

COMMITTEE ON PAPERS LAID ON THE TABLE
(2023-24)

SEVENTEENTH LOK SABHA

174

ONE HUNDRED AND SEVENTY FOURTH REPORT

[Delay in laying the Annual Reports and Audited Accounts of the Koraput Development Foundation, Koraput, Odisha under the Ministry of Tribal Affairs.]

(Presented to Lok Sabha on 08.02.2024)



सत्यमेव जयते

LOK SABHA SECRETARIAT
NEW DELHI
February 2024/ Magha 1945 (Saka)

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE

LOK SABHA

(2023-24)

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2. Shri Naval K. Verma - Director
3. Shri Rahul Singh - Deputy Secretary

INTRODUCTION

I, Chairperson of the Committee on Papers Laid on the Table (2023-24), having been authorized by the Committee to present the Report on their behalf, present this **174th** Report in respect of the delays in laying the Annual Reports and Audited Accounts of the Koraput Development Foundation, Koraput, Odisha under the Ministry of Tribal Affairs.

2. As per revised monetary ceiling, circulated to all the Ministries/Departments vide this Secretariat OM dated 02nd July, 2022 as well as General Financial Rules, 2017, the Annual Reports and Accounts of Private and Voluntary Organizations receiving recurring Grants-in-aid to the tune of Rs. 50 lakh and above should be laid on the Table of the House within nine months of the closure of the succeeding financial year. In the case of Private and Voluntary Organizations receiving recurring Grants-in-aid of Rs. 10 lakh to 50 lakh, all the Ministries/Departments of the Government of India should include in their Annual Reports a Statement showing the quantum of funds provided to each of these Organizations and the purpose for which they were utilized for the information of the Parliament.

3. The Committee considered the matter of delay in laying the Annual Reports and Audited Accounts of the Koraput Development Foundation, Koraput, Odisha under the Ministry of Tribal Affairs and took oral evidence of the representatives of the Ministry of Tribal Affairs at their sitting held on 01.08.2023.

4. The Committee considered and adopted the Report at their sitting held on 07.02. 2024.

5. The Committee wish to express their thanks to the officers of the Ministry of Tribal Affairs and the Koraput Development Foundation, Koraput, Odisha for furnishing the written replies and other material/information for being placed before the Committee.

6. The Committee also place on record their appreciation of the valuable assistance rendered to them by the officials of the Lok Sabha Secretariat attached to the Committee.

7. The Observations/Recommendations of the Committee have been printed in bold letters at the end of the Report.

New Delhi
07 February 2023
18 Magha, 1945 (Saka)

Girish Chandra
Chairperson
Committee on Papers Laid on the Table
Lok Sabha

REPORT
Committee on Papers Laid on the Table (2023-24)

Delay in laying the Annual Reports and Audited Accounts of the Koraput Development Foundation, Koraput, Odisha under the Ministry of Tribal Affairs.

Koraput Development Foundation (KDF) is a registered society which came into existence during the year 1996-97, with the aim to explore ways and means of creating a better future for the deprived sections of the society. It is concerned about the deteriorating levels of human relationships world over- in families and society in general in spite of our spectacular accomplishment and progress in all fields of science and technology, to improve the quality of human relationship in the planet. It invites all people dedicated to the quality of life and living technologies to participate in its programmes and projects.

2. The Committee asked the Ministry to state the Act, Rule or Regulation under which the requisite documents of the Koraput Development Foundation are being laid on the Table of the House. The Ministry in its written reply submitted the following:

“Rule No. 238(5) of General Financial Rule (GFR)- 2017 and Rule 212(2)(i) of General Financial Rule (GFR)- 2005.”

3. The Committee also asked the Ministry to state the provision and timeline for laying of Annual Report and Audited Accounts of the Koraput Development Foundation on the Table of the House. The Ministry in its written reply has submitted the following:-

“Under Rule No. 238(5) of General Financial Rule, 2017, “the Annual Reports and Audited Accounts (both in Hindi and English) of Private and Voluntary Organizations receiving recurring grants to the tune of Rupees Fifty lakhs and above to be laid on the table of Parliament of Govt. of India within nine months of the close of the succeeding financial year”.

Further, under Rule no. 212(2) (i) of General Financial Rule, 2005, “The annual reports and accounts of private and voluntary organizations receiving recurring grants-in-aid to the tune of Rupees twenty-five lakhs and above should be laid on the Table of the House within nine months of the close of the succeeding financial year of the grantee organizations”..”

4. The Committee further asked the Ministry about the pattern of funding by the Government to the Koraput Development Foundation. The details of year wise Grant-in-aid provided/released to KDF by the Ministry is placed at **Annexure-I.**

5. The Committee examined the papers pertaining to the laying the Annual Reports and Audited Accounts of the Koraput Development Foundation and observed that the requisite documents for 2017-18 to 2020-21 were laid before the Parliament with repeated delays. Whereas, the requisite documents for 2013-14 to 2016-17 and 2021-22 and 2022-23 have not been laid till date. The Committee therefore, took oral evidence of the representatives of the Ministry of Tribal Affairs and the Koraput Development Foundation, Koraput, Odisha on 01st August, 2023. However, the Committee were not satisfied with the replies furnished to the queries raised by the Committee during the oral evidence and hence, sought further clarifications on the subject. The supplementary replies were furnished by the Ministry on 25.11.2023.

