

Delay in laying of the Annual Reports, together with Audited Accounts and Audit Report of the National Commission for Women, New Delhi

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The National Commission for Women (NCW) was set up on 31st January, 1992 under the National Commission for Women Act, 1990 as a high powered autonomous apex level statutory body to deal with the issues concerning women. During the year 2014-15, the Commission received fund of Rs. 2895 lakh (Rs. 2400 lakh under Plan and Rs. 495 Lakh under Non Plan) from the Government of India.

2. As regards laying of the Annual Reports and Audited Accounts of National Commission for Women on the Table of the House, Chapter IV, Sections 12, 13 and 14 of National Commission for Women Act 1990 stipulate the following:

12. Accounts and audit

(1) The Commission shall maintain proper accounts and other relevant records and prepare an annual statement of accounts in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor-General of India.

(2) The accounts of the Commission shall be audited by the Comptroller and Auditor-General at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Commission to the Comptroller and Auditor-General.

(3) The Comptroller and Auditor-General and any person appointed by him in connection with the audit of the accounts of the Commission under this Act shall have the same rights and privileges and the authority in connection with such audit as the Comptroller and Auditor-General generally has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Commission.

(4) The accounts of the Commission, as certified by the Comptroller and Auditor-General or any other person appointed by him in this behalf, together with the audit report thereon shall be forwarded annually to the Central Government by the Commission.

13. Annual Report

The Commission shall prepare in such form and at such time, for each financial year, as may be prescribed, its annual report, giving a full account of its activities during the previous financial year and forward a copy thereof to the Central Government.

14. Annual report and audit report to be laid before Parliament-

The Central Government shall cause the annual report together with a memorandum of action taken on the recommendations contained therein, in so far as they relate to the Central Government and the reasons for the non-acceptance, if any, of any of such recommendations and the audit report to be laid as soon as may be after the reports are received, before each House of Parliament.

3. As per the recommendations of the Committee on Papers Laid on the Table contained in its Paras 1.16 and 3.5 of First Report and Paras 4.16 and 4.18 of Second Report of 5th Lok Sabha, and Paras 3.6 to 3.8 of Second Report of 6th Lok Sabha, the Annual Reports and Audited Accounts alongwith Review Statement are required to be laid within 09 months after the close of the Accounting Year, unless otherwise stipulated in the relevant Act. or Rules etc., and, if for any reason, these Reports can not be laid within the stipulated period, the Ministry 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 Reports and Accounts could not be laid within the prescribed period.

4. The scrutiny by the Committee on Papers Laid on the Table reveals that the Annual Reports and Audited Accounts of the NCW for the years 2007-08 to 2014-2015 were laid on the Table of the House with delays ranging from 04 months to 24 months. The dates of laying and extent of delay, in laying of the Annual Reports/Audited Accounts of the NCW have been given at Annexure-I. But, the delay Statements showing the reasons for not laying the documents within the prescribed time period were not laid on the Table of the House within prescribed time of 30 days.

5. The Annual Report and the Audited Accounts of NCW for the year 2015-16 are yet to be laid on the Table of the House.

6. The Ministry of Women and Child Development has laid a Statement on 29.04.2016 showing the reason for not laying Annual Report/Audited Statement of Accounts of the NCW for the year 2014-2015 within the period of 9 months after the close of Accounting (Financial) year.

7. On being asked by the Committee about the chronological sequence in respect of finalization of Annual Reports and Audited Accounts of NCW for the years 2011-2012 to 2013-2014, the Ministry of Women and Child Development enumerated the same which may be seen at Annexure-II.

8. On being categorically asked by the Committee about the reasons for delay in laying the Annual Reports and Audited Accounts of NCW for the years 2011-2012 to 2013-2014, the Ministry in its written note submitted as under:-

"As per Section 14 of National Commission for Women (NCW) Act, 1990 the Annual Reports of the National Commission for Women (NCW) and the Audited Accounts/Audit Reports are to be laid in Parliament alongwith the Memorandum of Action Taken in respect of the recommendations contained in the Annual Report. These recommendations pertain to many Ministries/ Departments and obtaining Action Taken Reports from all the concerned Ministries/Departments is a very time taking process.

