14.6.5)	Package of concessions to existing Cellular and Basic telephone operators	Communications & IT
152.	DoT	2 of 2004	1.3	Non-realization of license fee and royalty of Rs. 4.05 crore for privately owned VSAT systems and dedicated radiolinks	Communications & IT

1	2	3	4	5	6
153. DoT	2 of 2004	1.4	Non-realization of royalty charges		Communication & IT
154. DoT	2 of 2004	1.1.12	Short recovery/non-recovery of BSNL		Communication & IT
155. DoT	2 of 2005	4.10 (case-I & case II)	Loss of Interest on belated realization of license fees and royalty charge and non-realization of license fees for VSAT and dedicated radio links		Communication & IT
156. DoP	CA 1 of 2008	3.2	Short realization of postage charges		Communication and IT
157. DoT	CA 1 of 2008	3.10	Non-recovery of liquidated damages from Unified Access Service Licensees		Communication & IT
158. DoP	CA 14 of 2009	2.2	Irregularities in issue discharge and accounting of Post Savings Certificate		Communication & IT
159. DoP	CA 14 of 2009	2.8	Short realization of postage charges		Communication & IT
160. DoP	13 of 2012-13	2.2	Disbursement of National Rural Employment Guarantee Scheme (NREGS) Wages through Post Office		Communication & IT
161. DoP	13 of 2012-13	2.3	Stocking of cash certificates, stamps and postal stationery		Communication & IT
162. DoP	13 of 2012-13	2.6	Infructuous expenditure due to delay in construction of postal		Communication & IT
163. DoT (PA)	9 of 2006	2 (2.6.27 & 2.6.32)	Performance Audit of Revenue Management in DoT		Communication & IT
164. DoT (PA)	19 of 2010-11	3.1 to 3.3 (Ch-III) 4.1 to 4.1.1 (Ch-IV) 5.1 to 5.5 (Ch-V)	PA on issue of licences and allocation of 2G Spectrum by DOT Procedures on issue of UAS licensing and allotment of spectrum Financial impact		Communication & IT
165. Ministry of Railways	9 of 1999 (97-98)	3.4.5	Non-recovery of damages from retired Railway employees for unauthorised occupation of quarters (CR, NR, NFR & WR)		Railways
166. Railways	9 of 2002 (00-01)	3.2.1	Non-recovery of cost and maintenance charges of deposit works (NR)		Railways
167. Railways	9 of 2002 (00-01)	3.4.16	Non-recovery of maintenance charges in respect of Road Over Bridges/Road Under Bridges (ROBs/RUBs) (SER & WR)		Railways
168. Railways	8 of 2003 (01-02)	4.4.7	Improper maintenance of material at site accounts/poor inventory management (SR)		Railways

1	2	3	4	5	6
169.	Railways	8 of 2003 (01-02)	6.2.4	Non-recovery of licence fee from non-Railway parties (CR, NR & WR)	Railways
170.	Railways	8 of 2003 (01-02)	6.2.5	Non-recovery of maintenance charges for road over bridges and road under bridges and Railway's share of cost of level crossing (ER & SER)	Railways
171.	Railways	8 of 2003 (01-02)	Ch-III	Guna-Etawah new Broad Gauge line Project (Phase I and II) (Review Para)	Railways
172.	Railways	8 of 2004 (02-03)	3.3	Non-completion of a project due to defective investigation of soil (SR)	Railways
173.	Railways	8 of 2005 (03-04)	2.2	Non-rationalisation of longer routes (NR)	Railways
174.	Railways	8 of 2005 (03-04)	5.1.4	Non-realisation of lease charges (ECoR)	Railways
175.	Railways	8 of 2005 (03-04)	5.2.4	Non-recovery of cost of damaged wagons (ECR)	Railways
176.	Railways	8 of 2005 (03-04)	Ch-II	Construction and Maintenance of Road Over Bridges/Road Under Bridges on Southern and South Western Railways (SR and SWR)	Railways
177.	Railways	6 of 2006 (04-05)	2.2.1	Loss due to grant of inadmissible rebate in freight (SCR)	Railways
178.	Railways	6 of 2006 (04-05)	2.2.2	Loss due to short/non-realisation of punitive charges for over-loaded wagons (SECR, ECR)	Railways
179.	Railways	6 of 2006 (04-05)	4.3.2	Non-recovery of licence fees from Private parties (NR)	Railways
180.	Railways	6 of 2006 (04-05)	4.3.3	Non-realisation of licence fee from Oil and Natural Gas Commission due to non-execution of agreement prior to handing over of land (SR)	Railways
181.	Railways	6 of 2006 (04-05)	4.3.6	Non-recovery of licence fees from Food Corporation of India (NCR)	Railways
182.	Railways	6 of 2007 (05-06)	2.2.2	Short recovery of freight due to incorrect benefit of train load rates (WR, ECR, NR)	Railways
183.	Railways	6 of 2007 (05-06)	2.3.3	Short realisation of freight due to non-observance of rationalisation orders (NR)	Railways
184.	Railways	6 of 2007 (05-06)	4.3.7	Non-levy/short recovery of licence fees for vertical extensions and commercial plots (SR, SWR, SCR)	Railways
185.	Railways	6 of 2007 (05-06)	5.1.1	Non-recovery of Railways dues from siding owners (All Indian Railways)	Railways
186.	Railways	6 of 2007 (05-06)	5.2.5	Non-recovery of revised licence fees and non-levy of interest on the belated recovery (SR, WR)	Railways
187.	Railways	6 of 2007 (05-06)	Ch-III	Track renewal works dues from siding owners (All Indian Railways)	Railways
188.	Railways	6 of 2007 (05-06)	Ch-I	Computerised Passenger Reservation System of Indian Railways	Railways

1	2	3	4	5	6
189.	Railways	CA6 of 2008 (06-07)	2.2.3	Loss due to irregular booking of traffic at trainload class rates	Railways
190.	Railways	CA6 of 2008 (06-07)	2.3.1	Loss of revenue due to incorrect booking and withdrawal of route from the purview of Rationalisation Scheme	Railways
191.	Railways	CA6 of 2008 (06-07)	3.2.5	Unproductive investment due to defective planning	Railways
192.	Railways	CA6 of 2008 (06-07)	3.3.9	Unfruitful/avoidable expenditure due to non-completion of Road Over Bridges/Road Under Bridges (ROBs/RUBs)	Railways
193.	Railways	CA6 of 2008 (06-07)	3.4.3	Extra expenditure due to inadequate surveys	Railways
194.	Railways	CA6 of 2008 (06-07)	3.5.1	Non-inclusion of cost of imposition of speed restriction to a Deposit work	Railways
195.	Railways	CA6 of 2008 (06-07)	5.1.1	Non-recovery of cost as well as maintenance charges of ROBs/RUBs	Railways
196.	Railways	CA6 of 2008 (06-07)	5.1.10	Non-recovery of cost of damage to wagons during tipping operations	Railways
197.	Railways	PA8 of 2008 (06-07)	Ch-III	Scrap Management	Railways
198.	Railways	PA18 of 2008 (06-07)	Ch-I	Unreserved Ticketing system in Indian Railways	Railways
199.	Railways	CA19 of 2009 (07-08)	2.1.1	WR: non-recovery of freight and cost of diverted coal wagons	Railways
200.	Railways	CA19 of 2009 (07-08)	2.1.7	NR, WR: non-recovery of undercharges of freight in respect of military goods traffic	Railways
201.	Railways	CA19 of 2009 (07-08)	2.5.4	WR: loss due to wrong calculation of freight and siding charges	Railways
202.	Railways	CA19 of 2009 (07-08)	3.1.8	NCR: blocking of capital due to defective estimation	Railways
203.	Railways	CA19 of 2009 (07-08)	3.2.3	CR: non-achievement of benefits due to non-provision of adequate safety measures	Railways
204.	Railways	CA19 of 2009 (07-08)	3.3.17	NR: avoidable expenditure due to non-recovery of the risk and cost from the defaulting contractors	Railways
205.	Railways	CA19 of 2009 (07-08)	3.5.5	SWR: non-levy of departmental charges for works executed for outside party	Railways
206.	Railways	CA19 of 2009 (07-08)	4.1.3	SR: delay in procurement and commissioning of an imported plant	Railways
207.	Railways	CA19 of 2009 (07-08)	6.1.2	NR: loss due to non-realisation of license fee from siding owners	Railways
208.	Railways	CA19 of 2009 (07-08)	6.1.12	ECOR: non-realisation of cost of staff	Railways
209.	Railways	CA19 of 2009 (07-08)	6.1.15	WR and CR: non-recovery of cost of	Railways
210.	Railways	CA11 of 2010 (08-09)	2.2.2	ER: Non-rationalisation of longer route	Railways

1	2	3	4	5	6
211.	Railways	CA11 of 2010 (08-09)	3.2.3	WR: Idling of assets due to improper planning	Railways
212.	Railways	CA11 of 2010 (08-09)	3.4.1	SCR: Avoidable payment of interest due to delay in opening of newly laid lines for passenger traffic	Railways
213.	Railways	CA11 of 2010 (08-09)	5.1.4	SECR: Non-recovery of re-railing charges and interest	Railways
214.	Railways	34 of 10-11 (09-10)	2.4	Non implementation of the scheme of leasing of Parcel Cargo Express Trains (CR)	Railways
215.	Railways	34 of 10-11 (09-10)	2.10	Avoidable operational expenditure due to inadequate traffic facilities at take off station of a branch line	Railways
216.	Railways	34 of 10-11 (09-10)	2.11	Loss of revenue due to incorrect computation of distance	Railways
217.	Railways	34 of 10-11 (09-10)	2.15	Inefficient handling of a yard remodelling project	Railways
218.	Railways	34 of 10-11 (09-10)	2.17	Incorrect fixation of siding charges	Railways
219.	Railways	34 of 10-11 (09-10)	2.18	Short levy of siding charges on Military traffic	Railways
220.	Railways	34 of 10-11 (09-10)	3.3	Blockage of funds due to stoppage of work on a doubling project	Railways
221.	Railways	34 of 10-11 (09-10)	3.5	Loss due to mis-handling of a simple project	Railways
222.	Railways	34 of 10-11 (09-10)	3.11	Extra liability due to injudicious discharge of a tender	Railways
223.	Railways	34 of 10-11 (09-10)	3.14	Avoidable extra expenditure on track lifting activities during mega-block period	Railways
224.	Railways	34 of 10-11 (09-10)	3.17	Wasteful expenditure due to non provision of dual gauge (MG/BG) Standard sleepers	Railways
225.	Railways	34 of 10-11 (09-10)	4.1	Excessive delays in maintenance of locomotives	Railways
226.	Railways	34 of 10-11 (09-10)	4.4	Non-recovery of empty haulage and stabling charges of tank wagons sent for POH without degassing.	Railways
227.	Railways	33 of 10-11 (09-10)	Ch-I	States of Finances	Railways
228.	Railways	32 of 11-12 (10-11)	2.2	MEMU/DEMU Services on IRs	Railways
229.	Railways	32 of 11-12 (10-11)	2.5	Undue benefit to consignors in booking of iron ore traffic	Railways
230.	Railways	32 of 11-12 (10-11)	2.7	Loss due to empty haulage of un-utilized/un-leased parcel vans (SLRs)	Railways
231.	Railways	34 of 10-11 (09-10)	2.8	Loss in leasing parcel Cargo Express Trains to private operations	Railways
232.	Railways	34 of 10-11 (09-10)	2.9	Poor quality service in Linten Management	Railways
233.	Railways	34 of 10-11 (09-10)	2.11	Loss due to heavy detention of wagons	Railways
234.	Railways	34 of 10-11 (09-10)	3.2	Civil Engineering Workshops in IRs	Railways

