

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2015-2016)**

SIXTEENTH LOK SABHA

FIFTH REPORT

(Presented on 22.12.2015)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
December, 2015/Pausa, 1937(Saka)**

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2015-2016)

Shri Chandrakant Khaire - *Chairperson*

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3. Shrimati Veena Devi
4. Shri P.C. Gaddigoudar
5. Shri Laxman Giluwa
6. Shri Choudhury Mohan Jatua
7. Shrimati Mausam Noor
8. Shri Bheemrao B. Patil
9. Shri Sanjaykaka Ramchandra Patil
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11. Shri Midhun Reddy
12. Shri Uday Pratap Singh
13. Shri Virendra Singh
14. Shri P.R. Sundaram
15. Shri Manohar Untwal

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2. Smt. Rita Jaikhani - Director
3. Smt. Maya Lingi - Additional Director
4. Shri T.R. Nauriyal - Under Secretary
5. Smt. Rajni Bhagat - Senior Executive Assistant

INTRODUCTION

I, the Chairperson, Committee on Papers Laid on the Table of the House (2015-16), having been authorized by the Committee to present this Report on their behalf, present this Fifth Report on delay in laying of the Annual Reports together with Audited Accounts by the Ministry of Environment, Forests and Climate Change and Ministry of Youth Affairs and Sports (Department of Sports) in respect of Central Zoo Authority, New Delhi and Sports Authority of India, New Delhi respectively.

2. In terms of the recommendation of the Committee on Papers Laid on the Table contained in its First Report (5th Lok Sabha) presented to the House on 08.03.1976, an Organization which receives Grants-in-aid from the Government of India is required to lay its Annual Report and Audited Accounts within nine months of the closure of Accounting Year.

3. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of the (i) Central Zoo Authority (CZA), New Delhi; and (ii) Sports Authority of India(SAI), New Delhi, on the Table of the Lok Sabha and took oral evidence of the representatives of the Ministries of Environment, Forests and Climate Change and Youth Affairs and Sports (Department of Sports) at their sitting held on 15 April, 2015.

4. The Committee considered and adopted this Report at their sitting held on 16 December, 2015 (Appendix – III)

5. The Committee wish to express their thanks to the officers of the Ministry of Environment, Forests and Climate Change and Ministry of Youth Affairs and Sports (Department of Sports) for furnishing the written replies and other material/information and for placing their views in the matter before the Committee.

6. For the facility of reference and convenience Observations / Recommendations of the Committee have been printed in bold letters at the end of each Chapter.

7. A Statement – showing summary of Observations/Recommendations made by the Committee is appended to the Report (Appendix-IV).

New Delhi
17 December, 2015
26 Agrahayana, 1937 (Saka)

Chandrakant Khaire
Chairperson
Committee on Papers Laid on the Table

Chapter - I

Delay in laying of the Annual Reports and Audited Accounts of Central Zoo Authority, New Delhi

The Central Zoo Authority (CZA), New Delhi is an autonomous statutory body under the Ministry of Environment, Forests and Climate Change, constituted by the Government of India in the year 1992 through an amendment (1991) in the Wildlife (Protection) Act, 1972. The Central Zoo Authority's Mission is to provide better upkeep and veterinary care to the wild animal housed in zoos in India to ensure their conservation through best practices of management and bringing education and awareness among the people. During the financial year 2013-2014, the Authority has received Rs. 23.00 Crores (including Rs. 3.00 Crores earmarked for the development of zoos in North Eastern India) as Grants-in-Aid from the Ministry of Environment, Forests & Climate Change, Government of India. The entire Grant has been utilized and released to recognized Zoos and other organisation during the year.

1.2. It has been stated by the Ministry/Authority that the Annual Report of the CZA is laid down under Section 38(G) of the Wildlife Protection Act, 1972. However, no time limit has been specified in the Act for laying of paper on the Table of the House. As per Section 38(G) of the Act, the Audit Report is to be laid before each House of Parliament as soon as may be after the reports are received.

1.3. In terms of recommendation of the Committee on Papers Laid on the Table contained in its First Report (5th Lok Sabha), para 3.5; presented to the House on 08.03.1976, an Organization, which receives Grants-in-aid from the Government of India is required to lay their Annual Report and Audited Accounts together alongwith **Review Statement** within 09 months of the close of the respective Accounting Year.

1.4. However, the scrutiny by the Parliamentary Committee on Papers Laid on the Table reveals that there were repeated delays in laying of the Annual Reports and Audited Accounts of the Central Zoo Authority for the years 2009-2010 to 2013-2014. The dates of laying and extent of delay, in laying of the Annual Reports/Audited Accounts of the CZA have been given at **Annexure-I**

1.5. The chronological sequence in respect of finalization of Annual Reports and Audited Accounts pertaining to the years 2009-10 to 2012-13 as furnished by the Ministry is appended at **Annexure-II**.

1.6. As regards delay in laying of the Annual Reports and Audited Accounts of the CZA for the year 2013-2014, the Ministry in its delay statement laid alongwith Annual Report and Audited Accounts stated as under :-

"The Annual Report and Audited Accounts of the Central Zoo Authority for the year 2013-14 could not be laid on the Table of the Lok Sabha/Rajya Sabha within the stipulated time due to non receipt of the Audit Certificate from the Principal Director of Audit, repeated corrections made in the printed report and consequent delay in printing of the final report, which was beyond the control of the Central Zoo Authority. The delay in submitting the Annual Report and Audited Accounts, therefore, may kindly be condoned. Efforts will be made for timely submission of the report in future."

1.7. It may also be seen from the chronological sequence given at **Annexure-II** that major delay in laying of the documents of the CZA was at the stage of the translation and printing of Annual Reports and Annual Accounts for the years 2009-2010 to 2012-2013. Further, the Audit Authorities also took 2 1/2 and 2 months for the years 2011-2012 and 2012-2013 respectively to release the final Audit Report after furnishing the draft Audit Report.

1.8. On being asked by the Committee about the broad reasons for such inordinate delays in laying the documents of the Authority for the aforesaid years, the Ministry, in its written note, stated as under:-

"The complete stages from preparation of Annual Report to submission of the same to the Ministry of Environment, Forest and Climate Change for laying it before the Parliament has been examined thoroughly and it has been found that the delay has mainly occurred at the stage of translation, editing and finalization of the Annual Report for printing"

1.9. When the Committee enquired about the extent to which the reasons of each stage were beyond the control of the Management of the Authority/Ministry, the Ministry in its written response stated as under:-

"After thorough examination of the records it has been revealed that through the finalization of Annual Accounts, Audit of Annual Accounts Audit Certification, Receipt of Audit Certificate, preparation of draft Annual Report etc. are completed within the stipulated time-period of 8/9 months but the translation, editing printing work which is being got done by the out-source agencies takes a lot time and delayed the submission of Annual Report to the Ministry for onward transmission of the same to Parliament for laying it on the table. These are the reasons which were beyond the control of the management up to some extent."

