

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

130

SEVENTEENTH LOK SABHA

130thREPORT

[Delay in laying of the Annual Reports and Audited Accounts of the Joint Electricity Regulatory Commission (JERC), Gurugram under the administrative control of the Ministry of Power]

(Presented on 25.07.2023)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI**

July, 2023/Shraavana,1945(Saka)

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2022-23)

Shri Girish Chandra

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3. Dr. A. Chellakumar
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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 130th Report in respect of the delays in laying the Annual Reports and Audited Accounts of the Joint Electricity Regulatory Commission (JERC), Gurugram under the administrative control of the Ministry of Power.

2. In terms of the recommendations of the First Report (5th Lok Sabha) of the Committee, presented to the House on 8th March, 1976 and the Second Report (5th Lok Sabha) of the Committee, presented to the House on 12th May, 1976 and the Second Report (6th Lok Sabha) of the Committee on Papers Laid on the Table, presented to the House on 22nd December, 1977, the Annual Report and Audited Accounts of the all Statutory/Autonomous, Institutes, Companies, Public Undertakings, Corporations, Joint Ventures, Societies, etc. are required to be laid on the Table of the House within nine months of the closure of accounting year i.e., by 31st December.

3. The scrutiny by the Committee revealed that the requisite documents of the Joint Electricity Regulatory Commission (JERC), Gurugram for the years 2008-09 to 2013-14 and 2016-17 to 2020-21 were presented to Lok Sabha with continuous delays. The Committee considered the matter of delays in laying the Annual Reports and Audited Accounts of the Joint Electricity Regulatory Commission (JERC), Gurugram and took oral evidence of the representatives of the Ministry of Power at their sitting held on 31st January, 2022.

4. The Committee considered and adopted the Report at their sitting held on 05.04.2023.

5. The Committee wish to express their thanks to the officers of the Joint Electricity Regulatory Commission (JERC), Gurugram and Ministry of Power, Government of India for furnishing written replies and other material/information for being placed before the Committee.

6. 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.

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

05 April, 2023
Chaitra 15, 1945(Saka)

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

Committee on Papers Laid on the Table
Draft Report

Delay in laying of the Annual Reports and Audited Accounts of the Joint Electricity Regulatory Commission (JERC), Gurugram under the Administrative control of the Ministry of Power

* * *

JERC for the state of Goa and UTs was established in the year 2005 vide notification no. 23/52/2003 – R&R dated 2nd May 2005 as per Section 83 of the Electricity Act, 2003. However, it became functional *w.e.f.* August 2008. As per the Electricity Act, 2003, the Commission is vested with the responsibility of discharging the functions in respect of the territories under its jurisdiction, which includes:

a) Promote competition, efficiency, and economy in the activities of the Electricity Industry within the State of Goa & Union Territories.

b) Effectively regulate the power purchase and procurement process of the distribution licensees for sale, distribution, and supply of electricity within the State of Goa & Union Territories.

c) Encourage cogeneration and use of energy generated from Renewable Sources.

d) Ensure Consumer satisfaction and create a mechanism to redress complaints immediately.

e) Introduce open-access & reduce the cross-subsidy.

f) Improve access to information for all Stakeholders.

2. The Committee asked the Ministry to mention the Act, Rule or Regulation under which the Papers of these organisations are being laid on the Table of the House. The Ministry of Power, in its written reply has submitted that:-

“The following Acts, Rules and Regulations may be considered relevant in the case of JERC under which the papers of the Commission are being laid on the table of the House: -

i. Section 104(4) of Indian Electricity Act, 2003

ii. Rule 3(3) of The Joint Electricity Regulatory Commission for the State of Goa and Union Territories (Form of Annual Statement of Accounts and Records) Rules, 2016 under Section 180(2)(h) of the Electricity Act 2003

iii. Rule 9(2) of The Joint Electricity Regulatory Commission for the State of Goa and Union territories (Constitution and Manner of Application of Fund, Form and Time for Preparation of Budget) Rules, 2016, under Section 180(2)(g) of the Electricity Act 2003.”

3. The Committee asked the Ministry to state the provision and timeline for laying of Annual Reports and Audited Accounts of the JERC on the Table of the House. The Ministry of Power, in its written reply has submitted as that: -

“In terms of Rule 3(6) of the Joint Electricity Regulatory Commission for the State of Goa and Union Territories (Form of Annual Statement of Accounts and Records) Rules, 2016, the Commission shall submit the annual statement of accounts to the Audit Officer on or before the 30th day of June following the year to which the accounts relate, and the Audit Officer shall

audit the accounts of the Joint Commission and submit his report thereon. The Joint Commission shall, on receipt of the report of the audit, correct any defect or irregularity mentioned therein and give a report to the Central Government and the Audit Officer about the action taken by it thereon, in terms of Rule 3(8) of the same."