1	2	3	4	5	6
235.	Railways	34 of 10-11 (09-10)	3.4	Delay in building the new rail bridge over River Sone	Railways
236.	Railways	34 of 10-11 (09-10)	3.5	Injudicious retention of an old bridge by strengthening sub-structures	Railways
237.	Railways	34 of 10-11 (09-10)	6.2	Loss due to excess procurement of sleepers	Railways
238.	Railways	34 of 10-11 (09-10)	6.3	Loss due to delay in finalization of tender	Railways
*239.	Railways	03 of 12-13 (10-11)	Ch-I	State of Finances	Railways
*240.	Railways	03 of 12-13 (10-11)	Ch-III	Transparency in Budgeting and Financial Management in IRs	Railways
241.	Finance (CE&S Tax)	12 of 2009-10	2.2.1	Incorrect availing of exemption	CBEC
242.	Finance	12 of 2009-10	2.6	Incorrect availing of exemption	CBEC
243.	Finance	11 of 2003		Review on Handling of appeal cases in the Central Excise Department	CBEC
244.	Finance	11 of 2003		Review on working of recovery cell	CBEC
245.	Finance	11 of 2004		Review of call book	CBEC
246.	Finance	11 of 2004		Review on determination of assessable value under new section 4 (transaction value)	CBEC
247.	Finance	11 of 2005		Review on the working of excise-2000	CBEC
248.	Finance	6 of 2006		Review on delay in finalization of demands	CBEC
249.	Finance	7 of 2007		Review on provisional assessment	CBEC
250.	Finance	PA 24 of 2009-10		Review on Excise duty on Iron and Steel and articles of Iron and Steel	CBEC
251.	Finance	11 of 2004		Review on service tax on advertisement services and courier services	CBEC
252.	Finance	11 of 2005		Review on services tax on consulting engineers services, architects services and interior decorators services	CBEC
253.	Finance	6 of 2006		Review on service tax on manpower recruitment agency's services and security agency's services	CBEC
254.	Finance	PA 24 of 2009-10		Review on service tax on Business Auxiliary Services	CBEC
255.	Finance	25 of 2010-11		Review on Service tax on Construction Services	CBEC
256.	Commerce & Industry (Customs)	10 of 1998	7.1 (a)	Non-fulfilment of EO (QBAL)	CBEC
257.	Commerce & Industry	7 of 2006	6.1.10.6- G(a)	Long para on DEPB Scheme	CBEC
258.	Commerce & Industry	7 of 2006	7.1.1	Non disposal of uncleared warehoused goods	CBEC

1	2	3	4	5	6
259.	Commerce & Industry	7 of 2006	6.3.2	Excess grant of Central Sales Tax	CBEC
260.	Commerce & Industry	7 of 2006	6.1.8	Incorrect grant of credit under DEP Scheme	CBEC
261.	Finance	7 of 2007	7.9.6	Non-levy of cess on cement	CBEC
262.	Finance	CA 7 of 2008	15.1.1	Short levy of duty due to incorrect grant of exemption	CBEC
263.	Commerce & Industry	CA 7 of 2008	14.3.1 15.1.5	Non payment of duty on the import made by trading unit in EPZ	CBEC
264.	Commerce & Industry	CA 20 of 2009-10		Incorrect allowance of concession under DTA clearance	CBEC
265.	Commerce & Industry	CA 20 of 2009-10	15.1.6	Short levy of debonding	CBEC
266.	Commerce & Industry	CA 20 of 2009-10	15.3.6	Excess input allowed in DFTC licence	CBEC
267.	Commerce & Industry	CA 20 of 2009-10	15.3.2	Excess grant of DFRC	CBEC
268.	Commerce & Industry	14 of 2009-10	2.1.15	Loss of revenue due to incorrect grant of exemption	CBEC
269.	Finance	14 of 2009-10	5.2	Short levy of duty due to misclassification	CBEC
270.	Finance	24 of 2010-11	3.1	Short levy due to incorrect grant of exemption	CBEC
271.	Commerce & Industry	24 of 2010-11	4.2.1	Short levy due to adoption of incorrect assessable value	CBEC
272.	Commerce & Industry	24 of 2010-11	4.2.3	Incorrect reimbursement of CST	CBEC
273.	Commerce & Industry	31 of 2011-12	2.4	Non-fulfilment of export obligation	CBEC
274.	Commerce & Industry	31 of 2011-12	2.1.4	Irregular reimbursement of CST on DTA sale	CBEC
275.	Commerce & Industry	31 of 2011-12	2.1.3	Incorrect reimbursement of CST	CBEC
276.	Finance	31 of 2011-12	3.5	Non-levy of anti-dumping duty	CBEC
277.	Finance	31 of 2011-12	3.6	Non-imposition of penalty under section 115 of Customs Act, 1962	CBEC
278.	CBDT	12 of 2003	3.20.4	Irregular relief and exemptions under Chapter-VIA of the Income Tax Act. Incorrect deduction in respect of export profits	CBDT
279.	CBDT	12 of 2005	3.9	Mistake in computation of business income	CBDT
280.	CBDT	26 of 2010-11	4.3.3	Mistake in levy of interest	CBDT
281.	CBDT	27 of 2011-12	3.3.2	Incorrect allowance of business expenditure	CBDT
282.	CBDT	27 of 2011-12	3.3.2	Incorrect allowance of business expenditure	CBDT
283.	CBDT	27 of 2011-12	3.3.3	Irregular exemptions/deductions/rebate	CBDT
Grand Total		283			

\*The paras/subjects stand selected by the PAC

*Annexure C*

**ATNS WHICH HAVE BEEN FINALLY VETTED/SETTLED IN AUDIT BUT  
ARE PENDING WITH THE MINISTRY FOR SUBMISSION TO PAC  
(Ministry-wise, office-wise, Audit Report No./year-wise, para-wise/subject-wise)**

Sl. No.	Name of the Ministry/ Department	No. & Year of Report	Para No.	Para Title	Remarks
1	2	3	4	5	6
<b>Civil Ministry (DGACE)</b>					
1.	Health and Family Welfare	3 of 2001 PA	Ch.-I	National Family Welfare Programme	Civil
2.	Health and Family Welfare	2 of 2006	6.5	Idling of equipment due to unplanned purchase	Civil
3.	Health and Family Welfare	CA 1 of 2008	8.1	Unfruitful expenditure on construction of sub-standard laboratories	Civil
4.	Health and Family Welfare	PA 3 of 2010-11	Ch.-II	Reimbursement of medical claims to pensioners under CGHS	Civil
5.	Health and Family Welfare	9 of 2010-11	7.1	Non-implementation of computerized Management Information System for Food Control Organization	Civil
6.	Health and Family Welfare	9 of 2010-11	7.2	Recovery at the instance of Audit (NACO)	Civil
7.	Health and Family Welfare	9 of 2010-11	7.5	Supply of medicines on unlimited credit period (MSO)	Civil
8.	Health and Family Welfare	16 of 2011-12	8.1	Unfruitful expenditure (Safdarjung Hospital and VMCC)	Civil
9.	Health and Family Welfare	9 of 2010-11	8.2	Avoidable Payment, CGHS	Civil
10.	Health and Family Welfare	16 of 2011-12	8.3	Excess payment, NACO	Civil
11.	External Affairs	2 of 2007	7.1	Non-adherence to norms for purchase, hiring, repairs and maintenance of building and residential accommodation	Civil
12.	External Affairs	2 of 2007	7.7	Irregular payment of composite Transfer Grant	Civil
13.	External Affairs	12 of 2007 (PA)	Entire Report	PA of Passport, Visa and Consular Service	Civil
14.	External Affairs	CA 1 of 2008	5.8	Short levy of consular feed	Civil
15.	External Affairs	9 of 2010-11	6.2	Extra expenditure on purchase of full fare economy tickets from Air India	Civil
16.	External Affairs	9 of 2010-11	6.7	External publicity through Missions	Civil
17.	External Affairs	16 of 2011-12	6.7	Avoidable extra expenditure on hiring of excess space for chancery building	Civil

1	2	3	4	5	6
18.	Tribal Affairs	3 of 1999 (PA)	Ch-IV	Special Central Assistance to Tribal Sub Plan	Civil
19.	Social Justice and Empowerment	3 of 1997 (PA)	Ch-V	Implementation on of Special Central Assistance to Special Component Plan	Civil
20.	Social Justice and Empowerment	16 of 2011-12	16.1	Recovery at the instance of Audit	Civil
21.	Home Affairs	16 of 2011-12	9.5	Irregularities in execution of renovation and interior work of its new building by NDMA	Civil
22.	Home Affairs (UT)	1 of 2008	20.3	Unfruitful benefit leading to blocking of fund (Directorate of Shipping Services)	Civil
23.	Home Affairs (UT)	CA 14 of 2008-09	11.3	Undue benefit leading to blocking of fund (Directorate of Shipping Services)	Civil
24.	WCD	3 of 2000	3 (Ch.-II)	ICDS-Scheme	Civil
25.	WCD	26 of 2011-12	18.1	Blocking of funds	Civil
26.	Information and Broadcasting	2 of 2001	Ch.-II	Management of commercial time by Doordarshan	Civil
27.	Rural Development	9 of 2010-11	11.1	Idling of Funds	Civil
28.	Culture	2 of 2004	11.2	Failure of the Drawing and disbursing	Civil
29.	Culture	2 of 2005	5.1	Lack of Internal Control resulting misappropriation of Funds in ASI	Civil
30.	HRD	13 of 2012-13	5.1	Corrective action at the instance of Audit	Civil
31.	HRD(AB)	4 of 2002	1.3	University Grant Commission	Civil
32.	HRD	4 of 2003	2.1	All India Council for Technical Education	Civil
33.	HRD	4 of 2003	2.2	Functioning of Central University	Civil
34.	HRD	4 of 2005	11.5	Over payment due to incorrect pay fixations	Civil
35.	HRD	3 of 2006	8.1	Irregular grant of advance increments	Civil
36.	HRD	3 of 2007 (Performance Audit)	Ch-I	Security and maintenance of Assets of VB University (Kolkata)	
37.	HRD	CA 2 of 2008	6.6	Irregular payment of transport allowance (Delhi University)	Civil
38.	HRD	CA 15 of 2008-09	3	Sant Longowal Institute of Engineering and Technology, Sangrur (Punjab)	Civil
39.	HRD	23 of 2009-10	4.7	Avoidable Expenditure (IGNOU)	Civil
40.	HRD	23 of 2009-10	4.12	Grant of status of deemed to be University to Insitutions (UGC)	Civil
41.	HRD	23 of 2009-10	4.13	Irregular grant of advance increment to the teaching staff, University of Hyderabad	Civil
42.	HRD	38 of 2010-11	4.5	Avoidable extra expenditure on	Civil
43.	HRD	38 of 2010-11	4.6	Avoidable extra expenditure of	Civil

