

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2007-2008)**

FOURTHEENTH LOK SABHA

DRAFT FIFTEENTH REPORT

[Action Taken by Government on the recommendations/observations made by the Committee on Papers Laid on the Table in their Ninth and Twelfth Reports (Fourteenth Lok Sabha)]

(Presented on 28 November, 2007)

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**LOK SABHA SECRETARIAT
NEW DELHI**

November, 2007/Agrahayana,1929 (Saka)

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2007-2008)

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Shri K. Jena	-	Deputy Secretary

INTRODUCTION

I, the Chairman, Committee on Papers Laid on the Table, having been authorised by the Committee to present the Report on their behalf, present this Fifteenth Report on action taken by Government on the recommendations/observations contained in the Ninth and Twelfth Reports (Fourteenth Lok Sabha) of the Committee on Papers Laid on the Table.

2. The Committee considered and adopted this Report at their sitting held on -----
22.11.2007.

New Delhi;

November, 2007
Agrahayana, 1929 (Saka)

HANNAN MOLLAH,
Chairman,
Committee on Papers Laid on the Table

REPORT

This report of the Committee on Papers Laid on the Table deals with the action taken by Government on the recommendations/observations contained in their Ninth and Twelfth Reports presented to Lok Sabha on 04.08 2006 and 17.05.2007 respectively.

2. The Ninth Report dealt with delay in laying Annual Reports and Audited Accounts of (i) Indian Council for Cultural Relations, New Delhi; (ii) Laxmibai National Institute of Physical Education, Gwalior; (iii) Indian Council of Medical Research, New Delhi.

3. The Twelfth Report dealt with delay in laying Annual Reports and Audited Accounts of (i) Banaras Hindu University, Varanasi and (ii) Central Agricultural University, Imphal.

4. Action Taken Notes have been received from the Government in respect of all the recommendations/observations contained in the Reports. Accordingly, a statement showing the action taken by the Government on the recommendations/observations contained in the Ninth and Twelfth Reports (14th Lok Sabha) is given in Appendix-I & II respectively. The Committee note that a scrutiny of these replies given by the Ministries indicates that the action taken or proposed to be taken by the Government in respect of some of their recommendations is either incomplete or not satisfactory. The Committee desire that final reply in respect of the recommendations for which only interim reply has been given by the Government ought to be furnished to the Committee at the earliest.

5. The Committee will now deal with the action taken by the Government on some of their recommendations/observations in succeeding paragraphs.

6. The Committee had recommended in para No.1.18, 9th Report (14th L.S) relating to delay in laying the documents of Indian Council for Cultural Relations New Delhi. as under:-

“The Committee also find that no time-schedule has been chalked out by the Ministry to indicate the target dates for completion of each stage of finalisation of accounts and Annual Reports of ICCR and laying of documents. The Committee, therefore, urge the Ministry to draw up the time schedule immediately, the adherence of which should be monitored regularly by a senior level officer so as to ensure timely laying of the documents on the Table of the House. A copy of the time schedule may be sent to the Committee for its appraisal.”

In their action taken reply, the Ministry of Ministry of External Affairs have stated as under:-

“ICCR will finalise the Annual Report within four months of the completion of the financial year i.e. by July, 2007 for the financial year 2006-07. The Annual Accounts of ICCR are closed by June 30. ICCR has been asked to submit these to its Finance Committee and the Governing Body after June 30. The President of ICCR will be requested to convene the Governing Body meeting soon after June 30. After approval of these statutory bodies these accounts will be submitted to the Director General of Audit, Central Revenues (DGACR) and all efforts will be made to get the Audit Certificate from him as soon as possible. DG, ICCR and JS (Coord.), MEA will be monitoring the implementation of these deadlines on regular basis.”

The Committee find that the reply of Ministry of External Affairs is neither specific nor satisfactory. The Ministry were asked to draw up a time schedule for completion of task at various stages of finalisation of documents to ensure timely laying of documents on the Table of the House. But, the Ministry have given a time schedule applicable only for a particular year (2006-07). The Committee, therefore, urge the Ministry/Council to draw up a standard time schedule for all succeeding years and furnish the details thereof to the Committee for their information at the earliest.

7. In para No.3.12, 9th Report (14 Lok Sabha) with regard to delay in laying of Annual Reports and Audited Accounts of Indian Council of Medical Research, New Delhi, the Committee had noted as under :-

“The Committee are distressed to note that there have been inordinate delays in laying the Annual Reports and Audited Accounts of Indian Council of Medical Research (ICMR), New Delhi. The delay ranged from 4 ½ months to 14 ½ months in respect of documents pertaining to the years 1999-2000 to 2002-03. Further, these documents for the year 2003-04 which were due for laying by 31.12.2004 were laid on the Table of the House on 21.3.2006. The Committee express their serious concern over persistent delay in laying the documents of ICMR as it amounts to denial of timely information to Members for their use during discussion in the House on the Demands for Grants of the Ministry concerned.”

In their Action Taken reply dated 03.04.2007 the Ministry of Health and Family Welfare have stated as under:-

“...As for laying the Annual Accounts of the ICMR for the year 2003-04, the Council has informed that:

The annual accounts of the Council 2003-04 were sent to the office of the Principal Director of Audit, Scientific Departments, New Delhi on 25.8.2004. The little delay in submission of the Annual Accounts is due to the fact that the Council has adopted the new accounting system as per the orders issued by the Comptroller General of Accounts, Ministry of Finance vide O.M. No. CPU/MF/CGA/98-99-236 dated 31.8.2000 prescribing a Common Format of Accounts for all the Central Autonomous Organisations/Institutions like CSIR, ICAR and ICMR from 2003-04. Under the new system accounts are to be prepared on accrual basis as against the cash/real basis. This necessitated training of officers and staff, compilation and collection of lot of information to be provided in the new format.

