

INDEPENDENT AUDITOR'S REPORT

To the Members of

Indian Renewable Energy Development Agency Limited

Report on *suo motu* disclosure under Section 4 of RTI Act, 2005

In terms of engagement letter dated 08.06.2017, We Ravi Rajan & Co., Chartered Accountants were appointed by **Indian Renewable Energy Development Agency Limited** ("the company") under RTI Act'2005 / DOPT guidelines to conduct the audit of information given in public domain which is required to be disclosed on proactive basis for the period from 1st April 2016 to 31st March 2017.

"The facts and figures reported are, as they existed at the time of our review. We therefore, would not be liable to update our Report for the state of affairs as they stand after the date of the review". Our end conclusions are based on and limited to the scrutiny of Records, Documents, Reports and Representations available on public domain and provided to us by the management of Indian Renewable Energy Development Agency Limited.

Our Scope of Audit and observations are as under:

Scope of Audit

The scope of the audit has been specified in the appointment letter issued by the IREDA and the same has been strictly adhered to while conducting the audit. The following areas covered

1. Suo motu disclosure of more items under Section 4
 - 1.1 Information related to procurement
 - 1.2 Public Private Partnership
 - 1.3 Transfer policy and Transfer Order
 - 1.4 RTI Applications
 - 1.5 CAG & PAC paras
 - 1.6 Citizens Charter
 - 1.7 Discretionary and Non-discretionary grants
 - 1.8 Foreign Tours of PM/Ministers
2. Guideline for digital publication of proactive disclosure under section 4
3. Guidelines for certain clauses of section 4(1)(b) to make disclosure more effective.
4. Compliance with provisions of *suo motu* (proactive) disclosure under the RTI Act.



Observations:

1. Suo motu disclosure under section 4

Section 4(1)(b) of the RTI Act lays down the information which should be disclosed by public Authorities on a *suo motu* or proactive basis. Section 4(2) and section 4(3) prescribe the method of dissemination of this information. The purpose of *Suo motu* disclosure under section 4 of Right to Information Act, 2005 is to place large amount of information in public domain on a proactive basis to make the functioning of the Public Authorities more transparent and also to reduce the need for filling individual RTI applications. Accordingly, the Public Authorities may proactively disclose the following items under the suo motu disclosure provisions of section 4.

1.1 Information related to Procurement

Information relating to procurement made by Public Authorities including publication of notice/tender enquiries, corrigenda thereon, and details of bid awards detailing the name of the supplier of goods/services being procured or the works contracts entered or any such combination of these and the rate and total amount at which such procurement or works contract is to be done should be disclosed. All information disclosable as per Ministry of Finance, Department of Expenditure's O.M. No. 10/1/2011-PPC dated 30th November, 2011 on Mandatory Publication of Tender Enquiries on the Central Public Procurement Portal and O.M. No. 10/3/2012- PPC dated 30th March, 2012 on Implementation of comprehensive end-to-end e-procurement should be disclosed under Section 4. At present the limit is fixed at Rs. 10.00 lakhs. In case of procurements made through DGS&D Rate Contracts or through Kendriya Bhandar/ NCCF, only award details need to be published. However information about procurement which falls within the purview of Section 8 of the RTI Act would be exempt.

Observation:

As per the DOPT Circular, Award details of Procurements made through DGS&D Rate Contracts or through Kendriya Bhandar/ NCCF needs to be disclosed under RTI Tab. However, while browsing through the website it was observed that no such information for the financial year 2016-17 is made available on website.