1	2	3	4	5	6
44.	HRD	PA of 17 of 2011-12	Ch-III	Jawaharlal Nehru University (JNU)	Civil
45.	HRD	33 of 2011-12	5.1	Unfruitful expenditure (KVS)	Civil
46.	HRD	33 of 2011-12	5.2	Premature release of funds (KVS)	Civil
47.	HRD	33 of 2011-12	5.3	Overpayment of interest	Civil
48.	Health and Family Welfare	5 of 2004	6.2	Injudicious acquisition of funds for procurement of Liquid Nitrogen Plant	Civil
49.	Health and Family Welfare	PA 30 of 2008-09	Entire Report	Performance Audit of National Institute of Biological (NIB)	Civil
50.	Health and Family Welfare	23 of 2009-10	3.2	Non-recovery of cess (AIIMS)	Civil
51.	Health and Family Welfare	38 of 2011-12	3.1	Avoidable payment of interest (AIIMS)	Civil
52.	Health and Family Welfare	33 of 2011-12	3.2	Avoidable expenditure on electricity charges (NEIGRIHNS)	Civil
53.	Information and Broadcasting	19 of 2006 (Performance Audit)	Entire Report (Review)	System of Revenue Generation by Doordarshan and All India Radio	Civil
54.	Information and Broadcasting	38 of 2010-11	5.1	Loss of revenue Rs. 1.80 crore (Prasar Bharti)	Civil
55.	Information and Broadcasting	38 of 2010-11	5.4	Avoidable payments to contractors	Civil
56.	Information and Broadcasting	38 of 2010-11	5.5	Avoidable payment of property tax	Civil
57.	Information and Broadcasting	33 of 2011-12	6.1	Idle investment and sub-optimal utilization of TV transmitters (Prasar Bharti)	Civil
58.	Information and Broadcasting	33 of 2011-12	6.2	Avoidable payment of penalty and interest on Service Tax (Prasar Bharti)	Civil
59.	Information and Broadcasting	33 of 2011-12	6.3	Retention of large cash balances and non-compliance of Assurance rendered to PAC (Doordarshan Commercial Service)	Civil
60.	Information and Broadcasting	33 of 2011-12	6.4	Short billing of extra commercial time (Doordarshan Commercial Service)	Civil
61.	Agriculture	6 of 1996	4.1	Review of IARI	Civil
62.	Agriculture	5 of 1998	8.1	Inventory management in Institutes of (ICAR)	Civil
63.	Agriculture	5 of 1998	8.4	Unadjusted advances	Civil
64.	Agriculture	5 of 2004	2.1	National Bureau of Plant Genetic Resource (NBPGR)	Civil
65.	Agriculture	PA 2 of 2008	Ch.-III (3.0)	Performance Audit of Agricultural Extension Activities in Indian Council of Agricultural Research	Civil
66.	Agriculture	CA 3 of 2008	9.2	Irregular payment of Island Special Allowance	Civil
67.	Rural Development	PA 20 of 2010-11	Ch.-II	PA of the Functioning of CAPART	Civil
68.	Consumer Affairs	16 of 2006	9.3	Hill Transport subsidy (Management of Food Grains)	Civil

1	2	3	4	5	6
69.	External Affairs	4 of 2005	8	Irregular Expenditure by ICCR	Civil
70.	External Affairs	38 of 2010-11	2.2	Irregular expenditure (ICCR)	Civil
71.	Youth Affairs and Sports	33 of 2011-12	11.1	Short recovery of Rs. 2.40 crore (SAI)	Civil
72.	M/o Textiles	CA 1 of 2008	15.3	Outstanding contingent advance	Civil (ESM)
73.	M/o Textiles	9 of 2010-11	13.7	Recovery at the instance of Audit	Civil
74.	M/o Textiles	2 of 2004	10.1	Recovery at the instance of Audit	Civil
75.	Urban Development	9 of 2010-11	15.3	Failure to get ready mixed concrete batching plant Operational	Civil
76.	Civil Aviation	9 of 2010-11	3.1	Inefficient management of Haj Operations	Civil
77.	Commerce & Industry	9 of 2010-11	4.2 (case II)	Recovery of interest on unspent balance under Marketing Development Assistance Scheme	Civil
78.	Mines	16 of 2008-09	8.1	Non-commissioning of Equipments	Civil
79.	Textiles	9 of 2010-11	13.1	Non-establishment of Raw Material Bank for Silk carpets in Jammu & Kashmir	Civil
80.	Shipping (AB)	23 of 2009-10	8.5	Non-recovery of rental charges	Civil
81.	DDA	33 of 2011-12	10.1	Premature award of work resulting in blocking of funds of Rs. 9.41 crore	Civil
82.	DDA	33 of 2011-12	10.3	Non-recovery of licence fee	Civil
83.	Shipping	23 of 2009-10	8.6	Loss or revenue to the Government due to non-collection of Oil Pollution	Civil
84.	DDA	3 of 1991	20	Self financing Registration Scheme for allotment of flat at Vasant Kunj	Civil
85.	Ministry of Defence (Army)	2 of 1988	9	Purchase of Combat dress from trade	Defence
86.	Ministry of Defence (Army)	12 of 1990	46	Ration article-Dal	Defence
87.	Ministry of Defence (Army)	No. 8 of 1991	17	Infructuous expenditure on procurement of dal Chana	Defence
88.	Ministry of Defence (Army)	No. 8 of 1992	20	Procurement of sub-standard goods in an Ordnance Depot	Defence
89.	Ministry of Defence (Army)	No. 8 of 1992	28	Avoidable payment of maintenance charges for Defence tracks not in use	Defence
90.	Ministry of Defence (Army)	No. 8 of 1993	15	Non-utilization of assets	Defence
91.	Ministry of Defence (Army)	No. 8 of 1993	22	Over-provisioning of corrugated card board boxes	Defence
92.	Ministry of Defence (Army)	No. 7 of 1997	23	Avoidable expenditure on Demurrage charges	Defence
93.	Ministry of Defence (Army)	No. 7 of 1997	27	Non-realisation of claims from the Railways	Defence
94.	Ministry of Defence (Army)	No. 7 of 1997	69	Defective construction of blast pens and taxi track	Defence
95.	Ministry of Defence (Army)	No. 7 of 1998	30	Avoidable payment of container detention charges	Defence

1	2	3	4	5	6
96.	Ministry of Defence (Army)	No. 7 of 1998	36	Procurement of batteries at higher rates	Defence
97.	Ministry of Defence (Army)	No. 7 of 2001	15	Procurement of an incomplete equipment	Defence
98.	Ministry of Defence (Army)	No. 7 of 2001	19	Infructuous expenditure on procurement of entertainment films	Defence
99.	Ministry of Defence (Army)	No. 6 of 2003	11	Recoveries effected at the instance of Audit	Defence
100.	Ministry of Defence (Army)	Report No. 4 of 2007	3.3	Unauthorised use of Defence assets and public fund for running educational Institute	Defence
101.	Ministry of Defence (Army)	Report No. 4 of 2007	6.2	Irregular payment of counter insurgency allowance	Defence
102.	Ministry of Defence (Army)	Report No. CA 4 of 2008	3.2	Avoidable extra expenditure in procurement of blankets	Defence
103.	Ministry of Defence (Army)	CA 4 of 2008	3.3	Recovery and savings at the instance of Audit (Partly Vetted)	Defence
104.	Ministry of Defence (Army)	Report No. 12 of 2010-11	2.1	Defective import of SMERCH Multi Barrel Rocket Launcher System	Defence
105.	Ministry of Defence (Army)	Report No. 12 of 2010-11	3.9	Non-identification of imported stores	Defence
106.	Ministry of Defence (Army)	Report No. 12 of 2010-11	5.2	Misappropriation of Govt. Stores	Defence
107.	Ministry of Defence (Army)	Report No. 24 of 2011-12	2.1	Defective Import of SMERCH Multi Barrel Rocket Launcher System	Defence
108.	Ministry of Defence (Army)	Report No. 24 of 2011-12	2.2	Delay in establishment of repair facilities (Mini Depot) and unwanted import of Trailers	Defence
109.	Ministry of Defence (Army)	Report No. 24 of 2011-12	3.10	Injudicious procurement of Tippers	Defence
110.	Ministry of Defence (Army)	Report No. 24 of 2011-12	4.1	Overpayment in electricity Bills	Defence
111.	Ministry of Defence (Army)	Report No. 24 of 2011-12	5.1	Loss due to collapse of a bridge	Defence
112.	Ministry of Defence (Army)	Report No. 24 of 2011-12	5.2	Non-completion of bridge after twelve years of sanction	Defence
113.	Defence (OF)	PA 3 of 2006	Ch.-III	Performance Review on the working of Armoured Vehicles Group of Factories	Defence
114.	Defence (OF)	24 of 2011-12	8.1	Performance of Ordnance Factory Organization	Defence
115.	Ministry of Railways	9 of 2001 (99-00)	3.3.1	Loss due to excessive detention of wagons at Kolaghat Thermal	Railways
116.	Railways	8 of 2003 (01-02)	6.2.1	Non-recovery of Railway dues from siding owners (CR, NR, SCR & SER)	Railways
117.	Railways	8 of 2003 (01-02)	6.3.2	Unauthorised retention/ occupation of Railway quarters by Railway employees/non-Railway persons (CR & SER)	Railways

