

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2023-24)**

SEVENTEENTH LOK SABHA

165

165th REPORT

[Action Taken by the Ministry of Culture on the Observations/Recommendations made by the Committee in their 119th Report (17th Lok Sabha) regarding the delay in laying the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata]

(Presented to Lok Sabha on 20.12.2023)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
December, 2023/Agrahayan , 1945 (Saka)**

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2023-24)

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 Jamyang Tsering Namgyal
9. Smt. Aparupa Poddar
10. Shri T.N. Prathapan
11. Shri Sellaperumal Ramalingam
12. Shri Saptagiri Sankar Ulaka
13. Shri Devendrappa Y.
14. Shri Ashok Kumar Yadav
15. Vacant

SECRETARIAT

1. Shri R. K. Suryanarayanan - Joint Secretary
 2. Shri Naval K. Verma - Director
 3. Shri Rahul Singh - Deputy Secretary
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INTRODUCTION

I, the Chairperson of the Committee on Papers Laid on the Table (2023-24), having been authorized by the Committee to present the Report on their behalf, present this 165th Report on the action taken by the Government on the recommendations/observations made by the Committee in the 119th Report (17th Lok Sabha) regarding the delay in laying the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata.

2. The 119th Report (17th Lok Sabha) was presented to Lok Sabha on 03 April 2023. The Ministry of Culture furnished their replies on 03 August, 2023 indicating the action-taken on the observations/recommendations contained in the 119th Report. The Committee considered and adopted this Report at their sitting held on 13.12.2023.

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
13.12., 2023

22, Agrahayana, 1945 (Saka)

Girish Chandra
Chairperson
Committee on Papers Laid on the Table

Action Taken by the Ministry of Culture on the Observations / Recommendations made by the Committee in their 119th Report (17th Lok Sabha) regarding the delay in laying the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata.

This Report of the Committee deals with the action-taken by the Ministry of Culture on the Recommendations/Observations made by the Committee on Papers Laid on the Table (2022-2023) in their 119th Report (17th Lok Sabha) which dealt with the matter of the delay in laying the Annual Reports and Audited Accounts of the Victoria Memorial Hall and which was presented to the Lok Sabha on 03 April, 2023.

2. The Committee had made five Observations/Recommendations in their 119th Report (17th Lok Sabha). The action-taken replies to all the five Observations/Recommendations have been received from the Government vide OM No. M.II-13/7/2023-M.II dated 03 July 2023.

3. The Observations/Recommendations made by the Committee, the Action Taken Replies received from the Ministry and comments of the Committee thereon are as under-

Recommendation No. 19

4. The Committee had recommended as under:-

“The Committee note that the Victoria Memorial Hall (VMH), Kolkata and Ministry of Culture (MoC) have not adhered to the provisions of Rule 237(iii) of the General Financial Rules (2017) of the Government of India, regarding laying of the Annual Report and Audited Accounts of the VMH, Kolkata on the Table of the House within nine months of the closure of the Financial/accounting year. The Committee is disappointed to note that the Ministry of Culture (MoC) also has not adhered to the stipulated time frame in laying of these documents. The requisite documents of the VMH for the year 2015-16 were laid on 18.12.2017 with delays of 11 months 18 days, for the year 2016-17 on 07.01.2019 with delays of 12 months 07 days, for the year 2017-18 on 09.12.2019 with delays of 11 months 09 days, for the year 2018-19 on 13.02.2021 with delays of 13 months 13 days, for the year 2019-20 on 20.12.2021 with delays of 11 months 20 days and the documents for the year 2020-21 on 21.03.2022 with delays of 2 months 21 days.”

5. The Ministry in its action taken replies has stated as under:-

“The stages occurring delay stated below were observed in Victoria Memorial Hall, Kolkata:

1. Delay of 2.5 months in internal audit of accounts by Chartered Accountants Firm.
2. The constraints in scheduling the meeting of Board of Trustees / Executive Finance Committee in time.
3. Time taken to obtain CAG Audit Report (SAR)

With all efforts Victoria Memorial Hall, Kolkata submitted the Annual Report and Audited Accounts (AR & AA) for financial year 2021-22 within the scheduled time. The AR & AA of 2021-22 was submitted to Ministry of Culture on 16.12.2022 by following the action plan stated below:

Undertaking concurrent Audit of Accounts to expedite final internal audit report.

1. Proactive correspondence with D.G, Central Audit Kolkata for expediting SAR.
2. Prior selection of printer, penal provision was included in case of non-compliance of the time bound schedule.
3. By adopting process of simplification for approvals on either side of Central Audit and BoT approval.”