Since Complied



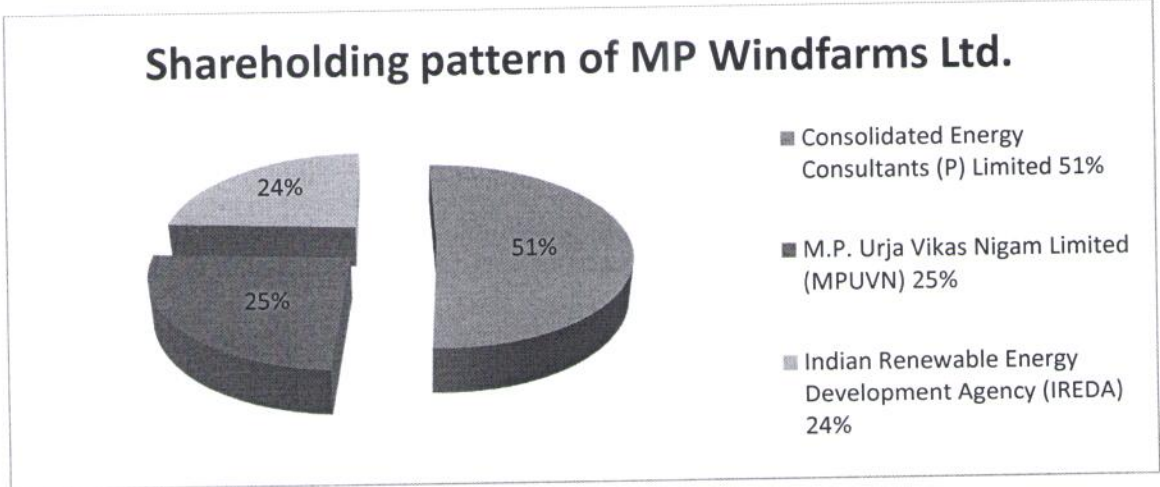
1.2 Public Private Partnership

If Public services are proposed to be provided through a Public Private Partnership (PPP), all information relating to the PPPs must be disclosed in the public domain by the Public Authority entering into the PPP contract/concession agreement. This may include details of the Special Purpose Vehicle (SPV), if any set up, detailed project reports, concession agreements, operation and maintenance manuals and other documents generated as part of the implementation of the PPP project. The documents under the ambit of the exemption from disclosure of information under section 8(1)(d) and 8(1)(j) of 2 the RTI Act would not be disclosed *suo motu*. Further, information about fees, tolls, or other kinds of revenue that may be collected under authorization from the Government, information in respect of outputs and outcomes, process of selection of the private sector party may also be proactively disclosed. All payments made under the PPP project may also be disclosed in a periodic manner along with the purpose of making such payment.

Observation:

According to information and explanations given to us, "MP Windfarms Limited" in which IREDA holds 24% of its equity share capital, is a Public Private Partnership on account of its Shareholding pattern, which is as under:

- 1) Private Party – 51%
- 2) Public Sector – 49%



Details/information of the same has been disclosed under RTI tab of the website.

We have verified the above and have no adverse comments.



1.3 Transfer policy and Transfer Order

Transfer policy for different grades/cadres of employees serving in Public Authority should be proactively disclosed. All transfer orders should be publicized through the website or in any other manner listed in Section 4(4) of the Act. These guidelines would not be applicable in cases of transfers made keeping in view sovereignty, integrity, security, strategic, scientific or economic interests of the State and the exemptions covered under Section 8 of the Act. These instructions would not apply to security and intelligence organizations under the second schedule of the RTI Act.

Observation:

From the perusal of the website and according to the information and explanations given to us, the employees are transferred on a timely basis, but no such information are available on the website of the company.

1.4 RTI Applications

As per guidelines on suo motu disclosure under section 4 of RTI Act, All Public Authorities shall proactively disclose RTI applications and appeals received and their responses on the website maintained by Public Authorities with search facility based on key words. RTI applications and appeals received and their responses relating to the personal information of an individual may not be disclosed, as they do not serve any public interest.

As per section 20 clause (1) of RTI Act, 2005, Where the Central Information Commission or the State Information Commission, as the case may be, at the time of deciding any complaint or appeal is of the opinion that the Central Public Information Officer or the State Public Information Officer, as the case may be, has, without any reasonable cause, refused to receive an application for information or has not furnished information within the time specified under sub-section (1) of section 7 or malafidely denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of the request or obstructed in any manner in furnishing the information, it shall impose a penalty of two hundred and fifty rupees each day till application is received or information is furnished, so however, the total amount of such penalty shall not exceed twenty-five thousand rupees.



Observation:

1) While browsing through the website it was observed that the details in respect of all the RTI Applications & Appeals received during the financial year 2016-17 and their responses have not been disclosed under RTI section i.e. information regarding only few of the RTI applications & appeals have been disclosed.

