



Dated _____

No. 29/6(1)/2016(ATN)-Reports
Thursday, 04th August 2016

To

The Directors of all constituents National Laboratories/ Institutes of CSIR

Sub: Action taken on the observations/ recommendations of the Public accounts committee contained in their Forty second Report (16th Lok Sabha) on "Non-Compliance by Ministries /Departments in timely submission of action Taken Notes on the non-selected audit paragraphs (Civil and other Ministries)".

Sir,

I am directed to forward herewith the OM No. 1/42/2014-MC-157 Dated 29.06.2016 and 1/1/2014-MC/161 dated 05.7.2016 issued by the Monitoring cell , Department of Expenditure, Ministry of Finance on the aforementioned subject for your kind information and compliance.

Yours faithfully,

डि.मोइत्रा

(D. MOITRA)

F&AO (Reports)

011-23356891

Copy to:

1. Sr. COF&A/ COF&A/ FAO of all the Labs/ Institutes
2. All Sr. COA/COA/AOs of all the Labs Institutes
3. All heads of Division at CSIR Hqrs.
4. US to JS (Admn), CSIR
5. PS to FA, CSIR
- ✓ 6. Head IT with request to make this circular on the website of CSIR
7. Office Copy.

Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Monitoring Cell

No. 1/42/2014-MC-157

Dated 29.06.2016

OFFICE MEMORANDUM

Sub: Action Taken on the observations/recommendations of the Public Accounts Committee contained in their Forty Second Report (16th Lok Sabha) on "Non-Compliance by Ministries/Departments in timely submission of Action Taken Notes on the Non-selected Audit Paragraphs (Civil and other Ministries)."

This is with reference to letter No. 12(7)/E.Coord/2016 dated 06 June 2016 received from E.Coord Branch, Ministry of Finance, Deptt. of Expenditure regarding action taken on the observations/recommendations of the Public Accounts Committee contained in their Forty Second Report (16th Lok Sabha) on " Non-compliance by Ministries/Departments in timely submission of Action Taken Notes on the Non-selected Audit Paragraphs(Civil and other Ministries)."

2. In this context, the Public Accounts Committee in Para 3 of the Report ibid have observed as under:-

"The committee appreciate the effort of the Monitoring Cell, Ministry of Finance, Department of Expenditure in sensitizing the Ministries/Departments for timely submission of the ATNs within the stipulated period of 4 months and ensuring compliance of the recommendation of PAC, Considerably reducing the pendency of ATNs from 4216 paras as on 30.06.2010 to 644 paras as on 30.04.2015. The Committee however, note with concern that the pendency of ATNs furnished by Audit reveal that the number of ATNs pending as on 30.04.2015 was 644 and 615 paras as on 30.11.2015. Though the pendency of ATNs have slightly declined/decreased, the Committee feel that ATNs pending with the various Ministries/Departments are almost stagnant despite regular meetings of the various stake holders such as the Committee of Secretaries, constitution of Standing Audit Committee chaired by the Secretary of the Ministries concerned. The Committee, therefore, wish the Monitoring Cell, Department of Expenditure to expedite the process of clearing the pending ATNs by issuing strict instructions to the Ministries/Departments in consultation with of the office of the C&AG within the stipulated period of 4 months. They also wish the Ministries to understand and comprehend the same as part of their statutory obligation to furnish the ATNs on the Audit para to the PAC after getting them vetted by Audit."

3. The PAC in their above mentioned observations have taken exception to the almost stagnant position of ATNs pending with the various Ministries/Departments due to the non-completion of the process of clearing the ATNs within the stipulated time period of 4 (four) months. In this connection Monitoring Cell had prepared detailed activity-wise time lines for all stakeholders in the process cycle for clearing the pending ATNs within the stipulated time of

Sup -
FA
L
7/FA(R)
FLAD (R)
9/8/7/16

4 months and forwarded the same to the O/o the C&AG for their vetting comments. The O/o C&AG have given their vetting comments vide letter No. 40/RC/PAC/93/2015-16/29 dated 16.06.2016.