1.10. On being asked by the Committee about the Internal Auditing mechanism to ensure timely compilation of Accounts of the CZA and also to minimize audit queries at the time of auditing, the Ministry, in its written Note, stated as under :-

"The Internal audit of the Central Zoo Authority activities/work is being carried out by the Internal Audit Wing of Pay Account Office Ministry of Environment, Forest and Climate Change. Although, there is no specific mechanism for internal auditing to ensure timely compilation of Annual Accounts of the CZA but these Annual Accounts are finalised by the CZA with the assistance of out-source Accounts/specialized accounts personnel (CA Intern) etc. This practice minimizes the audit queries"

1.11. In response to a query by the Committee about the status of computerization of Accounts to facilitate speedy and timely compilation of Accounts of the CZA , the Ministry, in its written note, stated as under :-

"The Annual Accounts of the CZA are prepared by the Chartered Accountant and Professionals using Telly Software. Further, from the office record of the CZA, it is clear that there is no delay in so far as preparation of Annual Accounts of CZA is concerned."

1.12. When the Committee desired to know as to whether any mechanism is in place in the Ministry to monitor the progress at each stage of finalization of documents of CZA so as to ensure timely laying of the documents, in its response, the Ministry in a written note stated as under :-

"The Ministry always advises the Authorities to follow the prescribed norms for submission of the Annual Report alongwith Audit Reports."

1.13. As regards the query of the Committee about the remedial measures taken to ensure timely laying of the documents in the House, the Ministry in its written note stated :-

" The CZA may try its level best to complete the printing process as early as possible and for future the CZA may prepare a strategy for speedy completion of translation and printing work"

1.14. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of CZA for the years 2009-2010 to 2013-2014 and took evidence of the representatives of the Ministry of Environment, Forests and Climate Change and Central Zoo Authority on 15.04.2015 on the issue. During the evidence, the Committee apprised the Ministry/CZA that as per recommendations of the Committee, the Annual Reports and Audited Accounts of the CZA are required to be placed on the Table of the House within nine months after the closure of respective accounting year.

1.15. Elaborating further the reasons for delay in laying of the Annual Reports and Audited Accounts of the CZA, the representatives of the CZA during evidence held on 15 April, 2015 stated as under:

"...Sir in our Report of 2010-11 the work order for the printing was issued on 18th October, 2011; security was deposited by the printer on 11th November, 2011. After that the first Draft Report, which we got from the printer, was on 31st January, 2012. After that the Revised Draft Dummy Report was received from the printer again on 22nd March, 2012. Side by side, its Hindi translation was going on. so, the dummy of Hindi version of the Report was received on 1st May, 2012. Final printed Annual Report was received on 10th may, 2012. After that it was submitted to the MOEF on 14th May, 2012 for his approval. Thereafter as there was no Session of Parliament, held that is why we had to resubmit it to the Ministry on 22nd August. This is the reason for delay for the year 2010-11. "

He further submitted that -

"The delay which occurred in the year 2011-12, for the period of 01 year and 02 months, during that period also draft report was sent seven times to the printer for repeated corrections. It was sent on 18th April, 2013, 26th May, 2013, 10th June, 2013, 29th July, 2013, 14th August, 2013 and 27th September, 2013. The delay was also due to the frequent change of officers during the year 2012-13 and repeated corrections made in the printed report at various levels."

1.16. On being asked by the Committee as to whether any time limit has been fixed by the Ministry/CZA in this regard, the representatives of the CZA during the evidence submitted before the Committee as under :-

"....we fix the time limit in the work order but they do not follow it because the printed material which comes to us, it has repeated mistakes in it. Thereafter comes the Hindi translation, in it also there are repeated mistakes. Then we have to get it corrected from the other agency because it is not upto the mark. Because it is all tendering process, and whoever quotes the lowest that has to be taken. Reports 7-8 times go and return, in this lot of time is wasted."

1.17. On being further inquired by the Committee as to whether any efforts were made by the Ministry/CZA to ensure timely Printing of the work of CZA, the Ministry submitted:

"...we also ensure that the printer first engaged by us and the mistakes which he has committed, we have not taken him next time. We will also ensure in future that our Report are laid in time."

1.18. The Committee have time and again emphasized that both the Annual Report and Audited Accounts of an Organisation should be laid simultaneously to enable the Members of Parliament to get a complete picture of the working and activities of the Organisation. And if for any reasons the Annual Report and Audited Accounts of an Organisation cannot be laid within nine months after the close of the Accounting Year, the concerned Ministry should lay a Statement within 30 days after the expiry of nine months or as soon as the House meets, whichever is later explaining the reasons as to why the Annual Report and Audited Accounts could not be laid within stipulated time. However, the Committee is disappointed to note that the Ministry of Environment, Forests and Climate Change did not comply with the requirement in laying of the documents of CZA, New Delhi for the years 2009-10 to 2013-14. The Committee, therefore, strongly recommend the Ministry/CZA to strictly adhere to the stipulations to this effect, in future.

1.19. The Committee also note that the Annual Reports and the Audited Accounts of the CZA for the years 2009-2010 to 2013-2014 were laid on the Table of the House with delay ranging from 04 months to 23 months and the major delay in laying of the documents for the aforesaid years on the Table of the House was due to the long time taken for getting the documents printed from the Printing Authorities. The representative of CZA during evidence submitted before the Committee that the work related to translation and printing of the Reports was done by outsource Agencies. They further submitted that though the time limit for completing the job has been fixed by CZA, however, that could not be materialised due to frequent change of officers during the year 2012-13 and repeated correction made in printed reports at various levels. The Committee take a serious view over the fact that the Ministry/ CZA could not overcome the problem of delay in laying of Reports since 2009-2010. The Committee, therefore, strongly recommend that effective and conclusive measures be taken by the Ministry in this regard so as to avoid in future, delay in laying of the documents. The Committee may be apprised of the action taken in this regard.

1.20. The Committee further note that another reason for delay in laying of the documents of CZA for the year 2011-2012 and 2012-2013 was delay in getting final Audit Reports from the audit Authorities after receipt of draft Audit Reports. From the information furnished by the Ministry/CZA, it appears, that the matter of early furnishing of Audit Reports was not taken up with Audit Authorities by the Ministry/CZA. The Committee, therefore, recommend that the

Ministry should take up the matter with the Audit Authorities and impress upon them to complete their task in time to avoid consequential delay in laying of the documents before Parliament. The Committee would also like to be apprised of the action taken in this regard.