4. The Committee asked about the pattern of funding to the JERC by the Government of India by way of paid-up capital, grants-in-aid, loan subsidy etc. The Ministry of Power, in written reply submitted as that : -

“JERC for the State of Goa and UTs is funded by way of grants-in-aid by the Government of India.”

The year-wise grant provided to the JERC by Ministry of Power since 2008-2009 till 2020-2021 has been given in **Appendix-I**

5. In terms of the Committee on Papers Laid on the Table (5th Lok Sabha) contained in the First Report presented to the House on 08 March, 1976; the Second Report, presented to the House on 12 May, 1976; and also in the Second Report (6th Lok Sabha), presented to the House on 22nd December, 1977, the Annual Reports and Audited Accounts of the Organisations/Corporations/PSUs are required to be laid on the Table within 9 months of the closure of the accounting year, i.e. by 31st December. To comply with the requirement, a proper time schedule should be laid down for compilation of the Annual Report and Audited Accounts and their auditing. The Committee felt that normally a period of three months would be sufficient for compilation of the Audited Accounts and their submission for Audit; the next six months might be given for auditing of accounts, printing of the Report and sending it to Government for laying. If for any reason, the Annual Report and Audited Accounts of the Organisations/Corporations/PSUs 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 aforesaid period or as soon as the House assembles, whichever is later, explaining the reasons as to why the documents could not be laid.

6. The Committee scrutinized the Annual Reports and Audited Accounts of the Joint Electricity Regulatory Commission (JERC), Gurugram that were laid before the Parliament (Lok Sabha) by the Ministry of Power. The examination of these papers revealed that the Annual Reports of JERC, Gurugram for the years from 2008-09 to 2020-21 were laid with delays of 02 months to 14 months except for the years 2011-12, 2013-14 to 2015-16 and 2020-21. The Audited Accounts for the years from 2008-2009 to 2020-2021 were laid with delays of more than 1 year to 9 years except 2014-15, 2016-17. The Committee

also observed that Annual Reports and Audited Accounts of JERC were not laid together from 2008-09 to 2020-21. However, the Ministry of Power were laid the Annual Reports and Audited Accounts of the JERC for the years 2014-2015 and 2015-2016 within stipulated time period and for the year 2016-2017 were laid with delays of only 4 days only. The statement showing the actual dates of laying of the Annual Reports/Audited Accounts of the JERC, Gurugram along with the extent of delay is placed at **Appendix-II**.

7. The Committee desired to know the specific reasons for not laying the Annual Reports and Audited Accounts together for the years from 2008-09 to 2020-21 except for 2014-15 to 2016-17, the Ministry of Power, in its written reply has submitted that : -

- "i In the year 2010 vide MoP's letter No. 47/2/2010-R&R dated 26.07.2010, this Joint Commission received directions from MoP to prepare its annual statement of accounts for the FY 2008-09 and 2009-10 for onward submission to the Audit Officer (CAG) as and when the draft rules in respect of JERC (Form of Annual Statement of Accounts and Records) are notified. In compliance to the directions, the Commission prepared its annual statement of accounts in the draft format for the financial years from 2008-09, 2009-10 and subsequently up to 2014-15.*
- ii Accordingly, this Joint Commission submitted its unaudited annual statement of accounts for the financial years from 2008-09 to 2010-11 to MoP vide JERC's letter dated 31.03.2012, as desired. In continuation to the above, Annual Accounts for FYs 2011-12, 2012-13, 2013-14 and 2014-15 were also forwarded to MoP vide JERC's letters dated 18.09.2012, 12.08.2013, 14.08.2014 and 13.08.2015, respectively.*
- iii In 2016 vide JERC's letter dated 17.08.2016, consequent upon notification of the JERC (Form of Annual Statement of Accounts and Records) Rules, 2016 vide Gazette Notification No. G.S.R. 316 (E) dated 17.03.2016, the annual statement of accounts for the FY 2015-16 was prepared and submitted "directly" to the Audit Officer forthwith in stringent compliance, instead of submitting the same to MoP as done before the notification of above Rules by GoI (MoP). The said letter was addressed to Principal Director of Audit, Economics and Service Ministries, AGCR Building, being the concerned audit department for all CPSEs. However, it was observed that the same was subsequently forwarded by the addressee to the concerned Audit Office vide **their letter dated 03.08.2017**, after a gap of about one-year, as per the various communications exchanged between the Audit Department and JERC. Accordingly, the JERC submitted its finalized accounts for the financial years from FY 2015-16 to FY 2016-17 to the Audit Officer vide **JERC's letter dated 08.12.2017**.*
- iv Thereafter, the Audit Officer visited the office of JERC for the conduct of audit on **02.01.2018** for the audit of finalized accounts for the financial years from FY 2015-16 to FY 2016-17.*
- v During the said visit, the Audit Officer was requested to audit the annual accounts also for prior financial years, from FY 2008-09 to FY 2014-15, i.e., for the period prior to*