1	2	3	4	5	6
118.	Railways	9 of 2004 (02-03)	Ch.-II	Assessment, Procurement/ Production, Utilisation and Maintenance of Locomotives in Indian Railways (Review Para)	Railways
119.	Railways	9 of 2003 (01-02)	Ch.-IV	Gauge conversion of Mysore-Hassan section (Review Para)	Railways
120.	Railways	9 of 2004 (02-03)	Ch.-1	Planning, Approval and Material Modifications to ongoing projects (Review Para)	Railways
121.	Railways	8 of 2005 (03-04)	3.3.18	Injudicious restoration of abandoned MG line (NFR)	Railways
122.	Railways	8 of 2005 (03-04)	5.1.5	Non-recovery of licence fee (NR)	Railways
123.	Railways	6 of 2006 (04-05)	3.1.5	Unfruitful expenditure in strengthening Integral Coach Factory siding line (SR)	Railways
124.	Railways	6 of 2007 (05-06)	2.1.3	Loss of revenue due to delay in finalisation of tender for leasing a parcel van (SWR)	Railways
125.	Railways	6 of 2007 (05-06)	5.1.4	Non-recovery of Railways due (ECR)	Railways
126.	Railways	CA6 of 2008 (06-07)	2.1.1	Loss due to fixation of haulage rates less than the freight at base class	Railways
127.	Railways	CA6 of 2008 (06-07)	2.3.3	Non-observance of rules in Passenger Booking	Railways
128.	Railways	CA6 of 2008 (06-07)	2.5.5	Loss of revenue on reversal of engine due to non-commissioning of tie line	Railways
129.	Railways	CA6 of 2008 (06-07)	3.1.6	Idling of investment due to poor quality of work	Railways
130.	Railways	CA6 of 2008 (06-07)	4.2.2	Poor Management of Rolling Stock	Railways
131.	Railways	CA6 of 2008 (06-07)	5.1.5	Non-recovery of Railway dues	Railways
132.	Railways	CA6 of 2008 (06-07)	5.1.9	Non-recovery of dues from State Government in respect of unauthorised occupation of Railways quarters by Government of Railway Police	Railways
133.	Railways	CA19 of 2009 (07-08)	2.2.1	SR, CR, SCR and SWR: loss due to incorrect fixation of charges for postal traffic	Railways
134.	Railways	CA19 of 2009 (07-08)	2.4.16	SR: loss due to delay in providing a bye-pass line	Railways
135.	Railways	CA19 of 2009 (07-08)	3.4.1	Loss due to shortage of ballast	Railways
136.	Railways	CA19 of 2009 (07-08)	6.1.4	SECR: non-recovery of interest and maintenance charges	Railways
137.	Railways	CA19 of 2009 (07-08)	6.1.9	ECoR and NR: non-realisation of electric charges	Railways

1	2	3	4	5	6
138.	Railways	CA19 of 2009 (07-08)	6.1.11	ER: non-realisation of cost of repair of damaged wagons	Railways
139.	Railways	CA19 of 2009 (07-08)	6.1.14	CLW: short/non-recovery of licence fee and water charges	Railways
140.	Railways	CA19 of 2009 (07-08)	6.2.1	SCR: extra expenditure due to tardy acquisition of land required for a new line project	Railways
141.	Railways	PA26 of 2009	Ch.-1	Passenger services in Indian Railways	Railways
142.	Railways	PA26 of 2009	Ch.-3	Review of the revenue sharing arrangement of Indian Railway with IRCTC	Railways
143.	Railways	CA11 of 2010 (08-09)	2.4.2	Loss due to faulty Liberalised Siding Rules	Railways
144.	Railways	CA11 of 2010 (08-09)	3.2.2	ER: Injudicious award of contact	Railways
145.	Railways	CA11 of 2010 (08-09)	3.2.4	ER: Avoidable expenditure due to delay in finalisation of drawings	Railways
146.	Railways	CA11 of 2010 (08-09)	3.2.7	ECoR: Idling of assets	Railways
147.	Railways	CA11 of 2010 (08-09)	3.3.5	ECoR, NR, SER, SCR: Non-realisation of penalty charges from contractors	Railways
148.	Railways	CA11 of 2010 (08-09)	4.1.4	ER: Irregular execution of work and injudicious procurement of stores	Railways
149.	Railways	34 of 10-11 (09-10)	1.7	Audit objections issued, settled and outstanding	Railways
150.	Railways	34 of 10-11 (09-10)	2.2	Tatkal and Advance reservation system in Indian Railways	Railways
151.	Railways	34 of 10-11 (09-10)	2.9	Under utilisation of coaches due to non-movement in full rake form	Railways
152.	Railways	34 of 10-11 (09-10)	2.20	Loss due to payment of excess road freight charges	Railways
153.	Railways	32 of 11-12 (10-11)	1.7	Audit objection issued, settled and outstanding	Railways
154.	Railways	32 of 11-12 (10-11)	4.2	Loss in procurement of steel materials	Railways
155.	Railways	32 of 11-12 (10-11)	4.4	Loss due to non-utilisation of rolling stock	Railways
156.	Railways	32 of 11-12 (10-11)	4.5	Improper splitting of tendered quantity	Railways
157.	Railways	32 of 11-12 (10-11)	Ch.-5	Safety Works on IRS—Anti-Collision Device (ACD) and Train Protection and Warning System (TPWS)	Railways
158.	Railways	03 of 12-13 (10-11)	Ch.-2	Appropriation Accounts	Railways
Grand Total		158			

\*These paras/subjects stand selected by PAC.

## ANNEXURE-D

ATNS PENDING WITH AUDIT  
(Ministry-wise, Office-wise, Audit Report No./year-wise, para-wise/  
subject-wise)

Sl. No.	Name of the Ministry/ Department	No. & Year of Report	Para No.	Para Title	Remarks
1	2	3	4	5	6
	Civil Ministry	NIL			
*1.	Housing & Urban Poverty Alleviation	15 of 2012-13	Entire Report	Performance Audit of JNNURM	Civil
2.	Shipping	33 of 2011-12	9.1	Loss of revenue	Civil
3.	Shipping	23 of 2009-10	8.1	Non-establishment of Raw Material Bank for silk carpet in Jammu & Kashmir	Civil
4.	Shipping	33 of 2011-12	9.6	Non-recovery of maintenance charges	Civil
5.	Department of Scientific and Industrial Research	6 of 1996	5.1	Extra expenditure for unconsumed power	Scientific
6.	Department of Scientific and Industrial Research	5 of 2000	3.1	Utilization of Laboratory Reserve Fund	Scientific
7.	Department of Scientific and Industrial Research	5 of 2003	2.1	Review of Technology transfer in Council of Scientific and Industrial Research	Scientific
8.	Department of Scientific and Industrial Research	2 of 2007 (TA)	13.1	Non-recovery of Service Tax	Scientific
9.	Department of Scientific and Industrial Research	5 of 2004	3.1	Review of TIFAC	Scientific
10.	Department of Scientific and Industrial Research	5 of 1998	2.3	Review of ITRC, Luknow	Scientific
11.	Ministry of Environment and Forests	3B of 2001	1.0	Implementation of environment act relating to water pollution	Scientific
12.	Ministry of Environment and Forests	No. 17 of 2010-11	2.1	Failure of a scheme for increasing tree cover	Scientific
13.	Department of Scientific and Industrial Research	6 of 1996	5.2	Review of CRR	Scientific
14.	Department of Atomic Energy	5 of 2001	5.3	Avoidable expenditure on energy charges (Sl. No. of para 5.14 to 5.18)	Scientific
15.	Department of Scientific and Industrial Research	5 of 2002	4.5	Unproductive expenditure—RRL, Bhubaneswar	Scientific

1	2	3	4	5	6
16.	Department of Atomic Energy	CA16 of 2008-09	2.5	Non-establishment of world class gamma-ray observatory	Scientific
17.	Department of Atomic Energy	CA3 of 2008	2.5	Development and Application of Technologies in Raja Ramanna Centre for Advanced	Scientific
18.	Department of Scientific and Industrial Research	CA16 of 2011-12	15.2	Deficient implementation of projects for generation of power through safe disposal of waste	Scientific
*19.	Department of Space	4 of 2012-13	Standalone	PA of Contract between DOS and Devas	Scientific
20.	Defence (OF)	12 of 2010-11	7.2	Injudicious sanction of Ordnance Factory Korwa Project	Defence
21.	Defence (OF)	16 of 2012-13	7.4	Undue benefit to a firm in procurement of Oleum	Defence
22.	Defence (OF)	16 of 2012-13	8.1	General Performance of Ordnance Factory Organisation	Defence
23.	Defence (OF)	16 of 2012-13	8.4	Non-commissioning of a costly machine	Defence
*24.	Defence (OF)	16 of 2012-13	8.7	Issue of rejected items to the indenatory by Ordnance Factories	Defence
25.	(Airforce)	16 of 2010-11	2.8	Financial irregularities in organizing Military World Games 2007	Defence
26.	(Airforce)	17 of 2012-13	3.5	Saving at the instance of Audit	Defence
27.	Defence (Navy)	PA7 of 2010-11	Ch-II	Functioning of aviation arm of Indian Navy	Defence
28.	Defence	CA20 of 2011-12	4.2	Avoidable expenditure in procurement procurement of Winch Reel hydraulic	Defence
29.	Defence	CA20 of 2011-12	4.4	Inordinate delay in installation of SPL Plotting Tables on Submarines	Defence
30.	Defence	CA20 of 2011-12	4.10	Saving at the instance of Audit	Defence
31.	Defence	CA17 of 2012-13	2.3	Inordinate delay in induction of a system	Defence
32.	Defence	CA17 of 2012-13	2.4	Avoidable extra expenditure in procurement of electro optic devices for Dornier	Defence
33.	Defence	CA17 of 2012-13	2.5	Non-exercise of option clause resulting in extra expenditure in procurement of fuel barges	Defence
34.	Defence	CA17 of 2012-13	4.2	Extra expenditure in procurement of Spares for Sea Harrier Aircraft	Defence
35.	Defence	CA17 of 2012-13	4.3	Unwarranted procurement of seaking stores	Defence
36.	Defence	CA17 of 2012-13	4.4	Failure to synchronise creation of a critical test facility	Defence
37.	Defence	CA17 of 2012-13	4.5	Inordinate delay in setting up of a training facility	Defence
38.	Defence	CA17 of 2012-13	5.1	Non-conformity of the procedure in procurement of Air Cushion Vehicle	Defence

1	2	3	4	5	6
39.	DOT	9 of 2006	2(2.6.27)	Performance Audit of Revenue Management in DOT	Communication
40.	DoP	16 of 2011-12	4.3	Idling of generator sets	Communication
41.	DoP	13 of 2012-13	2.4	Irregular payment of interest	Communication
42.	DoP	13 of 2012-13	2.5	Short deduction of commission on revenue stamps	Communication
43.	Ministry of Railways	9 of 2000 (98-99)	2.3	Siding Management in Indian Railways (Review Para)	Railways
44.	Railways	9 of 2004 (02-03)	Ch-IV	Manpower Management in Indian Railways (Review Para)	Railways
45.	Railways	8 of 2005 (03-04)	3.2.4	Unproductive expenditure on creation of block station Chichpalli (SECR)	Railways
46.	Railways	9 of 2005 (03-04)	Ch-I	Passengers Revenue Management in Indian Railways	Railways
47.	Railways	6 of 2006 (04-05)	2.2.9	Incorrect charging of freight at trainload class rates for non-notified stations (NR)	Railways
48.	Railways	6 of 2007 (05-06)	3.2.1	Non-achievement of expected benefits due to delay in completion of a work (WR)	Railways
49.	Railways	6 of 2007 (05-06)	3.4.3	Excess procurement of ballast due to over-estimation of requirement (NWR, SWR)	Railways
50.	Railways	11 of 2007 (05-06)	Ch-2	Computerized applications over	Railways
51.	Railways	CA6 of 2008 (06-07)	3.1.14	Infructuous expenditure on track renewal of MG section sanctioned for dismantlement	Railways
52.	Railways	CA6 of 2008 (06-07)	3.2.3	Avoidable expenditure due to defective planning and delay in commencement/completion of a work	Railways
53.	Railways	CA6 of 2008 (06-07)	3.2.6	NCR: Blockage of capital due to delay in dismantling the siding	Railways
54.	Railways	CA6 of 2008 (06-07)	3.4.5	Avoidable extra expenditure on construction of a bridge	Railways
55.	Railways	CA6 of 2008 (06-07)	5.1.2	WR: Non-recovery of licence fee of land	Railways
56.	Railways	CA6 of 2008 (06-07)	5.1.11	NR: Non-recovery of Railway dues and unproductive expenditure on deployment of chowkidars	Railways
57.	Railways	CA19 of 2009 (07-08)	3.1.11	WCR: unproductive expenditure due to injudicious decision to construct an office building	Railways
58.	Railways	CA19 of 2009 (07-08)	3.2.11	SECR: Lapses in construction of Foot Over Bridge	Railways
59.	Railways	CA19 of 2009 (07-08)	3.3.9	NFR: Avoidable excess expenditure due to inefficient management of contracts	Railways

