

No.17(3)/2011- E-II(A)
Government of India
Ministry of Finance
Department of Expenditure

North Block, New Delhi
Dated 5th September, 2011

OFFICE MEMORANDUM

Subject : Laying on the Table of the House Annual Report and Audited Accounts of Government Societies/Autonomous Bodies receiving grants-in-aid – reiteration of GFR 2005 provisions.

In terms of Rule 212 (3) (iv) of the GFRs 2005 , the annual reports and audited statements of accounts of Autonomous Organisation are required to be laid on the Table of the Parliament. Further, Rule -212(1) of the GFR 2005 provides that in respect of recurring grants, Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after Utilization Certificate on provisional basis in respect of grants of the preceding financial year is submitted. Release of grants-in-aid in excess of 75% of the total amount sanctioned for the subsequent financial year shall be done only after the Utilization Certificate and the Annual Audited Statement relating to grants-in-aid released in the preceding year are submitted to the satisfaction of the Ministry/ Department concerned.

2. The time frame for the audit of accounts of the Autonomous Bodies has been prescribed by a Committee of Rajya Sabha (COPLLOT) in 1976. As per the recommendations of the COPLLOT in its first Report in 1976, every autonomous body should complete its accounts within a period of three months after the close of accounting year and make them available for auditing. Auditing of the accounts and furnishing of replies to the audit objections, if any, together with translation and printing of reports should be completed within the next six months so that the reports and audited accounts are laid before Parliament within nine months after close of accounting year. Keeping these recommendations in view, a time schedule was framed by the office of the Comptroller and Auditor General of India which is incorporated in the Manual of Instructions for Audit of Autonomous Bodies and is enclosed as Annexure-I. O/o C&AG have commented upon the delay in submission of the annual accounts by the autonomous bodies in their report no-38 of 2010 on Union Government (Civil) Autonomous Bodies.

3. The Committee on Papers Laid on the Table – Rajya Sabha has observed that there have been persistent delays in laying of the Annual Reports and Audited Accounts of the Government Societies/Autonomous Bodies registered under the Societies Registration Act, 1860.

4. The aforesaid provisions of the GFRs 2005 are therefore reiterated and all Ministries/Departments are requested to ensure that these are scrupulously followed. Ministries/Departments may also ensure that accounts are submitted for audit as per the schedule laid down by the Office of C&AG of India and audited accounts are laid before Parliament within the prescribed time frame.


(R. Prem Anand)

Under Secretary to the Govt. of India

To

1. All Secretaries, Ministries/Departments.
2. All FAs, Ministries/Departments.

Copy to:

Controller General of Accounts, M/o Finance
New Delhi.

- It is requested that an appropriate system may be devised through Monitoring Cell to monitor the submission of accounts of the Government Societies and Autonomous Bodies to C&AG for audit and laying of Annual Report and Audit Accounts of Government Societies and Autonomous Bodies on the Table of the House within the prescribe time frame.

Annexure to OM No. 17(3)/2011-E-II(A) dt. 5th Sept, 2011 regarding **“Laying on the Table of the House Annual Report and Audited Accounts of Government Societies/Autonomous Bodies receiving grants-in-aid - reiteration of GFR 2005 provisions”**.

Sl. No	Task	Date by which task to be completed
1	Approved and authenticated annual accounts to be made available by the autonomous body to the concerned audit office and commencement of audit of annual accounts.	30th June
2	Issue of draft SAR to the Chief Executive of the autonomous body	31st August
3	. Receipt of reply to draft SAR from the Management (two weeks from the date of issue of draft SAR).	14th September
4	Submission of draft SAR, with or without incorporating replies of the autonomous bodies, to the Headquarters for approval.	21st September
5	Sending approved SAR by Headquarters to the Field office (two weeks from the date of receipt of draft SAR at Headquarters)	21st October
6	Issue of the final SAR in English version with audit certificate to autonomous body/ Government concerned.	31st October
7	Issue of the Hindi version of final SAR, where this is done by AG/Pr. Director of Audit themselves with a copy of the final SAR to the Headquarter	15th November

SAR stands for Separate Audit Report