*notification of the Rules 2016, which were submitted to the MoP as brought out at Sl No (ii) above, but the MoP in turn could not forward the same to the CAG. This Commission also requested the CAG Department for the same vide **JERC's letter dated 18.12.2018.***

*vi Accordingly, the Audit Officer started the audit of the finalized annual accounts of this Joint Commission for FY 2008-09 and FY 2009-10 on **30.01.2019.** Further, the Audit Officer conducted the audit of the finalized annual accounts of JERC for the FY 2010-11 on **04.06.2020.**"*

8. The Committee asked the Ministry to furnish the information in respect of the usual time line to finalise the Annual Reports and Audited Accounts etc. and the actual time taken by the Ministry and the JERC at each stages during the last ten years (i.e. upto 2020-21). The Ministry of Power in their written reply submitted : -

"The timeline being followed in the Commission subsequent upon notification of the JERC (Form of Annual Statement of Accounts and Records) Rules, 2016 is as follows: -

- a. Preparation of the annual statement of accounts within 3 months from the closing date of the financial year, i.e., latest by 30th June of the following year to which the accounts relate and forwarding the finalized annual statement of accounts to the Audit Officer thereon.*
- b. Visit of the Audit Officer for audit of accounts by mid-July of the following year to which the accounts relate and conclusion of the audit by September.*
- c. Draft Separate Audit Report (DSAR) from the Audit Officer is duly exchanged and replied to by the end of October.*
- d. Receipt of the audited annual statement of accounts along with Separate Audit Report for the FY by the end of November.*
- e. Forwarding the audited annual statement of accounts, along with SAR, in bilingual in 25 copies, to MoP for tabling before both the houses of the Parliament by the end of December.*

The actual time taken by the JERC during the last ten years, along with justification, is as per **Appendix-III** enclosed.

9. On being asked whether the Ministry and the JERC has identified the stages in which delays have occurred during all these years and if so, how does the Ministry propose to curtail the same, the Ministry, in their written reply, submitted as under: -

".....the Commission has been conducting itself with due diligence and earnestness since inception and complying with all the extant rules, regulations and guidelines in letter and spirit. In fact, the Commission was able to accomplish finalization and the entire audit of annual accounts for up to 7 (seven) financial years from 2008-09 to 2014-15 in a short span of time (i.e., less than two-years thereby taking barely 3 months per financial year on an average), despite all odds, which is testament

to the solemnity the Commission attaches to the various extant rules, regulations and guidelines that govern the conduct of the Commission, as well as, the sincere and honest efforts put in by the staff of the Commission on a consistent basis.

.....the Commission was able to accomplish the audited finalization of accounts for the FY 2019-20 and FY 2020-21 in a timely manner despite COVID-19 pandemic circumstances. The audit for FY 2019-20 was completed by 22.01.2021, and the final accounts along with audit reports were submitted to MoP on 11.03.2021 vide JERC's letter dated 11.03.2021. Furthermore, for the FY 2020-21, the final accounts with audit reports are ready for the MoP to be laid before both the houses of the Parliament in the ensuing Budget session.

It is the endeavor of the Commission to curtail any delays, whatsoever, and in that direction, we have devised an internal timeline for completing various stages of finalization of the annual accounts."

10. The Committee enquired from the Ministry as to how the issue of auditing of the accounts and finally timely receipt of the final Audit Reports from the Audit Authorities was dealt with by them. The Ministry in their written reply submitted that:-

"It is the endeavour of the Commission to curtail any delays, whatsoever, and in that direction, we have devised an internal timeline for completing various stages of finalization of the annual accounts, viz. internal audit, CAG audit, bilingual translation, printing and forwarding to the MoP for tabling before both the houses of the Parliament."

11. The Committee further enquired about the status of digitization and computerization of the process of accounting to facilitate speedy and timely compilation of accounts. The Ministry in their written reply has submitted:-

"The office of this Joint Commission is fully digitized and paperless since 01.09.2019 and is using eOffice application of NIC. In addition, this Commission is utilizing software viz. Tally ver ERP 9 and Computax for proper and timely recording of entries, preparation of the accounts and submission of taxes."

12. The Committee then asked the Ministry as to whether the JERC has any internal auditing mechanism to ensure timely compilation of Annual Reports and Audited Accounts and to minimize the audit queries at the time of auditing of C&AG. The Ministry in their written reply submitted that :-

"This Joint Commission has engaged an external Auditor, a CA Firm, for the audit of annual accounts. Though there is no specified Internal Audit Wing in the Commission, but all the proposals are examined and concurred by Admn-Cum-Accounts Officer and Director (Finance & Law) before onwards submission to the Competent Authority for necessary sanction.

