

**COMMITTEE ON PAPERS LAID ON THE TABLE**  
**(2020-2021)**

**SEVENTEENTH LOK SABHA**

**38**

**THIRTY EIGHTH REPORT**

**[Delay in laying the Annual Reports and Audited Accounts of the  
Grih Kalyan Kendra (GKK), New Delhi.]**

**(Presented on 10.08.2021)**



सत्यमेव जयते

**LOK SABHA SECRETARIAT  
NEW DELHI  
August, 2021/ Shravan, 1943(Saka)**

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**COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE**  
**(2020-2021)**

**CHAIRPERSON**

Shri Ritesh Pandey

**MEMBERS**

2. Shri Shafiqur Rahman Barq
3. Shri Margani Bharat
4. Dr. A. Chellakumar
5. Shri Pallab Lochan Das
6. Shri Chowdhury Mohan Jatua
7. Choudhary Mehboob Ali Kaiser
8. Dr. Amol Ramsing Kolhe
9. Shri Raja Amareshwara Naik
10. Shri Jamyang Tsering Namgyal
11. Smt. Aparupa Poddar
12. Shri T.N. Prathapan
13. Shri S. Ramalingam
14. Shri Saptagiri Ulaka
15. Shri Ashok Kumar Yadav

**SECRETARIAT**

- |                             |   |                             |
|-----------------------------|---|-----------------------------|
| 1. Smt. Suman Arora         | - | Joint Secretary             |
| 2. Smt. B. Visala           | - | Director                    |
| 3. Shri Munish Kumar Rewari | - | Additional Director         |
| 4. Smt. Manjinder Pubbi     | - | Under Secretary             |
| 5. Smt. Rajni Bhagat        | - | Committee Officer           |
| 6. Shri Darpan Sharma       | - | Assistant Executive Officer |

## INTRODUCTION

I, Chairperson of the Committee on Papers Laid on the Table of the House (2020-2021), having been authorized by the Committee to present this Report on their behalf, present this Thirty Eighth Report in respect of the delay in laying the Annual Reports and Audited Accounts of the Grih Kalyan Kendra (GKK), New Delhi.

2. In terms of the recommendations of the Committee on Papers Laid on the Table contained in their First Report, Second Report (5th Lok Sabha) and Second Report (6th Lok Sabha) presented to the House on 08 March 1976; 12 May 1976 and 22 December 1977 respectively, the Annual Reports and Audited Accounts of the Organisation/Company are required to be laid on the Table of the House within nine months of the closure of the respective accounting year.

3. The Committee considered the matter of the delays in laying the Annual Reports and Audited Accounts of the Grih Kalyan Kendra (GKK), New Delhi and took oral evidence of the representatives of the Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) and the Grih Kalyan Kendra (GKK), New Delhi in this regard at their sitting held on 04<sup>th</sup> March, 2020.

4. The Committee considered and adopted this Report at their sitting held on 20.07.2021.

5. The Committee wish to express their thanks to the officers of the Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) and the Grih Kalyan Kendra (GKK), New Delhi for furnishing the written replies, other material/information and for placing their views in the matter before the Committee.

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

**New Delhi**  
**29 July, 2021**  
**07 Shravana, 1943 (Saka)**

**Ritesh Pandey**  
**Chairperson**  
**Committee on Papers Laid on the Table**  
**Lok Sabha**

## Report

### **Delay in laying of the Annual Reports and Audited Accounts of the Grih Kalyan Kendra (GKK), New Delhi.**

Grih Kalyan Kendra (GKK) was established, in the year 1957, as a Staff Welfare Scheme, under the Ministry of Home Affairs with a view to promote the socio-economic and educational status of the poor and needy Central Government employees and their families in acquiring skills and experience through various welfare activities in their residential colonies in Delhi.