The Principal Director of Audit, Scientific Department's Audit party conducted the audit of the accounts of the Council during the period 28.12.2004 to 24.1.2005. A number of personal visits were made to the office of the Principal Director of Audit, Scientific Departments, New Delhi for Audit Certificate and were also reminded in writing on 19.7.2005 to issue Audit Certificate which was issued by them on 16.8.2005 and received in the Council on 18.8.2005. Thereafter, the Audit Certificate along with SAR and Annual Accounts were translated in Hindi and printed after checking the correctness of the figures etc. The work could be completed on 15.12.2005 and the Annual Accounts along with Audit Certificate, SAR and annual report of the Council could be sent to the Ministry of Health and Family Welfare, New Delhi on 16.12.2005.

Their review statement was prepared by the Government on 23.02.2006 and finally these accounts were therefore, laid on the table of the House on 21.3.2006.”

The Committee are not satisfied with the reply of the Government. One of the factors which caused delay in laying the documents (2003-04) of the Council was delay on the part of Audit. But the Ministry/Council have done very little in the matter except reminding them. If the matter had been pursued at the highest level, the delay could have been minimized. In the opinion of the Committee the Ministry/Council should take up the matter with the Principal Director of Audit for expeditious completion of audit and issue of Audit Certificate. Further the reasons put forth by the Ministry for delay in laying the documents on the Table of the House like translation, printing etc. are not acceptable to the Committee as these things are well within the reach of the Government. While reiterating their earlier recommendation the Committee strongly urge the Government to ensure that the Annual Reports and Audited Accounts of the Council are laid on the Table of the House in time by initiating appropriate steps by them.

8. In para 3.16 (9th Report) relating to delay in laying Annual Reports and Audited Accounts of Indian Council of Medical Research, New Delhi, the Committee further recommended as under: -

“The Committee observe from the Ministry’s response that no time schedule has been laid down by the Ministry/Council indicating normative time for completion of task at each stage *viz.* appointment of auditors, audit of accounts, finalisation of Annual Report, approval of the documents from the competent authority, translation & printing and processing of documents by the Ministry for laying on the Table of the House. The Committee recommend that this should be done forthwith. A senior officer both in the Ministry and the Council should also be entrusted with the task of monitoring the progress made at each stage of the work. With such mechanism, the Committee hope that the Annual Report and Audited Accounts of Indian Council of Medical Research, New Delhi would be laid within the stipulated period of nine months after the close of the accounting year in future. The Committee desire that a schedule of time limit so prepared be furnished to the Committee for their information.”

The Ministry of Health and Family Welfare in their action taken reply have stated as under:-

“Every efforts are made by the ICMR as well as Government to lay the report within stipulated time. However, there has been delay on the part of PDA in issuing the Audited Statement of Accounts, PDA has been requested for timely release of Audited Statement of Account.”

The Committee are not happy with the evasive reply of the Government. In the reply there is no mention about the preparation of time schedule and also establishment of a monitoring mechanism in the Ministry as was recommended by the Committee in their Report. The Committee, therefore, reiterate their earlier recommendation and urge the Ministry to furnish pointed reply at the earliest.

9. In para 1.15 of their Twelfth Report (14th Lok Sabha), with regard to the delay in laying the Annual Reports and Audited Accounts of the Banaras Hindu University, Varanasi, the Committee had noted as under:-

“The Committee had recommended in their 11th Report (7th Lok Sabha) that there should be a specific provision in the Banaras Hindu University Act for laying of the Annual Report and Audited Accounts of the University on the Table of both the Houses of Parliament so that they are not legally handicapped. The Committee have been informed that though a Bill to amend the Banaras Hindu University Act was passed by the Rajya Sabha in 1984, the Bill could not be passed in Lok Sabha due to its dissolution. The Committee regret to note that no efforts have been made by the Ministry thereafter in this regard. The Department of Secondary and Higher Education have now proposed that the University would take steps to incorporate a suitable provision in the statutes of the University. The Committee do not agree with the proposal. There is a laying provision in the Acts of other Central Universities. The Committee, therefore, reiterate that a provision of laying the Annual Report and Audited Accounts be incorporated in the Banaras Hindu University Act and action be taken in this regard immediately. The Committee would like to be apprised of the action taken in this regard.”

The Ministry of Human Resource Development (Department of Higher Education) in their action taken reply dated 24.9.2007 have stated as under:-

“The action for amendment to the Banaras Hindu University Act, 1915; the Delhi University Act, 1922; the Jawaharlal Nehru University Act, 1966, the North Eastern Hill University Act, 1973 and the University of Hyderabad Act, 1974 to incorporate a provision of laying the Annual Report and Audited Accounts before both Houses of Parliament has been initiated and the Bill for the purpose will be introduced in Parliament after completion of necessary procedural formalities.”

The Committee are happy to note that the Ministry of Human Resource Development (Department of Higher Education) have initiated steps to bring forth a Bill before Parliament to facilitate timely laying of Annual Reports and Audited Accounts of Banaras Hindu University as was recommended by the Committee. The Committee would, therefore, like to be apprised of the latest position in this regard.