The Commission also has devised an internal timeline for completing various stages of finalization of the annual accounts."

13. The Committee asked the Ministry to furnish a note on the remedial measures to be taken both by the Ministry and the JERC to ensure timely laying of the documents before Parliament within the prescribed period of nine months from the closure of the Accounting Year. The Ministry, in written reply submitted as under:-

"..... it may be seen that the annual statement of accounts of JERC for all the financial years from 2008-09 to 2020-21 are duly audited and the whole process of finalization of annual accounts also stands streamlined. Moreover, JERC has also fixed an internal timeline for completing the various stages of the audit of the annual accounts, to ensure timely laying of the documents before Parliament within the prescribed period."

14. The Committee asked the Ministry to furnish the latest position regarding finalization of audited accounts of the JERC for the year 2020-21 and how soon the audited Accounts were expected to be laid on the Table of the House? The Ministry, in written reply submitted as under:-

".....it is submitted that the duly audited annual accounts along with SAR for the FY 2020-21 from the Audit Officer are ready for the MoP to be laid before both the houses of the Parliament in the ensuing Budget Session."

15. Consequently, in the quest to examine the reasons of delays in laying the Annual Reports and Audited Accounts of JERC for last ten years in detail, the Committee on Papers Laid on the Table (Lok Sabha) requested the representatives of the Ministry of Power and the Joint Electricity Regulatory Commission, Gurugram to appear and tender oral evidence, before the Committee on 31.01.2022.

16. During the oral evidence, the representative of Ministry of Power made the following submission:-

"...this is a case where there have been a number of delays which are very difficult to explain. That we accept. If you see, subsequently it has been laid quite in time in Rajya Sabha. Again, one more problem has arisen that the same communication on the same date we sent to Lok Sabha Secretariat but it happened that they could not lay before the House and they said we will do it in the next session again and now they are being laid. Now we assure you that in the future we will take more care and we will see that these are done in time. Basically, three things have happened in this case. It is very difficult to explain the long delays which should not have happened. One is the long time taken in the notification of rules. Secondly, the C&AG undertook the audit, before that this one-year delay happened because of the two wings and the communication gap. Thirdly, the C&AG also took a long time to start the audit of the previous year before the regulations and rules. Now, if you see the dates, for 2018-19 it has been done in December 2020 and laid in January 2021 in Rajya Sabha. For 2019-20, it was again sent in January 2021 and laid in Rajya Sabha in March, 2021. For 2020-21, it was done in November 2021 which is quite in time. Within seven months it has been done and it has been laid in January 2022. Now things are streamlined and we will take precautions. We also are requesting JERC to see that these delays do not occur in future. These are the details that we wanted to place before the hon. Committee. These delays have happened for so many reasons. Now things will be streamlined."

Observation/Recommendations

17. The Committee note that the Ministry of Power and the Joint Electricity Regulatory Commission(JERC), Gurugram has not adhered to the time frame stipulated in the recommendations of the Committee on Papers Laid on the Table contained in Paras 1.16 and 3.5 of its First Report(5th Lok Sabha), Paras 4.16 and 4.18 of Second Report (5th Lok Sabha) and Paras 1.12 and 2.6 to 3.8 of Second Report (6th Lok Sabha) presented to the House on 08.03.1976, 12.05.1976 and 22.12.1977 respectively, regarding laying of Annual Reports and Audited Accounts on the Table of the House and para 3.5 of the First Report (5th Lok Sabha) regarding laying of Annual Report together with Audited Accounts for a particular year within 9 months of the accounting year. The mandatory requirement of laying the Annual Reports together Audited Accounts within nine months from the closure of the accounting year have not been complied with for the years from 2008-2009 to 2020-21 except for 2014-2015 to 2015-2016.

18. While examining the reasons for delays in laying the documents of the JERC, the Committee note that these documents were laid on the Table of the House with continuous delay for the years from 2008-2009 to 2013-2014 and 2016-2017 to 2020-21¹. Committee also note that Annual Reports and Audited Accounts were laid separately during these years. The Committee further note that the main reasons of delay was long time taken in the notification of rules; one year delay to start the audit due to communication gap in the two wings of the C&AG and long time taken by C&AG to start the audit of the previous year before the regulations and rules. The Committee note that the Ministry and the JERC have failed to finalize Annual Accounts within the stipulated time.