In 1965, Grih Kalyan Kendra (GKK) was registered as a Society under the Societies Registration Act, 1860 and it was working under the aegis of the Ministry of Home Affairs till the year 1986. Since 26<sup>th</sup> February 1987, GKK has been put under the administrative control of the Ministry of Personnel, Public Grievances and Pensions, Department of Personnel and Training (DoPT). GKK is regulated by a Board comprising of four Members. The activities of Grih Kalyan Kendra (GKK) subsequently widened to 9 other cities besides Delhi, viz Faridabad, Ghaziabad, Dehradun, Jaipur, Nagpur, Bangalore, Mumbai, Chennai and Kolkata.

2. With regard to the provision and time for laying of Annual Report and Audited Accounts of GKK, the Ministry in its written submission apprised the Committee that:

*" The Act, Rules and Regulations of GKK Board do not mention any time schedule for laying of these papers on the table of the House. However, as per Rule 237 of GFRs, the Annual Report and Audited Accounts are required to be submitted to the Ministry for laying on the table of the Parliament by 31<sup>st</sup> December."*

3. In terms of the recommendations of the Committee on Papers Laid on the Table [Second Report (6<sup>th</sup> Lok Sabha), para 1.12], presented to the House on 22 December, 1977, all Statutory /Autonomous Organisations, Public Undertakings, Corporations, Joint Ventures, Societies, etc., which are financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of shares, subsidies, grants-in-aid, etc., either wholly or partly, should lay their Annual Reports/Audit Reports (both English and Hindi versions).

4. The Committee have, in their First Report (5<sup>th</sup> Lok Sabha) presented to the House on 08 March, 1976, emphasized that the Autonomous Organizations should lay their Annual Report, Audited Accounts and Review within nine months of the closure of the respective Accounting Year. Further, it is the responsibility of the Administrative Ministry to lay the Annual Report and Audited Accounts of the Organisation on the Table of the House. However, if for any reason, the Annual Reports and Audited Accounts could not be laid within the prescribed period of nine 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.

5. Grih Kalyan Kendra received Annual Grants-in-aid from the Ministry of Personnel, Public Grievances and Pensions, Department of Personnel and Training (DoPT) to meet the administrative expenses. The details of year wise funds released by the Government of India to the GKK for the years 2016-2017 to 2018-19 is placed at **Annexure-I**.

6. The scrutiny by the Parliamentary Committee on Papers Laid on the Table (Lok Sabha) of the Annual Reports and Audited Accounts of the GKK for

the years 2013-14, 2014-15 and 2016-17 were laid with delays of more than 02, 04 and 23 months respectively. However, the requisite documents for the subsequent three years 2017-18, 2018-19 and 2019-2020 have not been laid as yet. The dates of laying of the Annual Reports and Audited Accounts of the GKK, alongwith the extent of delay, have been given at Annexure-II.

7. When enquired about the reasons for delay in laying of the Annual Reports and Audited Accounts of GKK for the years 2016-17 to 2018-19, the Ministry in its written note stated:-

*" The delay in respect of Annual Report and Audited Accounts of GKK for the year 2016-17 was due to non constitution of GKK Board. The Members of the Board had changed and it took some time to reconstitute the Board.*

*During the year 2017, the payment mode of GKK was changed from cash/cheque to online. The receipt books were also discontinued. The Auditor took some time to understand new procedure which led to a delay in reconciliation of Accounts."*

8. On being asked as to whether the Ministry/GKK has identified the stages in which delays have occurred during all these years and how does the Ministry propose to curtail the same, the Ministry stated that:-

*"Financial year 2016-17 –. The delay occurred due to non-constitution of GKK Board.*

*Financial year 2017-18 –. Non-receipt of Audited Accounts from the Auditor.*

*Financial year 2018-19 – Non-receipt of Audited Accounts from the Auditor.*

*The Board is in place. The procedural delays in reconciliation of accounts have been sorted out. The Auditor was requested to submit the final Audit Report by 29.02.2020. The Auditor has been urgently reminded."*

9. With regard to the question as to how the matter regarding auditing of accounts was dealt with the Audit Authorities by the Ministry, it was submitted by the Ministry that:-