New Delhi;

November, 2007
Agrahayana, 1929 (Saka)

HANNAN MOLLAH,
Chairman,
Committee on Papers Laid on the Table

APPENDIX – I
(Vide Para 4 of the report)

**STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE
RECOMMENDATIONS/OBSERVATIONS OF THE COMMITTEE ON PAPERS
LAID ON THE TABLE MADE IN THEIR NINTH REPORT (14TH LOK SABHA)**

Recommendation (Para 1.15)

The Committee have been informed that the Indian Council for Cultural Relations (ICCR), an autonomous organisation under the Ministry of External Affairs, came into being in 1950 under the Societies Registration Act, 1860. Though the organization is getting regular financial assistance from the Government of India, its Annual Reports and Audited Accounts for 50 years i.e. “1950-51 to 1999-2000” were not laid on the Table. According to the recommendation of the Committee on Papers Laid on the Table [para 1.12, Second Report, (6th Lok Sabha)], all autonomous organizations, Societies, etc. which are financed out of the funds drawn from the Consolidated Fund of India, should lay their Annual Reports/Audit Reports on the Table of the House. General Financial Rule 151 (2) also provides that the Annual Reports and Audited Accounts of all organizations/societies registered under the Societies Registration Act, 1860 and receiving financial assistance from the Government, should be laid on the Table of the House their Annual Reports and Audited Accounts within 9 months from the close of the financial year. What dismayed the Committee more was the reply of the representatives of the Ministry who stated during evidence that nobody had asked them to lay the Audited Accounts as well the Annual Reports of the Council on the Table of the House though as per the recommendation of the Committee and also the General Financial Rules there is provision for the same. The Committee are, therefore, of the opinion that

the Ministry have neither bothered about its financial accountability nor constitutional obligation.

Reply of the Government

The Annual Report and Audited Accounts of the ICCR from 1950-51 to 1999-2000 were prepared annually; the Ministry regrets that these could not be laid on the Table of both Houses of Parliament. Since the financial year 2000-01, the Annual Report and Audited Accounts are being laid on the Table of both Houses of Parliament.

(Ministry of External Affairs O.M. No. AA/125/Parl./7/2006 dated 28.03.2007)

Recommendation (Para 1.16)

The Committee are not satisfied with the reply of the Ministry that till 2001 the accounts of the Council were not submitted before the August House up to 2001 because of the tradition that its accounts were not submitted earlier. The Committee express their strong displeasure and deep concern over the lackadaisical and careless approach of the Ministry in the matter of financial accountability to Parliament and urge them to be vigilant in matters relating to laying of documents before Parliament in future.

Reply of the Government

The directions of the Committee have been noted for strict compliance in future.

(Ministry of External Affairs O.M. No. AA/125/Parl./7/2006 dated 28.03.2007)

Recommendation (Para 1.17)

The Committee note that Annual Reports and Audited Accounts of the Council for the years 2000-01 and 2001-02 were laid on the Table of the House for the first time on 8.12.2004, i.e. after 35 months and 23 months of the due date of laying respectively.

The Committee further note that the accounts of the Council are first seen by the Finance Committee of the Council and thereafter approved by the Governing Body. The Committee are surprised to note that though the meetings of the Finance Committee are held regularly, those of the Governing Body are held at the will of the President of the Council. The Committee further note that the main reasons for delay in laying of the Audited Accounts and Annual Reports are the delay in holding the meetings of Governing Body of the Council and the long time taken by CAG office in giving the final Audit Certificate. Auditors took 15 months time for issuing the audit certificate for 2000-01 and 19 months time for 2001-02. The Committee, therefore, cannot but express their displeasure that the Ministry/Council have not taken any remedial measures. The Committee urge the Ministry to take up the matter regarding timely finalisation of accounts of the Council with the Audit Authorities at the highest level to cut down available delays and also take appropriate action for convening the meetings of the Governing Body regularly.

Reply of the Government

The Ministry is now paying close attention for laying of the Annual Report and Audited Accounts of the ICCR on the Table of both Houses of Parliament in a timely manner. In December 2006, when the Ministry learnt that there would be delay in laying of the Annual Report and Audited Statement, these documents for the financial year 2005-06 on the Table of both Houses of Parliament due to non-availability of the Audit Certificate, the Ministry asked for additional time from the two Houses of Parliament to lay these reports during the next session of Parliament. ICCR is keeping in close touch with Director General of Audit, Central Revenue (DGACR), to obtain the Audit Certificate as early as possible. Recently, Special Secretary (FA) in MEA wrote to

DGACR to expedite the issue of the Audit Certificate at the earliest. The Ministry will actively follow up this matter with the audit authorities at higher level if required.

(Ministry of External Affairs O.M. No. AA/125/Parl./7/2006 dated 28.03.2007)

Recommendation (Para 1.18)

The Committee also find that no time-schedule has been chalked out by the Ministry to indicate the target dates for completion of each stage of finalisation of accounts and Annual Reports of ICCR and laying of documents. The Committee, therefore, urge the Ministry to draw up the time schedule immediately, the adherence of which should be monitored regularly by a senior level officer so as to ensure timely laying of the documents on the Table of the House. A copy of the time schedule may be sent to the Committee for its appraisal.

Reply of the Government

ICCR will finalise the Annual Report within four months of the completion of the financial year i.e. by July, 2007 for the financial year 2006-07. The Annual Accounts of ICCR are closed by June 30. ICCR has been asked to submit these to its Finance Committee and the Governing Body after June 30. The President of ICCR will be requested to convene the Governing Body meeting soon after June 30. After approval of these statutory bodies, these accounts will be submitted to the Director General of Audit, Central Revenues (DGACR) and all efforts will be made to get the Audit Certificate from him as soon as possible. DG, ICCR and JS (Coord.), MEA will be monitoring the implementation of these deadlines on regular basis.

(Ministry of External Affairs O.M. No. AA/125/Parl./7/2006 dated 28.03.2007)

Recommendation (Para 2.17)

The Committee note that there have been delays ranging from 11 months to 24 months in laying the Annual Reports and Audited Accounts of Laxmibai National Institute of Physical Education, Gwalior for the years 1999-2000 to 2001-2002. The documents for the years 2002-2003 and 2003-2004 which were due for laying by 31.12.2003 and 31.12.2004 respectively were not laid till the matter was considered by the Committee.