19. The Committee further note that the Ministry of Power has not been able to put in place an effective monitoring mechanism to ensure laying of Annual Reports and Audited Accounts together of the JERC on the Table of both the Houses of Parliament within the stipulated time, which is a matter of serious concern. The Committee recommend that comprehensive and holistic efforts need to be taken by the Ministry to ensure that both Annual Reports and Audited Accounts of JERC are laid together on the table of the House within stipulated time in future and that the Committee may be informed of the compliance of the measures taken by the Ministry to avoid delays in future.

¹ In addition, the requisite documents for the year 2021-22 have been laid on 15.12.2022 within the stipulated time.

20. The Committee also impress upon the Ministry that if due to some unavoidable reasons, the Annual Reports and Audited Accounts of the JERC could not be laid on the Table of the House within the stipulated time, a statement explaining the reasons as to why the requisite documents could not be laid within the prescribed period should be laid on the Table of the House within 30 days or as soon as the House convenes, whichever is later.

New Delhi

05 April, 2023
Chaitra15 , 1945 (Saka)

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

Appendix- I
Vide Para 4 of the Report

The statement of year-wise funds released by the Ministry of Power to the Joint Electricity Regulatory Commission (JERC), Gurugram from 2008-09 to 2020-21 is as under:

Financial Year	Grant-in-aid received
2008-09	2,67,00,000.00
2009-10	3,50,00,000.00
2010-11	3,30,00,000.00
2011-12	3,80,00,000.00
2012-13	4,00,00,000.00
2013-14	5,50,00,000.00
2014-15	5,42,00,000.00
2015-16	5,70,00,000.00
2016-17	6,08,00,000.00
2017-18	5,75,00,000.00
2018-19	7,30,00,000.00
2019-20	8,66,00,000.00
2020-21	9,27,00,000.00

Appendix-II
Vide Para 6 of the Report

Statement showing the dates of laying the Annual Reports and
Audited Accounts of the Joint Electricity Regulatory Commission(JERC), Gurgaon.

Years	Due date	Date of laying Annual Reports	Extent of delay	Date of laying Audited Accounts	Extent of delay
2008-2009	31.12.2009	10.12.2010	11 Months 10 Days	12.12.2019	09 Years 11 Months 12 Days
2009-2010	31.12.2010	02.12.2011	11 Months 02 Days	12.12.2019	08 Years 11 Months 12 Days
2010-2011	31.12.2011	30.03.2012	02 Months 30 Days	02.12.2021	09 Years 11 Months 02 Days
2011-2012	31.12.2012	06.12.2012	No Delay	02.12.2021	08 Years 11 Months 02 Days
2012-2013	31.12.2013	06.02.2014	01 Months 06 Days	02.12.2021	07 Years 11 Months 02 Days
2013-2014	31.12.2014	04.12.2014	No Delay	02.12.2021	06 Years 11 Months 02 Days
2014-2015	31.12.2015	21.12.2015	No Delay	21.12.2015	No Delay
2015-2016	31.12.2016	15.12.2016	No Delay	15.12.2016	No Delay
2016-2017	31.12.2017	04.01.2018	04 Days	04.01.2018	04 Days
2017-2018	31.12.2018	11.07.2019	06 Months 11 Days	03.02.2022	03 Years 01 Months 03 Days
2018-2019	31.12.2019	18.03.2021	14 Months 18 Days	03.02.2022	02 Years 01 Months 03 Days
2019-2020	31.12.2020	18.03.2021	02 Months 18 Days	03.02.2022	01 Years 01 Months 03 Days
2020-2021 [♦]	31.12.2021	09.12.2021	No Delay	24.03.2022	02 Months 24 Days

[♦]In addition, the requisite documents for the year 2021-22 have been laid on 15.12.2022 within the stipulated time.

Statement showing the details of chronological sequence of different activities involved in the finalization of Annual Reports and Audited Accounts of the Joint Electricity Regulatory Commission(JERC), Gurugram for the years from 2011-2012 to 2020-2021