6. The statement showing the actual dates of laying of the Annual Reports/Audited Accounts of the Koraput Development Foundation for 2013-14 to 2022-23, alongwith the extent of delays in laying these documents as appended at **Annexure -II.**

From the chronogical stataement furnished by the Ministry, it has been observed that the requisite documents of KDF for the year 2013-14 to 2016-17 were received by the Ministry on 17.09.2014; 27.07.2015; 28.06.2016 and 17.07.2017 respectively, but these documents were not laid on the Table of the House by the Ministry.

7. The Committee enquired from the Ministry the reasons for delay in laying the Annual Reports and Audited Accounts of Koraput Development Foundation for the last ten years or since its inception. The Ministry in its written reply has submitted that:-

“It is submitted that as per GFR 238(5), the Annual Reports and Audited Accounts (both in Hindi and English) of Private and Voluntary Organizations receiving recurring grants to the tune of Rupees Fifty lakhs and above to be laid on the table of Parliament of Govt. of India within nine months of the close of the succeeding financial year”

Also, under Rule no. 212(2) (i) of General Financial Rule, 2005, “The annual reports and accounts of private and voluntary organizations receiving recurring grants-in-aid to the tune of Rupees twenty-five lakhs and above should be laid on the Table of the House within nine months of the close of the succeeding financial year of the grantee organizations”.

Details of grants released to Koraput Development Foundation for the project 'Strengthening of Education –Educational Complex middle/secondary' by the Ministry since 2013-14 are given below: -

Financial Year in which grant was released by the Ministry	GIA (in Rupees)	Year for which Annual & Audit accounts are required for laying	Remark, if any
2013-14	Nil	NA	--
2014-15	Nil	NA	
2015-16	36,89,238.00	*2013-14	Under process (As GIA released is less than ₹25 lakhs during the year, doesn't coming under rule 212(2) (i) of GFR 2005.)
2016-17	37,22,660.00	*2014-15	
2017-18	36,89,830.00		As GIA released is less than ₹50 lakhs during the year, doesn't coming under rule 238(5) of GFR 2017
2018-19	37,11,741.00		
2019-20	Nil		
2020-21	67,32,537.00	*2017-18, 2018-19	Laid on table of house in Lok Sabha on 12.02.2023 & In Rajya Sabha on 21.12.2022
2021-22	79,69,649.00	*2019-20, 2020-21	
2022-23	69,55,867.00	*2020-21, 2021-22	Under process

*GIA was released for these years

It may be seen from the above table that Koraput Development Foundation has received GIA of more than Rupees Fifty lakhs from the Ministry of Tribal Affairs during the years 2020-21, 2021-22 and 2022-23 for the project 'Strengthening of Education –Educational Complex middle/secondary'. Therefore, Ministry is required to lay the annual report and audited account of the organization for the grants released in these years as per Rule no. 238(5) of General Financial Rule (GFR)- 2017.

Also, the organization had received GIA of more than Rupees Twenty-five lakhs from the Ministry of Tribal Affairs during the years 2015-16 & 2016-17 for the project 'Strengthening of Education –Educational Complex middle/secondary' for year 2013 and 2014-15. Therefore, Ministry is required to lay the annual report and audited account of the

organization for the grants released in **2015-16 and 2016-17** as per, the then rule 212(2)(i) of GFR 2005 which is under process.

*It is submitted here that there is no delay for laying Annual Report/ Audited Accounts for the year **2019-20 & 2020-21** on table of the House of the Parliament as GIA was released in the year 2021-22 and annual report and the audited account were submitted in December 2022.*

*However, there were delay in laying reports for the year **2017-18 & 2018-19** as the GIA was released in 2020-21 for these years. Initially, NGO was facing difficulties in preparing the documents in hindi. Moreover, due to Covid Pandemic situation the normal activities were suffered a lot. Finally, the organization submitted the complete document by the end of September 2022.*

*For the year **2021-22**, GIA was released to the organization during 2022-23, therefore the Annual Report/ Audited Accounts is due by December 2023.”*

From the supplementary replies hence furnished by the Ministry, the Committee observed that Rs. 36,89,238/- released by the Government of India for the year 2013-14 were actually sanctioned by the Ministry to Koraput Development Foundation, Koraput (KDF) on 29.3.2016. The Committee, therefore, desired to know the reasons for late sanction of grants-in-aid by the Ministry to the KDF. In reply the Ministry submitted:-

“Under the scheme of “Grant-in-aid to Voluntary Organizations working for the welfare of Scheduled Tribes” Grant in Aid is provided to the non-governmental organizations on application, in a prescribed format, duly recommended by the State Government/UT Administration of the concerned State/UT with physical inspection report and recommendation of the concerned District Authority.

