

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2022-23)**

SEVENTEENTH LOK SABHA

112

ONE HUNDRED AND TWELFTH REPORT

**[Action Taken by the Ministry of Information and Broadcasting on the Recommendations/
Observations made by the Committee in their Forty-sixth Report (Seventeenth Lok
Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of
the Broadcast Engineering Consultants India Limited (BECIL)]**

(Presented to Lok Sabha on 27 March, 2023)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
March, 2023/ Chaitra, 1945 (Saka)**

C O N T E N T S

	PAGE
COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (2022-23)	(iii)
INTRODUCTION	(v)
<u>REPORT</u> Action Taken by the Ministry of Information and Broadcasting on the Recommendations/ Observations made by the Committee in their Forty-sixth Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Broadcast Engineering Consultants India Limited (BECIL)	1

APPENDICES

<u>Appendix-I</u> Reply showing Action Taken by Ministry of Information and Broadcasting on the Recommendations/ Observations made by the Committee in their Forty-sixth <i>Report (Seventeenth Lok Sabha)</i>	3
<u>Appendix-II</u> The Extracts of the Minutes of the sitting of the Committee on Papers Laid on the Table held on 23 March, 2023.	7

COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2022-2023)

Shri Girish Chandra - **Chairperson**

MEMBERS

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

SECRETARIAT

1. Shri Vinay Kumar Mohan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

INTRODUCTION

I, the Chairperson of the Committee on Papers Laid on the Table (2022-23), having been authorized by the Committee to present the Report on their behalf, present this One Hundred and Twelfth Report on the action taken by the Government on the recommendations/observations made by the Committee in the Forty-sixth Report (Seventeenth Lok Sabha) regarding the delay in laying the Annual Reports and Audited Accounts of the Broadcast Engineering Consultants India Limited (BECIL)

2. The Forty-sixth Report (Seventeenth Lok Sabha) was presented to Lok Sabha on 13 December, 2021. The Ministry of Information and Broadcasting furnished their replies on 06 October, 2022 indicating the action-taken on the observations/ recommendations contained in the Forty-sixth Report. The Committee considered and adopted this Report at their sitting held on 23 March, 2023.

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

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

New Delhi

23 March, 2023

02 Chaitra, 1945 (Saka)

Girish Chandra

Chairperson

Committee on Papers Laid on the Table

COMMITTEE ON PAPERS LAID ON THE TABLE (2022-23), LOK SABHA

Report

Action Taken by the Ministry of Information and Broadcasting on the Recommendations/ Observations made by the Committee in their Forty-sixth Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Broadcast Engineering Consultants India Limited (BECIL).

This Report of the Committee deals with the action-taken by the Ministry of Information and Broadcasting on the Recommendations/Observations made by the Committee on Papers Laid on the Table (2021-2022) in their Forty-sixth Report (17th Lok Sabha) which dealt with the matter of the delay in laying the Annual Reports and Audited Accounts of the Broadcast Engineering Consultants India Limited (BECIL) for the years 2015-2016 to 2019-2020, and which was presented to the Lok Sabha on 13 December, 2021.

2. The action-taken replies to all the Observations/Recommendations of the said Report have been received from the Ministry of Information and Broadcasting on 06 October, 2022. Accordingly, the reply showing the action-taken by the Ministry on the Recommendations/Observations contained in the Forty-sixth Report (17th Lok Sabha) is given in **Appendix-I**.

3. The Committee, in their original Report, noted that the main reason for delay in laying of the requisite documents of BECIL for the years 2015-2016 to 2020-2021 was due to time taken by Audit Authorities in auditing the Annual Accounts and furnishing the final Audit Reports for the respective years. The Committee, therefore, desired to know the specific reason for delays in this regard and also recommended that the matter of timely auditing and furnishing the final Audit Report of the BECIL should be taken with Audit Authorities at the highest level to ensure timely completion of the audit and to avoid any consequential delay in this regard.

4. The Ministry in their Action-taken reply have stated that whenever there is delay in completion of statutory/CAG audit, the officials of the BECIL continuously follow up with the auditors as well as higher authorities of CAG. Office of Director General of

Audit has also assured that the delay in certification of accounts is being suitably addressed at their end.