1	2	3	4	5	6
60.	Railways	CA19 of 2009 (07-08)	3.3.11	CR: Poor contract management leading to delay in completion of work and extra expenditure	Railways
61.	Railways	CA19 of 2009 (07-08)	3.3.14	NR: loss due to avoidable payment under price variation clause	Railways
62.	Railways	CA19 of 2009 (07-08)	7.2	Recoveries at the instance of audit	Railways
63.	Railways	CA11 of 2010 (08-09)	2.1.3	NWR: Loss due to sub-optimal utilization of wagon capacity	Railways
64.	Railways	CA11 of 2010 (08-09)	3.2.8	ECoR: Poor assessment of site/soil condition	Railways
65.	Railways	CA11 of 2010 (08-09)	3.3.4	ER: Poor contract management	Railways
66.	Railways	CA11 of 2010 (08-09)	3.4.2	NER: Infructuous expenditure on creation of traffic facilities at halt stations	Railways
67.	Railways	CA11 of 2010 (08-09)	4.4.3	NWR: Wasteful expenditure due to imprudent transfer of track material	Railways
68.	Railways	CA11 of 2010 (08-09)	5.4.5	SEC: Loss due to non-execution of proper agreement with siding owners	Railways
69.	Railways	CA11 of 2010 (08-09)	5.4.6	NFR: Poor planning in deployment of surplus gang staff	Railways
70.	Railways	34 of 10-11 (09-10)	2.1	Container operation in Indian Railways	Railways
71.	Railways	34 of 10-11 (09-10)	2.6	Non-realisation of compensation claim	Railways
72.	Railways	34 of 10-11 (09-10)	2.19	Avoidable expenditure to the tune of Rs. 1.64 crore due to unnecessary haulage of permanent way materials	Railways
73.	Railways	34 of 10-11 (09-10)	3.1	Construction of new lines on socio-economic considerations	Railways
74.	Railways	34 of 10-11 (09-10)	3.7	Loss due to damage to track	Railways
75.	Railways	34 of 10-11 (09-10)	3.10	NWR: Wasteful expenditure on MG sections	Railways
76.	Railways	34 of 10-11 (09-10)	3.16	ER: Extra expenditure due to	Railways
77.	Railways	34 of 10-11 (09-10)	4.2	Loss due to non stocking of critical spares	Railways
78.	Railways	34 of 10-11 (09-10)	4.6	Avoidable loss due to inadequate	Railways
*79.	Railways	33 of 2010-11 (09-10)	Ch-3	Limitations of Indians Railways	Railways
80.	Railways	32 of 11-12 (10-11)	2.4	All Rlys.— Movement of traffic at Train Load Class Rates'	Railways
81.	Railways	32 of 11-12 (10-11)	3.3	Safety works—Level Crossings, ROB and RUBs	Railways

1	2	3	4	5	6
82.	Railways	32 of 11-12 (10-11)	4.1	Plant and Machinery Procured by COFMOW	Railways
83.	Railways	32 of 11-12 (10-11)	6.1	Loss due to non-lading of profit element in the price of wheel sets sold to M/s. CONCOR	Railways
84.	Finance (CE&S Tax)	11 of 2005	6.5.4	Availment of excess cenvat credit on project imports	CBEC
85.	Finance	CA20 of 2009-10	3.9	Excess transfer of cenvat credit to sister units	CBEC
86.	Finance	29 of 2011-12	2.4	Business Auxiliary Service	CBEC
87.	Finance	11 of 2003		Review on valuation of excisable goods under section 4A (MRP)	CBEC
88.	Finance	11 of 2005		Review on excise duty on motor vehicle for transport of persons and goods	CBEC
89.	Finance	6 of 2006		Review on excise duty on inorganic and organic chemicals	CBEC
90.	Finance	7 of 2007		Review on excise duty on plastic and articles thereof	CBEC
91.	Finance	7 of 2007		Review on service tax on management consultant's services' scientific or technical consultancy services, technical testing and analysis services & technical inspection and certification services	CBEC
92.	Finance	PA 6 of 2008		Review on excise duty on aluminium, copper and articles thereof	CBEC
93.	Finance	PA 6 of 2008		Review on refunds	CBEC
94.	Finance	PA 6 of 2008		Review on service tax on rent-a-cab scheme operators, services, photography services and health club fitness centre services	CBEC
95.	Finance	11 of 2010-11		Review on excise duty on pharmaceutical products	CBEC
96.	Finance	30 of 2010-11		Review on cenvat credit scheme	CBEC
*97.	Finance	15 of 2011-12		Review on Service Tax on Banking and other Financial Services	CBEC
98.	Finance (CE&S Tax)	25 of 2011-12		Review on commissionerate ranges and divisions (CDR)	CBEC
99.	Finance (Customs)	CA 7 of 2008	16.2	Incorrect grant of exemption	CBEC
100.	Commerce & Industry	14 of 2009-10	2.1.6	Irregular reimbursement of CST on domestic sales	CBEC
101.	Finance	31 of 2011-12	4.4	Short levy of duty due to incorrect grant of exemption	CBEC
102.	Commerce & Industry	31 of 2011-12	21.6/2. 1.7	Short levy on ineligible DTA sales by EOU	CBEC

1	2	3	4	5	6
103.	Finance	31 of 2011-12	4.2	Short levy of duty due to mis-classification	CEBC
104.	CBDT	12 of 2002	3.11(b)	Irregular allowance of depreciation	CBDT
105.	CBDT	12 of 2003	3.16	Incorrect computation of capital gains	CBDT
106.	CBDT	12 of 2004	3.12	Incorrect allowance of prior period expenses	CBDT
107.	CBDT	8 of 2005	3.9	Mistake in computation of business income	CBDT
108.	CBDT	8 of 2005	3.19	Incorrect computation of income under special provisions of the Act	CBDT
109.	CBDT	8 of 2006	3.8.1	Mistake in computation of business income	CBDT
110.	CBDT	8 of 2006	3.11	Incorrect allowance of provisions/liabilities/expenditures	CBDT
111.	CBDT	8 of 2006	3.11	Incorrect allowance of provisions/liabilities/expenditure	CBDT
112.	CBDT	8 of 2006	3.16A-12/1	Irregular reliefs and exemption under Chapter VI A of the income Tax Act	CBDT
113.	CBDT	8 of 2007	3.11.5	Incorrect allowance of provisions/liabilities/expenditures	CBDT
114.	CBDT	8 of 2007	3.14.10	Incorrect allowance of provisions/liabilities/expenditures	CBDT
115.	CBDT	8 of 2007	3.24	Incorrect computation of income under special provisions of the Act	CBDT
116.	CBDT	21 of 2009	3.14	Incorrect computation/carry forward/set off losses	CBDT
117.	CBDT	21 of 2009	3.17	Irregular allowance of exemption and excess relief	CBDT
118.	CBDT	4 of 2009-10	3.7		CBDT
119.	CBDT	4 of 2009-10	4.15		CBDT
120.	CBDT	4 of 2009-10	3.10		CBDT
121.	CBDT	4 of 2009-10	3.6.1	Incorrect allowance of deductions	CBDT
122.	CBDT	4 of 2009-10		Incorrect allowance of deductions	CBDT
123.	CBDT	4 of 2009-10	3.7	Treatment of Prior period	CBDT
124.	CBDT	26 of 2010-11	3.3	Ineligible concessions given to assesses	CBDT
125.	CBDT	26 of 2010-11	3.5	Others	CBDT
126.	CBDT	26 of 2010-11	4.4.2	Irregular allowance of exemption and deductions to trusts/firms/societies	CBDT
127.	CBDT	26 of 2010-11			CBDT
128.	CBDT	26 of 2010-11	3.3	Ineligible concessions given to assesses	CBDT
129.	CBDT	26 of 2010-11	3.3	Ineligible concessions given to assesses	CBDT

1	2	3	4	5	6
130.	CBDT	26 of 2010-11	3.3	Ineligible concessions given to assesses	CBDT
131.	CBDT	26 of 2010-11	3.3	Ineligible concessions given to assesses	CBDT
132.	CBDT	26 of 2010-11	3.3	Ineligible concessions given to assesses	CBDT
133.	CBDT	26 of 2010-11	3.3		CBDT
134.	CBDT	27 of 2011-12	2.4.5	Response: High value cases	CBDT
*135.	CBDT	27 of 2011-12			CBDT
*136.	CBDT	27 of 2011-12	3.3.1	Irregular in allowing depreciation/ business losses/capital losses	CBDT
137.	CBDT	27 of 2011-12	4.4.2	Incorrect treatment of capital gain	CBDT
138.	CBDT	27 of 2011-12	2.4.5	Response: High value cases	CBDT
139.	CBDT	27 of 2011-12	4.3.2	Irregular allowance of exemption and deduction to trusts/firms/ societies	CBDT
140.	CBDT	27 of 2011-12	3.3.1	Irregularities in allowing depreciation/ business losses/capital losses	CBDT
141.	CBDT	27 of 2011-12	3.2.1	Arithmetical errors in computation of income and tax	CBDT
142.	CBDT	27 of 2011-12	2.4.6	Response: High value cases	CBDT
*143.	CBDT	27 of 2011-12	3.4.1	Income not under/assessed under normal provisions	CBDT
144.	CBDT	27 of 2011-12	4.5	Others	CBDT
145.	CBDT	27 of 2011-12	4.3.1	Incorrect allowance of business expenditure	CBDT
146.	CBDT	27 of 2011-12	3.4.1	Income not/under assessed under normal provisions	CBDT
Grand Total		146			

\*These paras/subjects stand selected by the PAC

### APPENDIX III

#### MINISTRY OF HUMAN RESOURCE DEVELOPMENT (DEPARTMENT OF HIGHER EDUCATION)

#### Report in respect of Pending ATNs on Audit Paras contained in the Reports of C&AG of India

(As on 30.09.2013)

S. No.	Report No./ Para No.	Brief subject/name of the organisation	Present status/ Decision Taken	Action/Remarks
1	2	3	4	5
<b>Report No. 4 of 2003 (Performance Audit)</b>				
1.	2.1	All India Council for Technical Education	Draft ATN was forwarded to DGACR <i>vide</i> letter dated 16.11.2012 for vetting. The DG Audit has furnished their vetting comments <i>vide</i> communication dated 27.12.2012. The Audit has suggested that the ATN may not be referred again to Audit and their vetting comments may be incorporated ad-verbatim in each of the sub-paras and the comments of the Ministry, if any on these vetting comments may be added. We have sent these Audit comments to AICTE <i>vide</i> letter dt. 31.01.2013 dated 31.01.2013 to prepare complete final ATN and submit it to the Ministry for further necessary action. Several reminders have been sent to AICTE. AICTE has also been asked to expedite reply in the meeting held on 6.6.2013. The reply is still awaited.	Finally vetted by Audit.  Pending with Ministry.
2.	2.2.	Functioning of Central Universities	Draft ATN sent to D.G. Audit for vetting on 24.09.2010 Audit desired that the ATN may be resubmitted in the prescribed format. The revised	Finally vetted by Audit.

