

## CHAPTER XXII : GENERAL

### 22.1 Follow up on Audit Reports - Summarised Position

**Despite repeated instructions/recommendations of the PAC<sup>1</sup>, various ministries/departments did not submit remedial/ corrective ATN<sup>2</sup>s on 82 Audit Paragraphs in time.**

**PAC recommended submission of all pending ATNs up to 1995 within three months.**

**From 1995-96, ATNs are to be submitted within four months of placing the Report on the table.**

With a view to ensuring accountability of the executive in respect of all the issues dealt with in various Audit Reports, the PAC decided in 1982 that ministries/ departments should furnish remedial/corrective ATNs on all paragraphs contained therein.

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

Review of outstanding ATNs on paragraphs included in the Reports of the Comptroller and Auditor General of India, Union Government (Civil, Other Autonomous Bodies and Scientific Departments) as of November 1999 disclosed that the Ministries/Departments had not submitted remedial ATNs on 82 paragraphs.

- Ministries/departments failed to submit ATNs in respect of 68 Paragraphs included in the Audit Reports up to and for the year ended March 1995 within three months as indicated in Appendix I. Out of these, while the final

1 Public Account Committee

2 Action Taken Notes

ATNs in 20 Paragraphs are awaited, ATNs in respect of 48 Paragraphs had not been received at all. The outstanding ATNs date back to as far as 1988-89.

- Though, the Audit Reports for the year ended March 1996 and March 1997 were laid on the table of the Parliament in May 1997 and June 1998 and the time limit of four months for furnishing the ATNs had elapsed in September 1997 and October 1998, the ministries/departments did not submit ATNs on 67 Paragraphs as indicated in Appendix II. Out of these, while final ATNs in respect of 33 Paragraphs were awaited, the remedial ATNs in 34 cases have not been furnished at all.

## **22.2 Response of the ministries/departments to Draft Reviews/ Paragraphs**

**Despite directions of Ministry of Finance issued at the instance of PAC<sup>1</sup>, secretaries of ministries/departments did not send response to 38 out of 65 Draft Reviews/Paragraphs included in this Report.**

**Draft Reviews/ Paragraphs proposed in the Audit Report are forwarded Demi Officially to the secretaries of the ministries/departments.**

On the recommendation of the PAC, Ministry of Finance issued directions to all ministries in June 1960<sup>2</sup> to send their response to the Draft Reviews/Paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within six weeks. The Draft Reviews/Paragraphs are always forwarded by the respective Audit offices to the secretaries of the concerned ministries/departments through Demi Official letters drawing their attention to the audit findings and requesting them to send their response within six weeks. The fact of non-receipt of replies from the ministries are invariably indicated at the end of each such Review/Paragraph included in the Audit Report.

**Out of 65 Reviews/ Paragraphs included in this Report, the secretaries of the respective ministries/ departments did not send their response in case of 38 Reviews/ Paragraphs.**

65 Draft Reviews/Paragraphs included in this Report of the Comptroller and Auditor General of India for the year ended March 1999 were forwarded to the secretaries of the respective ministries/departments during April 1999- January 2000 through Demi Official letters.

<sup>1</sup> Public Accounts Committee

<sup>2</sup> No.F.32(9)/EGI/60 dated 3 June 1960

The secretaries of the ministries/departments did not send replies to 38 Draft Reviews/Paragraphs in compliance to above instructions of the Ministry of Finance issued at the instance of the PAC as indicated in the Appendix III. As a result these 38 Reviews/Paragraphs have been included in this Report without the response of the secretaries of the ministries/departments.

**New Delhi**  
**Dated 2 May 2000**

**(H.P.DAS)**  
**Deputy General of Audit**  
**Central Revenues**

**Countersigned**

**New Delhi**  
**Dated 3 May 2000**

**(V.K. SHUNGLU)**  
**Comptroller and Auditor General of India**