Sub-Question	Points	Year-wisedetailsforthe10financialyears									
		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
(i)	Dateofapproachtotheauditauthorities	18.12.2018 ¹				17.08.2016 ²	08.12.2017	25.04.2019 ⁴	15.06.2020 ⁵	14.10.2020	12.07.2021
	Time taken after the closure of accounting year [=> Date mentioned at 7(i) minus 1st day of April of the following FY to which accounts related to]	80.5M	68.5M	56.5M	44.5M	4.5M	8.25M	13M	14.5M	6.5M	3.25M
(ii)	Date of appointment of statutory auditors	June-2019 ⁶	July-2019 ⁶			January-2018 ³		June-2019	Sept-2020	Oct-2020	July-2021
	Time taken after the approaching the audit authorities for appointment of auditors (in Months) [= > 7(ii)-7(i)]	5.5M	7M			16.5M	1M	2M	2.5M	ZeroM	0.5M
(iii)	Date of compilation of annual accounts	17.09.2012 ⁸	14.06.2013 ⁸	08.08.2014 ⁸	06.08.2015 ⁸	04.08.2016	30.11.2017 ⁴	22.03.2019 ⁴	11.06.2020 ⁵	14.10.2020	12.07.2021
	Time taken after the closure of the accounting year [=> Date mentioned at 7(iii) minus 1st day of April of the following FY to which accounts related to]	5.5M	2.5M	4.25M	4.25M	4.25M	8M	11.75M	14.25M	6.5M	3.25M
(iv)	Date of submission of annual accounts to auditors	18.12.2018 ¹				08.12.2017 ³		25.04.2019	15.06.2020	14.10.2020	12.07.2021
	Time taken after closure of respective accounting year [7(iv)-7(iii)]	80.5M	68.5M	56.5M	44.5M	20.25M	1M	2M	2.5M	0M	0.5M
(v)	The date and duration for auditing the annual accounts by statutory auditors	04.06.2019 to 25.06.2019	24.07.2019 to 23.08.2019			02.01.2018 to 27.01.2018		27.06.2019 to 08.07.2019	01.09.2020 to 08.10.2020	16.10.2020 to 19.11.2020	26.07.2021 to 23.08.2021

(vi)	The date of queries raised by auditors during auditing/after completion of the annual accounts	25.06.2019	23.08.2019		27.01.2018	08.07.2019	08.10.2020	19.11.2020	23.08.2021		
	Time taken by auditors in raising queries during auditing/after completion of the annual accounts to audit authorities	ZeroM	ZeroM		ZeroM	ZeroM	ZeroM	ZeroM	ZeroM		
(vii)	The date on which the replies to the audit queries were furnished to the Auditors	19.07.2019	15.11.2019 ⁷		09.02.2018	08.08.2019	20.10.2020	26.11.2020	02.09.2021		
	The time taken to resolve the queries [7(vii)-(vi)]	0.75M	2.75M		0.5M	1M	0.5M	0.25M	0.25M		
(viii)	The date on which draft Audit Report was issued by Audit Authorities	18.09.2019	21.10.2019	02.12.2019		01.03.2018	11.09.2019	10.11.2020	12.12.2020	20.09.2021	
	Time taken after auditing of the annual accounts [7(viii)-7(vi)]	2.75M	2M	3.75M		1M	2M	1M	1M	1M	
(ix)	The date on which the final audit report received by the JERC for the State of Goa & UTs	23.01.2020	27.01.2020	18.02.2020	14.10.2020	09.04.2018	11.12.2019	11.12.2020	22.01.2021	23.11.2021	
	Time taken after issue of draft report [7(ix)-7(viii)]	4M	3.25M	2.5M	11.5M	1.25M	3M	1M	1.25M	2M	
(x)	Total time taken by the audit authorities after receiving of the annual accounts to furnishing the final audit report to the Institute [7(ix)-7(iv)]	13M	13.25M	14M	22M	4M	7.5M	6M	3.25M	4.25M	
(xi)	Date of finalisation of the annual report	01.09.2012	31.05.2013	27.05.2014	26.08.2015	07.09.2016	14.09.2017	20.11.2018	21.09.2020	12.10.2020	15.07.2021
	Time taken after the closure of the financial year, and also	5M	2M	2M	5M	5.25M	5.5M	7.5M	18M	8.25M	3.5M
	Time taken after the receipt of the final audit report	Not Applicable ⁹									

(xii)	The date on which documents were got approved from the Competent Authority	17.09.2012	05.09.2013	25.08.2014	16.10.2015	18.10.2016	01.12.17	08.03.2019	23.09.2020	15.10.2020	29.07.2021
	Time taken after finalization of Annual Report	0.5M	3M	3M	1.5M	1.25M	2.5M	3.5M	ZeroM	ZeroM	0.5M
	Time taken after receipt of Final Audit Report	Not Applicable ⁹									
(xiii)	The date on which documents were taken up for translation & printing	23.02.2020			06.12.2020	26.07.2018	23.02.2020	21.01.2021	10.03.2021	21.12.2021	
	The time taken for completing the task at each stage. [7 (xiii)-7(ix)]	1M	1M	0.25M	1.75M	3.5M	2.25M	0.75M	1.5M	1M	
(xiv)	The date for sending the documents to the Ministry for being laid in House after the completion of the task at each stage.	24.02.2020			07.12.2020	30.07.2018	24.02.2020	22.01.2021	11.03.2021	Ready for submission	
	Time taken by the organisations in sending the documents of the Ministry	ZeroM			ZeroM	ZeroM	ZeroM	ZeroM	ZeroM	ZeroM	
(xv)	The date of laying the documents to the House. (as per information obtained from www.lokhsabha.gov.in)	02.12.2021			02.12.2021	09.08.2018	Tobelaid	Tobelaid	To belaid		
	Time taken after receipt of the documents from the Organisation [7(xv)-7(xiv)]	21.75M			11.75M	0.25M					