1.21. The Committee observe from the Ministry's response that no detailed time schedule has been laid down by them indicating normative time for completion of task at each stage involved in finalization of the document viz. finalization/completion of annual accounts and report auditing of accounts, approval of the documents from the competent authority, translation and printing, processing at the Ministry for being laid on the Table of the House. The Committee take serious view of the casual attitude of the Ministry on the matter because it is not clear as to how, in the absence of any mechanism for adhering to formal time schedule and its proper/regular monitoring, at a senior level, the Ministry would ensure timely finalization and laying of the documents. The Committee, therefore, strongly recommend that the time schedule mechanism should be laid down henceforth and a senior officer should be deputed with the specific job of monitoring the time-schedule for laying of Reports on a regular basis. The Committee would like to be apprised of the positive and conclusive action taken in this regard within 3 months from the date of presentation of the Report.

Chapter-II

Delay in laying of the Annual Reports, together with Audited Accounts and Audit Report of the Sports Authority of India, New Delhi

* * *

The Sports Authority of India (SAI), a Society registered under Societies Act, 1860 was established in year 1984 to promote sports and Games in the Country . The Authority is dependent for its activities largely on the Grants-in-aid from Government of India. During the year 2012-2013, the Authority received grants amounting to Rs.41773.89 Lakh from Ministry of Youth Affairs and Sports (Department of Sports), Government of India.

2.2. As per Rule 212 (3) (iv) of General Financial Rules (GFRs), 2005 of Government of India, the Annual Report and Audited Accounts of an autonomous organisation are required to be laid on the Table of Parliament. Also as per Rule 50 of the Memorandum of Association and Rules of SAI, the Annual Report thereon of SAI are required to be laid in both the Houses of Parliament.

2.3. It has further been stated by the Administrative Ministry that as per Rules the Annual Report and Audited Account must be laid in both the Houses of Parliament within 9 month of closing the financial year i.e. upto December every year.

2.4. In terms of recommendation of the Committee on Papers Laid on the Table [First Report (5th Lok Sabha), para 3.5]; presented to the House on 08.03.1976 - an Organization, which receives Grants-in-aid from the Government of India should lay their Annual Reports, Audited Accounts and Audit Reports on the Table of the House within 9 months of the close of the respective Accounting Year. However, if for any reason, the Annual Reports, Audited Accounts and Audit Report could not be laid within the prescribed period of 9 months, the Ministry concerned should lay a Statement within 30 days of the expiry of the said period or as soon as the House meets - whichever is later; explaining the reasons as to why the documents could not be laid in time.

2.5. However, it has been observed that despite the Committee's recommendations, the Annual Report together with Audited Accounts and Audit Report of SAI could not be laid within the stipulated time since 1996-1997.

2.6. The Committee had earlier examined the reasons for delay in laying of the Annual Reports and Audited Accounts and Audit Report of SAI for the years 1996-1997 to 2002-2003 and had commented upon the same in their First Report (14th Lok Sabha). The recommendation of the Committee and the Action Taken Replies thereto as received then from the Ministry of Youth Affairs and Sports (Department of Sports) incorporated in 14th Report (14th Lok Sabha) are reproduced at **Annexure-III**.

2.7 The Committee were not satisfied with the Action Taken Replies furnished by the Ministry/SAI on the recommendation made by the Committee in the aforesaid Report and earlier also recommended (14th Report, 14th Lok Sabha) as under:-

"The Committee note with concern that despite the remedial measures taken by the Ministry/SAI, the Annual Reports and Audited Accounts of the Authority for the years 2003-2004 and 2004-2005 were laid on the Table of the House on 26.07.2006 and 09.05.2007 respectively after delays of 19 months and 16 months. The Committee further note that even after the assurance given by the Ministry the Annual Report and Audited Accounts for the year 2005-2006 were neither laid on the Table of the House in time i.e. by 19.12.2006 nor a delay statement to this effect was laid during Budget Session, 2007. It appears that the Ministry have taken the matter regarding delay in laying the documents very lightly. The Committee, therefore, strongly urge the Ministry to ensure that the documents should be laid on the Table of the House within stipulated period of time and for any reason if not possible, a delay statement should invariably be laid on the Table of the House within 30 days of the expiry of prescribed period or as soon as the House meets, whichever is later. Further the Committee would also like to know the reasons for not laying either the Annual Report and Audited Accounts for the year 2005-2006 or a delay statement to this effect in time. "

2.8. The Committee further noted that there has been repeated delays in laying of the Annual Reports and **Audited Accounts** of the SAI for the years 2005-2006 to 2013-2014. The dates of laying and extent of delays in laying of the Annual Report/**Audited Accounts** of SAI have been given at **Annexure-IV**. Moreover, it has also been noted that the "Delay Statements" explaining the reasons for not laying the Annual Reports and Audited Accounts of the SAI have also not been laid on the Table of the House for the aforesaid years.

2.9. In the instant case, the Committee examined the matter of delays in laying of the Annual Reports and Audited Accounts of the SAI for the years 2010-2011 to 2012-2013. The chronological sequence of finalization of Annual Reports and Audited Accounts for the years 2010-2011 to 2012-2013, as furnished by the Ministry - is appended at **Annexure-V** .

2.10. On being asked by the Committee to explain the reasons for delay in laying of the Annual Reports and Audited Accounts of the Authority, the Ministry in its written note stated as under:

1. Reasons for delay in submission of the report for 2010-2011

.. there is no delay in either compilation or consolidation of the accounts at Head Office or in preparing the Annual Report of SAI. The delay in submission of Annual Accounts of Audit Authorities is generally due to delay in obtaining approval of the governing Body after recommendation of Finance Committee which comprise, amongst others, representatives of other Ministries also. Also there is often a delay in receipt of final audit Report of CAG.

2. Reasons for delay in submission of the report for 2011-12

The Annual Report and Audited Accounts for the year 2011-12 required to be laid in both the Houses of Parliament - 31.12.2012.

Annual Report and Audited Accounts for 2011-12 actually laid on 30.7.2014 in the Rajya Sabha and 5.8.2014 in the Lok Sabha

- | | |
|--|-----------------|
| i) Preparation of Annual Accounts | 1 year 4 months |
| ii) Approval of Finance Committee of SAI | 3 months |
| iii) Approval of Governing Body of SAI | 2 months |
| iv) Printing of report in bilingual | 2.5 months |
| v) Authentication from Hon'ble Minister and submission of Report | 1.5 months |

3. Reasons for delay in submission of the report for 2012-13

The Annual Report and Audited Accounts for 2012-13 were required to be laid in both the Houses of Parliament on 31.12.2013.

Annual Report and Audited Accounts for 2012-13 actually laid on 10.12.2014 in the Rajya Sabha and on 16.12.2014 in the Lok Sabha.