Reply of the Government

The Ninth Report of the Committee on Papers Laid on the Table itself incorporates the reason for delay for laying the Reports for the year 1999-2000, 2000-2001 and 2001-2002 in its para 2.5. The Annual Report and Audited Accounts of the LNIPE, Gwalior for the year 2002-03 and 2003-04 were laid on the Table of the House (Lok Sabha) on 7.12.2005 and 1.3.2006 respectively along with the Delay Statement.

(Ministry of Youth Affairs & Sports O.M. No. H110013/2/2006-Desk (PE) dated 19.10.2006)

Recommendation (Para 2.18)

One of the oft repeated recommendations of the Committee is that if for any reasons the Annual Report and Audited Accounts of an organization could not be laid within nine months after the close of accounting year, the concerned Ministry should lay a statement within 30 days after the expiry of nine months or as soon as the House meets, whichever is later stating the reasons why the Annual Report and Audited Accounts could not be laid within stipulated time period. The Committee regret to note that the Ministry did not comply with this requirement for the years 1999-2000, 2000-2001 and 2001-2002. The Committee deplore the lack of seriousness on the part of the Ministry as

they have not laid even a Single delay statement in time to apprise the Parliament and its Members of the reasons for delay in laying Annual Reports and Audited Accounts of the Institute. The Committee urge the Ministry to be more careful in future in such matters.

Reply of the Government

During evidence on 8.11.2005 before the Committee, Secretary, Ministry of Youth Affairs and Sports has regretted for lapses (not laying a statement within 30 days) occurred and ensured that these things will not happen in future. A special task force has been constituted under the Finance Officer of the Institute and being supervised/monitored by the Vice Chancellor on regular basis to avoid/ prevent such lapses. The Ministry has written to LNIPE, Gwalior to make all possible efforts so that the Annual Report and Audited Accounts of LNIPE, Gwalior for the year 2005-06 could be laid on the table of the House in the coming Winter Session. The LNIPE, Gwalior has been further advised that if due to some reason it is not possible to lay the Reports before 31.12.2006, kindly to explain the circumstances under which the Report could not be laid well within time and the same will be communicated to the Lok Sabha Sectt. within 30 days from 31.12.2006.

(Ministry of Youth Affairs & Sports O.M. No. H110013/2/2006-Desk (PE) dated 19.10.2006)

Recommendation (Para 2.19)

The Committee have also recommended that in the “Statement of reasons of delay” (delay statement), 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 certificate from the audit authorities so that the Committee may identify the stages

and extent of delay and suggest remedial measures therefor. However, the Committee observe that the delay statements given by the Ministry of Youth Affairs and Sports did not contain the information in chronological order. The Committee reiterate their earlier recommendation and expect the Ministry to adhere to it in future.

Reply of the Government

The suggestion of the Committee has been noted down and it is ensured that in the event of any delay in laying the Annual Reports and Audited Accounts of LNIPE, Gwalior, the Delay Statement will be prepared in such a manner that it will indicate all the events such as the dates of finalisation of Reports and Accounts, their submission to audit, issue of inspection report, replies given on points raised in the Report etc. in chronological order.

(Ministry of Youth Affairs & Sports O.M. No. H110013/2/2006-Desk (PE) dated 19.10.2006)

Recommendation (Para 2.20)

The Committee note that Annual Report and Audited Accounts for the year 1999-2000 were received in the Ministry on 15.2.2001. These documents were examined in the Ministry and were found to have discrepancies in respect of the receipt of Final Audit Report, approval of Board of Management and printing of copies of documents bilingually. Further, the Committee note that the Annual Reports and Audited Accounts for the year 1998-99 were not received in the Ministry. These documents were sent back to Laxmibai National Institute of Physical Education, Gwalior for rectification of the discrepancies and also these to be resubmitted alongwith the documents for the year 1998-99. The Ministry took 21 months to get the discrepancies rectified and placed the documents on the Table of the House. In this connection, the Committee are distressed to

note that the Ministry have not pursued the matter seriously to obtain these documents from Laxmibai National Institute of Physical Education, Gwalior in time. The Committee deplore the casual approach adopted by the Institute as well as the Ministry in finalizing the documents and urge them to be more vigilant in matters relating to laying of documents before Parliament in future.

Reply of the Government

During evidence on 8.11.2005 before the Committee, Secretary, Ministry of Youth Affairs and Sports has regretted for lapses occurred and ensured that these things will not happen in future. A time schedule indicating target dates for completion of each stage of the finalisation of the documents has been drawn. Besides, a special task force has been constituted under the Finance Officer of the Institute and being supervised/monitored by the Vice-Chancellor on regular basis to avoid/ prevent such lapses.

(Ministry of Youth Affairs & Sports O.M. No. H110013/2/2006-Desk (PE) dated 19.10.2006)

Recommendation (Para 2.21)

The Committee are unhappy to note that the Ministry were satisfied by just reminding the audit authorities about the early finalisation of the audit report. The Committee expect the concerned Ministry to take up the matter with the Ministry of Finance/Audit Authorities (DACR) at the highest level to ensure that the accounts are audited and Audit Reports thereon are finalized within the minimum possible time.

Reply of the Government

The Ministry noted the suggestions of the Committee and ensures the Committee that it will take the matter with Ministry of Finance/Audit Authorities at the highest level to finalise the same within the minimum possible time in future.