Ministry release Grant in Aid in one or more instalments. 1st instalment is generally released on budget estimate basis and full & final instalment is released on reimbursement basis upon submission of audited accounts of preceding years and other necessary documents. As per scheme guideline, these is a pre-decided financial norm for each of the activities performed for running the project. Ministry funds only those activities which are included in scheme guideline. There is no budget fixed for the particular project. GIA is released upon recommendation of State Govt. and subject to availability of funds in the Ministry.

As per guidelines prevailing at that time, the application shall be submitted by the organization to the Tribal Welfare Department (or the department

responsible for tribal matters in the State/UT) preferably in the months of December-January for the forthcoming financial year. (e.g. the proposals for the financial year 2009-10 must be submitted by the organization in December, 2008 or January 2009). State Government (State Tribal Welfare Department or the department dealing with tribal matters) after verifying the genuineness of the organization and/or the project at the district level duly received physical Inspection Report and recommendation of District Authority level, shall place all the proposals before the multidisciplinary “State Committee for Supporting Voluntary Efforts (SCSVE)” (hereinafter State Committee) and forward the recommendations of the State Committee to the Ministry of Tribal Affairs by 30th April.

Generally, Ministry receives recommendation of State Govt., which is pre-requisite to consideration of Grant in Aid, after closing of preceding Financial Year or even after one or more years. Ministry releases GIA for previous year projects on reimbursement basis after submission of requisite documents I,e Audited Account etc. Due to not receipt of state recommendation, sanctioning of grants to KDF was delayed.”

The following was also apprised to the Committee that :-

“Recommendation of State Govt., which is pre-requisite to consideration of Grant in Aid.Applicationsand recommendations of State Govt. for consideration of Grant in Aid for NGO- Koraput Development Foundation for the years 2013-14 & 2014-15 was received in the Ministry in the year 2015. Details are as per below:-

S. No.	Name	Where project is located	Year of Recommendation	Project	Letter NO. of State Govt.	Date of Receipt in Ministry of Tribal Affairs
1	Koraput Development Foundation (KDF)	Koraput, Odisha	2013-14	Education Complex	No.6306/SSD dt 16.03.2015	20.03.2015
2	Koraput Development Foundation	Koraput, Odisha	2014-15	Education Complex	No.18367/SSD , Date 14.9.15	15.09.2015

Therefore, GIA for the year 2013-14 was released to the NGO during the year 2015-16”.

8. The Committee further enquired from the Ministry about the information in respect of the usual time-line to finalize the Annual Report, Audited Accounts etc. and the actual time taken by the Ministry and the Koraput Development Foundation at each stage during the years under examination. The information regarding the usual time-line in finalisation of Annual Reports and Audited Accounts of Koraput Development Foundation, as furnished by the Ministry is appended at **Annexure -III.**

9. The Committee enquired from the Ministry as to whether the Ministry/ Koraput Development Foundation had identified the stages in which delays have occurred during all these years and, if so, how did the Ministry proposes to curtail the same. In reply the Ministry stated that:

“It is already submitted in LOP point 10 above that there is no delay for laying Annual Report/ Audited Accounts for the year 2019-20 & 2020-21 on table of the House of the Parliament as GIA was released for these years in the Financial year 2021-22 .

There were delay in laying reports for the year 2017-18 & 2018-19 as the GIA was released in 2020-21 for these years. Initially, NGO was facing difficulties in preparing the documents in hindi. Moreover, the Covid Pandemic situation the normal activities were suffered a lot. Finally, the organization submitted the complete document by the end of September 2022 and the documents were laid in both houses of the Parliament.

For the year 2021-22, GIA was released to the organization during 2022-23, therefore the Annual Report/ Audited Accounts is due by December 2023. Ministry has already taken action for timeline laying of the documents in future. It has already circulated a format for Annual Report to all the NGO/VOs receiving grants from the Ministry under the scheme and requested them to submit annual report and Audited Accounts for the grants released in 2022-23 by September 2023 to enable the Ministry for laying these documents in both houses of the Parliament in the ensuing Winter session.

*Also, the organization had received GIA of more than Rupees Twenty-five lakhs from the Ministry of Tribal Affairs during the years 2015-16 & 2016-17 for year 2013 and 2014-15. Therefore, Ministry is required to lay the annual report and audited account of the organization for the grants released in **2015-16 and 2016-17** as per, the then rule 212(2)(i) of GFR 2005 which is under process.”*

10. The Committee desired to know from the Ministry as to whether the Ministry/ Koraput Development Foundation had prepared any Standard Operating Procedure (SOP) to pursue with the auditing of accounts and finally timely receipt of the final audit reports from the audit authorities and the relevant documents from the Koraput Development Foundation. In the reply, the Ministry stated as under:-

“Ministry has framed a uniform format for submission of the annual report and circulated the same to all NGO and pursuing with them for the submission of same along with the Annual Audited Accounts by September 2023 for the GIA released during the year 2022-23 so that Ministry may lay the reports within the timeline.”