In this regard it is submitted that the Ministry circulates the recommendations made in the Annual Report of the Commission to the concerned Ministries/ Departments to obtain their Action Taken Report (ATR)/ Comments there on. Thereafter the Ministry keeps on pursuing the matter with the concerned Ministries/ Departments by giving regular reminders for forwarding the ATR. On receipt of ATR furnished by all concerned Ministries/ Departments the same are compiled and laid in the House alongwith Annual Report with Hindi translation of the same which also takes time. As such the main reason for delay in laying the Annual Report of the Commission in the House is the time taken by the concerned Ministries/Departments in furnishing requisite Action Taken Report on the recommendations".

9. On being asked by the Committee about the status of computerization of Accounts to facilitate speedy and timely compilation of Accounts of the NCW, the Ministry in its written note submitted as under:-

" Yes, the process of Accounting is completely computerized. There is no difficulty in speedy and timely compilation of Accounts of the Commission " .

10. As regards internal audit mechanism in the Commission to ensure timely compilation of Accounts and also to minimize the Audit related queries, the Ministry in its written note stated as under:-

" There is no internal auditing mechanism within the Commission. However, the internal auditors deputed by CCA, Ministry of Women and Child Development conducts the internal audit periodically" .

11. 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 NCW so as to ensure timely laying of the documents, the Ministry in its written note stated as under :-

" The Ministry has constituted Inter Ministerial Committee under the Chairmanship of Secretary WCD to monitor and expedite the furnishing of Action Taken Report of the Concerned Ministries/ Departments with a view to eliminate the delay of laying of Annual Reports on NCW before the Parliament. In the meeting officers of the rank of Joint Secretary well conversant with the subject are invited from all concerned Ministries alongwith Action Taken Report on the recommendations contained in Annual Report of National Commission for Women (NCW)" .

12. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of NCW for the years 2007-2008 to 2013-2014 and took evidence of the representatives of the Ministry of Women and Child Development and NCW on the issue on 09 October, 2015.

13. Elaborating further the reasons for delay in laying of the Annual Reports and Audited Accounts of the NCW, the representative of the Ministry during the evidence stated as under:

'..... we are here to present before you the status of pending reports. As you are very kindly aware, so far as 2013-14 report is concerned, we have not been able to lay it as per the given norms before December, 2014. We have already taken kind permission for laying the reports by December, 2015. We assure you that we will be able to lay the reports of 2013-14 and, hopefully, for 2014-15 as well, before December, 2015. With that, we will be having a clean slate, and we will take your kind guidance in the matter. As you have already mentioned it, we will not delay the laying of annual report for want of implementation of the recommendations. Actually, we were keeping the recommendations as a part of the report and trying to get it implemented and then submit an implementation report also, which has become a stumbling block. So, you have given us orders that if need be we should amend the Act of NCW because the NCW Act itself says that along with the recommendations and implementation report, the annual report and the audited statements will be laid on the Table of the House. So, with your guidance, we are hopeful that by the end of this calendar year, we will be up to date with our laying of annual reports up to the latest year.

The representative of the Ministry further stated as under:-

"As we had produced before you that there were also some recommendations of NCW contained in Annual Report which were taken from 15-16 Ministries. Now in the last report which is laying pending Action Taken Report is to be taken from 15 Ministries. Out of these 15 Ministries only 09 Ministries have submitted their Action Taken Reports so far. If they submit on time we will be in position to lay them on the Table of the House. Recently we received instructions to separate them stating that if these 15 Ministries do not submit their Reports, only those submitted by the Ministries whosoever they do among these should be laid on time. We have taken this instruction. We are getting delayed this year. We hope we will be able to do it up-to-date."