2) It was also observed that the information published regarding RTI applications and appeals on IREDA website is only statistics of applications received, disposed and pending. This does not serve the purpose of DOPT guidelines. Even no such status has been updated after 31.12.2014. The format is reproduced as under:

Status of RTI Application for the 3rd Quarter of FY 2014-15 [Oct'14-Dec'14]

Sl. No.	<u>RTI Applications Received during the quarter:</u>	
1	<ul style="list-style-type: none"> • Directly at IREDA • On transfer from other Public Authorities including Ministry of New and Renewable of Energy (MNRE) • Carry forward from the previous quarter 	06 02 06
2	Total	14
3	RTI Applications replied/disposed of in this quarter	10
4	Applications carry forward for next quarter	04
5	As of 31.12.2014 No. of RTI Applications Pending and to be disposed of/replied in the next quarter	04
6	RTI applications transferred to other Public Authorities	Nil
7	Total RTI Fees collected during the quarter	Rs. 40/-
8	Appeals received by Appellate Authority (AA) under RTI against the decisions of CPIO during the quarter	03
9	Decisions of Appellate Authority where appeal rejected by AA	03
10	Decisions of Appellate Authority where appeals accepted	Nil
11	Is the Mandatory Disclosure u/s 4(1)(b) posted on the website of PA (Yes/No)	Yes
12	Last date of updating of Mandatory disclosure u/s 4(a)(b) of the RTI Act on IREDA website	31.12.2014
13	Has the mandatory disclosure been audited by third party as per DOPT vide OM No. 1/6/2011-IR dt. 15.4.13	No
14	Date of audit of Mandatory disclosure u/s 4(1)(b)	-

3) We have browsed the website of other public authorities and they have given status of applications received & disposed individually RTI application wise. The format of RTI applications received and disposed by PFC is reproduced as under:

Status of RTI Queries (Received / Replied during the month of _____, 2016)

S.N.	Name of Applicant	Subject	Date of receipt	Date of reply/ rejection	Reason for rejection of RTI application
1					
2					

4) Quarterly RTI Returns are need to be disclosed on the website as per RTI Annual Return Information System,

While browsing through the IREDA website we have noticed that the Quarterly RTI Returns for the financial year 2016-17 have been uploaded under RTI Tab of IREDA website.

We have verified the above and have no adverse comments.



5) As per RTI Act' 2005 , the CPIO shall within 30 days of receipt of request, either provide the information on payment of such fee as may be prescribed or reject the request for any of the reason specified under the Act.

While verifying the RTI register prepared by IREDA, we have observed the following cases where delay in response is noticed:

Application Number	Name of the Applicant	Date of Receipt	Date of Disposal /Rejection	Delay in days (>30days)
288	Mr. LD Agarwal	16.09.2016	18.10.2016	2
290	Mr. Mradul Awasthi	25.10.2016	03.01.2017	40
291	Ms. Ekta Agarwal	11.11.2016	14.12.2016	3
324	Ms. Deepika Verma	27.01.2017	28.02.2017	2
327	Mr. Siddhartha Priya	21.02.2017	30.03.2017	7
330	Mr. Harshavardhan	02.03.2017	09.05.2017	37
332	Mr. AK Vishkarma	15.03.2017	12.05.2017	28
334	Mr. Sudhokar Hwale	24.03.2017	06.05.2017	13
337	Mr. Rajesh Gannaurapu	31.03.2017	02.05.2017	2



6) **Status of RTI Applications received (As Per RTI Register & RTI Return) during the Audit Period i.e. for FY 2016-17:**

Particulars	During the FY 2016-17
RTI Applications brought forward from Previous Financial Year	Nil
RTI Applications received directly by IREDA	38
RTI Applications received on transfer by Other Public Authority	13
Total (A)	51
RTI Applications rejected	35
RTI Applications replied/disposed	16
RTI Applications transferred to Other Public Authority	0
Total (B)	51
RTI Applications carried forward to next Financial Year	Nil

7) **Status of First Appeal during the Audit Period i.e. for FY 2016-17:**

Status of first appeal which is maintained by Appellate Authority during the financial year 2016-17 is as under:

Particulars	During the FY 2016-17
Opening Balance	0
No. Of Appeals received during the year	6
Decision where appeals rejected	6
Decision where appeals accepted	0
Pending Cases	0

8) **Status of Second Appeal during the Audit Period i.e. for FY 2016-17:**

As per information and explanation provided to us by legal department of IREDA, no such case of second appeal has been received from the CIC during the financial year 2016-17.