11. The Committee further desired to know from the Ministry/ Koraput Development Foundation as to whether they had faced any procedural difficulties associated with convening the meeting of the competent authority for getting approval of the documents etc. The Ministry in its written reply has submitted:-

“They are facing the difficulties for submitting audited annual account in the bilingual form.”

In addition to the above, the Ministry made the following submission

“As submitted before the Hon’ble Committee during the oral evidence held on 01.08.2023, Organization is facing difficulties in doing Hindi Translations. As Submitted before the Hon’ble Committee, Ministry has requested Organisations to take help of Anuvadini tool for making Hindi translation. Ministry has requested AICTE to conduct a training session for maximum utilization of their Anuvadini tool for doing Hindi Translation. Ministry is doing follow up with Koraput Development Foundation, Odisha for laying their annual report and audited account of the KDF for the grants released in 2015-16 and 2016.”

12. On being asked about the status of digitization and computerization of the process of accounting to facilitate speedy and timely compilation of accounts, The Ministry in its written reply submitted:-

“Ministry of Tribal Affairs has developed a dedicated NGO Grants Portal where the organizations are able to upload their documents for receiving GIA for ongoing projects. It has a dedicated facility for uploading documents including Annual Reports and Audited Statements. Further, in the revised scheme guidelines issued by the Ministry in Jan ,2023 provision for providing GIA for computer along with internet charges has also been kept for digital connectivity.”

13. On being asked as to whether the Koraput Development Foundation had any internal auditing mechanism to ensure timely compilation of Annual Reports and Audited Accounts and also to minimize the audit queries at the time of auditing of C&AG, the Ministry in its written reply submitted:-

“The organization has informed that during the year 2017-18, the AG, Odisha has conducted auditing of the organization and advised them to follow quarterly internal auditing. Since then, the organization is following it. During 3rd to 7th, January, 2022, the AG, Odisha has conducted the auditing of the organisation. All AG Queries were resolved and there was no adverse remark made by the AG against the organization.”

14. The Committee further asked the Ministry as to whether there has any mechanism in the Ministry to monitor the progress of work to ensure timely laying of documents, the Ministry in their written reply submitted:-

“Ministry of Tribal Affairs maintains list of Organizations received recurring Grant-in-Aid to the tune of Rupees fifty lacs and above during a particular financial year and pursue with them for sending their Annual report and Annual Audited Accounts in English and Hindi for laying the on the Table of the House along with the statement of review by the Ministry. Time to time, Ministry organize conferences for solving issues/ doubt while organization are in preparation of Annual Report for laying it on table of the house.

The Ministry of Tribal Affairs (MoTA) through various means of communication including telephones conversations, correspondence/e-mails for regularly monitoring of the progress and provides handholding support to the organizations in completion of tasks required for laying of papers on the table of the house of Parliament.

Further, Ministry has framed a uniform format for submission of the annual report and circulated the same to all NGO and perusing with them for the submission at the earliest.”

15. On being asked about the remedial measures taken by the Ministry/ Koraput Development Foundation to ensure timely laying of the documents, the Ministry submitted:-

“Ministry of Tribal Affairs already sensitized the concerned Organization to send their annual report/ audited account in English & Hindi in a standard format.

Ministry of Tribal Affairs has maintaining a list of Organizations received recurring Grant-in-Aid to the tune of Rupees fifty lacs and above during a particular financial year and pursue with them for sending their reports in English and Hindi for laying it on the Table of the House. Time to time, Ministry organize conferences for providing handholding facilities and to solve issues/ doubt of the Organizations while organization are in preparation of Annual Report for laying it on table of the house.”

16. The Committee also desired to know from the Ministry/ Koraput Development Foundation about the latest position regarding finalisation of the Annual Report and Audited Accounts of the Koraput Development Foundation for the year 2021-22 and how soon are these pending documents were expected to be laid on the Table of the House. The Ministry submitted its reply as under:-

“For the year 2021-22, GIA was released to the organization during 2022-23, therefore the Annual Report/ Audited Accounts is due by December 2023. The organization has already submitted the annual report for the year 2021-22. The Ministry is proposed to lay the documents during the winter session of the Parliament 2023. “

18. In order to further examine the matter pertaining to delay and non-laying of the Annual Reports and Audited Accounts of the Koraput Development Foundation, Koraput, Odisha for the years 2012-13 to 2021-22, the Committee requested the representatives of the Ministry of Tribal Affairs and the KDF, Odisha to appear and tender oral evidence before the Committee on 01.08.2023.

19. During the oral evidence, the Committee were apprised with the following submissions:-

“Since 2017-18, we are presently giving grants to about 300 such NGOs. करीब 300 एनजीओज को हम ग्रांट देते हैं। उसमें जो हमारा सामान्य वित्तीय नियम है, जिसमें कि 50 लाख रुपये से अधिक ग्रांट जैसे एनजीओ को जाता है, तो उस तरह की संस्थाएं करीब 40 के आसपास हर साल होती हैं। जिनका हमको अगले साल के खत्म होने के बाद और 9 महीने के अंदर स्टेटमेंट ले करना होता है। हमारी कुल संस्थाएं करीब 300 हैं, जिनको हम, इन लोगों को हम 300 प्रोजेक्ट्स के लिए एनजीओ में ग्रांट दे रहे हैं। From 2017-18, in order to make it more transparent, we have done it in a computerized manner. The process has been computerized, and now, the NGO applicants can apply through our online portal.

