Subject: Recommendation of the Public Accounts Committee regarding reflection of the recurrent lapses in observing financial discipline in the Annual Performance Assessment Report (APAR).

The Public Accounts Committee in its Nineteenth Report (16th Lok Sabha) (PAC) on Excess over Voted Grants and Charged Appropriations (2012–13) which was presented to Lok Sabha on 29th April, 2015 has, inter-alia, recommended in its recommendation no. 21 that:

"............the Department of Personnel & Training to look into that the recurrent lapses in observing financial discipline should be reflected in the Annual Performance Appraisal Report of the budget controlling authorities as well as the Financial Advisors of the Ministry/Department concerned so as to ensure strict adherence to the financial discipline thereby reducing the recurrent phenomenon of excess expenditure to the barest minimum, if not, eliminated altogether. .......

2. The matter has been examined in this Department. There already exist various tools in the existing PAR formats to assess the attributes and performance of the officers by reporting, reviewing and accepting authorities including observance of financial discipline. Therefore, whenever instances of recurring financial lapses come to light, these may be brought to the attention of the Reporting/Reviewing/Accepting Authority so that they may include these instances in the PAR of the officer of the relevant year.

3. Hindi Version will follow.

(N. Sriraman)
Director (E-II)

All Ministries/Departments of the Govt. India
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2. Hindi Section (for Hindi Version)