(Ministry of Youth Affairs & Sports O.M. No. H110013/2/2006-Desk (PE) dated 19.10.2006)

Recommendation (Para 2.22)

The Committee further note that documents for the year 2001-2002 were not laid within stipulated period of time due to administrative reasons of delay in convening the meeting of Board of Management of the Institute. The documents which were approved by the Board of Management on 14.1.2004 could be placed on the Table of the House on 20.12.2004 i.e. after delay of 11 months. The plea of the Institute in this regard that 2 months were taken by the Institute to finalize the minutes and further 3 months for printing of Annual Report and complying with the administrative process i.e. open tender, etc. are not convincing. The Committee feel that neither the Institute nor the Ministry appear to have made serious efforts to ensure timely finalisation and laying of the documents. The matter of timely laying of Reports and Accounts seem to have been taken as a routine matter. The Committee deprecate this callous attitude on the part of the Institute/Ministry.

Reply of the Government

During evidence on 8.11.2005 before the Committee, Secretary, Ministry of Youth Affairs and Sports has regretted for lapses occurred and ensured that these things will not happen in future. A time schedule indicating target dates for completion of each stage of the finalisation of the documents has been drawn. Besides, a special task force has been constituted under the Finance Officer of the Institute and being supervised/monitored by the Vice-chancellor on regular basis to avoid/prevent such lapses.

(Ministry of Youth Affairs & Sports O.M. No. H110013/2/2006-Desk (PE) dated 19.10.2006)

Recommendation (Para 2.23)

The Committee also find that a time schedule indicating target dates for completion of each stage of the finalization of the documents has been drawn and a Special Task Force under the supervision of Vice-Chancellor of the Institute has been constituted to oversee the progress made at each stage of finalization of the documents. The Committee urge that the time schedule made in this regard should be adhered to and monitored regularly to prevent recurrence of delays in finalization and laying of requisite documents on the Table of the House in future.

Reply of the Government

The suggestion of the Committee has been noted. It is ensured that the Ministry is vigilant and monitoring the same for timely laying the Reports on Table of House.

(Ministry of Youth Affairs & Sports O.M. No. H110013/2/2006-Desk (PE) dated 19.10.2006)

Recommendation (Para 3.12)

The Committee are distressed to note that there have been inordinate delays in laying the Annual Reports and Audited Accounts of Indian Council of Medical Research (ICMR), New Delhi. The delay ranged from 4 ½ months to 14 ½ months in respect of documents pertaining to the years 1999-2000 to 2002-03. Further, these documents for the year 2003-04 which were due for laying by 31.12.2004 were laid on the Table of the House on 21.3.2006. The Committee express their serious concern over persistent delay in laying the documents of ICMR as it amounts to denial of timely information to members for their use during discussion in the House on the Demands for Grants of the Ministry concerned.

Reply of the Government

The details of various stages of Audit conducted and submission of Accounts for the year 1999-2000 to 2003 by the ICMR to the Ministry are given as under:-

Sl. No.	QUESTIONNAIRE	ANSWER	1999-2000	2000-01	2001-02	2002-03	2003-04
(a)	The date when accounts were compiled and the date when these were handed over to auditors and the reasons for delay, if any;		4/7/2000	30/6/2001	3/7/2002	30/6/2003	25/8/2004
(b)	The time taken by auditors in auditing and the reasons for delay, if any;		18.7.2000 to 14.8.2000	7.8.2001 to 7.9.2001	22.7.2002 to 23.8.2002	9.12.2003 to 23.1.2004	28.12.2004 to 24.1.2005
(c)	The dates on which the audit certificate has been received from PDA(SD)		22.3.2001	11.2.2002	13.3.2003	8.10.2004	18.8.2005
(d)	The date when documents were taken up for translation and printing and the time taken for completing the task; (Approval of competent authority of ICMR obtained after getting the Annual Report and Annual Accounts printed in English and Hindi)		26.3.2001	18.2.2002	27.3.2003	8.11.2004	15.12.2005
(e)	The date when documents were sent to the Ministry for being laid in Parliament and the reasons for delay, if any.		27.3.2001	20.2.2002	27.3.2003	9.11.2004	16.12.2005

As for laying the Annual Accounts on the ICMR for the year 2003-04, the Council has informed that:

The annual accounts of the Council 2003-04 were sent to the office of the Principal Director of Audit, Scientific Departments, New Delhi on 25.8.2004. The little delay in submission of the annual accounts is due to the facts that the Council has adopted the new accounting system as per the orders issued by the Comptroller General of Accounts, Ministry of Finance vide O.M. No. CPU/MF/CGA/98-99-236 dated 31.8.2000 prescribing a Common Format of Accounts for all the Central Autonomous Organisations/Institutions like CSIR, ICAR and ICMR from 2003-04. Under the new system accounts are to be prepared on accrual basis as against the cash/real basis. This necessitated training of officers and staff, compilation and collection of lot of information to be provided in the new format.

The Principal Director of Audit, Scientific Department's Audit party conducted the audit of the accounts of the Council during the period 28.12.2004 to 24.1.2005. A number of personal visits were made to the office of the Principal Director of Audit, Scientific Departments, New Delhi for Audit Certificate and were also reminded in writing on 19.7.2005 to issue Audit Certificate which was issued by them on 16.8.2005 and received in the Council on 18.8.2005. Thereafter, the Audit Certificate along with SAR and annual accounts were translated in Hindi and printed after checking the correctness of the figures etc. The work could be completed on 15.12.2005 and the annual accounts along with Audit Certificate, SAR and annual report of the Council could be sent to the Ministry of Health and Family Welfare, New Delhi on 16.12.2005.

Their review statement was prepared by the Government on 23.02.2006 and finally these accounts were therefore, laid on the table of the House on 21.3.2006.

(Ministry of Health and Family Welfare O.M. No. V.25011/91/05-MR, dated 03.04.2007)

Recommendation (Para 3.13)

The Committee have emphasised in the past that if for any reason the Audited Accounts and Annual 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 meets, whichever is later, a statement explaining the reasons for not laying the report and accounts within the stipulated period. However, the Committee regret to note that no such delay statement in respect of ICMR for any of the above said years was laid by the Ministry. The Committee recommend that the Ministry of Health and Family Welfare (Department of Health) should take note of the above recommendation for strict compliance, in future.