वर्ष 2017-18, वर्ष 2018-19, वर्ष 2019-20 और वर्ष 2020-21 इन चारों साल की ग्रांट वर्ष 2020-21 और वर्ष 2021-22 में दी गई थी। पिछले साल दिसंबर में और इस साल जनवरी में इनकी रिपोर्ट ले की गई है। मुख्यरूप से विलम्ब होने का कारण यह होता है कि हमारी जो स्वयंसेवीसंस्थाएं हैं, उनसे हम लोगों को अकाउन्ट्स लेने में, अकाउन्ट्स सबमिशन के लिए बहुत प्रयास करना पड़ता है। Sir, we have made a lot of efforts in the last three to four years to improve this system कि थोड़ा इम्प्रूव करें।

महोदय, लेकिन वह इंग्लिश में होता है। हमें हिंदी में लिखने में थोड़ी दिक्कत होती है, क्योंकि यह एरिया नॉन हिंदी बैल्ट में आता है। हमने फिर भी कोशिश की है। जीएफआर 2385 के अंतर्गत वर्ष 2017 से लागू हुआ है। इस प्रावधान में जिस संस्था का एनुअल ग्रांट इन एड यदि 50 लाख रुपये से अधिक होता है, तो उन्हें हिंदी और इंग्लिश में ले करना पड़ता है। यदि इस हिसाब से देखें तो वर्ष 2020-21 से लेकर 2022-23 तक की रिपोर्ट ही ले करनी थी। उसके पहले जीएफआर 212 (2) में आता है। यदि उसमें 25 लाख रुपये से ज्यादा ग्रांट इन एड मिलता है, उन्हें हिंदी और इंग्लिश में ले करना पड़ता है। इस हिसाब से देखें तो वर्ष 2015-16 में हमें वर्ष 2013-14 की ग्रांट मिला है, जो कि 36, 89,238 है, जिसकी हम पहले इंग्लिश में ऑडिट रिपोर्ट दे चुके हैं। मैं स्वीकार करता हूं कि हम हिंदी में नहीं दे पाए हैं क्योंकि हमें पता नहीं था कि हमें हिंदी में भी ले करना है। हमने पिछली डेट से इसे सबमिट कर दिया है। वर्ष 2015-16 से 2016-17 तक 25 लाख का जीएफआर 212 के अंतर्गत देना है, वह हम दे चुके हैं। वर्ष 2017-18, 2018-19, 2019-20 तीन साल का हमें नहीं देना है क्योंकि जीएफआर 238(5) के अंतर्गत वह नहीं आता है, क्योंकि वह पचास लाख से कम है। हमें सिर्फ 2020-21 का देना है और 2021-22 की ऑडिट रिपोर्ट देनी है। वर्ष 2020-21 में हमें 2017-18 और 2018-19 की ग्रांट मिली है, जो कि हम समय पर हिंदी और इंग्लिश में ऑडिट रिपोर्ट दे चुके हैं और यह पार्लियामेंट में भी ले हो चुका है। वर्ष 2021-22 का भी हमें मिला है, 2019-20 और 2020-21 का 7969648.9 रुपये जो कि हमने सबमिट कर दिया है और लोकसभा में 12 फरवरी, 2023 में और राज्यसभा में 21 दिसम्बर, 2022 में ले हो चुका है। अभी वर्ष 2020-21 का चल है। यह हमें ग्रांट 2022-23 में मिली है और हमारे पास अभी भी समय है कि एज पर इनकम टैक्स रूल के अनुसार हमें 31 मार्च तक आईटी फाइल करनी पड़ती है और मिनिस्टरी को भेजनी पड़ती है। मिनिस्टरी 9 महीने का जो मेनडेटरी पीरियड होता है, वह 31 दिसम्बर को खत्म होता है। इस साल दिसम्बर, 2023 को पार्लियामेंट में ले की जा सकती है। हमारा ऑडिट चल रहा है और अगस्त तक हम उसे सबमिट कर देंगे। मैं आपको आश्चस्त करता हूं कि समय पर हम रिपोर्ट सबमिट कर देंगे।”

Observations/ Recommendations

20. The Committee note that Koraput Development Foundation (KDF), Koraput, Odisha, an NGO, has been receiving funds from the Ministry of Tribal Affairs 'under the scheme of Grants-in-aid' to Voluntary Organizations working for the welfare of Scheduled Tribes. The Amount is released to the NGOs on the recommendations made by the State Government/UT Administration of the concerned State/UT after physical inspection report and recommendation of the concerned District Authority. As per Ministry's submission 1st installment is generally released by the Ministry on budget estimate basis and full & final installment is released on reimbursement basis upon submission of audited accounts of preceding years and other necessary documents. The Ministry, therefore submitted before the Committee that the Grants-in-aid released by the Government of India to KDF for the year 2013-14 was actually given to the KDF in the year 2015-16. Therefore the KDF has to lay its Annual Report and Audited Accounts for the year 2015-16 by 31st December, 2016 showing the funds utilized by it for the year 2013-14.