*“ The Ministry insists strict adherence to time schedule by Grih Kalyan Kendra in each stage of preparation and submission of Annual Report and Audited accounts of Society. The Ministry vigorously follows up with Grih Kalyan Kendra for timely compilation of Annual Report and to get the Accounts audited on completion of the financial year, so that necessary approvals are obtained and the Report placed before the Hon'ble House within the stipulated time.”*

10. On being asked about any procedural difficulties associated with convening the meeting of the Competent Authority for getting approval of the documents, the Ministry submitted in its reply that:-

*“The delay in respect of Annual Report and Audited Accounts of GKK for the year 2016-17 was due to non-constitution of GKK Board. The members of the Board had changed and it took some time to reconstitute the Board.”*

11. As regards the question as to whether the Ministry has any mechanism to monitor the progress of work and to ensure timely laying of the documents, the Ministry in its written reply stated as under:-

*"The Ministry monitors the progress of work with regard to timely submission of documents of Grih Kalyan Kendra so that they can be laid on the table of the House within stipulated time. This is done through the Parliament section of the Department regularly and is also reviewed in the meetings of the Senior Officers of the Department."*

12. On the question as to whether any remedial measures have been taken/proposed to be taken both by the Ministry and GKK to ensure timely laying of the documents before Parliament within the prescribed period in future, the Ministry in its written note stated as under :-

*" In order to avoid delay in reconciliation of accounts in future, a website of GKK is being constructed which will also have a payment gateway. This will ensure real time updation of accounts thus obviating any delay.  
"*

13. The Committee desired to know whether the Ministry has drawn up any time schedule to be followed by GKK or by the Ministry for completion of task



at each stage involved in finalisation of Annual Reports and Audited Accounts etc., and if not, the reasons there for. The Ministry in its written reply submitted as under :-

*" Time to time, GKK has been advised by the Ministry to strictly follow the following schedule while preparation and submission of Annual Report to this Division:*

- *Audit of the Accounts- Final Audited Accounts should be ready by 30<sup>th</sup> September of the year.*
- *Collection & Finalization of contents for the Annual Report should be ready by 30<sup>th</sup> September of the year.*
- *Approval of the Annual Report and the Audited Accounts may be obtained from the competent authority (Board/Governing Council/General Body) by 31<sup>st</sup> October of the year.*
- *Submission of 100 copies of Annual Report (alongwith Audited Accounts) for concerned year (Both in Hindi and English) to this Division by 15<sup>th</sup> November for the year."*

A statement showing actual time taken at each stage, i.e. from approaching the Auditors for laying of Annual Report and Audited Accounts before Parliament, during the period under examination, is placed at **Annexure-III**.

14. On 04<sup>th</sup> March, 2020, the Committee took oral evidence of the representatives of the Ministry of Personnel, Public Grievances and Pensions, (Department of Personnel and Training) and Grih Kalyan Kendra (GKK), New Delhi to consider the matter of delays in laying of Annual Reports and Audited Accounts of GKK for the years 2016-17 to 2018-19.

15. During the evidence, the representative(s) of the DoPT and GKK apprised the Committee that:-

“.....वर्ष 2017-18 और वर्ष 2018-19 की रिपोर्ट ड्यू हो रही हैं। ....., वर्ष 2017-18 में जो ऑडिटर थे, उनके सामने हमने नये प्रकार का एक ऑनलाइन सिस्टम बनाया था। हमने सब कुछ ऑनलाइन कर दिया और जो मैनुअल कागज के रूप में रिपोर्ट्स होते थे, उन सबको बंद कर दिया। इसके उपयोग से ट्रांसपेरेंसी आई है और हिसाब-किताब रखने में भी सुविधा मिली है। इस प्रकार के जो ऑनलाइन ट्रांजेक्शन्स शुरू हुए थे, उससे लेखा मिलान करने में काफी समस्याएं आ रही थीं। इसी समस्या के कारण रिपोर्ट तैयार करने में विलम्ब हो गया। वर्ष 2017-18 की रिपोर्ट के बारे में हमने ऑडिटर साहब से इंसिस्ट किया था, उन्होंने कल या परसों के मेल में ड्राफ्ट रिपोर्ट भेज दी है। उन्होंने कुछ ऑब्जर्वेशन के बारे में बताया है। हम उसका अनुपालन करेंगे और कोशिश करेंगे