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|---|------------|
| i) Preparation of Annual Accounts | 5.5 months |
| ii) Final Audit Report from DGA(CE) | 6 months |
| iii) Printing of report in bilingual | 5 months |
| iv) Authentication from Hon'ble Minister and submission of Report | 3.5 months |

4. Reasons for delay in preparation of the said report for 2013-14

- | | |
|--|----------|
| i) Preparation of Annual Accounts | 5 months |
| ii) Annual Accounts submitted to Competent Authority of SAI on 21.8.2014 | |
| iii) Finance Committee of SAI approved the Annual Account on 9.9.2014 | |
| iv) SAI Governing body approval for annual accounts and audited report – yet to be obtained | |
| v) Approval of DGACE, Delhi to be obtained on the Annual Accounts of SAI. – After approval of the Governing Body of SAI. | |

2.11. However, the Committee noted from the chronological sequence given at **Annexure-V** that though the Annual Accounts of the SAI for the year 2010-2011 to 2012-2013 were compiled near about within stipulated time. However, the SAI took more than 05 months for the year 2010-2011, more than 03 months for the year 2011-2012 and 01 month for the year 2012-2013 in submission of accounts to audit Authorities for the said years. Further, 05 to 07 months were taken by the Audit Authorities in auditing of Annual Accounts and furnishing the final Audit Report for the said years. The SAI also took undue time in the process for getting approval of the competent Authorities for documents and their translation and printing.

2.12. The Committee took evidence of the representatives of the Ministry of Youth Affairs and Sports (Department of Sports) and Sports Authority of India, New Delhi at their sitting held on 15.04.2015 on the issue regarding delay in laying of the Annual Reports and Audited Accounts of the SAI.

2.13. Further, elaborating the inordinate delays in laying of the documents of the SAI for the aforesaid years and steps taken/proposed to be taken by the Ministry to ensure the timely laying of the documents, the Secretary of the Ministry during evidence stated:

"Today's main point is to discuss the issue regarding delay in laying of Audited Accounts reports of past three years. I admit in the beginning there has been considerable delay in laying of Account and audit reports....There are three steps involved in it. first one is compilation of accounts which is to be done by 30th June. there has been two month's delay in it. Accounts were compiled in August instead of June. The main reason for that there are nearly 235 field offices and expenditure occurs therein. After accounts are compiled there; they are sent to regional offices. After compilation in all regional offices they are sent to head office. On head office all those accounts are compiled once again. This process takes four to five months. There has been delay upto two and half months there. We are trying to computerize this whole process so that this delay can be avoided. We are trying for this.

The next step in this regard is to get approval of these accounts from competent authority. For this it is sent to Finance Committee and Governing Body. We are trying to hasten this process. Hon'ble Minister has assured us the meeting of Governing Body which used to be convened once or twice in a year will be held every after two months. Thus the delay in getting approval will be eliminated in future.

The third step is that after approval these accounts goes to audit. Once again I request that it is beyond our control. We can only make a request to CAG or to Director General, Audit to expedite it. We can only make a request. After that there is printing. Now there is delay of 8 to 10 months. We will try that there is no delay in future."

2.14. On being asked by the Committee about the guidelines set up by the Ministry to check delay in laying of the Annual Report and Audited Accounts of the SAI, the representative of SAI during the evidence submitted before the Committee as under:-

"Definitely. With all responsibility, I would say that whatever time-table the Department of Expenditure has set, that time-table is irreversible. This is their time-table and we have to comply with that. There are certain controlled variables which are within our hands and there are certain external variables. I am not blaming anybody, but I am just saying that there are certain things which are totally in control of the SAI and there are certain things which are external to SAI also in this process. The first and most important process is that once 31st of March is over, we are getting time of 90 days to see that all the accounts are compiled at the head office level and we are sending these accounts to the Director-General, Audit. As Secretary had mentioned, since we actually have 250 units of accounts, there were delay sometimes in accounts being settled at each and going to the nine regional offices and accounts from the nine regional offices coming to the head office and the head office settling these accounts and being able to then send them to Director-General, Audit. We have an internal audit also. Till last year, which means before this year, when we were sending them internally, the practice was that the Chairman of the Governing Body was approving it and it was getting ratified by the Governing Body once the final SAR also comes. We used to place the final SAR, the Administrative Report and the accounts before the Governing Body. Now because we had sent it well in time, they sent it back to us saying that we should get the Governing Body's approval first. It is not that we are saying that this objection is technical or they should not have objected. It is a process. They have been accepting the Chairman's or the President's basic authority to anticipate accounts and send it while final accounts would be placed before the Governing Body. They said that even at the draft stage we should get it approved by the Governing Body. We have now got it approved and sent it back to them. We have also prepared an agenda for the General Body to authorise formally the Chairman by inserting a clause in the Memorandum and Articles of Association of the Society that Chairman shall stand authorised to give his concurrence to the draft accounts before it is sent to the Director General (Accounts). Sir, this one is a major step for future. This process will not interfere with the delay in convening Governing Body meeting. Secondly, you see that delay in accounts compilation from 250 units across the country will not happen. The delay in compilation was around two months. We will try to make it up. Since last year our staff was put on election duty also. This caused some delay. Sir, you are asking about the action taken in this regard. We have prepared a draft of accounting manual and finalising it with the guidance of department of expenditure. We have done the computerization of accounts also. We hope to have more control with this systematic improvement and time limit of 30th June will be adhered to. I am saying this with full responsibility and we will try to stand by our words After this we hand over it to audit. They have two months time for it. They also audit so many organisations so there is delay of two to three months there also. If there is two months delay at every stage, the total delays accumulates upto seven to eight months. We shall try to lesson that delay. As far as convening of Governing Body is concerned, the Hon'ble Minister has ordered to convene it every after two months. Thus the delay caused in getting approval of Governing Body will be eliminated now.

2.15. The Committee were informed by the Ministry in writing that computerization has been done for timely compilation of Annual Accounts of the SAI and they have internal audit mechanism to ensure timely completion of Accounts and to minimize audit queries at the time of auditing.

2.16. When the Committee further desired to know as to whether there is any mechanism in place in the Ministry to monitor the progress of work to ensure timely laying of documents, the Ministry in its written reply stated as under:

“The Ministry closely monitoring the issue of laying the documents timely in Parliament.”

2.17. As regards detailed time schedule indicating normative time for completion of task at each stage involved in finalization of the document viz. finalization/completion of annual accounts and report auditing of accounts, approval of the documents from the competent Authority, the Ministry in its written Note stated as under:-

“As per existing instruction of the Department of Parliament Affairs, the Annual Report as well as Audit Accounts of an autonomous body are required to be placed in Parliament within nine months after the closing of the account year.”