Notes:

1	The Audit Officer was approached for audit of annual financial statements of prior financial years viz. from FY 2008-09 to FY 2014-15, i.e., for the period prior to notification of the JERC (Form of Annual Statement of Accounts and Records) Rules 2016.
2	In 2016 vide JERC's letter dated 17.08.2016, consequent upon notification of the JERC (Form of Annual Statement of Accounts and Records) Rules, 2016 vide Gazette Notification No. G.S.R. 316(E) dated 17.03.2016, the annual statement of accounts for the FY 2015-16 was prepared and submitted "directly" to the Audit Officer for the first time, in stringent compliance, instead of submitting the same to MoP as was being done before the notification of before-mentioned Rules.
3	JERC's letter dated 17.08.2016 was addressed to Principal Director of Audit, Economics and Service Ministries, AGCR Building, being the concerned audit department for all CPSEs. However, it was observed that the same was subsequently forwarded by the addressee to the concerned Audit Officer vide their letter dated 03.08.2017, after a gap of about one year, as per the various communication exchanged between the Audit Department and JERC. Accordingly, the JERC could submit its finalized accounts for the financial years from FY 2015-16 to FY 2016-17 to the concerned Audit Officer vide JERC's letter dated 08.12.2017.
4	The finalization of accounts up to the period was undertaken by a Chartered Accountant who was outsourced the entire job of maintaining books and preparation of statement of accounts for the Commission, in the wake of scarcity of suitable man power in the Commission. Since the professional was undertaking the task along with his other assignments, there was delay in the finalisation of accounts.
5	Taking into account the hassles of outsourcing the financial accounting of the Commission to a Chartered Accountant, it was decided to hire suitable man power and start maintaining books of accounts in-house along with a Chartered Accountant as Internal Auditor for preliminary checking for correctness after the finalisation of accounts. As the same involved, digitization and recording of fold records, it took some time to stream line the accounts of the Commission. As a result, there was a slight delay in preparation of accounts for the first time. However, the process sped up in the following financial years, which can be established from the dates of finalisation of accounts and submission thereof in the subsequent financial years.
6	In the year 2010 vide MoP's letter No. 47/2/2010-R&R dated 26.07.2010, this Joint Commission received directions from MoP to prepare its annual statement of accounts for the FY 2008-09 and 2009-10 for onward submission to the Audit Officer (CAG) as and when the draft rules in respect of JERC (Form of Annual Statement of Accounts and Records) are notified. In compliance to the directions, the Commission prepared its annual statement of accounts in the draft format for the financial years from 2008-09, 2009-10 and subsequently up to 2014-15. Consequent upon notification of the JERC (Form of Annual Statement of Accounts and Records) Rules, 2016 vide Gazette Notification No. G.S.R. 316(E) dated 17.03.2016, the annual statement of accounts were submitted "directly" to the Audit Officer forthwith in stringent compliance, instead of submitting the same to MoP as done before the notification of above Rules by GoI (MoP). Accordingly, Audit started in the Commission for the FY 2015-16 and FY 2016-17 from 02.01.2018 onward. The Audit Officer was requested to audit the annual accounts for previous financial years, from FY 2008-09 to FY 2014-15, i.e., for the period prior to notification of the Rules 2016, vide JERC's letter dated 18.12.2018. Accordingly, the Audit Officer started the audit of the finalized annual accounts of this Joint Commission for FY 2010-11 and onward on 04.06.2020. (Audit for FY 2008-09 and FY 2009-10 began on 30.01.2019).
7	The Commission replied to the audit paras for financial years from FY 2010-11 to FY 2014-15 together, rather than one by one, and as such forwarding the reply took 2.75 months from the date of receipt of the draft audit queries from the Audit Officer.
8	In the year 2010 vide MoP's letter No. 47/2/2010-R&R dated 26.07.2010, this Joint Commission received directions from MoP to prepare its annual statement of accounts for the FY 2008-09 and 2009-10 for onward submission to the Audit Officer (CAG) as and when the draft rules in respect of JERC (Form of Annual Statement of Accounts and Records) are notified. In compliance to the directions, the Commission prepared its annual statement of accounts in the draft format for the financial years from 2008-09, 2009-10 and subsequently up to 2014-15 and forwarded the same to MoP from time to time. Hence, there was no delay in submission of annual accounts from JERC.
9	The Commission submits its Annual Report and Audited Annual Accounts Report separately to MoP on yearly basis, as and when applicable.

**THE EXTRACT OF THE MINUTES OF THE SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2021-2022)**

The Committee sat on Monday, 31th January, 2022 from 15:15 hours to 16:20 hours in Committee Room "C", Parliament House Annexe, New Delhi.