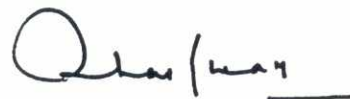
4. To comply with the observations/recommendations of PAC, Ministries/Departments are requested to adopt the following instructions for liquidation of pending audit paras. They should also chalk out an effective and time bound procedure to reduce the pendency within the stipulated time period of ATNs:-

- i) After uploading of the C&AG audit paras on APMS portal by the field offices of the O/o the C&AG within 20 days after tabling of the report in Parliament, Ministries/Departments will prepare the draft ATN and upload the same on APMS portal and forward the same to C&AG for vetting within 30 days thereafter.
- ii) If clarification/further information required by O/o C&AG to examine the draft ATN, they will seek the same from the concerned Ministry/Department within 20 days thereafter and upload the same on APMS portal.
- iii) Ministry/Department will prepare the replies on clarifications/information sought by C&AG and upload/send the revised ATN within 20 days thereafter to Audit.
- iv) C&AG will vet the draft ATN within 10 days thereafter and upload/send the same to the concerned Ministry/Department.
- v) After receiving the vetting comments from the C&AG, Ministry/Department will forward the requisite number of copies of final ATN duly signed by Joint Secretary or above to Monitoring Cell within 10 days thereafter and also ensure before sending that the same has been uploaded on APMS portal in both versions (English and Hindi).
- vi) After receiving the requisite number of copies of Final ATNs from the Ministries/Departments, Monitoring Cell will prepare the bundle and forward the same to Lok Sabha within 10 days thereafter from the date of receiving.
- vii) For early settlement of Audit Paras, setting up of institutional mechanism by way of constitution of Standing Audit Committee (SAC) needs to be ensured. 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.

- viii) Ministries/Departments should organise ATN Adalat/Workshop in every quarter inviting representatives of audit to revolve and finalise pending ATNs.
- ix) Rendering Manual Clearance of audit paras makes e-Monitoring portal's data unreliable and therefore makes the entire effort useless. Therefore, it has been decided that the physical copies of final vetted audit para will not be accepted by the Monitoring Cell until and unless the process cycle has been simultaneously completed on APMS portal by the Ministries/Depatments concerned and also by Audit.
- x) Ministries/Departments and Audit should scrupulously adhere to timelines for submission of ATNs as laid down by PAC.

5. Further, it is required to be mentioned here that in Para No.3 of 42nd Report (16th Lok Sabha), PAC also desire the Ministries/Departments to understand and comprehend as part of their statutory obligation, the furnishing of ATN on the Audit para to the PAC after getting them vetted by Audit.

6. In view of the above, the Ministries/Departments may kindly strictly follow the instructions in order to comply with the observations/recommendation of the PAC in a time bound manner.



(Bhaskar Verma)

Dy. Controller General of Accounts

To,

- ✓ 1. Secretaries to the Govt. Of India.
2. Deputy C&AG (Ms. Ajanta Dayalan), O/o C&AG, Pocket-9, Deendayal Upadhyay Marg, New Delhi.
3. Financial Advisors of All Ministries/ Departments.
4. Pr. Director (Reports), O/o C&AG, Pocket-9, Deendayal Upadhyay Marg, New Delhi.
5. The Nodal Officers of all Ministries/Departments

Copy for information to:

1. Deputy Secretary, Lok Sabha Secretariat (PAC Branch), Parliament Annexe, New Delhi .
2. Deputy Secretary, E-Coord Branch, DoE, M/o Finance, North Block, New Delhi.