1	2	3	4	5
			<p>format. The revised ATN was sent to Audit in Feb., 2011, who requested to re-submit the draft ATN after taking into account the amendment in policy, rules and regulations etc. comments of UGC have been received. Revised ATN sent to Audit for vetting on 11.09.2012.</p> <p>Final vetting comments dated 20-11-2012 received from Audit. Audit has requested to submit the ATN to Ministry of Finance after incorporating their comments ad-verbatim and action taken thereon. UGC and University have been requested on 19.11.2012 and subsequently reminded on 28.12.2012, 31.01.2013, 8.02.2013, 15.03.2013 and 1.04.2013 for information.</p>	<p>Pending with Ministry.</p>
<b>Report No. 4 of 2005</b>				
3.	11.5	Overpayment due to incorrect pay fixation-IITs	<p>ATN sent on 17th July, 2006. Final vetting comments of the audit dated 31.10.2006 received with some observations. All the IITs, with the exception of IIT Kharagpur were reported to have initiated action for recovery. IIT Bombay later on informed that the recovery which was initiated in January 2012 was put on hold on receipt of representations from some of the Professors of the Institute. IIT Delhi and IIT Madras intimated that they have put on hold the recovery citing the Court judgment in Writ Petition No. 23877 of 2011 filed by Prof. K. Anantha Padmanabhan Vs IIT Madras/IIT Kanpur and sought the Ministry's advice in the matter. Since it was felt that the above judgment was in some other context cannot be applied to the</p>	<p>Finally vetted by Audit.</p> <p>Pending with Ministry.</p>

audit para under reference, all the 06 IITs have been requested to initiate recovery.

So, far IIT Guwahati has already recovered an amount of Rs. 8,94,195/- as on 08.06.2012 out of Rs. 15,03,540/-. The BoG of IIT Kanpur has approved the proposal to recover and IIT has reported to have initiated the process of recovery.

Last reminder was sent *vide* letter No. F. No. 9-2/2006 Ts. 1 dated 07.10.2013. The ATRs from some IITs have been received while some are still awaited.

#### **Report No. 3 of 2007 (Performance Audit)**

- |    |   |   |   |
|----|---|---|---|
| 4. | Chapter-I Security and Maintenance of Assets of the Visva Bharati University. | Draft ATN sent to Audit for vetting on 12.08.2011. Audit forwarded its comments <i>vide</i> letter dated 24.10.2011. Comments received from the University. Audit forwarded its comments on the reply of University on 12.07.2012 and the University has been requested for facts/comments on the same on 08.08.2012 and reminded on 13.09.2012, 2.11.2012. DO reminder from JS(CU&L) sent on 31.12.2012 and later on 22.1.2013 & 15.03.2013. | Revised ATN called by Audit. Pending with Ministry. |
|----|---|---|---|

123

#### **Report No. CA 2 of 2008**

- |    |  |   |  |
|----|--|---|--|
| 5. | 6.1 Short realization of licence fee—<br>Aligarh Muslim University | ATN sent to DG Audit for vetting on 13.07.2011. Reminders sent to Audit in July 2011, November, 2011 and in April 2012. DG Audit sought some clarifications with regard to full recovery of the amount. The University has furnished the requisite clarification of the Audit. Vetting comments are awaited from Audit. | Vetting comments are awaited from audit. Pending with Audit. |
|----|--|---|--|

1	2	3	4	5
<b>Report No. PA 3 of 2008</b>				
<b>Chapter III (Performance Audit)</b>				
6.	3	Indira Gandhi National Open University	<p>The first ATN has been sent to the Audit on 6.9.2011. The vetting comments from Audit received on 14.10.2011 in the Department which were sent to the Indira Gandhi National Open University requesting to furnish their reply <i>vide</i> letter dated 13.2.2012. The reply on the said comments were received from IGNOU in the two parts <i>vide</i> letter 27.07.2012 and 21.08.2012 respectively. On examining the reply so received from IGNOU, it was found that the reply on some points of the vetting comments was incomplete and therefore IGNOU was again requested to furnish the specific reply on these points to this Ministry <i>vide</i> letter 20.12.2012 and 13.2.2013. IGNOU accordingly, furnished revised reply on these vetting comments <i>vide</i> letter dated 6.3.2013. On going through the said reply it was further found that reply to some of the points has not been properly attempted by IGNOU. As the performance of Audit is a useful document hence it has been decided to return the aforesaid reply to the University for preparing the same in the proper and complete manner. Accordingly, IGNOU has been once again requested <i>vide</i> letter dated 12.07.2013 to furnish specific reply on the vetting comments to this Department which is still awaited.</p>	<p>Revised ATN called by Audit.</p> <p>Pending with Ministry</p>
<b>Report No. 23 of 2009-10</b>				
7.	4.9	National Institute of Technology, Durgapur and	IIT Kharagpur:— ATN in respect of Audit para no. 4.9 of 2009-10 regarding short recovery of rent was sent to Audit <i>vide</i> Ministry's	Revised ATN called by

<p>Indian Institute of Technology Kharagpur-Short, recovery of rent-Failure of the Institutes to recover rent at rates prescribed by Government of India from banks resulted in loss of revenue of Rs. 75.03 lakh.</p>	<p>letter no. 4-27/2010-TS.I dated 26 Oct. 2012. The same was returned by Office of the DG (Audit) <i>vide</i> letter No. OA(r)/ DP/AB-4/ATN/ NIT/IIT/2008-09/79 dated 5/12/12. Audit in their vetting comments dated 05.12.2012 had observed that the Institute is yet to recover the arrears rent from Punjab National Bank for the period for May, 2004 to 31st March, 2011. The matter regarding recovery of arrears from PNB by IIT Kharagpur was taken by the Ministry. Institute has informed that the Deed of renewal of licence effective from 1st May, 2004 was executed on 12th February 2008 wherein it was clearly mentioned and agreed upon by both the parties for payment of licence fee @ Rs. 2.54 per sq.ft. for the term of 10 years (subject to provision of 5 years further extension) <i>i.e.</i> upto 30th April, 2014. However, in view of objection by the Audit, the Institute requested the Bank to pay the rent at higher rate @ Rs. 25.92 <i>w.e.f.</i> 1st May, 2004. The Bank requested the Institute to honour the Agreement of 12th February, 2008 and did not pay the rent at higher rate as the Institute was bound by the terms of the agreement till 30.04.2014. Subsequently on Ministry's advice dated 04.10.2010 the lease agreement has been renewed and the bank is paying rent @ Rs. 25.92 per sq.ft. <i>w.e.f.</i> 01.04.2011. The agreement was revised not beyond 01.04.2011, as it could have violated the original agreement having adverse legal implications. Further, to the Ministry's direction <i>vide</i> letter No. F.No. 4-27/2010-TS.1 dated 17th May, 2013, Punjab National Bank was requested to pay the arrears for the period from 01.05.2004 to 31.03.2011 amounting to Rs. 57,50,385/- (Rupees: Fifty Seven Lakhs Fifty Thousand Three Hundred Eighty Five only). Punjab National Bank requested waiver of the above payment. The matter was considered by the Director, IIT Kharagpur and in his capacity</p>	<p>Audit. Pending with Ministry</p>
--	--	---

---

1	2	3	4	5
			<p>as arbitrator and the bank was informed that waiver cannot be given against the order from Ministry of Human Resource Development. However, in order to honour the lease agreement effective from 1st May, 2004 in which licence fee was prescribed @ Rs. 2.54 per sq.ft, the Institute has expressed his inability to recover the licence fee @ Rs. 25.92 per Sq.ft. for the period from May, 2004 to 31.03.2011 from Punjab National Bank.</p> <p>NIT DURGAPUR:- In r/o the part pertaining to NIT Durgapur, TS III informed that part pertaining to NIT Durgapur has already been vetted by O/o Principal Director of Audit <i>vide</i> their communication dtd. 19.10.2011. The total loss of revenue shown in the Audit Para is Rs. 75.03 lakh (42.21+32.82). However, the ATN in respect of NIT Durgapur shows the amount as Rs. 25.31 lakh. The clarification sought by TS. III was has been provided by NIT Durgapur who has maintained that the amount is Rs. 25.31 lakh and not 32.82 lakh as mentioned in Audit para.</p> <p><b>Accordingly, a consolidated draft ATN, incorporating the comments of IIT Kharagpur &amp; NIT Durgapur has been prepared and is being sent of Audit for vetting.</b></p> <p>NIT Division has been requested to vet the comments in respect of NIT Durgapur prepared by this Division.</p>	
8.	4.13	University of Hyderabad— Irregular grant of advance Increments to the teaching	<p>Draft ATN sent for vetting on 19.08.2011. O/o CAG requested for ATN in prescribed format. The reply in the prescribed format has been sent on 01.12.2011. Audit requested for comments of the UGC</p>	Revised ATN called by Audit.

staff. The University of Hyderabad granted upto ten advance increments to its teaching staff possessing M.Phil/Ph.D degrees in contravention of 'UGC's instructions to grant two/ four advance increments resulting in irregular payment of Rs. 44.38 lakh.

on the letter dated 19.08.2011 of MHRD. UGC has been requested on 27.12.2012 to revisit the circulars of 1977 and 1988 and issue a consolidated circular, superseding both. ATN sent to Audit for vetting on 2.1.2013. Vetting comments of Audit received on 05.04.2013.

Pending with Ministry.

#### Report No. 38 of 2010-11

9. 4.1 Dr. B.R. Ambedkar National Institute of Technology, Jalandhar—Avoidable expenditure

Dr. B.R. Ambedkar National Institute of Technology, Jalandhar had been paying electricity duty of Punjab State Electricity Board despite its exemption on account of it being an establishment of the Central Government. The Institute paid Rs. 37.78 Lakh during April , 2004 to October, 2009 on this account which was avoidable. A copy of the text of the audit para was sent to Dr. B.R. Ambedkar NIT Jalandhar *vide* this Ministry's letter No. 8-9/2011-TS-III dated 28.09.2011 for taking action in this regard. NIT Jalandhar had been reminded on 7.02.2012, 12.04.2012, 7.5.2012, 12.07.2012, 24.08.2012, 3.10.2012 and 23.10.2012. The Institute has informed that the matter has been pending with the Zonal Level Dispute Settlement Committee, Punjab State Power Corporation Ltd. (PSPCL). Further the Institute *vide* their letter dated 7.12.2012 has intimated that the amount of octroi charged from the consumer be refunded to the consumer in the future Electricity Bills by way of adjustment in future bills to be made to the

First ATN pending.