1.5 CAG & PAC paras

Public Authorities may proactively disclose the CAG & PAC paras and the Action Taken Reports (ATRs) only after these have been laid on the table of both the houses of the Parliament. However, CAG paras dealing with information about the issues of sovereignty, integrity, security, strategic, scientific or economic interests of the State and information covered under Section 8 of the RTI Act would be exempt.

Observation:

No information in respect of CAG & PAC para have been published under RTI Tab displayed on the homepage of IREDA Website.

1.6 Citizens Charter

Citizens Charter prepared by the Ministry/Department, as part of the Result Framework Document of the department/organization should be proactively disclosed and six monthly reports on the performance against the benchmarks set in Citizens Charter should also be displayed on the website of public authorities.

Observation:

While carrying on audit through the website, we have observed that Citizens Charter is now posted under RTI Tab. However, six monthly performance report is not found on website i.e. last uploaded upto September'2015.

1.7 Discretionary and Non-discretionary grants

All discretionary /non-discretionary grants/ allocations to state governments/ NGOs/Other institutions by Ministry/Department should be placed on the website of the Ministry/Department concerned. Annual Accounts of all legal entities who are provided grants by Public Authorities should be made available through publication, directly or indirectly on the Public Authority's website. Disclosures would be subject to provisions of Section 8 to 11 of the RTI Act.

Observation:

We have verified the above and we have no adverse comments.



1.8 Foreign Tours of PM/Ministers

1.8.1 A large number of RTI queries are being filed on official tours undertaken by Ministers or officials of various Government Ministries/Departments. Information regarding the nature, place and period of foreign and domestic tours of Prime Minister are already disclosed on the PMO's website.

1.8.2 As per DoPT's OM No. 1/8/2012-IR dated 11/9/2012, Public Authorities may proactively disclose the details of foreign and domestic official tours undertaken by the Minister(s) and officials of the rank of Joint Secretary to the Government of India and above and Heads of Departments, since 1st January, 2012. The disclosures may be updated once every quarter.

1.8.3 Information to be disclosed proactively may contain nature of the official tour, places visited, the period, number of people included in the official delegation and total cost of such travel undertaken. Exemptions under Section 8 of the RTI Act, 2005 may be kept in view while disclosing the information. These instructions would not apply to security and intelligence organisations under the second schedule of the RTI Act, 2005 and CVOs of public authorities.

Observation:

According to information and explanations provided to us, we understand that only CMD falls under this category whose information regarding foreign/ domestic official tours are required to be disclosed on Website. However, we have noticed that no such information is available on website for the financial year 2016-17.



2. **Digital publication of proactive disclosure under section 4**

To maintain reliability of information and its real time updation, information generation in a digital form should be automatically updated on the basis of key work outputs, like a muster roll and salary slip (NREGA in Andhra Pradesh) or formalization of a government order (Andhra Pradesh). Such an approach will lead to automation of proactive disclosure.

Observation:

We have verified the above and we have no adverse comments.

3. **Make disclosure more effective under section 4**

The decision-making chain should be identified in the form of a flow chart explaining the rank/grade of the public functionaries involved in the decision-making process and the specific stages in the decision-making hierarchy. The powers of each officer including powers of supervision over subordinates involved in the chain of decision-making must also be spelt out next to the flow chart or in a simple bullet-pointed format in a text-box. The exceptional circumstances when such standard decision-making processes may be overridden and by whom, should also be explained clearly.

Observation:

We have verified the above and we have no adverse comments.



4. **Compliance with Provisions of suo motu (proactive) disclosure under the RTI Act**

Government has issued directions to all Ministries/Departments/public authorities to include a chapter on RTI Act in their Annual Reports submitted to the Parliament. Details about compliance with proactive disclosure guidelines should mandatorily be included in the relevant chapter in Annual Report of Ministry/Department.

Observation:



We have observed that such information regarding RTI Act is available in Annual Report of IREDA for the Financial Year 2016-17.

We have verified the above and have no adverse comments.

Copy of DOPT Circular and RTI Act'2005 is enclosed with this report.

Place: New Delhi
Date: 06/10/2017

For Ravi Rajan & Co.
Chartered Accountants
FRN: 009073N



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(Partner)
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