14. When the Committee asked about the mechanism set up to minimize the delay in submitting papers, the representative of the Ministry responded as under:

"Sir, as you have seen from the reply submitted by us, there has been not much delay in auditing of accounts and finalization of their Statement of Accounts. However, the delay has been on getting the implementation reports. A Committee has been constituted under the chairmanship of Secretary (WCD). Unfortunately we have not been able to mobilize the Ministries because some of the recommendations are of long-term nature. So, we are not able to stop and say, okay we will keep it pending for this time or prepare another time line. So, after we have gone through the recommendations given by you, we should separate the two, separate the recommendations which are long-term and come out with the final annual report. We will follow that. So, I assure you and my Secretary has also desired that I should place before your kind self that he will hold a meeting next week and start holding every month so that we will finalize our report by 31st December and submit it in the winter session."

15. The Committee had earlier examined the reasons for delay in laying of the Annual Report and Audited Accounts of the Commission for the years 1992-1993 to 2000-2001 and observed/recommended, in their Eleventh Report of 13th Lok Sabha presented to the House on 03.12.2002, as under :-

“2.17 The Committee note that the Annual Report and Audited Accounts of National Commission for Women for the year 1992-93, which was the first year of the incorporation, were laid on the Table of the House on 26.8.1995 after a delay of about 20 months. These documents for the years 1994-95, 1995-96, 1996-97 and 1997-98 have been laid on the Table on 14.12.1998, 23.12.1999, 19.12.2000 and 18.12.2001, i.e. after a delay of about 35½ months, 36 months, 35½ months and 35½ months over and above the prescribed period of nine months after close of the respective accounting year. These documents for the years 1998-99, 1999-2000 and 2000-01 which were due to be laid on the Table of the House by 31.12.1999, 31.12.2000 and 31.12.2001 have not so far been laid on the Table.”

2.18 In view of the persistent delay in laying Annual Reports and Audited Accounts of National Commission for Women the Committee would like to reiterate their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha) presented to Lok Sabha on 8 March, 1976:-

“3.5 The Committee are of the opinion that normally the Annual Report and Audited Accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it to Government for laying. If for any reason the report, audited accounts and audit report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meet, whichever is later, a statement explaining the reasons, why the report and accounts could not be laid within the stipulated period.”

2.19 In view of the above said recommendation, the Committee recommend that the National Commission for Women in consultation with the Ministry may prepare a time bound programme for all the stages involved in finalisation of the documents viz. appointment of auditors, compilation of accounts, translation & printing of the documents, approval of the documents, sending them to the Ministry, preparation of 'Review' & 'Delay Statement' by the Ministry and laying on the Table of the House so that the documents could be laid within nine months after close of the accounting year. A copy of the time bound programme so prepared and the status report of the documents for the years 1998-99 onwards may be made available to the Committee.

16. The Ministry of Women and Child Development in its action taken reply (O.M. No.6-1/2003-WW dated 2.7.2003) stated as under -

“The recommendations contained in the Annual Report pertain to subject handled by various Ministries/Departments of the Government of India. Therefore, the department has to circulate the recommendations to the concerned Ministries and obtain the Action Taken Report

thereon. The Annual Report is laid on the Table of both Houses of Parliament alongwith the Action Taken Report. The process of collecting and compiling the Action Taken Reports from various concern Ministries/Departments usually takes a lot of time. In future, the time involved for this process will be minimized to the extent possible through contacts with officers responsible in other Ministries and periodic review meetings.... ”

17. The Committee had again examined the reasons for delay in laying of the Annual Reports and Audited Account of the Commission for the years 2001-2002 to 2006-2007 and recommended in their 20th Reports- 14th LS presented to the House on 22 October, 2008 as follows:-