6. The Committee appreciate the various steps taken by the Ministry to ensure timely laying of the requisite documents of the VMH. However, the Committee observe that the requisite documents of VMH for the year 2021-22 were submitted to the Ministry on 16.12.2022. In this connection, the Committee are of the opinion that before laying the documents in the House, the Ministry has to complete certain formalities viz. preparation of review of performance and activities of the VMH, authentication of the documents from the Minister and sending the documents to Parliament for laying. If the date of sending the documents to the Ministry is mid of December, it would be difficult for the Ministry to complete all these formalities and place them before Parliament in time during the winter session which normally concludes by the third week of December every year. The Committee therefore, desire that the time schedule may be drawn afresh so as to given sufficient time to the Ministry to complete the various formalities involved to facilitate timely laying of the documents.

Recommendation Serial No. 20

7. The Committee had recommended as under:-

“The Committee note that the delay in laying the VMH documents by the MOC is not of recent-origin. The Committee noted and considered the matter of delays in laying the documents of VMH for the years from 1991-92 to 1994-95 in its 10th Report (13th Lok Sabha), presented to the Lok Sabha on 8 May, 2002 and again in 6th Report (16th Lok Sabha) for the years from 2002-2003 to 2014-2015, presented to the Lok Sabha on 16 March, 2016

which prove the Ministry's failure to adhere to the time of laying the said documents of the VMH.”

8. The Ministry in its action taken replies has stated as under:-

The action plan stated above prepared in consultation with M/o Culture was followed for preparation of AR & AAs for the year 2021-22. The AR & AAs of 2021-22 was submitted to M/o Culture on 16.12.2022. So, there is no delay in submission of the AR & AAs for year 2021-22 on the part of Victoria Memorial Hall (VMH), Kolkata.

VMH submitted their AR & AAs for the year 2021-22 on 16.12.2022. But, due to shortage of time as Winter Session of Parliament was scheduled to be ended on 23rd December, 2022, AR & AAs for the year 2021-22 of VMH could not lay in Parliament within December, 2022.

However, AR & AAs for the year 2021-22 was laid in Lok Sabha on 23.03.2023 *i.e* there is delay of two months 21 days.

- 9. The Action-taken reply furnished by the Ministry is not comprehensible wherein it has been stated that the action plan prepared in consultation with the Ministry of Culture while the reply is submitted by the Ministry of Culture itself. The Committee reiterate that the Ministry should ensure that the requisite documents of the VMH are received well in advance in order to provide sufficient time to the Ministry for laying these documents on the Table of the House. The Committee would also like to be informed the corrective measures taken by the Ministry in this regard.**

Recommendation Serial No. 21

10. The Committee had recommended as under:-

“While examining the reasons for delays for laying the documents of the VMH, Kolkata, as furnished by the organisation, the Committee are dismayed to note that the delay had occurred at the Internal Audit level. The submission of their Internal Audit Report took around 2 months and the C&AG also took around 4 months, till submission of Final Audit Report (FAR). As per the reply, the delay has been further compounded due to non-convening of the meeting of the Executive and Finance Committee/Board of Trustees at regular intervals and lack of coordination between the Ministry and VMH.

Further, the Ministry of Culture has apparently not been able to put in place an effective monitoring mechanism to ensure laying of documents of the VMH, Kolkata on the Table of the House/Parliament within the stipulated time. The Ministry need to makes all efforts to ensure that henceforth these documents are laid within the stipulated time. The Committee shall be apprised of the compliance of these directions and also measures taken by the Ministry to avoid delays in future. The Committee expect that, after all these efforts, reportedly made by the Ministry, the requisite documents of the VMH, Kolkata are laid within the stipulated time, in future. The Committee expect that, after all these efforts, reportedly made by the Ministry, the requisite documents of the VMH, Kolkata are laid within the stipulated time, in future. ”

11. The Ministry in its action taken replies has stated as under:-

“The observation of the Committee regarding the delay for submission of the AR & AAs of VMH is in order. The AR & AAs of VMH for Financial Year 2021-22 was submitted to MoC on 16.12.2022 within the scheduled time for placing before the Parliament. The Ministry of Culture is also taking steps to ensure that the AR & AAs of VMH is laid on the table of both the houses of Parliament on time. Besides holding of internal meeting, a calendar for finalization of the AR & AAs is being sent to VMH for strict compliance.”

12. The Committee note that the Ministry is taking steps to ensure timely laying of the Annual Reports or Audited Accounts of VMH, Kolkata on the Table of both the Houses. The Committee hope that with these steps, the Annual Reports and Audited Accounts of the VMH for succeeding years will be laid on the Table of the House within the stipulated time.

Recommendation Serial No. 22

13. The Committee had recommended as under:-

“The Committee, also recommend that the Ministry of Culture should prepare a 'Portal' wherein the updated position/progress regarding laying of the requisite documents of all the organizations under their administrative control could be ensured by putting an automatic alert system which would alert the Institutions one week before the deadline for the completion of their work at each stage as per the time schedule given. The Committee would like to be informed of the action taken by the Ministry in this regard.”