Pending with Ministry.

1	2	3	4	5
			Municipal Corporation, Jalandhar. However, efforts are being made to get the amount of octroi adjusted in the electricity bills of NIT Jalandhar. The Institute has been requested to furnish the ATN in the prescribed proforma <i>vide</i> this Ministry's letter dated 09.05.2013. Reminders have been sent on 28.06.2013 and 01.08.2013. Information is still awaited.	
10.	4.4	University of Hyderabad— Undue favour to the contractor	Draft ATN sent for vetting on 11.06.2012. Remarks of Audit have been received and University's comments have been received. Revised ATN has been sent to Audit on 30.03.2013. Comments of Audit received on 10.04.2013. However a fact finding Committee has been constituted (with the approval of Hon'ble HRM) to examine the issue.	Revised ATN called by Audit. Pending with Ministry.
<b>Report No. 13 of 2011-12 (Performance Audit)</b>				
11.	—	Performance Audit of the Functioning of National Institutes of Technology (NITs)	Performance Audit Report was sent to the Directors of all NITs on 25.06.2012 to furnish the Action Taken Note (ATN) on the same. ATN has been received from 14 NITs. Remaining 6 NITs (Calicut, Jamshedpur, Kurukshetra, Rourkela, Surat and Patna), have been reminded for submission of report on 26.06.2013 and 19.07.2013.	First ATN pending. Pending with Ministry.
<b>Report No. 17 of 2011-12 (Performance Audit)</b>				
12.	Chapter II	Functioning of Assam University	Draft ATN was sent to Audit authorities in June, 2012 for vetting the comments. The ATN has been returned by the audit asking to send it in the revised format. ATN in the revised format has been sent to DG,	Revised ATN called by Audit.

			Audit only on 01.04.2013 for vetting. Vetting comments of Audit received on 21.05.2013.	Pending with Ministry.
13.	Chapter III	Functioning of Jawaharlal Nehru University	Draft ATN issued for vetting on 01.11.2012. Revised ATN sent to Audit on 30.03.2013. Final vetting comments of Audit received on 21.05.2013	Finally vetted by Audit. Pending with Ministry.
<b>Report No. 33 of 2011-12</b>				
14.	5.4	North-Eastern Hill University— Inadmissible payment of allowance amounting to Rs. 11.13 crore	University was asked for comments on 05.06.2012. Reply of the University has been received and university has been requested to stop the payment of HASA. Draft ATN has been sent to Audit for vetting on 30.03.2013. Vetting Comments from Audit received on 14.05.2013.	Revised ATN called by Audit.  Pending with Ministry.
15.	5.5	North-Eastern Hill University— Extra expenditure on electricity charges	Draft ATN sent on 19.09.2012. Comments of Audit received on 07.11.2012. Comments of University thereon received and accordingly revised ATN has been sent to Audit on 30.3.2013. Vetting Comments of Audit received on 15.05.2013. Revised ATN again sent to Audit on 12.08.2013. Some observations have been received from Audit on 26.08.2013 which are being replied to.	Revised ATN called by Audit.  Pending with Ministry.
16.	5.6	Sant Longowal Institute of Engineering & Technology— Avoidable Payment.	Information called from Sant Longowal Institute of Engineering & Technology received. First ATN has been sent to Audit for vetting comments on 30th July, 2013. Vetting comments are awaited.	Vetting comments are awaited from Audit. Pending with Audit.

#### APPENDIX IV

Ministry of Human Resource Development  
(Department of School Education & Literacy)

#### Report in respect of Pending ATNs on Audit Paras contained in the Reports of C&AG of India

Sl. No.	Report No./ Para No.	Brief subject	Present status as on 30.09.2013	Action/Remarks
<b>Report No 33 of 2011-12</b>				
1.	5.1	Kendriya Vidyalaya Sangathan—Unfruitful expenditure	Revised ATN has been sent to Audit for vetting on 30th April, 2013. Final vetting comment from DG Audit has been received on 28th May, 2013. Accordingly, KVS has been requested to furnish the requisite information. Reminder sent on 19th July, 2013. Response from KVS is still awaited.	Finally vetted by Audit. Pending with Ministry.
2.	5.2	Kendriya Vidyalaya Sangathan—Premature release of Rs. 2.25 crore to the CPWD	On the basis of vetting comments from Audit on 4th March, 2013, final ATN has been approved by the Secretary (SE&L). Requisite number of copies in English and Hindi Version will be sent very soon to the Monitoring Cell, Ministry of Finance.	Finally vetted by Audit. Pending with Ministry.

## APPENDIX V

Ministry of Human Resource Development  
(Department of Higher Education)

### Report in respect of Pending ATNs on Audit Paras contained in the Reports of C&AG of India

(As on 30.09.2013)

Sl. No	Report No./ Para No.	Brief subject/name of the organisation	Present Status/ Decision Taken (As last intimated by Bureau)	Action/ Remarks
1	2	3	4	5
<b>Report No. CA 2 of 2008</b>				
1.	6.1	Short realization of licence fee— Aligarh Muslim University	ATN sent to DG Audit for vetting on 13.17.2011. Reminders sent to Audit in July, 2011, November, 2011 and in April, 2012. DG Audit sought some clarifications with regard to full recovery of the amount. The University has furnished the requisite clarification to the Audit. Vetting comments are awaited from Audit.	Vetting comments are awaited from Audit. Pending with Audit.
Report No. 38 of 2010-11				
2.	4.1	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar—Avoidable expenditure	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar had been paying, electricity duty to Punjab State Electricity Board despite its exemption on account of it being an establishment of the Central Government. The Institute paid Rs. 37.78 lakh during April, 2004 to October, 2009 on this account which was avoidable. A copy of the text of the audit para was sent to Dr. B.R. Ambedkar NIT, Jalandhar	First ATN pending. Pending with Ministry.

1	2	3	4	5
			<p><i>vide</i> this Ministry's letter No. 8-9/2011-TS-III dated 28.09.2011 for taking action in this regard. NIT Jalandhar had been reminded on 07.02.2012, 12.04.2012, 7.05.2012, 12.07.2012, 24.08.2012, 03.10.2012 and 23.10.2012. The Institute has informed that the matter has been pending with the Zonal Level Dispute Settlement Committee, Punjab State Power Corporation Ltd. (PSPCL). Further, the Institute <i>vide</i> their letter dated 07.12.2012 has intimated that the amount of octroi charged from the consumer be refunded to the consumer in the future Electricity Bills by way of adjustment in future bills to be made to the Municipal Corporation, Jalandhar. However, efforts are being made to get the amount of octroi adjusted in the electricity bills of NIT Jalandhar. The Institute has been requested to furnish the ATN in the prescribed proforma <i>vide</i> this Ministry's letter dated 09.05.2013. Reminders have been sent on 28.06.2013 and 01.08.2013. Information is still awaited.</p>	
		Report No. 13 of 2011-12 (Performance Audit)		
3.	—	Performance Audit of the Functioning of National Institutes of Technology (NITs).	Performance Audit Report was sent to the Directors of all NITs on 25.06.2012 to furnish the Action Taken Note (ATN) on the same. ATN has been received from 14 NITs. Remaining 6 NITs (Calicut, Jamshedpur, Kurukshetra, Rourkela, Surat and Patna) have been reminded for submission of report on 26.06.2013 and 19.07.2013.	First ATN pending. Pending with Ministry.
		Report No. PA 3 of 2008 Chapter III (Performance Audit)		
4.	3	Indira Gandhi National Open University (IGNOU)	The first ATN has been sent to the Audit on 06.09.2011. The vetting comments from Audit received on 14.10.2011 in the Department which were sent to the Indira Gandhi National Open University requesting to furnish their reply <i>vide</i> letter dated 13.02.2012. The reply on the	Revised ATN called by Audit. Pending with Ministry.

said comments were received from IGNOU in the two parts *vide* letter dated 27.07.2012 and 21.08.2012 respectively. On examining the reply so received from IGNOU, it was found that the reply on some points of the vetting comments was incomplete and therefore IGNOU was again requested to furnish the specific reply on these points to this Ministry *vide* letter 20.12.2012 and 13.02.2013. IGNOU accordingly, furnished revised reply on these vetting comments *vide* letter dated 06.03.2013. Ongoing through the said reply it was further found that reply to some of the points has not been properly attempted by IGNOU. As the performance of Audit is a useful document hence it has been decided to return the aforesaid reply to the University for preparing the same in the proper and complete manner. Accordingly, IGNOU has been once again requested *vide* letter dated 12.07.2013 to furnish specific reply on the vetting comments to this Department which is still awaited.

Report No. 23 of 2009-10

5.	4.9	National Institute of Technology, Durgapur and Indian Institute of Technology, Kharagpur—Short recovery of rent—Failure of the Institutes to recover rent at rates prescribed by Government of India from banks resulted in loss of revenue of Rs. 75.03 lakh.	IIT Kharagpur:- ATN in respect of Audit para no. 4.9 of 2009-10 regarding short recovery of rent was sent to Audit <i>vide</i> Ministry's letter no. 4-27/2010-TS.I dated 26 October, 2012. The same was returned by Office of the DG (Audit) <i>vide</i> letter No. OA(r)/DP/AB-4/ATN/NIT/IIT/2008-09/79 dated 5.12.12. Audit in their vetting comments dated 05.12.2012 had observed that the Institute is yet to recover the arrears rent from Punjab National Bank for the period for May, 2004 to 31st March, 2011. The matter regarding recovery of arrears from PNB by IIT Kharagpur was taken by the Ministry. Institute has informed that the deed of renewal of licence effective	Revised ATN called by Audit. Pending with Ministry.
----	-----	--	---	---

from 1st May, 2004 was executed on 12th February, 2008 wherein it was clearly mentioned and agreed upon by both the parties for payment of licence fee @ Rs. 2.54 per sq.ft. for the term of 10 years (subject to provision of 5 years further extension) *i.e.* upto 30th April 2014. However, in view of objection by the Audit, the Institute requested the Bank to pay the rent at higher rate @ Rs. 25.92 *w.e.f.* 1st May, 2004. The Bank requested the Institute to honour the Agreement of 12th February, 2008 and did not pay the rent at higher rate as the Institute was bound by the terms of the agreement till 30.04.2014. Subsequently, on Ministry's advice dated 04.10.2010 the lease agreement has been renewed and the Bank is paying rent @ Rs. 25.92 per sq.ft. *w.e.f.* 01.04.2011. The agreement was revised not beyond 01.04.2011, as it could have violated the original agreement having adverse legal implications. Further, to the Ministry's direction *vide* letter No. F.No. 4-27/2010-TS-I dated 17th May, 2013, Punjab National Bank was requested to pay the arrears for the period from 01.05.2004 to 31.03.2011 amounting to Rs. 57,50,385/- (Rupees: Fifty Seven Lakhs Fifty Thousand Three Hundred Eighty Five only). Punjab National Bank requested waiver of the above payment. The matter was considered by the Director, IIT Kharagpur and in this capacity as arbitrator and the Bank was informed that waiver cannot be given against the order from Ministry of Human Resource Development. However, in order to honour the lease agreement effective from 1st May, 2004 in which licence fee was prescribed @ Rs. 2.54 per Sq.ft. the Institute has expressed his inability to recover the licence fee @ Rs. 25.92 per Sq.ft. for the period from May 2004 to 31.03.2011 from Punjab National Bank.