Reply of the Government

As directed the recommendations of the committee has been noted for future compliance.

(Ministry of Health and Family Welfare O.M. No. V.25011/91/05-MR, dated 03.04.2007)

Recommendation (Para 3.14)

From the information furnished by the Ministry, the Committee find that delay has been mainly occurred at the stage of release of audit certificate by auditors, getting approval of the documents from the competent authority of the Council and placing the documents before Parliament by the Ministry. The Committee also find that after completion of audit of accounts for the years 2000-01 to 2002-03 by the auditors, the Council took 5 months for the year 2000-01, 7 months for the year 2001-02 and 9 months for the year 2002-03 in getting audit certificate from auditors and approval of the documents from the competent authority.

The Committee regret to observe that though there has been delay on the part of audit in release of audit certificate, it appears that the Ministry of Health and Family Welfare (Department of Health) have never taken up this matter with audit authorities seriously impressing upon them the need for timely completion of audit and release of audit certificate. On being pointed out by the Committee, the Ministry have now stated that “it will take up the matter with Principal Director of Audit to expedite the process”. The Committee believe that as assured to them the Ministry of Health and Family Welfare (Department of Health) would take up the matter with PDA at a very senior level in order to ensure that there is no delay at the stage of audit and release of audit certificate by them. The Committee would also like to be apprised of the outcome of the efforts made in this regard. As regards delay in getting approval of the documents from the competent authority, the Committee believe that such delays are within the control of the Council and should not be allowed to recur in future.

Reply of the Government

As per the Indian Council of Medical Research they have been reminding the PDA to issue audit certificate but the delay occurred on the part of PDA. The steps taken by the council for expediting were as under:-

For the year 1999-2000, after conducting of the Audit, the Council requested to PDA for release of Audit Certificate on 30.10.2000.

For the year 2000-01, after conducting of the Audit, the Council requested to PDA for release of Audit Certificate on 16.11.2001 and 8.1.2002.

For the year 2001-02, after conducting of the Audit, the Council requested to PDA for release of Audit Certificate on 22.11.2002, 18.2.2003 and 4.3.2003.

For the year 2002-03, after conducting of the Audit, the Council requested to PDA for release of Audit Certificate on 15.9.2004.

For the year 2003-04, after conducting of the Audit, the Council requested to PDA for release of Audit Certificate on 19.7.2005 and 29.7.2005.

As promised, Ministry has taken up the matter with PDA at the level of Joint Secretary, PDA has been requested to issue suitable instruction to the concerned officer for timely release of Audited Statement of Accounts.

(Ministry of Health and Family Welfare O.M. No. V.25011/91/05-MR, dated 03.04.2007)

Recommendation (Para 3.15)

Further after receipt of documents from ICMR, the Ministry have also taken 3 months for the year 200-01, 5 months for the year 2001-02 and 4 months for the year 2002-03 in placing these documents before Parliament which exhibit lack of seriousness in laying the documents before Parliament by the Ministry concerned. The Committee urge that Ministry of Health & Family Welfare (Department of Health) should avoid such delays in future.

Reply of the Government

The observation of the committee noted for future compliance.

(Ministry of Health and Family Welfare O.M. No. V.25011/91/05-MR, dated 03.04.2007)

Recommendation (Para 3.16)

The Committee observe from the Ministry's response that no time schedule has been laid down by the Ministry/Council indicating normative time for completion of task at each stage *viz.* appointment of auditors, audit of accounts, finalisation of Annual Report, approval of the documents from the competent authority, translation & printing

and processing of documents by the Ministry for laying on the Table of the House. The Committee recommend that this should be done forthwith. A senior officer both in the Ministry and the Council should also be entrusted with the task of monitoring the progress made at each stage of the work. With such mechanism, the Committee hope that the Annual Report and Audited Accounts of Indian Council of Medical Research, New Delhi would be laid within the stipulate period of nine months after the close of the accounting year in future. The Committee desire that a schedule of time limit so prepared be furnished to the Committee for their information.

Reply of the Government

Every efforts are made by the ICMR as well as Government to lay the report within stipulated time. However, there has been delay on the part of PDA in issuing the Audited Statement of Accounts, PDA has been requested for timely release of Audited Statement of Account.

(Ministry of Health and Family Welfare O.M. No. V.25011/91/05-MR, dated 03.04.2007)

APPENDIX – II
(Vide Para 4 of the report)

**STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE
RECOMMENDATIONS/OBSERVATIONS OF THE COMMITTEE ON PAPERS
LAID ON THE TABLE MADE IN THEIR TWELFTH REPORT (14TH LOK
SABHA)**

Recommendation (Para 1.14)

Banaras Hindu University under the administrative control of the Ministry of Human Resource Development (Department of Secondary and Higher Education) has been a habitual defaulter in the matter of timely laying of annual report and audited accounts. A scrutiny of dates of laying of these documents of the university pertaining to the years 1999-2000 to 2003-2004 shows that the delay in laying the documents ranges from 7 to 19 months in respect of each year. The documents for the years 2004-05 and 2005-06 which should have been laid by 31.12.2005 and 31.12.2006 respectively have not been laid so far. The delay in laying the University's documents by the Ministry is not of recent origin. The Committee had as early as in their 11th Report (7th Lok Sabha) brought out the Ministry's failure to adhere to the time schedule of laying BHU's documents. The Committee feel that no serious efforts have been made by Ministry of Human Resource Department (Department of Secondary and Higher Education) to ensure timely submission of the documents of the University to the House, which reflects poorly on the working of the Ministry. The Committee urge that the Ministry shall take all out efforts to see that the documents of the University for the years 2004-05 and 2005-06 are laid at the earliest.