5. The Committee do take cognizance of the inordinate time taken by the Audit Authorities and desire that the Standard Operating Procedure (SOP) be followed to avoid delay in reconciling the accounts and getting them audited by the Audit Authorities and then finally getting them approved by the Competent Authority. The Committee hope that with the remedial measures taken by the Ministry with the Audit Authorities, the Ministry/BECIL will be able to lay the Annual Report and Audited Accounts on the Table of the House within the stipulated time. The Committee would like to be updated the position of laying of the requisite documents of the BECIL for the succeeding years.

New Delhi

23 March, 2023

02 Chaitra,1945 (Saka)

Girish Chandra

Chairperson

Committee on Papers Laid on the Table

**Note : The requisite documents of the BECIL for the year 2021-22 have been laid on
7.2.2023**

STATEMENT SHOWING ACTION TAKEN ON THE RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE FORTY-SIXTH REPORT OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (LOK SABHA), SEVENTEENTH LOK SABHA.

(Recommendation Serial No. 21)

The Committee are constrained to note that despite knowing the fact that the annual Reports and Audited Accounts of the Broadcast Engineering Consultants India Limited (BECIL), are required to be laid on the Table of the House within 09 months after the closure of the respective accounting year, the Ministry of Information and Broadcasting and BECIL have failed to achieve the desired goal during the last five years except for the year 2016-2017, as the documents of the BECIL for the years 2015-2016, 2017-18 and 2018-2019 were laid with delays ranging from 03, 06 and 09 months respectively. The documents of the BECIL for the year 2019-2020* have not been laid as yet.

*Laid on the Table of the House on 06.08.2021

REPLY OF THE GOVERNMENT

The Ministry of Information and Broadcasting and Broadcast Engineering Consultants India Limited (BECIL) have made concerted efforts for laying the Annual Reports on Table of both the Houses of the Parliament on time. BECIL tries to close their books of accounts at the earliest after closing of financial year and submit to the auditors for audit. However, auditing by the statutory auditors and preparation of final audit report by CAG got delayed for these years. Annual Reports for the respective years were laid on the Table of both the Houses of Parliament along with statement of reasons for these delays.

The audit of accounts of BECIL for the Financial Year (FY) 2019-20 took time more than usual and subsequent laying of Annual Report got delayed due to the massive spread of Covid-19 pandemic and the complete lockdown after closure of FY 2019-20. This was laid in the Parliament on 06.08.2021 along with the delay statement.

(Ministry of Information and Broadcasting O.M. No. N-37024/8/2020-B(D)
Dated 06.10.2022)

(Recommendation Serial No. 22)

While examining the reasons for the delays in laying the documents of the BECIL for the years 2015-2016, 2017-2018 and 2018-2019, the Committee was apprised that the time taken in auditing the annual accounts and furnishing the final audit reports for these years and again issuing the comments on the final audit reports by C&AG are the main reasons for the delay. The Committee observes that as per the practice, the finalized annual accounts of the BECIL are first audited by the audit authorities appointed by the C&AG and then they issue the draft audit reports and subsequently the final audit reports. The final Audit Report is again sent to the C&AG for furnishing their comments. The Committee observes that the statutory auditors took 2 to 3 ½ months in auditing the annual accounts and furnishing the final Audit Reports for the aforesaid years. Further, C&AG took 02 to 05 months for the aforesaid years in furnishing their comments on it. The Committee do not find any justification in taking such a long time. The Committee, therefore, desires to know the specific reasons for the delays and also strongly recommend that the matter of the timely auditing and furnishing the final audit reports must be taken up with the audit authorities at the highest level to ensure the timely completion of the audit and to avoid any consequential delay in this regard. The Committee would like to be informed of the concrete steps taken in this regard.

REPLY OF THE GOVERNMENT

Based on the inputs received from the Director General of Audit and BECIL, year wise reasons for delays in auditing the annual financial accounts of BECIL and providing final audit report thereon by C&AG are stated as under:

Year	Reasons for Delay
2015-16	Statutory Auditors took excess time in auditing of annual financial accounts of BECIL and submitted their report on 07.09.2016. The approved accounts were submitted to C&AG office on 12.09.2016 for their requisite comments. Final comments were received from C&AG office on 10.11.2016 which took around 60 days. Since the comments of C&AG are part of Annual Report, therefore, the Annual Report was finalized after receiving comments of C&AG and got approved in the Annual General Meeting of BECIL held on 16.12.2016. The final Annual Report was received by the Ministry along with the delay statement and the same was laid during the session of the parliament on 22.03.2017.
2017-18	The time period of 135 days (4.5 months) taken by CAG from the receipt of accounts on 13.09.2018 till issue of audit certificate on 25.01.2019, included 60 days (2 months) prescribed time as per Companies Act. The time involved beyond the prescribed period of 60 days was due to unavoidable reasons owing to (i) additional time taken (14 days) by management/statutory auditors in reply to Audit Memos; (ii) further time taken (11 days) by management/statutory auditors in replying to Provisional Comments, and thereafter time taken (09 days) in replying to additional Provisional Comments, and