14. The Ministry in its action taken replies has stated as under:-

“Ministry in consultation with NIC/NICSI is in process of conceptualization to prepare/develop a PORTAL in this regard.”

15. The Committee appreciate the fact that the Ministry of Culture has acted upon the recommendation made by this Committee and is in the process of conceptualization to prepare/develop a PORTAL in the regard. The Committee further suggest that the alert system might be incorporated in the ‘Portal’ which can warn the VMH one week before the deadline on the completing their task as per their time schedule given to them to proceed in the matter. The Committee would like to be apprised of further action taken by the Ministry in this regard.

Recommendation Serial No. 23

16. The Committee had recommended as under:-

“The Committee also impress upon the Ministry that henceforth the latter must issue, a statement explaining the reasons as to why the requisite documents of all other organizations under their administration control could not be laid within the prescribed period on the Table of the House within 30 days or as soon as the House meets, whichever is later.”

17. The Ministry in its action taken replies has stated as under:-

“VMH has stated that a delay statement is being submitted with the AR & AAs every year.

As regards all the other organizations under the administrative control of this Ministry i.e. 34 Autonomous Organizations and 09 Grantee Bodies(list enclosed) who lay their Annual Report(AR) and Audited Accounts(AAs) in the Parliament, it may be submitted that every organization has separate Finance Committee/General Governing Body/Executive Council/Body/Society/Board of Trustee etc. under the Chairmanship of various persons, in some cases Hon’ble Culture Minister, H.E. Governor of the concerned States and even Hon’ble Prime Minister. The constraints are facing by the various organizations in scheduling the meetings by the above mentioned Committees/Body/Society/BoT in time bound manner. Concurrent Audit of Accounts and final internal audit report generally take long time despite of repeated reminders.”

Ministry of Culture is also taking steps to ensure that the AR & AAs of 34 Autonomous Organizations and 09 Grantee Bodies are laid on the table of both the houses of Parliament in a time bound manner. Beside holding of internal meeting, a calendar for finalization of the AR & AA is being issued to Victoria Memorial Hall, Kolkata & all the other Organizations for strict compliance. It is also submitted that few organizations have laid their AR and AAs for the financial year 2020-21 within prescribed time limit. However, all sincere efforts will be made to avoid delay in submission of AR and AAs of the Autonomous Organizations and Grantee Bodies in future.

18. The Committee were apprised that the Ministry is making sincere efforts to lay the Annual Reports and Annual Accounts of all the 39 Autonomous Organisations and 09 Grantee Bodies under its administrative control within the stipulated time. In this regard, the Committee

recommend that in case of unavoidable reasons, when the Annual Reports and Audited Accounts of any organization cannot be laid on the Table of the House within the stipulated time, a statement explaining the reasons as to why the requisite documents cannot be laid within the prescribed time period should be laid on the Table of the House within 30 days after the expiry of the stipulated time or as soon as the House convenes whichever is later. The action taken by the Ministry may also be informed to the Committee.

**New Delhi
13.12. 2023**

22, Agrahayana,1945 (Saka)

**Girish Chandra
Chairperson
Committee on Papers Laid on the Table**

Committee On Papers Laid On The Table (2023-2024)

Minutes of the sitting of the Committee on Papers Laid on the Table (2023-2024) held on 13.12.2023.

The Committee sat on Wednesday, 13th December, 2023 from 1445 hours to 1540 hours in Committee Room 'D', Parliament House Annexe, New Delhi.

Present

Shri Girish Chandra

- ***Chairperson***

Members

(Lok Sabha)

1. Dr. A. Chellakumar
2. Smt. Aparupa Poddar
3. Shri Devendrappa Y.
4. Shri Ashok Kumar Yadav

Secretariat

1. Shri R.K. Suryanarayanan - Joint Secretary
2. Shri Naval K. Verma - 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 two original draft Reports, eight Action-taken Reports X X X X.

3. Thereafter, the Committee took up the following two Original and eight Action-taken Reports for consideration and adoption:-

- i. X X X X;
- ii. X X X X;
- iii. X X X X;
- iv. X X X X;
- v. X X X X;
- vi. X X X X;
- vii. X X X X;
- viii. X X X X;
- ix. X X X X;

- x. Action Taken by the Ministry of Culture on the Observations/Recommendations made by the Committee in their 119th Report (17th Lok Sabha) regarding the delay in laying the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata.

The ten draft Reports were adopted unanimously. The Hon'ble Chairperson was authorized by the Committee to finalize and present these Reports to the Lok Sabha on a date convenient to him.

4 – 6. XX XX XX XX.

The Meeting then adjourned.

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