2.18. The Committee are dismayed to note that the Annual Reports and Audited Accounts of Sports Authority of India, New Delhi have not been laid in time even once since 1996-97, inspite of the repeated recommendations of the Committee in this regard. The Committee had earlier examined delay in laying of the documents of the SAI for the years 1995-96 to 2002-2003. At the insistence of the Committee, the Ministry of Youth Affairs and Sports (Department of Sports) had drawn up a time bound programme to gear up the work involved in finalization of the documents. An internal Committee has been constituted by the Director General, SAI for monitoring the progress and to take remedial measures for ensuring timely submission of the documents. However, there has not been a semblance of improvement in adhering to the time limit and the documents of SAI for the years 2003-2004 to 2012-2013 were laid on the Table of the House with delays ranging from 07 to 23 months for each of the year. The documents of the SAI for the year 2013-2014 have not been laid till the matter was considered by the Committee. The Committee note with displeasure over the repeated late submission of the documents and therefore strongly recommend that the time schedule laid down by the Ministry for completion of various activities concerning the Annual Report and Audited Accounts should be strictly adhered to and the monitoring mechanism for the purpose may be strengthened so as to ensure that inordinate delays in laying of the documents do not recur in future. The Committee may be apprised of the action taken in this regard.

2.19. While examining the reasons for delays ranging from 11 to 20 months in laying of the Annual Reports and Audited Accounts of SAI on the Table of the House for the years 2010-2011 to 2012-2013, the Committee find from the information furnished by the Ministry/SAI that while delay is partly attributable to the long time taken in auditing of Annual Accounts, the main reasons for delay has been on the part of the Ministry/SAI in compilation of Annual Accounts, submission of Annual Accounts to Audit Authorities, getting approval of the documents from the Competent Authorities and also getting the documents translated and printed. The Committee also note that collection of data from 235 unit spread all over the India , then consolidating it at regional and at Head Office Level took time. Further, getting approval of documents from Governing Body, which is chaired by the Minister was another reason for delay. The Committee was apprised that to avoid delay at the stage of compilation of Annual Accounts, computerization have been done and to avoid delay at the stage of submission of Annual Accounts to Audit Authorities a clause to the effect that Chairman shall stand authorised to give his concurrence to the draft accounts before it is sent to the Director General(Accounts) is proposed to be added in the Memorandum and Articles of Association of the Society. The Committee hope that as a result of the measures undertaken by the Ministry the Annual Reports and Audited Accounts of the SAI would be laid on the Table of the House within stipulated time period in future. The Committee would like to be apprised about the conclusive action in this regard.

2.20. The Committee also note that the time taken in auditing of accounts and furnishing the audit report ranges from 5 to 7 months for the years from 2010-2011 to 2012-2013. The reasons for taking such a long time for completing the audit report are not clear. The Committee urge the Ministry of Youth Affairs and Sports (Department of Sports) to take up with audit authorities the issue of timely completion of audit to avoid consequential delays in laying of the documents before the Parliament. The Committee would like to be apprised of the action taken in this regard.

2.21. The Committee would further impress upon the Ministry that if due to extremely unavoidable circumstances, the Annual Reports and Audited Accounts of the SAI are not laid on the Table of the House within the stipulated time, the requirement of laying of the ‘Delay Statement’ - within 30 days of the prescribed period - as had been recommended by the Committee (Para 3.5, 1st Report of 5th Lok Sabha) - must be strictly adhered to by the Ministry.

**New Delhi
16 December, 2014
25 Agrahayana, 1936 (Saka)**

**Chandrakant Khaire
Chairperson
Committee on Papers Laid on the Table**

Annexure-I
(refer para 1.4 of the Chapter-I)

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Central Zoo Authority, New Delhi.

Year	Date of laying of Annual Reports and Audited Accounts	Extent of delay
2009-10	12.12.2011	11 months
2010-11	29.04.2013	16 months
2011-12	02.12.2014	23 months
2012-13	21.04.2015	16 months
2013-14	12.05.2015	4½ months

Annexure-II
(refer para 1.5 of the Chapter-I)

Statement showing the chronological sequence in respect of finalization of the Annual Reports and Audited Accounts of the Central Zoo Authority, New Delhi.

Sl. No	Question	2009-10	2010-11	2011-12	2012-13
(a)	The date on which the CZA approached the Audit Authorities to appoint the auditors for auditing the Accounts and date of their appointment	The Annual Accounts of CZA are audited by the Principal Director of Audit (Scientific Department) AGCR as per provisions of Wildlife Protection Act, 1972, hence question of appointment of Auditors do not arise in the case of CZA.			
(b)	The date of compilation of Annual Accounts of the CZA	10.06.2010	08.06.2011	05.07.2012	25.07.2013
(c)	The date on which the Annual Accounts were submitted to Auditors for auditing	14.06.2010	16.06.2011	24.07.2012	31.07.2013
(d)	The date and duration for auditing the Annual Accounts of the CZA by Auditors	25.06.2010 15.07.2010 Duration : 15 days	22.06.2011 07.07.2011 Duration : 16 days	21.08.2012 29.08.2012 Duration : 9 days	22.08.2013 29.08.2013 Duration : 05 days
(e)	The date of queries raised by Auditors during auditing of Annual Accounts	Audit queries were raised during the Audit period of 15 days	Audit queries were raised during the Audit period of 16 days	Audit queries were raised during the Audit period of 09 days	Audit queries were raised during the Audit period of 05 days
(f)	The date on which the replies to the audit queries was furnished to the Auditors	The reply to Audit queries were given simultaneously during the Audit period of 15 days	The reply to Audit queries were given simultaneously during the Audit period of 16 days	The reply to Audit queries were given simultaneously during the Audit period of 09 days	The reply to Audit queries were given simultaneously during the Audit period of 05 days
(g)	The date on which draft Audit Report was issued by Audit Authorities	19.08.2010	26.07.2011	24.09.2012	09.09.2013
(h)	The date on which the final Audit Report received by CZA	28.10.2010	04.11.2011	21.01.2013	17.12.2013
(i)	The date of finalization of Annual Reports	14.05.2010	23.05.2011	01.06.2012	27.02.2014