“2.25 The Committee are dismayed to note that the Commission took 22 months to send the documents to the Ministry after its approval for the year 2003-04. The reasons put forth by the Commission for the delay due to shortage of staff is not acceptable to the Committee. In their view, the Commission should have taken necessary steps to fill the vacancies in time. The Committee, therefore, recommend that immediate necessary steps should be taken by the Commission to fill up the vacancies so that delay in laying the documents in time should not occur in future on this account. The Committee also note that the Ministry took 25, 30 and 12 months in laying the final documents of the Commission for the years 2001-02, 2002-03 and 2003-04 respectively after receipt of the same from the Commission. It was stated that the delay was largely due to obtaining the Action Taken Report on the recommendations contained in the Annual Reports of the Commission as the Annual Reports and Audited Accounts are to be laid in the Parliament alongwith the Memorandum of Action Taken in respect of the recommendations contained in the Annual Report as per section 14 of NCW Act. The Committee, therefore, recommend that the Ministry should pursue the matter with the concerned Ministries/Departments and make concerted efforts for obtaining the Action Taken Reports well in time from the concerned Ministries/Departments to avoid delays in future in laying the documents on this account. The Committee also recommend that the Ministry should lay the Memoranda of Action Taken along with the Annual Reports which are received by the Commission by the scheduled time of sending the documents for laying before the Parliament and the remaining Memoranda of Action Taken which are received late after sending the documents to the Parliament should be laid separately. For this, if need be, Section 14 of NCW Act should be suitably amended. The Committee may be apprised of the action taken in this regard.”

18. Pursuant to the said recommendation of the Committee, the Ministry of Women and Child Development in its action taken reply (5th Report of 15th Lok Sabha) stated as under:-

"An inter-Ministerial Committee co-chaired by Secretary, Ministry of Women and Child Development and Member-Secretary, National Commission for Women has been set up to monitor furnishing of ATNs on the recommendations contained in Annual Reports of the Commission. This Committee has the representation of those Ministries/Departments which are concerned with the recommendations, at a level not below the rank of Joint Secretary in the Concerned Ministries/Departments. Serious efforts made by Ministry of Women and Child Development resulted that the Annual Reports of NCW during the years 2004-05 & 2005-06 laid on the Table of the House on 24.10.2008 and 2006-07 was laid on 19.12.2008. Ministry of Women & Child Development is also taking necessary steps for the documents for the year

2007-08 to be laid with the stipulated period. The Annual Report for the year 2007-08 is under preparation of the Commission. ”

Observations/Recommendations

19. The Committee are extremely unhappy to note that inspite of its repeated recommendation the Annual Reports and Audited Accounts of National Commission for Women, New Delhi are not being laid timely on the Table of the House by the Ministry of Women and Child Development within a period of 9 months after closing of accounting year. On scrutiny of papers laid on the Table of the House for the years 2007-2008 to 2013-2014 revealed that the main reason for delay was obtaining action taken replies from the various Ministries/Departments on the recommendations contained in the Annual Report of the Commission as the Annual Reports and Audited Accounts were to be laid in the Parliament alongwith the Memorandum of Action Taken in respect of the recommendations contained in the Annual Report as per Section 14 of NCW Act, 1990. The Committee are not convinced with the reply furnished by the Ministry as the procedural delay had been noticed while examining the Annual Reports and Audited Accounts of the NCW twice, firstly for the years 1992-1993 to 2001-2002 and again for the years 2001-2002 to 2006-2007. Keeping this aspects in view, the Committee had recommended to amend the NCW Act, 1990 suitable so that the Memoranda of Action Taken on which replies have been received might be submitted alongwith the Annual Report and the remaining Memoranda of Action Taken which are received late after sending the documents to the Parliament should be laid separately. However, The Committee regret to note that the Ministry had conveniently ignored the recommendation of the Committee and did not take any initiative to amend the NCW Act, 1990 which could have facilitated the Ministry to lay their Annual Reports timely on the Table of the House. The Committee, therefore, reiterate their recommendation to amend the NCW Act, 1990 without further delay in order to ensure that the Annual Reports and Audited Accounts of the Commission are laid on the Table of the House within stipulated time period in future. The committee would like to be apprised of the initiative undertaken by the Ministry in this regard.