DETAILED ACTIVITIES FOR LIFE CYCLE OF ATN

St. No.	Activity	Responsible Entity	Action	Duration	Timeframe from start of ATN life cycle
1.	Publication of Audit Para on CAG website and uploading of Audit para on APMS portal	Field Audit Offices of the O/o the C&AG	CAG report uploaded on C&AG website after tabled in parliament and provide the same to concern Ministry and Department. The respective field Audit Offices will upload the list of observations/paras of concerned Ministries/Departments on APMS portal.	20 days	20 days
2.	Preparation of draft ATN and uploading the same on APMS portal and to forward the same to CAG for vetting	Min./Dept.	Concerned Min./Dept. will prepare the draft ATN and upload the same on APMS portal and forward the same to CAG for vetting	30 days	50 days
3.	Clarification/further information any more if required by CAG and uploading the same on APMS portal	CAG	If clarification/further information required by C&AG to examine the draft ATN, they will seek the same from the concerned Min./Dept by uploading the same on APMS portal.	20 days	70 days
4.	Revised/Final ATN to be forwarded to Audit by Min./Dept. by uploading the same on APMS portal.	Min./Dept.	Min./Dept. will prepare the replies to clarifications/information sought by CAG and upload/send the revised ATN to Audit	20 days	90 days
5.	Vetting of the draft ATN and uploading of vetting comments on APMS portal	CAG	CAG will vet the draft ATN and upload/send back the same.	10 days	100 days
6.	Final ATN duly signed by JS or above and uploaded/ forwarded to MC	Min./Dept.	Min./Dept. will forward the final ATN duly signed by JS or above to MC (30 copies in English version and 15 copies in Hindi version) and also ensure before sending that the same has been uploaded on APMS portal in both version.	10 days	110 days
7.	Preparation of bundles and forward the same to LS	MC	MC will prepare the bundle and forward the same to LS	10 days	120 days

Note:-

* Include all activities including processes for addition, consolidation, deletion of para/ATNs due, ATN stages tracking, reporting etc.

* The whole process will take 120 days where clarification/information is required from the Min./Dept.

whole process will take 100 days where no clarification/information is required from the Min./Dept.

Government of India
Ministry of Finance
Department of Expenditure
Controller General of Accounts
Monitoring Cell

o. 1/1/2014-MC/161

Dated 30.06.2016

05.07.2016

OFFICE MEMORANDUM

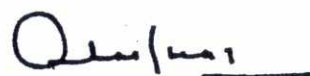
subject: Action taken by the Government on the observation/recommendation of the Committee contained in Para 5 of the 1st Report (16th Lok Sabha) of the Public Accounts Committee on 'Non-Compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected Audit paragraphs'- issue of preparing timeschedule for finalisation of ATN on Audit Paragraph.

With reference to the subject mentioned above, it is stated that the Public Accounts Committee in Para No.5 of the 1st Report (16th Lok Sabha) laid in Parliament on 25th November, 2014 regarding 'Non-Compliance by Ministries/Departments in timely submission of Action Taken Notes on the non-selected Audit paragraphs', has recommended to prepare a time schedule for submission of ATNs.

2. In compliance to the recommendations of the PAC, an activity-wise for the entire process cycle of submission of ATNs on C&AG Audit Paras, duly vetted by the O/o C&AG within 120 days of the date of laying of the Audit Report in Parliament is enclosed herewith for strict compliance. The Committee have further recommended that each Ministry/Department may prescribe/formulate their own time schedule within the time allotted to them.

3. This issue with the approval of the Controller General of Accounts.

Encl: As above.



(Bhaskar Verma)

Dy. Controller General of Accounts

To,

1. Secretaries to the Govt. Of India.
2. Deputy C&AG (Ms. Ajanta Dayalan), O/o C&AG, Pocket-9, Deendayal Upadhyay Marg, New Delhi.
3. Financial Advisors of All Ministries/ Departments.
4. Pr. Director (Reports), O/o C&AG, Pocket-9, Deendayal Upadhyay Marg, New Delhi.
5. The Nodal Officers of all Ministries/Departments

Copy for information to:

1. Deputy Secretary, Lok Sabha Secretariat (PAC Branch), Parliament Annexe, New Delhi.
2. Deputy Secretary, E-Coord Branch, DoE, M/o Finance, North Block, New Delhi.