	(iii) examining the significant audit issues at CAG HQ and attending to CAG HQ observations raised at highest level.
2018-19	The time period of 161 days (5.3 months) by CAG from receipt of accounts on 04.09.2019 till issue of audit certificate on 11.02.2020 included 60 days (2 months) prescribed time as per the Companies Act. The time involved beyond the prescribed period was owing to office exigencies, (ii) additional time taken (46 days) by management in submitting replies to Audit Memos despite repeated reminders/requests (iii) time involved in examining the significant audit issues at HQ and attending observations raised at highest level.

The statutory auditors of BECIL are appointed by the C&AG only. Whenever there is delay in completion of statutory/ CAG audit, the officials of BECIL continuously follow up with the auditors as well as higher authorities of CAG.

Office of Director General of Audit has also assured that the delay in certification of account is being suitably addressed at their end.

**(Ministry of Information and Broadcasting O.M. No. No. N-37024/8/2020-B(D)
Dated 06.10.2022)**

(Recommendation Serial No. 23)

The Committee are dismayed to note that the Ministry has not been able to put in place an effective mechanism to ensure the laying of the documents of BECIL on the Table of both the Houses of Parliament within the stipulated time which is a matter of deep concern. The Committee recommends that all out efforts must be made by the Ministry to ensure the timely laying of the documents in future. The Committee should be informed of the compliance of these directions and also, the measures taken by the Ministry to avoid delays in future.

REPLY OF THE GOVERNMENT

Ministry of Information and Broadcasting puts constant efforts to lay the Annual Report of the BECIL within the prescribed timelines. Ministry of Information and Broadcasting coordinates continuously with BECIL during different stages of preparation of Annual Report of BECIL. More vigorous efforts would be made so that the Annual Report of BECIL is submitted within the prescribed time limit.

**(Ministry of Information and Broadcasting O.M. No. No. N-37024/8/2020-B(D)
Dated 06.10.2022)**

(Recommendation Serial No. 24)

The Committee also observe that if due to any unavoidable reasons, the Annual Reports and Audited Accounts of BECIL could not be laid on the Table of the House within the stipulated time period, 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 within 30 days or as soon as the House meets, whichever is later.

REPLY OF THE GOVERNMENT

In case there is a delay in submission of Annual Report in the Parliament, a statement explaining the reasons for delay in laying the Annual Report and Annual Accounts along with the chronological sequence of delay is laid on the Table of both the Houses of Parliament soon it is received from BECIL.

**(Ministry of Information and Broadcasting O.M. No. No. N-37024/8/2020-B(D)
Dated 06.10.2022)**

Committee On Papers Laid On The Table (2022-23)

**The Extracts of the Minutes of the sitting of the Committee on Papers Laid on the Table
held on 23 March, 2023**

The Committee sat on Thursday, 23rd March, 2023 from 15:00 hours to 17:10 hours in Committee Room 'C', Parliament House Annexe, New Delhi.

Present

Shri Girish Chandra - ***Chairperson***

***Members
(Lok Sabha)***

1. Shri Pallab Lochan Das
2. Choudhary Mehboob Ali Kaiser
3. Shri Jamyang Tsering Namgyal
4. Shri Ashok Kumar Yadav

Secretariat

1. Shri Vinay Kumar Mohan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

2. At the outset, the Chairperson welcomed the Members of the Committee to the sitting and apprised them of the agenda.

xx xx xx xx

4. At first, the Committee took up the following four draft Reports and eight Action taken Reports for consideration and adoption:-

(i) to (vi) xx xx xx

(vii) Action Taken by the Ministry of Information and Broadcasting on the Recommendations/ Observations made by the Committee in their Forty-sixth Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Broadcast Engineering Consultants India Limited (BECIL)

(viii) to(xii)

xx

xx

xx

The above mentioned four Reports and eight Action Taken Reports were unanimously adopted by the Committee and the Chairperson was authorized by the Committee to finalize and present Reports to the Lok Sabha.

xx

xx

xx

xx

xx

xx

xx

xx

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

The Committee then adjourned.