20. In its 10th Report of 6th Lok Sabha, the Committee had recommended that in the “Statement of reasons of delay”, the Government should invariably indicate in chronological order the dates of finalisation of reports and accounts, their submission to audit, issue of inspection report, replies given on points raised in the report and finally the receipt of audit from the audit authorities so that the Committee may identify the stages and extent of delay and suggest remedial measures therefor. However the Committee are stressed to note that the delay statement given by the Ministry of Women and Child Development for the year 2014-2015 does not contain the information in chronological order as recommended by the Committee in its earlier Report. While reiterating their earlier recommendation, the Committee expect the Ministry to furnish the requisite information in chronological order in all its future submissions, and suggest remedial measures undertaken by them to check delays in laying its Annual Reports and Audited Accounts of the Commission on the Table of the House.

21. The Committee also impress upon the Ministry that if for any reasons, the Annual Reports and Audited Accounts of the NCW 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 prescribed period should be laid strictly within 30 days as recommended by the Committee in its earlier Report.

New Delhi
February, 2017
Magha, 1938 (Saka)

Chandrakant Khaire
Chairperson
Committee on Papers Laid on the Table

Annexure-I**vide para 04 of the Report****Statement showing the dates of laying of the Annual Reports and Audited Accounts of the National Commission for Women, New Delhi**

Year	Date of laying of Annual Reports and Audited Accounts	Extent of delay
2007-08	27.08.2010	20 months
2008-09	25.03.2011	15 months
2009-10	02.09.2011	08 months
2010-11	20.12.2012	12 months
2011-12	23.12.2014	24 months
2012-13	20.03.2015	15 months
2013-14	18.12.2015	11 ^{1/2} months
2014-15	29.04.2016	04 months
2015-16	Not Laid	-

Annexure-II
vide para 06 of the Report

The chronological sequence in respect of finalization of Audited Accounts of the NCW for the year 2011-12 to 2013-14

S.No.	Point	2011-12	2012-13	2013-14
(a)	The date on which the Commission approached the Audit Authority to appoint the auditors for auditing the Accounts and date of appointment	Director General of Audit Central Expenditure (DGACE) conducted audit of Annual Accounts of NCW at its own after receipts of Annual accounts on any date after 30 th June (i.e. last date of submission of Annual Accounts to DGACE)		
(b)	The date of compilation of Annual accounts of the Commission	27.6.2012	22.6.2013	17.6.2014
(c)	The date on which the Annual Accounts of the Commission were submitted to the Auditors for auditing	28.6.2012	28.6.2013	20.6.2014
(d)	The date and duration for auditing the Annual Accounts of the Commission by Auditors	9.7.2012 to 18.7.2012	5.7.2013 to 16.7.2013	1.7.2014 to 10.7.2014
(e)	The date of queries raised by Auditors during auditing of Annual Accounts	9.7.2012 to 18.7.2012	5.7.2013 to 16.7.2013	1.7.2014 to 10.7.2014
(f)	The date on which the replies to the audit queries was furnished to the Auditors	9.7.2012 to 18.7.2012	5.7.2013 to 16.7.2013	1.7.2014 to 10.7.2014
(g)	The date on which draft Audit Report was issued by Audit Authorities	01.8.2012	06.8.2013	04.8.2014
(h)	The date on which the final Audit Report received by Commission	25.9.2012	17.10.2013	24.09.2014
(i)	The date of finalization of Annual Report	16.08.2012	23.09.2013	08.09.2014
(j)	The date on which documents were got approved from the competent Authority	19.11.2012	03.01.2014	23.09.2014
(k)	The date on which documents were taken up for translation and printing and time taken for completing the task	20.11.2012 (time taken: one month & 10 days)	07.01.2014 (time taken: around one and half months)	23.09.2014 (time taken: around three & half months)
(l)	The date on which documents were sent to the ministry for being laid in House	30.11.2012 English version 06.12.2012 Hindi Version	21.02.2014 English version 05.03.2015 Hindi Version	12.01.2015 English version 23.02.2015 Hindi version
(m)	The date of laying of the documents on the table of the House	23.12.2014	20.03.2015	18.12.2015