(j)	The date on which documents were got approved from the Competent Authority	10.06.2010	12.10.2011	Date not traceable	07.03.2014
(k)	The date on which documents were taken up for translation and printing and the time taken for completing the task	24.11.2010 (04 months)	18.10.2011 (10 months)	23/25.10.2012 (14 months)	12.03.2014 (11 months)
(l)	The date on which documents were sent to the Ministry for being laid in House and the reason for delay, if any.	Sent two times 1st - 21.03.2011 & 2nd - 12.08.2011 (The delay was due to repeated corrections made in the printed report)	22/23.08.2012 (The delay was due to repeated corrections made in the printed report)	Sent three times 1st - 11.12.2013 2nd - 05.02.2014 & 3rd - 07.07.2014 (The delay was due to repeated corrections made in the printed report)	-
(m)	The date of laying of the documents on the Table of the House and delay if any, on the part of Ministry in this regard	12.12.2011(LS) 13.12.2011(RS) Examination of report and review of activities took substantial time for finalization. Hence delay in submission in report.	29.04.2013(LS) / (RS) Examination of report and review of activities took substantial time for finalization. Hence delay in submission in report.	02.12.2014(LS) 04.12.2014(RS) Examination of report and review of activities took substantial time for finalization. Hence delay in submission in report.	-

The recommendation of the Committee regarding the reasons for delay in laying of the Annual Report and Audited Accounts of Sports Authority of India for the years 1996-1997 to 2002-2003 as commented upon in their 1st Report (14th Lok Sabha) and the Action Taken Replies thereto as received from the Ministry of Youth Affairs and Sports (Department of Sports) [14th Report (14 Lok Sabha)]

Recommendation of the Committee

“The Committee have emphasized in the past that if for any reason the Annual Report and Audited Accounts cannot be laid within the stipulated period, the Ministry concerned should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report and accounts could not be laid. The Committee regret to note that no such statement has been laid for any of the years from 1996-97 to 2002-03 in respect of SAI. The Committee hope that the Ministry of Youth Affairs & Sports have taken note of the said recommendation for compliance in future.”

Reply of the Government

“During evidence on 7.2.2005 before the Committee, Secretary, Ministry of Youth Affairs and Sports has regretted for lapses (for not laying a statement within 30 days) occurred and ensured that these things will not happen in future. An internal committee has been constituted by Director General, SAI on 19.12.2003 for monitoring the progress and to take remedial action for ensuring timely submission of the Report in Parliament. A time schedule for laying the Annual Audited Account of Sports Authority of India before the Parliament has also been prepared to check the delay. Accordingly, the Ministry seeks the extension of time for the Ministry of Parliamentary Affairs for submission of the said Reports from time to time in case any delay occurs for the same.”

	Item of work	Target date
1.	Finalisation of accounts by the Centre/Unit and submission of the same to the Head Office	15 th May
2.	Examination of the accounts thus received by the Head Office	30 th June
3.	Rectification of discrepancies by Centres and submission of revised accounts	31 st May
4.	Consolidation of accounts at the Head Office	31 st August
5.	Submission of the Annual Accounts to the DGACR for Audit	By 1 st week of September
6.	Conduct of Audit and compliance of Audit objections if any by SAI	31 st October
7.	Final Audit Report from DGACR	15 th November
8.	Hindi translation of Annual Accounts and Audit Report	25 th November

Annexure-IV
vide para 2.8 of the Chapter-II

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Sports Authority India, New Delhi.

Year	Date of laying of Annual Reports and Audited Accounts	Extent of delay
2005-06	11.12.2008	23 months
2006-07	11.12.2008	11 months
2007-08	28.07.2009	07 months
2008-09	25.08.2010	08 months
2009-10	27.03.2012	15 months
2010-11	20.08.2013	20 months
2011-12	05.08.2014	19 months
2012-13	16.12.2014	11 months
2013-14	Not laid	-

Annexure-V
vide para 2.9 of the Chapter-II

The chronological sequence in respect of finalization of Annual Reports and Audited Accounts pertaining to the years 2010-11 to 2012-13

Sl. No		<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
1.	<i>The date on which the authority approached the audit authorities to appoint the auditors for auditing the accounts and date of their appointment.</i>	28.11.2011	09.10.2012	12.08.2013
2.	<i>The date of compilation of annual accounts of the authority;</i>	06.06.2011	22.06.2012	02.07.2013
3.	<i>The date on the annual accounts were submitted to auditors for auditing</i>	28.11.2011	09.10.2012	12.08.2013
4.	<i>The date and duration for auditing the annual accounts of the authority by auditors</i>	26.12.2011 to 23.01.2012 for Certification audit and from 20.05.2011 to 11.07.2011 for Transaction	29.10.2012 to 26.11.2012 for Certification audit and from 27.11.2012 to 08.01.2013 for transaction	21.08.2013 to 18.09.2013 for Certification audit.
5.	<i>The date of queries raised by auditors during auditing of annual accounts</i>	19.3.2012	14.03.2013	22.10.2013
6.	<i>The date on which the replies to the audit queries was furnished to the auditors</i>	27.03.2012	20.03.2013	07.11.2013
7.	<i>The date on which draft audit report was issued by audit authorities</i>	19.03.2012	14.03.2013	22.10.2013
8.	<i>The date on which the final audit report received by authority</i>	11.06.2012	01.05.2013	17.01.2014
9.	<i>The date of finalisation of Annual Report</i>	18.01.2013	22.10.2013	20.03.2014

10.	<i>The date on which documents were taken up for translation and printing and the time taken on completing the task</i>	<i>Year</i>	<i>The date on which sent to translation</i>	<i>The date on which sent to the printer for printing</i>	<i>The date on which printed copies received from the printer</i>
		2010-2011	27.07.2012	08.03.2013	08.07.2013
		2011-12	11.10.2013	25.03.2014	-
		2012-2013	07.04.2014	-	-
11.	<i>The date on which documents were sent to the Ministry for being laid in Parliament and the reasons for delay, if any</i>	<p><i>Consequent upon approval of the Competent Authority, the details of reference Annual Report and Audited Accounts to MYAS for further necessary action/laying in the Parliament are as below:-</i></p> <p><i>2010-2011 - The Annual Report and Audited Accounts of SAI for the year 2010-11 were laid on the Table of Lok Sabha on 20.08.2013 and in Rajya Sabha on 14.08.2013 and in Rajya Sabha on 14.08.2013 alongwith Delay Statements. The delay in printing of the report is attributed to the time taken by the printer in typing out the text in English and Hindi after receipt of the material from SAI. Receipt of proof from the printer and proof reading thereafter for finalising the Annual Report and Audited Accounts of SAI for the year 2010-11 also took some time.</i></p> <p><i>2011-12 - We have already received provided material from the official printer and have sent to the concerned Divisions for re-check/proof reading to ensure its correctness.</i></p> <p><i>2012-13 - The document have been sent to MOS & Chairman Governing Body SAI for approval on 02.04.2014.</i></p>			
12.	<i>The date of laying of the documents on the Table of the House and delay if any, on the part of Ministry in this regard?</i>	<p><i>As per the Rules, the report is required to be laid within 9 months after closing of the financial year in both the Houses of Parliament i.e. upto 31st December every year. SAI is actively working to lay the reports in both the Houses of Parliament. There is no delay from the Ministry's side.</i></p>			

APPENDIX-I

EXTRACTS OF THE MINUTES OF THE SITTING OF THE COMMITTEE HELD ON 15.5.2015

The Committee sat on Wednesday, 15 April, 2015 from 11:30 hrs to 13:40 hrs. in Committee Room No. 'D', Parliament House Annexe, New Delhi.