Reply of the Government

The Ministry has, from time to time, been impressing upon all Central Universities, including Banaras Hindu University, to lay the Annual Report and Audited

Accounts of the University within the period prescribed by the Committee. The Ministry has also prescribed a time schedule in this regard in consultation with the Comptroller and Auditor General of India, and has been enjoining upon the Vice Chancellors to monitor the progress of implementation of the time schedule at their personal levels. The Annual Report and Audited Accounts of Banaras Hindu University for the year 2004-2005 had already been laid in the Lok Sabha on 5.12.2006. The annual Report and Audited Accounts for the year 2005-2006 have also since been laid on the Table of the House on 15.5.2007 and 21.8.2007 respectively.

(Ministry of Human Resource Development O.M.No.F.1-18/2007-Desk (U) dated 24.9.2007)

Recommendation (Para 1.15)

The Committee had recommended in their 11th Report (7th Lok Sabha) that there should be a specific provision in the Banaras Hindu University Act for laying of the annual report and audited accounts of the University on the Table of both the Houses of Parliament so that they are not legally handicapped. The Committee have been informed that though a Bill to amend the Banaras Hindu University Act was passed by the Rajya Sabha in 1984, the Bill could not be passed in Lok Sabha due to its dissolution. The Committee regret to note that no efforts have been made by the Ministry thereafter in this regard. The Department of Secondary and Higher Education have now proposed that the University would take steps to incorporate a suitable provision in the statutes of the University. The Committee do not agree with proposal. There is a laying provision in the Acts of other Central Universities. The Committee, therefore, reiterate that a provision of laying the Annual Report and Audited Accounts be incorporated in the

Banaras Hindu University Act and action be taken in this regard immediately. The Committee would like to be apprised of the action taken in this regard.

Reply of the Government

The action for amendment to the Banaras Hindu University Act, 1915; the Delhi University Act, 1922; the Jawaharlal Nehru University Act, 1966, the North Eastern Hill University Act, 1973 and the University of Hyderabad Act, 1974 to incorporate a provision of laying the annual report and audited accounts before both Houses of Parliament has been initiated and the Bill for the purpose will be introduced in Parliament after completion of necessary procedural formalities.

(Ministry of Human Resource Development O.M. No.F.1-18/2007-Desk (U) dated 24.9.2007)

Recommendation (Para 1.16)

The Committee note that the University has taken as long as 5 to 7 months for compiling their accounts for the years 2000-01 to 2003-04 as against the prescribed period of 3 months. The Committee note that computerisation of the accounting process has only recently been initiated. The Committee desire that the task of computerisation should be completed in a time bound manner and it should be ensured that there is no delay in compilation of accounts in future.

Reply of the Government

According to the information furnished by the University, the Expenditure side of all the five Heads of Accounts, i.e. Revenue, Special, Development, Project and Provident Fund, has been completed and the Receipt side has been taken up from the current financial year 2007-2008. The University is making all efforts to adhere to the time schedule for completion of the annual accounts by the 30th June each year. The

annual accounts and balance sheet for the year 2006-2007 have already been prepared and placed before the Executive Council on 30.6.2007.

(Ministry of Human Resource Development O.M. No.F.1-18/2007-Desk (U) dated 24.9.2007)

Recommendation (Para 1.17)

The Committee further note that another reason for delay in laying the Annual Report and Audited Accounts of the University is unduly long time taken in completing the formalities such as getting approval of documents, translation/printing and dispatching the documents to the Ministry. The Committee note that after completion of audit, the University has taken 14 to 20 months in respect of the years 2000-01 to 2002-03 for completing such formalities. After receipt of the documents from the University, the Ministry appear to have taken 2 to 7 months to lay them before the House. The Committee feel that timely completion of these formalities is within the control of the University/Ministry and thus the delay is avoidable. The Committee hope that necessary steps will be taken to ensure that there is no avoidable delay on the part of the University/Ministry in future.

Reply of the Government

The University is making every effort to adhere to the time schedule; It is evident from the fact that the annual accounts and balance sheet for the year 2006-2007 have already been placed before the Executive Council on 30.6.2007. The Ministry would also ensure that processing of these documents for laying before the House is initiated as soon as the same are received from the University.

(Ministry of Human Resource Development O.M. No.F.1-18/2007-Desk (U) dated 24.9.2007)

Recommendation (Para 2.23)

The Committee are distressed to note that there has been inordinate delay in laying the audited accounts of the Central Agricultural University (CAU), Imphal, Manipur which is receiving grants from Government of India and the University has failed in timely laying of documents on time on the Table of the House since its inception in 1993. The recommendation of the Committee that Annual Report and Audited Accounts should always be laid together on the Table of the House within nine months of the close of respective accounting year and if for any reason the Annual Report and Audited Accounts and Audit Report thereon cannot be laid within the stipulated period of nine months from the closing of the financial year, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons for not laying the Annual Report and Audited Accounts so as to enable the Parliament to have a complete picture of the performance and activities of the University. However, the prescribed procedure has not been adhered to. The Committee regret to note that this recommendation has not been taken note of by the Ministry of Agriculture in respect of CAU, Imphal, Manipur. The CAU, Imphal, Manipur had been a regular habitual defaulter in laying of their Audited Accounts and no sincere efforts was made by them in the past for laying of Annual Reports. The University laid Audited Accounts for the years from 1993-94 to 1997-98, however, Annual Reports in respect of these years have not been laid so far.

Reply of the Government

It is true that there has been inordinate delay on the part of Central Agricultural University, Imphal in laying of the Audited Accounts and Annual Reports right from its

inception on the Table of the House which is highly regretted. However, all efforts are being made to bring the Accounts upto date.