In this connection, the Committee draw the attention of the Ministry to the Rule 212(2) GFR, 2005 which clearly states that the requisite documents of the KDF for the year 2013-14 were to be laid by 31st December, 2014. The Committee, therefore, recommend that the matter may be taken up with the Ministry of Finance to ensure that General Financial Rules and the recommendations made by the Committee in their earlier Reports are duly adhered to for laying the requisite documents of not only KDF, but of all other NGOs under its administrative control.

21. The Committee are not happy to note that the requisite documents of the KDF for the years 2015-16 and 2016-17, received by the Ministry on 28.06.2016 and 17.07. 2017 respectively have not been laid on the Table of the House as yet. The Committee could not find any justification for long time taken by the Ministry in this regard. The Committee, therefore, desire to know the specific reasons for taking near about 07 years and also how soon these documents will be laid on the Table of the House. The Committee also recommend the Ministry to ensure that such kind of lapses do not recur in future.

22. The Committee observe that between 2017-18 to 2022-23, the KDF took a very long time, ranging between 06 to 17 Months in sending the requisite documents of KDF to the Ministry after translation and printing. The Committee do not agree with one of the reasons of delay given by the Ministry that Hindi translation takes a very long time. The Committee are of the view that now a days many translation tools are available which are secure. Therefore, the Ministry should instead of giving reasons of delay, focus on laying of documents within stipulated time. The Committee would like to be apprised of the exact reasons for this delay and also as to whether the Ministry had sought any explanation for this prolonged time taken in receiving the requisite documents from the KDF.

23. The Committee would like to impress upon the Ministry that in case of a delay, only due to unavoidable reasons, in laying of the Annual Report and Audited Accounts of any organization/society/institution under its control, a statement explaining the reasons as to why the requisite documents could not be laid within the prescribed time period, should be laid on the Table of the House strictly within 30 days, as recommended by the Committee in its earlier Reports.

New Delhi
07 February 2023
18 Magha, 1945 (Saka)

Girish Chandra
Chairperson
Committee on Papers Laid on the Table
Lok Sabha

The year wise Grant-in-Aid (GIA) provided/released to Koraput Development Foundation.

Provided to KDF

Financial Year	GIA in Rupees
2013-14	36,89,238.00
2014-15	37,22,660.00
2015-16	36,89,830.00
2016-17	37,11,741.00
2017-18	35,89,768.00
2018-19	31,42,769.00
2019-20	56,22,326.00
2020-21	23,47,323.00
	12,00,367.00
2021-22	57,55,500.00

Released to KDF

During the year	Amount in Rs.
2001-02	1,53,750
2002-03	6,30,000
2003-04	-
2004-05	-
2005-06	18,22,000
2006-07	20,14,470
2007-08	14,40,000
2008-09	31,36,700
2009-10	33,45,795
2010-11	37,12,500
2011-12	-
2012-13	70,80,000
2013-14	-
2014-15	-
2015-16	36,89,238
2016-17	37,22,660
2017-18	36,89,830
2018-19	37,11,741
2020-21	67,32,537
2021-22	79,69,649
2022-23	69,55,867

Annexure-II
vide para 06 of the Report

Statement showing the dates of laying the Annual Reports and Audited Accounts of the Koraput Development Foundation, Koraput, Odisha for 2017-18 to 2021-22.

Financial Year	Date by which Annual Reports and Audited Accounts were required to be laid	Actual date of laying of Annual Reports and Audited Accounts	Extent of delay
2013-2014	31.12.2014	Not laid till date #	--
2014-2015	31.12.2015	Not laid till date #	--
2015-2016	31.12.2016	Not laid till date	--
2016-2017	31.12.2017	Not laid till date	--
2017-2018	31.12.2018	06.02.2023	49 months and 06 days
2018-2019	31.12.2019	06.02.2023	37 months and 06 days
2019-2020	31.12.2020	06.02.2023	25 months and 06 days
2020-2021	31.12.2021	06.02.2023	13 months and 06 days
2021-2022	31.12.2022	Not laid till date	--
2022-2023	31.12.2023	Not laid till date	--

Not required to be laid, as per the submission made by the Ministry of Tribal Affairs.

Annexure -III
vide para 08 of the Report

Chronological sequence in respect of finalization of Annual Reports and Audited Accounts of the Koraput Development Foundation, Koraput, Odisha for 2013-14 to 2021-22.