कि जल्दी से जल्दी बोर्ड की मीटिंग करके उसको पास कर लें वर्ष 2018-19 की रिपोर्ट भी जल्द ही बन जाएगी.....

**(by the Representative of the Ministry)**

“...साल के विन्टर सेशन तक हम दोनों रिपोर्ट्स दे देंगे...”

**(by the Representative of the GKK)**

“.....बीच में ट्रांजिशन हो गया था, उसकी वजह से देर हो गई थी। आगे से देर नहीं होगी.....”

**(by the Representative of the Ministry)**

### Observations/Recommendations

16. The Committee is dismayed to learn that both Ministry of Personnel, Public Grievances and Pensions, (Department of Personnel and Training) and Grih Kalyan Kendra (GKK), New Delhi had failed to adhere to the Rule 237 of the General Financial Rules regarding laying of Annual Reports and Audited Accounts within nine months from the closure of the accounting year. The Committee observed that the last Annual Report and Audit Accounts of GKK laid by the Ministry was for the year 2016-17, that too, with a delay of more than 23 months. Whereas, the documents for years 2017-18, 2018-19 and 2019-2020 have not been laid as yet, against the stipulated date of 31.12.2018, 31.12.2019 and 31.12.2020 respectively, for laying of the documents. The Committee further note with concern that even in the preceding three years i.e., from 2013-14 to 2015-16, the Ministry had managed to lay the requisite documents in time, only once i.e., in the year 2015-16. The documents for the year 2013-14 and 2014-15 were laid with delays of 02 months and 04 months respectively.

Although the GKK is serving a noble cause, the Committee is highly disappointed with the casual approach shown by both the Ministry and GKK in fulfilling their Parliamentary obligation to lay these documents within the stipulated time.

17. The Committee was apprised that the delay for the year 2016-17 occurred due to non-constitution of GKK Board which resulted in delay in getting the approval of the requisite documents for that year. The Committee is of the strong view that constitution of the Board is a routine administrative process which should have been looked into, in time, by the Ministry to allow timely approval of important decisions and documents,

**including Annual Reports and Audited Accounts of GKK. The Committee strictly direct the Ministry to act swiftly in the administrative matters of the bodies under its control to avoid similar delays in future.**

**18. The Committee are further constrained to note that the GKK took 05 more months, for the year 2016-17, in getting the documents translated and printed even after obtaining the approval of Board in June 2019.**

**The Committee firmly direct the Ministry to diligently draw a concrete time schedule, clearly indicating the target dates for each stage, beginning from the appointment of Auditors up to the laying of these documents before the Parliament and also, to ensure that the time schedule, hence drawn, is strictly adhered to, in future.**

**19. The Committee was further apprised that the delay for the year 2017-18 was due to the transition of payments mode from manual receipts to online mode. The Committee, however, note that the delay in the year 2017-18 and 2018-19 was due to the non-receipt of Audited Accounts from the Auditors. The Committee, therefore, recommend to the Ministry to take up the matter of delay in the auditing process with the Audit authorities to ensure that the pending audit work is completed at the earliest and no such delay takes place in future.**

**20. The Committee would like to be made aware of the concrete steps taken by the Ministry to train its staff and auditors in the efficient use of the new online portal. The Committee recommends that such training be conducted for every employee and auditor concerned. The Committee further recommends that issues with the portal be taken up with the developers concerned with this portal in a timely fashion.**