Audited Accounts till the year 1998-99 have already been laid on the Table of the House. Audited Accounts for three more years i.e. for the years 1999-2000, 2000-01 and 2001-02 have since been received from the CAU, Imphal and these are being sent for observations of H.E. President of India in her capacity as Visitor of the University. After her observations, these Accounts will be laid on the Table of both the Houses. Further, the Annual Accounts for the years 2002-03 to 2005-06 have also been prepared by the CAU and these have been sent to the A.G. (Manipur) for audit. The University is in constant touch with the office of AG (Manipur) to expedite the Audit of these Annual Accounts so that these could be laid on the Table of both the Houses without any further delay. The CAU has also made special efforts to prepare the Annual Reports of previous years since its inception and it has since prepared the Annual Reports for the years 1993-94 to 2005-06.

It would be observed from the above by the Hon'ble Committee that every effort is now being made to lay the remaining outstanding Audited Accounts and Annual Reports of CAU on the Table of both the Houses at the earliest.

**{Ministry of Agriculture (Department of Agricultural Research & Education)
O.M.No.17-6/2007-Estt. Dated 30th July, 2007}**

Recommendation (Para 2.24)

According to the Ministry of Agriculture, the delay of 7 to 11 years in laying of Audited Accounts in both the Houses of Parliament occurred due to the non-filling of posts of account knowing person, late receipt of final audit reports from Accountant

General, Manipur and delay in obtaining approval of Board of Management for its non-constitution. The Committee find that University has taken as long as 37 to 57 months in respect of the years 1993-94 to 1997-98 for submission of accounts to auditors. The auditors have taken 17 to 30 months for completing the audit and issue of Audit Report for the years 1993-94 to 1997-98. After approval of the accounts for the years 1993-94 to 1996-97 by the Board of Management of the University on 31.10.2000, the printed copy of the same were submitted to the Ministry on 28.8.05 i.e. after the gap of about 5 years and these documents were laid on the Table of the House on 12.12.2005. As regards the accounts for the year 1997-98, these were compiled after delay of 34 months and the auditors took 27 months for giving Final Audit Report and the same were approved by the Board on 1.7.2005 i.e. after a gap of 24 months.

Reply of the Government

It is true that there has been delay on the part of Central Agricultural University, Imphal at every stage of finalisation of audited accounts including obtaining approval of the Board of Management and translating/printing the same. This inordinate delay in laying of Audited Accounts on the Table of the House is regretted. All efforts are, however, now being made to lay the pending Annual Reports and Audited Accounts of CAU on the Table of the both Houses at the earliest. The Annual Reports from the year 1993-94 to 2005-06 have been prepared and approved by the Board of Management of CAU. These are at different stages for final printing. The University has also prepared Annual Accounts till the year 2005-06. Out of this, Annual Accounts for the years 1999-2000, 2000-01 and 2001-02 have since been audited by the A.G (Manipur) and these will soon be placed before both the Houses of Parliament. Annual Accounts for the years 2002-03 to 2005-06 are still to be audited by the A.G. (Manipur) for which CAU is in constant touch with the office of A.G. (Manipur)

**{Ministry of Agriculture (Department of Agricultural Research & Education)
O.M.No.17-6/2007-Estt. Dated 30th July, 2007}**

Recommendation (Para 2.25)

The Committee feel that the inordinate delay on the part of the University in submission of accounts, completion of auditing and delay in printing was totally within the control of the University and thus avoidable. Therefore, the argument as non-availability of accounts knowing personnel is not tenable and hence cannot be accepted.

Reply of the Government

It is true that there has been delay on the part of Central Agricultural University, Imphal at every stage of finalisation of audited accounts including obtaining approval of the Board of Management and translating/printing the same. The inordinate delay in laying of Audited Accounts on the Table of the House is regretted. All efforts are, however, now being made to lay the pending Annual Reports and Audited Accounts on the Table of both the Houses at the earliest. The Annual Reports for the years 1993-94 to 2005-2006 have since been prepared by the CAU. These will be placed before both the Houses of Parliament at the earliest. Similarly, the Audited Accounts for three more years i.e. 1999-2000, 2000-01 and 2001-02 are also ready and these are being sent to H.E., the President of India (Visitor of the University) for her observations. Thereafter, these will be placed before both the Houses of Parliament.

**{Ministry of Agriculture (Department of Agricultural Research & Education)
O.M.No.17-6/2007-Estt. Dated 30th July, 2007}**

Recommendation (Para 2.26)

The Committee believe that the delay has been due to utter failure of the Ministry to oversee the working of the University. The University was running and getting grants

for so many years but no Annual Report and Audited Accounts were laid before the Parliament. The argument that the situation was beyond control of the University cannot be accepted. The Committee hope that the University will lay all its pending Annual Reports/Audited Accounts within the shortest time feasible. The Committee urge that the time schedule indicating target dates for completion of various stages involved in the finalisation of Annual Report and Audited Accounts formulated in this regard be strictly taken note of and it should be ensured that documents of the University are laid on the Table of the House in time in future.

Reply of the Government

The Department of Agricultural Research & Education will try its best to lay all outstanding Audited Accounts and Annual Reports of Central Agricultural University, Imphal on the Table of the House within the minimum possible time as per recommendations of the Hon'ble Committee. In order to ensure timely laying of the above stated documents on the Table of the House, the Department will in future made best efforts to strictly abide by the time schedule prescribed for completion of various stages involved in the finalisation of Annual Reports and Audited Accounts.

**{Ministry of Agriculture (Department of Agricultural Research & Education)
O.M.No.17-6/2007-Estt. Dated 30th July, 2007}**