Sl. No.	Points	Years								
		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
(i)	Date of approach to the audit authorities	18.06.2014	12.05.2015	15.04.2016	28.04.2017	02.05.2018	23.05.2019	14.08.2020	25.06.2021	20.05.2022
	Time taken after the closure of accounting year	2 months 18 days	1 month 12 days	15 days	28 days	1 month 2 days	1 month 23 days	4 months 14 days	2 months 25 days	1 month 20 days
(ii)	Date of appointment of statutory auditors	30.06.2014	20.05.2015	29.04.2016	05.05.2017	07.05.2018	26.05.2019	25.08.2020	29.06.2021	24.05.2022
	Time taken after the approaching the audit authorities for appointment of auditors	12 days	8 days	14 days	7 days	5 days	3 days	11 days	4 days	4 days
(iii)	Date of compilation of annual accounts	02.08.2014	15.06.2015	28.05.2016	14.06.2017	12.06.2018	25.06.2019	19.09.2020	31.10.2021	09.08.2022
	Time taken after the closure of the accounting year	4 months 2 days	2 month 15 days	1 month 28 days	2 months 14 days	2 month 12 days	2 months 25 days	4 months 19 days	7 months	4 months 9 days
(iv)	Date of submission of annual accounts to auditors	12.08.2014	20.06.2015	02.06.2016	17.06.2017	15.06.2018	01.07.2019	25.09.2020	04.11.2021	28.08.2022
	Time taken after closure of respective accounting year	4 months 12 days	2 month 20 days	2 months 2 dsya	2 months 17 days	2 month 15 days	3 months	4 months 25 days	7 months 4 days	4 months 28 days
(v)	The date and duration for auditing the annual accounts by statutory auditors	20.08.2014 8 days	28.06.2015 8 days	07.06.2016 5 days	20.06.2017 3 days	21.06.2018 6 days	06.07.2019 5 days	29.09.2020 4 days	07.11.2021 3 days	08.09.2022 11 days
(vi)	The date of queries raised by auditors during auditing/ after completion of the annual accounts	25.08.2014	04.07.2015	14.06.2016	25.06.2017	24.06.2018	09.07.2019	02.10.2020	11.11.2021	16.09.2022
	Time taken by auditors in raising the queries during auditing/after completion of the annual accounts to audit authorities	5 days	6 days	7 days	5 days	3 days	4 days	3 days	5 days	8 days
(vii)	The date on which the replies to the audit queries were furnished to the Auditors	01.09.2014	06.07.2015	17.06.2016	29.06.2017	27.06.2018	13.07.2019	07.10.2020	16.11.2021	17.09.2022

	The time taken to resolve the queries	6 days	2 days	3 days	4 days	3 days	4 days	5 days	2 days	1 day
(viii)	The date on which draft Audit Report was issued by Audit Authorities	09.09.2014	14.07.2015	21.06.2016	07.07.2017	04.07.2018	20.07.2019	18.10.2020	19.11.2021	21.09.2022
	Time taken after auditing of the annual accounts	20 days	24 days	14 days	8 days	13 days	14 days	19 days	12 days	7 days
(ix)	The date on which the final audit report received by the Institute	17.09.2014	27.07.2015	28.06.2016	17.07.2017	13.07.2018	26.07.2019	29.10.2020	26.11.2021	28.09.2022
	Time taken after issue of draft report	8 days	13 days	7 days	10 days	9 days	6 days	11 days	7 days	7 days
(x)	Total time taken by the audit authorities after receiving of the annual accounts to furnishing the final audit report to the Institute	1 month 5 days	1 month 7 days	26 days	1 month	28 days	25 days	1 month 4 days	22 days	1 month
(xi)	Date of finalization of the annual report	17.09.2014	27.07.2015	28.06.2016	17.07.2017	13.07.2018	26.07.2019	29.10.2020	26.11.2021	28.09.2022
	Time taken after the closure of the financial year; and also	5 months 17 days	3 months 27 days	2 months 28 days	3 months 17 days	3 months 13 days	3 months 26 days	6 months 19 days	7 months 26 days	5 months 28 days
	Time taken after the receipt of the final audit report	0 days	0 days	0 days	0 days	0 days	0 days	0 days	0 days	0 days
(xii)	The date on which documents were got approved from the Competent Authority	17.09.2014	27.07.2015	28.06.2016	17.07.2017	13.07.2018	26.07.2019	29.10.2020	26.11.2021	28.09.2022
	Time taken after finalization of Annual Report	0 days	0 days	0 days	0 days	0 days	0 days	0 days	0 days	0 days
	Time taken after receipt of Final Audit Report	0 days	0 days	0 days	0 days	0 days	0 days	0 days	0 days	0 days
(xiii)	The date on which documents were taken up for translation & printing	17.09.2014	27.07.2015	28.06.2016	17.07.2017	13.07.2018	26.07.2019	29.10.2020	26.11.2021	28.09.2022
	The time taken for completing the task at each stage.	17.09.2014	27.07.2015	28.06.2016	17.07.2017	13.07.2018	26.07.2019	29.10.2020	26.11.2021	28.09.2022
(xiv)	The date for sending the documents to the Ministry for being laid in House after the completion the task at each stage.	17.09.2014	27.07.2015	28.06.2016	17.07.2017	21.09.2022	21.09.2022	21.09.2022	21.09.2022	25.07.2023