PRESENT

Shri Chandrakant Khaire - Chairperson

MEMBERS

2. Shri P.C. Gaddigoudar
3. Shri Laxman Giluwa
4. Shri Choudhary Mohan Jatua
5. Shri Virendra Singh
6. Shri Dushyant Chautala

SECRETARIAT

Smt. Maya Lingi - Additional Director

2. At the outset, the Hon'ble Chairperson welcomed the Members to the sitting of the Committee.

3. Then, the representatives of the Ministry of Environment, Forests and Climate Change and the Central Zoo Authority, New Delhi were ushered in. The following were present:

REPRESENTATIVES OF THE MINISTRY OF ENVIRONMENT, FORESTS AND CLIMATE CHANGE

1. Shri Vinod Ranjan ADG (WL)
2. Shri B.S. Bonal ADG and MS (NTCA)

REPRESENTATIVES OF THE CENTRAL ZOO AUTHORITY, NEW DELHI

1. Shri Inder Dhamija DIG (CZA)
2. Shri B.K. Singh Director

4. At the outset, the Chairperson welcomed the representatives of the Ministry of Environment Forests and Climate Change and the Central Zoo Authority, New Delhi to the sitting of the Committee.

5. The Committee, thereafter, took evidence of the representatives of the Ministry and the Authority on the issue of delay in laying of the Annual Reports and Audited Accounts of the Authority for the years 2009-2010 to 2013 -2014.

6. The Secretary, during evidence, regretted the delays that occurred in laying of the documents of the Authority for the aforesaid years. The representative of the Authority informed that considerable time was wasted in getting printed copies of the Annual Reports and Audited Accounts of the Authority for the aforesaid years. And it was the main reason for the delayed submission of the documents before Parliament. Repeated corrections in the draft Report consumed a lot of time in having reports printed. He, however assured the Committee that all efforts would be made in future by the Authority to lay the documents within stipulated time in future.

7. Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry and the Authority for responding to queries raised by the Members - in connection with examination of the subject.

8. The witnesses then withdrew.

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The Committee then adjourned.

**EXTRACTS OF THE MINUTES OF THE TENTH SITTING OF THE
COMMITTEE HELD ON 15.04.2015**

The Committee sat on Wednesday, 15 April, 2015 from 11:30 hrs to 13:40 hrs. in
Committee Room No. 'D', Parliament House Annexe, New Delhi.

PRESENT

Shri Chandrakant Khaire - Chairperson

MEMBERS

2. Shri P.C. Gaddigoudar
3. Shri Laxman Giluwa
4. Shri Choudhary Mohan Jatua
5. Shri Virendra Singh
6. Shri Dushyant Chautala

SECRETARIAT

Smt. Maya Lingi - Additional Director

2. At the outset, the Hon'ble Chairperson welcomed the Members to the sitting of the Committee.

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XX	XX	XX	XX

9. Thereafter, the representatives of the Ministry of Youth Affairs and Sports (Department of Sports) and the Sports Authority of India, New Delhi were their ushered in.

The following were present:

**REPRESENTATIVES OF MINISTRY OF YOUTH AFFAIRS & SPORTS
(Department of Sports)**

- | | | |
|----|------------------------|-------------------------------|
| 1. | Shri Ajit Mohan Sharan | Secretary (Sports) |
| 2. | Shri Onkar Kedia | Joint Secretary (Sports) |
| 3. | G.S.G. Ayyangar | Joint Secretary (Development) |

REPRESENTATIVES OF THE SPORTS AUTHORITY OF INDIA

- | | | |
|----|----------------------|---------------------------|
| 1. | Shri Injeti Srinivas | Director General |
| 2. | Shri Hira Ballabh | Secretary & ED (Fin), SAI |

10. The Chairperson welcomed the representatives of the Youth Affairs and Sports (Department of Sports) and the Sports Authority of India, New Delhi to the sitting of the Committee.

11. The Committee, thereafter, took evidence of the representatives of the Ministry and the Authority on the issue of delay in laying of the Annual Report and Audited Accounts of the Authority for the years 2005-2006 to 2013-2014. The Secretary during evidence informed the Committee that compilation of Annual Accounts, Auditing of Accounts and getting approval of the Accounts from Governing Body were the main reasons for delay in laying the documents. He also apprised the Committee about the remedial measures taken or proposed to be taken by the Authority in ensuring timely laying of the documents by the Authority. The Committee impressed upon the Ministry/ Authority to take every corrective measure to curb delays in laying of the documents in the House.

12. Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry and the Authority for furnishing information that the Committee desired - in connection with examination of the subject and also for frankly replying to the queries raised by Members of the Committee.

13. The witnesses then withdrew.

14. A copy of the verbatim proceedings of the sitting of the Committee has been kept on record.

The Committee then adjourned.

**THE MINUTES OF THE SITTING OF THE
COMMITTEE HELD ON 16.12.2015**

* * *

The Committee held its sitting on Wednesday, 16 December, 2015, from 1500 hours to 1530 hours in Committee Room 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Virendra Singh - **In the Chair**

MEMBERS

2. Shri Dushyant Chautala
3. Smt. Veena Devi
4. Shri Bheemrao B. Patil
5. Shri Sanjaykaka Ramchandra Patil
6. Shri P.R. Sundaram

SECRETARIAT

1. Shri U.B.S. Negi - Joint Secretary
2. Smt. Rita Jailkhani - Director
3. Smt. Maya Lingi - Additional Director
4. Shri T.R. Nauriyal - Under Secretary

2. In the absence of the Chairperson, the Committee chose Shri Virendra Singh to act as Chairperson for the sitting under Rule 258(3) of the Rules of Procedure and Conduct of Business in Lok Sabha. Thereafter, the Acting Chairperson welcomed the Members to the sitting of the Committee.

3. Thereafter, the Committee took up for consideration the draft Fifth Report containing following two chapters:

- I. Delay in laying of the Annual Reports and Audited Accounts of the Central Zoo Authority, New Delhi; and
- II Delay in laying of the Annual Reports and Audited Accounts of the Sports Authority of India, New Delhi.

4. After deliberations, the Committee adopted the Report without any modification and authorized the Hon'ble Chairperson to present the same to the Parliament.

The Committee then adjourned.