**21. The Committee strongly impress upon the Ministry to note that in case of a delay, due to unavoidable reasons, in laying of the Annual Report and Audited Accounts of any organisation/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  
20 July, 2021  
29 Ashadha, 1943 (Saka)**

**Ritesh Pandey  
Chairperson  
Committee on Papers Laid on the Table  
Lok Sabha**

**Annexure-I**  
**vide para 05 of the Report**

**Statement showing the annual Grant-in-aid released by the Department of Personnel and Training to Grih Kalyan Kendra(GKK), New Delhi for the years 2016-2017 to 2018-2019.**

<b>Year</b>	<b>Grant-in-aid released (In Crores-Rupees)</b>
<b>2016-2017</b>	2.50
<b>2017-2018</b>	2.25
<b>2018-2019</b>	2.10

**Annexure-II**  
**vide para 06 of the Report**

**Statement showing the dates of the laying of the Annual Reports and Audited Accounts of the Grih Kalyan Kendra (GKK), New Delhi for the years 2013-2014 to 2018-2019.**

<b>Year</b>	<b>Actual Date of laying of Annual Reports and Audited Accounts</b>	<b>Date by which Annual Reports and Audited Accounts were required to be laid</b>	<b>Extent of delay</b>
<b>2013-2014</b>	18.03.2015	31.12.2014	02 months and 18 days
<b>2014-2015</b>	11.05.2016	31.12.2015	04 months and 11 days
<b>2015-2016</b>	14.12.2016	31.12.2016	No delay
<b>2016-2017#</b>	11.12.2019	31.12.2017	23 months and 11 days
<b>2017-2018#</b>	Not laid yet	31.12.2018	-
<b>2018-2019#</b>	Not laid yet	31.12.2019	-
<b>2019-2020</b>	Not laid yet	31.12.2020	-

**# Period examined by the Committee**

**Annexure-III**  
**vide para 13 of the Report**

**Chronological sequence in respect of the finalization of Annual Reports  
and Audited Accounts of the Grih Kalyan Kendra (GKK), New Delhi for the  
years 2016-2017 to 2018-2019.**

<b>S. No.</b>	<b>Particulars</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
•	The date on which GKK approached the Audit Authorities to appoint the auditors for auditing the accounts.	18.04.2017	28.02.2018	23.10.2018
•	The date of appointment of auditors	27.07.2017	26.04.2018	17.06.2019
•	The date of compilation of Annual Accounts of GKK	Immediately after closing of accounting year, in April	Immediately after closing of accounting year, in April	Immediately after closing of accounting year, in April
•	The date on which the Annual Account were submitted to Auditors for auditing	August 2017	May 2018	June 2019
•	The date and duration for auditing the Annual Accounts of GKK by Auditors	September 2017	NA	NA
•	The date of queries raised by Auditors during auditing of Annual Accounts	Many times	Many times	Many times
•	The date on which the replies to the audit queries was furnished to the Auditors	Promptly replied	Promptly replied	Promptly replied
•	The date on which the Draft Audit Report was issued by Audit authority.	September 2017	NA	NA
•	The date on which the Final Audit Report received.	September 2017	NA	NA
•	The date of finalization of Annual Reports.	-	-	-



•	The date on which documents were got approved from the Competent Authority.	10.06.2019	NA	NA
•	The date on which documents were taken up for translation and printing and the time taken for completing the -task.	08.11.2019	NA	NA
•	The date on which the documents were sent to the Ministry for being laid in House	25.11.2019	NA	NA
•	The date of laying of the documents on the Table of the House.	11.12.2019	NA	NA

**THE EXTRACTS OF THE MINUTES OF THE THIRD SITTING OF THE  
COMMITTEE ON PAPERS LAID ON THE TABLE (2019-2020) HELD ON 04.03.2020.**

The Committee sat on Wednesday, 04<sup>th</sup> March 2020 from 15:00 hrs to 16:00 hrs. in Committee Room 'E', Parliament House Annexe Building, New Delhi.