	Time taken by the Koraput Development Foundation, Koraput, Odisha is in sending the documents of the Ministry	5 months 17 days	3 months 27 days	2 months 28 days	3 months 17 days	1 years 5 months	1 years 5 monthss	6 months	6 months	6 months
(xv)	The date of laying the documents to the House.	-	-	-	-	21.12.2022 in Lok Sabha and 13.02.2023 in Rajya Sabha	21.12.2022 in Lok Sabha and 13.02.2023 in Rajya Sabha	21.12.2022 in Lok Sabha and 13.02.2023 in Rajya Sabha	21.12.2022 in Lok Sabha and 13.02.2023 in Rajya Sabha	propsoed to be laid during winter session 2023-24
	Time taken after receipt of the documents from the Koraput Development Foundation, Koraput, Odisha	-	-	-	-	2 months	2 months	2 months	2 months	

Committee On Papers Laid On The Table (2022-2023)

Extracts of the Minutes of the seventh sitting of the Committee on Papers Laid on the Table (2022-2023) held on 01.08.2023.

The Committee sat on Tuesday, 01st August, 2023 from 15:00 hours to 16:30 hours in Committee Room ‘D’, Parliament House Annexe, New Delhi.

Present

Shri Girish Chandra

- ***Chairperson***

Members

(Lok Sabha)

2. Shri Shafiqur Rahman Barq
3. Dr. A. Chellakumar
4. Choudhary Mehboob Ali Kaiser
5. Shri Pallab Lochan Das
6. Shri Saptagiri Sankar Ulaka
7. Shri Devendrappa Y.

Secretariat

1. Shri Vinay Kumar Mohan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Rahul Singh - Deputy Secretary

2. At the outset, the Chairperson welcomed the Members of the Committee to the sitting and apprised them of the agenda regarding consideration and adoption of three original draft Reports and oral evidence of the representatives of the (i) xxxxx, and (ii) Ministry of Tribal Affairs and the Koraput Development Foundation, Koraput, Odisha.

3-4. X X X X X

5. The Committee then called in the representatives for oral evidence in respect of the laying of Annual Reports and Audited Accounts of the xxxxx and the Koraput Development Foundation, Koraput, Odisha (Ministry of Tribal Affairs).

I- X X X X X;

II- Representatives of the Ministry of Tribal Affairs and the Koraput Development Foundation, Koraput, Odisha.

1. Shri Anil Kumar Jha – Secretary
2. Shri Biswajit Das – DDG
3. Shri Santosh Kumar Sahu – Chairman, Koraput Development Foundation

The Chairperson welcomed the representatives and informed them about the provisions of Direction 58 by the Speaker, Lok Sabha, regarding the confidentiality of the proceedings.

6. X X X X X

7. Thereafter, the Committee desired to know the reasons for delay in laying the Annual Reports and Audited Accounts of the Koraput Development Foundation (KDF), Koraput, Odisha for the year 2017-18 to 2020-21 and also for not laying the requisite documents of the Foundation for the year 2021-2022. The representative of the KDF regretted the delay and submitted that timely receipt of accounts from various NGOs under their administrative control is a difficult process which delays the laying of these documents. The Committee was assured that necessary steps would be taken to ensure timely laying of the requisite documents before the Parliament..

The witnesses then withdrew.

The meeting then adjourned.

(A Copy of the verbatim proceedings of the sitting is kept.)

The Extracts of the Minutes of the sitting of the Committee on Papers Laid on the Table (2023-2024) held on 07.02.2024.

The Committee sat on Wednesday, 07th February, 2024 from 1500 hours to 1530 hours in Committee Room 'D', Parliament House Annexe, New Delhi.

Present

Shri Girish Chandra - ***Chairperson***

Members

(Lok Sabha)

2. Shi Pallab Lochan Das
3. Choudhary Mehboob Ali Kaiser
4. Smt. Aparupa Poddar
5. Shri Devendrappa Y.

Secretariat

1. Shri R.K. Suryanarayanan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Rahul Singh - Deputy Secretary

2. At the outset, the Chairperson welcomed the Members of the Committee to the sitting and apprised them of the agenda regarding consideration and adoption of one XXXX, 08 original and 5 Action-taken draft Reports.

3. X X X X X

4. Then, the Committee took up the following eight Original and five Action-taken Reports for consideration and adoption:-

- i. X X X X X;
- ii. X X X X X;
- iii. X X X X X;
- iv. Delay in laying the Annual Reports and Audited Accounts of the Koraput Development Foundation, Koraput, Odisha;

v.	X	X	X	X	X;
vi.	X	X	X	X	X;
vii.	X	X	X	X	X;
viii.	X	X	X	X	X;
ix.	X	X	X	X	X;
x.	X	X	X	X	X;
xi.	X	X	X	X	X;
xii.	X	X	X	X	X; and
xiii.	X	X	X	X	X.

The draft Reports were adopted unanimously. The Hon'ble Chairperson was authorized by the Committee to finalize and present these Reports to the Lok Sabha on a date convenient to him.

The Meeting then adjourned.