Present

Shri Ritesh Pandey - **Chairperson**

Members

2. Shri Margani Bharat
3. Choudhary Mehboob Ali Kaiser
4. Dr. Amol RamsingKolhe
5. Smt. Aparupa Poddar
6. Shri S Ramalingam

Secretariat

1. Smt. Suman Arora - Joint Secretary
2. Shri Sundar Prasad Das - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

Witnesses

(i) Ministry of Power

1. Shri Alok Kumar - Secretary
2. Shri Ghanshyam Prasad - Joint Secretary
3. Shri Debranjjan Chattopadhyay - Dy. Secretary

(ii) Joint Electricity Regulatory Commission(JERC), Gurgaon

1. Shri Rakesh Kumar - Secretary
2. Shri S.D. Sharma, - Director (Finance & Law), JERC

XX XX XX XX

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

3. Thereafter, the Committee took up first the matter of delay in laying the Annual Reports and Audited Accounts of the Joint Electricity Regulatory Commission (JERC), Gurgaon under the administrative control of the Ministry of Power for the years from 2008-2009 upto 2020-2021 (except for the years 2014-15 to 2016-17).

The witnesses of the Ministry of Power were called in.

4. The Chairperson welcomed the representatives of the Ministry of Power and the JERC to the sitting of the Committee and informed them about the agenda of the sitting. The Chairperson also informed the witnesses about the provisions of Direction 58 of the Directions by the Speaker, Lok Sabha, regarding the confidentiality of the proceedings.

5. Thereafter, the Committee desired to know the specific reasons for repeated and inordinate delays in laying the documents of JERC since the year 2008-2009 and also taking near about 8 years in the process of notification of the rules as required under their Act. The representative of the Ministry submitted before the Committee that the main reason for delays in laying the annual reports and audited accounts of the JERC was the time taken by them in the notification of the Rules, which were finalized in the year 2016. They further informed to the Committee that the work related to finalization of the Rules was taken up by the Ministry in the year 2010, thereafter the JERC stated that fund rules framed by the Ministry had to go to the C&AG, the Ministry of Finance and then to the Law Department. All those movements between the Ministries took time around six years.

6. The Committee took a serious view over the delays done by the Ministry/ JERC and opined that it is the constitutional duty of the Ministry to ensure that the documents of the JERC would be laid within the stipulated time and therefore, advised not to recur such delays in future.

7. The Chairperson finally thanked the representatives of the Ministry of Power and the JERC for the free and frank views in connection with the examination of the subject and expected that in future, the Reports of the JERC would be laid within stipulated time.

8. to 12. XX XX XX XX

The witnesses then withdrew.

Copy of the verbatim proceedings of the sitting has been kept.

The Committee then adjourned.

The Extracts of the Minutes of the ___ sitting of the Committee on Papers Laid on the Table (2022-2023).

The Committee sat on Wednesday, 05th April, 2023 from 15:00 hours to 16:10 hours in Committee Room 'C', Parliament House Annexe, New Delhi.

Present

Shri Girish Chandra

- ***Chairperson***

Members

(Lok Sabha)

16. Shri Shafiqur Rahman Barq
17. Dr. A. Chellakumar
18. Choudhary Mehboob Ali Kaiser
19. Smt. Aparupa Poddar
20. Shri T.N. Prathapan
21. Shri Sellaperumal Ramalingam
22. Shri Saptagiri Sankar Ulaka
23. Shri Devendrappa Y.

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 regarding consideration and adoption of 3 original and 9 Action-taken draft Reports and oral evidence of the representatives of the (i) Ministry of Fisheries, Animal Husbandry and Dairying (Department of Fisheries) and the (ii) Ministry of Heavy Industries.

3. Thereafter, the Committee took up the following three draft Reports and nine Action taken Reports for consideration and adoption:-

(i) Delay in laying the Annual Reports and Audited Accounts of the Joint Electricity Regulatory Commission (JERC), Gurugram under the administrative control of the Ministry of Power;

(ii)	X	X	X	X	X;
(iii)	X	X	X	X	X;
(iv)	X	X	X	X	X.
(v)	X	X	X	X	X;
(vi)	X	X	X	X	X;
(vii)	X	X	X	X	X X;
(viii)	X	X	X	X	X X.
(ix)	X	X	X	X	X.
(x)	X	X	X	X	X.
(xi)	X	X	X	X	X.
(xii)	X	X	X	X	X X.

The above mentioned three draft Reports and nine Action taken Reports were unanimously adopted by the Committee. The Chairperson was authorized by the Committee to finalize and present these Reports to the Lok Sabha.

4-7. X X X X X

The Committee then adjourned.

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