APPENDIX

SUMMARY OF RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE REPORT

Sl. No.	Ref. To Para No. of the Report	Summary of Recommendations/Observations
1.	1.18	<p>The Committee have time and again emphasized that both the Annual Report and Audited Accounts of an Organisation should be laid simultaneously to enable the Members of Parliament to get a complete picture of the working and activities of the Organisation. And if for any reasons the Annual Report and Audited Accounts of an Organisation cannot be laid within nine months after the close of the Accounting Year, the concerned Ministry should lay a Statement within 30 days after the expiry of nine months or as soon as the House meets, whichever is later explaining the reasons as to why the Annual Report and Audited Accounts could not be laid within stipulated time. However, the Committee is disappointed to note that the Ministry of Environment, Forests and Climate Change did not comply with the requirement in laying of the documents of CZA, New Delhi for the years 2009-10 to 2013-14. The Committee, therefore, strongly recommend the Ministry/CZA to strictly adhere to the stipulations to this effect, in future.</p>
2.	1.19	<p>The Committee also note that the Annual Reports and the Audited Accounts of the CZA for the years 2009-2010 to 2013-2014 were laid on the Table of the House with delay ranging from 04 months to 23 months and the major delay in laying of the documents for the aforesaid years on the Table of the House was due to the long time taken for getting the documents printed from the Printing Authorities. The representative of CZA during evidence submitted before the Committee that the work related to translation and printing of the Reports was done by outsource Agencies. They further submitted that though the time limit for completing the job has been fixed by CZA, however, that could not be materialised due to frequent change of officers during the year 2012-13 and repeated correction made in printed reports at various levels. The Committee take a serious</p>

		<p>view over the fact that the Ministry/ CZA could not overcome the problem of delay in laying of Reports since 2009-2010. The Committee, therefore, strongly recommend that effective and conclusive measures be taken by the Ministry in this regard so as to avoid in future, delay in laying of the documents. The Committee may be apprised of the action taken in this regard.</p>
3	1.20	<p>The Committee further note that another reason for delay in laying of the documents of CZA for the year 2011-2012 and 2012-2013 was delay in getting final Audit Reports from the audit Authorities after receipt of draft Audit Reports. From the information furnished by the Ministry/CZA, it appears, that the matter of early furnishing of Audit Reports was not taken up with Audit Authorities by the Ministry/CZA. The Committee, therefore, recommend that the Ministry should take up the matter with the Audit Authorities and impress upon them to complete their task in time to avoid consequential delay in laying of the documents before Parliament. The Committee would also like to be apprised of the action taken in this regard.</p>
4	1.21	<p>The Committee observe from the Ministry's response that no detailed time schedule has been laid down by them indicating normative time for completion of task at each stage involved in finalization of the document viz. finalization/completion of annual accounts and report auditing of accounts, approval of the documents from the competent authority, translation and printing, processing at the Ministry for being laid on the Table of the House. The Committee take serious view of the casual attitude of the Ministry on the matter because it is not clear as to how, in the absence of any mechanism for adhering to formal time schedule and its proper/regular monitoring, at a senior level, the Ministry would ensure timely finalization and laying of the documents. The Committee, therefore, strongly recommend that the time schedule mechanism should be laid down henceforth and a senior officer should be deputed with the specific job of monitoring the time-schedule for laying of Reports on a regular basis. The Committee would like to be apprised of the positive and conclusive action taken in this regard within 3 months from the date of presentation of the Report.</p>

5.	2.18	<p>The Committee are dismayed to note that the Annual Reports and Audited Accounts of Sports Authority of India, New Delhi have not been laid in time even once since 1996-97, inspite of the Committees's repeated recommendations in this regard. The Committee had earlier examined delay in laying of the documents of the SAI for the years 1995-96 to 2002-2003. At the Committee's insistence, the Ministry of Youth Affairs and Sports (Department of Sports) had drawn up a time bound programme to gear up the work involved in finalization of the documents. An internal Committee has been constituted by the Director General, SAI for monitoring the progress and to take remedial measures for ensuring timely submission of the documents. However, there has not been a semblance of improvement in adhering to the time limit and the documents of SAI for the years 2003-2004 to 2012-2013 were laid on the Table of the House with delays of 07 to 23 months for each of the year. The documents of the SAI for the year 2013-2014 have not laid till the matter was considered by the Committee. The Committee note with displeasure over the repeated late submission of the documents and therefore strongly recommend that the time schedule laid down by the Ministry for completion of various activities concerning the Annual Report and Audited Accounts should be strictly adhered to and the monitoring mechanism for the purpose may be strengthened so as to ensure that inordinate delays in laying of the documents do not recur in future. The Committee may be apprised of the action taken in this regard.</p>
6.	2.19	<p>2.19. While examining the reasons for delays ranging from 11 to 20 months in laying of the Annual Reports and Audited Accounts of SAI on the Table of the House for the years 2010-2011 to 2012-2013, the Committee find from the information furnished by the Ministry/SAI that while delay is partly attributable to the long time taken in auditing of Annual Accounts, the main reasons for delay has been on the part of the Ministry/SAI in compilation of Annual Accounts, submission of Annual Accounts to Audit Authorities, getting approval of the documents from the Competent Authorities and also getting the documents translated and printed. The Committee also note that collection of data from 235 unit spread all over the India , then consolidating</p>

		<p>it at regional and at Head Office Level took time. Further, getting approval of documents from Governing Body, which is chaired by the Minister was another reason for delay. The Committee was apprised that to avoid delay at the stage of compilation of Annual Accounts, computerization have been done and to avoid delay at the stage of submission of Annual Accounts to Audit Authorities a clause to the effect that Chairman shall stand authorised to give his concurrence to the draft accounts before it is sent to the Director General(Accounts) is proposed to be added in the Memorandum and Articles of Association of the Society. The Committee hope that as a result of the measures undertaken by the Ministry the Annual Reports and Audited Accounts of the SAI would be laid on the Table of the House within stipulated time period in future. The Committee would like to be apprised about the conclusive action in this regard.</p>
7.	2.20	<p>2.20. The Committee also note that the time taken in auditing of accounts and furnishing the audit report ranges from 5 to 7 months for the years from 2010-2011 to 2012-2013. The reasons for taking such a long time for completing the audit report are not clear. The Committee urge the Ministry of Youth Affairs and Sports (Department of Sports) to take up with audit authorities the issue of timely completion of audit to avoid consequential delays in laying of the documents before the Parliament. The Committee would like to be apprised of the action taken in this regard.</p>
8.	2.21	<p>2.21. The Committee would further impress upon the Ministry that if due to extremely unavoidable circumstances, the Annual Reports and Audited Accounts of the SAI are not laid on the Table of the House within the stipulated time, the requirement of laying of the 'Delay Statement' - within 30 days of the prescribed period - as had been recommended by the Committee (Para 3.5, 1st Report of 5th Lok Sabha) - must be strictly adhered to by the Ministry.</p>