<p>NIT DURGAPUR: In r/o the part pertaining to NIT Durgapur, TS III informed that part pertaining to NIT Durgapur has already been vetted by O/o Principal Director of Audit <i>vide</i> their communication dated 19.10.2011. The total loss of revenue shown in the Audit Para is Rs. 75.03 lakh (42.21+32.82). However, the ATN in respect of NIT Durgapur shows the amount as Rs. 25.31 lakh. The clarification sought by TS III has been provided by NIT Durgapur who has maintained that the amount is Rs. 25.31 lakh and not Rs. 32.82 lakh as mentioned in Audit para. Accordingly, a consolidated draft ATN, incorporating the comments of IIT Kharagpur &amp; NIT Durgapur has been prepared and is being sent to Audit for vetting.</p> <p>TS III has been requested to vet the comments in respect of NIT Durgapur prepared by this Division.</p>		
Report No. 17 of 2011-12 (Performance Audit)		
6.	Chapter-II Functioning of Assam University	<p>Draft ATN was sent to Audit authorities in June, 2012 for vetting the comments. The ATN has been returned by the audit asking to sent it in the revised format. ATN in the revised format has been sent to DG, Audit only on 01.04.2013 for vetting. Vetting comments of Audit received on 21.05.2013.</p> <p>Revised ATN called by Audit. Pending with Ministry.</p>
Report No. 33 of 2011-2012		
7.	5.6 Sant Longowal Institute of Engineering & Technology-Avoidable Payment	<p>Information called from Sant Longowal Institute of Engineering &amp; Technology received. First ATN has been sent to Audit for vetting comments on 30th July 2013. Vetting comments are awaited.</p> <p>Vetting comments are awaited from Audit. Pending with Audit.</p>

1	2	3	4	5
Report No. 4 of 2002				
8.	1.3	University Grants Commission	Final ATN has been sent to Ministry of Finance (Monitoring Cell) <i>vide</i> U.I. Section's Letter O.M. No. 4-43/2001 U.I. dated 14th September, 2010.	Final ATN Sent.
Report No. 4 of 2003 (Performance Audit)				
9.	2.1	All India Council for Technical Education	Draft ATN was forwarded to DGACR <i>vide</i> letter dated 16.11.2012 for vetting. The DG Audit has furnished their vetting comments <i>vide</i> communication dated 27.12.2012. The Audit has suggested that the ATN may not be referred again to Audit and their vetting comments may be incorporated <i>ad-verbatim</i> in each of the sub-paras and the comments of the Ministry, if any, on these vetting comments may be added. We have sent these Audit comments to AICTE <i>vide</i> letter dated 31.01.2013 to prepare complete final ATN and submit it to the Ministry for further necessary action. Last reminder sent on 30.04.2013. AICTE has also been asked to expedite reply in the meeting held on 6.6.2013. The reply is still awaited.	Finally vetted by Audit. Pending with Ministry.
10.	2.2	Functioning of Central Universities	Draft ATN sent to D.G. Audit for vetting on 24.09.2010. Audit desired that the ATN may be resubmitted in the prescribed format. The revised ATN was sent to Audit in Feb., 2011; who requested to re-submit the draft ATN after taking into account the amendment in policy, rules and regulation etc., comments of UGC have been received. Revised ATN sent to Audit for vetting on 11.09.2012. Final vetting comments dated 20.10.2012 received from Audit. Audit has requested to submit the ATN to Ministry of Finance after incorporating their comments <i>ad-verbatim</i> and action taken thereon.	Finally vetted by Audit. Pending with Ministry.

UGC and University have been requested on 19.11.2010 and subsequently reminded on 28.12.2012, 31.01.2013, 8.02.2013, 15.03.2013 and 1.04.2013 for information.

Report No. 4 of 2005

- |          |   |   |  |
|----------|---|---|--|
| 11. 11.5 | Over payment due to incorrect pay fixation-IITs | <p>ATN sent on 17th July 2006. Final vetting comments of the audit dated 31.10.2006 received with some observation. All the IITs, with the exception of IIT Kharagpur were reported to have initiated action for recovery. IIT Bombay later on informed that the recovery which was initiated in January, 2012 was put on hold on receipt of representations from some of the Professors of the Institute. IIT Delhi and IIT Madras intimated that they have put on hold the recovery citing the Court judgement in Writ Petition No. 23877 of 2011 filed by Prof. K. Anantha Padmanabhan Vs IIT Madras/IIT Kanpur and sought the Ministry's advice in the matter. Since it was felt that the above judgement was in some other context cannot be applied to the audit para under reference, all the 06 IITs have been requested to initiate recovery.</p> <p>So far IIT Guwahati has already recovered an amount of Rs. 8,94,195/- as on 08.06.2012 out of Rs. 15,03,540/- The BoG of IIT Kanpur has approved the proposal to recover and IIT has reported to have initiated the process of recovery.</p> <p>Last reminder was sent <i>vide</i> letter No. F.No. 9-2/2006 TS1 dated 07.10.2013. The ATRs from some IITs have been received while some are still awaited.</p> | <p>Finally vetted by Audit. Pending with Ministry.</p> |
|----------|---|---|--|

1	2	3	4	5
Report No. 3 of 2007 (Performance Audit)				
12.	Chapter-I	Security and Maintenance of Assets of the Visva Bharati University	Draft ATN sent to Audit for vetting on 12.08.2011. Audit forwarded its comments <i>vide</i> letter dated 24.10.2011. Comments received from the University. Audit forwarded its comments on the reply of University on 12.07.2012 and the University has been requested for facts/comments on the same on 08.08.2012 and reminded on 13.09.2012, 02.11.2012 DO reminder from JS (CU&L) sent on 31.12.2012 and later on 22.1.2013 & 15.03.2013.	Revised ATN called by Audit. Pending with Ministry.
Report No. CA 15 of 2008-09 Chapter-III (Performance Audit)				
13.	3.	Sant Longowal Institute of Engineering & Technology, Sangrur (Punjab)	Final ATN has been sent to Ministry of Finance (Monitoring Cell) <i>vide</i> TS. VII Section's letter O.M. No. 10-19/2010 TS-IV/VII dated 2nd August, 2012.	Final ATN sent.
Report No. 23 of 2009-10				
14.	4.12	UGC- Grant of status of "Deemed to be University" to Institutions-University Grants Commission conferred the status of "deemed to be University" to Institutions violating laid down scheme guidelines which was fraught with the risk of dilution of standards in university education	Final ATN sent to Ministry of Finance, Department of Expenditure <i>vide</i> this Department's letter No. 15-1/2009/U3(A) dated 6th December, 2012.	Final ATN sent.

15.	4.13	University of Hyderabad— Irregular grant of advance Increments to the teaching staff— The University of Hyderabad granted upto ten advance increments to its teaching staff possessing M. Phil/Ph.D degrees in contravention of UGC's instructions to grant two/four advance increments resulting in irregular payment of Rs. 44.38 lakh	Draft ATN sent for vetting on 19.08.2011. O/o CAG requested for ATN in prescribed format. The reply in the prescribed format has been sent on 01.12.2011. Audit requested for comments of the UGC on the letter dated 19.08.2011 of MHRD. UGC has been requested on 27.12.2012 to revisit the circulars of 1977 and 1988 and issue a consolidated circular, superseding both. ATN sent to Audit for vetting on 2.1.2013. Vetting comments of Audit received on 05.04.2013.	Revised ATN called by Audit. Pending with Ministry.
Report No. 38 of 2011-12				
16.	4.4	University of Hyderabad— Undue favour to the contractor	Draft ATN sent for vetting on 11.06.2012. Remarks of Audit have been received and University's comments have been received. Revised ATN has been sent to Audit on 30.3.2013. Comments of Audit received on 10.04.2013. However a fact finding Committee has been constituted (with the approval of Hon'ble HRM) to examine the issue.	Revised ATN called by Audit. Pending with Ministry.
Report No. 17 of 2011-12				
17.	Chapter- III	Functioning of Jawaharlal Nehru University	Draft ATN issued for vetting on 01.11.2012. Revised ATN sent to Audit on 30.3.2013. Final vetting comments of Audit received on 21.05.2013.	Finally vetted by Audit. Pending with Ministry.

1	2	3	4	5
Report No. 33 of 2011-12				
18.	5.1	Kendriya Vidyalaya Sangathan—Unfruitful expenditure	Revised ATN has been sent to Audit for vetting on 30th April, 2013. Final vetting comment from DG Audit has been received on 28th May, 2013. Accordingly, KVS has been requested to furnish the requisite information. Reminder sent on 19th July, 2013. Response from KVS is still awaited.	Finally vetted by Audit. Pending with Ministry.
19.	5.2	Kendriya Vidyalaya Sangathan — premature release of Rs. 2.25 crore to the CPWD	On the basis of vetting comments from Audit on 4th March, 2013, final ATN has been approved by the Secretary (SE&L). Requisite number of copies in English and Hindi Version will be sent very soon to the Monitoring Cell, Ministry of Finance.	Finally vetted by Audit. Pending with ministry.
20.	5.4	North Eastern Hill University- Inadmissible payment of allowance amounting to Rs. 11.13 crore	University was asked for comments on 05.06.2012. Reply of the University has been received and university has been requested to stop the payment of HASA. Draft ATN has been sent to Audit for vetting on 30.3.2013. Vetting Comments from Audit received on 14.05.2013.	Revised ATN called by Audit. Pending with Ministry.
21.	5.5	North Eastern Hill University - Extra expenditure on electricity charges	Draft ATN sent on 19.09.2012. Comments of Audit received on 07.11.2012. Comments of University thereon received and accordingly revised ATN has been sent to Audit on 30.3.2013. Vetting Comments of Audit received on 15.05.2013. Revised ATN again sent to Audit on 12.08.2013. Some observations have been received from Audit on 26.08.2013 which are being replied to.	Revised ATN called by Audit. Pending with Ministry.
Report No. 13 of 2012-13				
22.	5.1	Corrective action at the instance of Audit— IIT Madras Research Park	Final ATN has been sent to Monitoring Cell, Ministry of Finance <i>vide</i> TS.I Section's letter No. F.32-11/2011-TS.I dated 29th August, 2013.	Final ATN sent.

GMGIPMRND—3182LS—25-6-2015.