**PRESENT**

Shri Shyam Singh Yadav - **Chairperson**

**MEMBERS**

2. Shri Shafiqur Rahman Barq
3. Shri Pallab Lochan Das
4. Choudhary Mehboob Ali Kaiser
5. Dr. Amol Ramsing Kolhi
6. Shri Raja Amareshwara Naik
7. Shri Jamyang Tsering Namgyal
8. Shri T.N. Prathapan
9. Shri Saptagiri Ulaka
10. Shri Ashok Kumar Yadav

**SECRETARIAT**

1. Shri B. Srinivasa Prabhu - Joint Secretary
2. Shri Kushal Sarkar - Director
3. Shri Munish Kumar Rewari - Additional Director

**X X X X X**

**REPRESENTATIVES OF MINISTRY OF PERSONNEL,  
PUBLIC GRIEVANCES AND PENSIONS  
(DEPARTMENT OF PERSONNEL AND TRAINING)**

1. Ms Sujata Chaturvedi - Addl. Secretary (E)
2. Ms. Vanita Sood - Dy. Secretary & CWO,GKK
- 3.

**X X X X X**

2. At the outset, the Chairperson welcomed the Members to the sitting of the Committee and explained the purpose of convening the meeting.

3-8            X            X            X            X            X

9.        Thereafter, the representatives of the Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) and Grih Kalyan Kendra (GKK), New Delhi were ushered in to tender oral evidence before the Committee.

10.      The Chairperson welcomed the representatives of the Ministry and the GKK, New Delhi to the sitting of the Committee and explained to them that the meeting has been called to discuss the reasons for delays in laying of the Annual Reports and Audited Accounts of the GKK, New Delhi. The Chairperson also explained to the witnesses the provisions of Direction 58 of Directions issued by the Speaker, Lok Sabha regarding confidentiality of the proceedings.

11.      The representative of the Ministry submitted a brief introduction about the Grih Kalyan Kendra before the Committee. They admitted that the Reports for 2017-18 and 2018-19 are due. Further, they submitted before the Committee that in 2017-18 an Online system was introduced which caused delay in reconciliation of accounts which, in turn, led to delay in preparation of Report for that year. The Committee was assured that the Reports for these years will be laid during this year's Winter Session.

12.      Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry and the GKK, New Delhi for useful discussion in connection with examination of the subject.

The witnesses then withdrew.

13-18        X            X            X            X            X

**The Committee then adjourned.**

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**THE EXTRACTS OF THE MINUTES OF THE EIGHTH SITTING OF THE  
COMMITTEE ON PAPERS LAID ON THE TABLE (2020-2021) HELD ON 20.07.2021**

The Committee sat on Tuesday, 20<sup>th</sup> July 2021 from 15:00 hrs to 16:00 hrs. in Committee Room '01', Parliament House Annexe Extension Building, New Delhi.

**PRESENT**

Shri Ritesh Pandey - **Chairperson**

**MEMBERS**

2. Shri Shafiqur Rahman Barq
3. Dr. A. Chellakumar
4. Shri Pallab Lochan Das
5. Smt Aparupa Poddar
6. Shri S. Ramalingam
7. Shri Saptgiri Ulaka

**SECRETARIAT**

1. Smt. Suman Arora - Joint Secretary
  2. Shri Munish Kumar Rewari - Additional Director
- X X X X X**

2. At the outset, the Chairperson welcomed the Members of the Committee to the sitting and explained the purpose of convening the meeting.

3. The Committee then took up for consideration xxxx original draft Reports regarding delay in laying of the Annual Report and Audited Accounts of the:-

(a) Grih Kalyan Kendra (GKK), New Delhi; and

(b) **X X X X X**

After deliberations, the Committee adopted the xxxx original Reports without modifications.

4. **X X X X X**

5. The Committee authorized the Hon'ble Chairperson to present xxxx Reports to the Parliament.

6-10. **X X X X X**

**The Committee then adjourned.**

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