

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

**FOURTEENTH LOK SABHA**

**SIXTEENTH REPORT**

(Presented on \_\_\_\_\_)

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**LOK SABHA SECRETARIAT  
NEW DELHI**

**April , 2008/ Chaitra 1930(Saka)**

## CONTENTS

	<b>PAGE</b>
<b>COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (2007-2008)</b>	<b>(iii)</b>
<b>INTRODUCTION</b>	<b>(iv)</b>
<b>CHAPTER</b>	
I      Delay in laying Annual Reports and Audited accounts of North Zone Cultural Centre, Patiala	1
II.     Delay in laying Annual Reports and Audited Accounts of National Institute of Open Schooling, Delhi.	9

### **APPENDIX**

\* Summary of recommendations/observations contained in the Report

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\* Will be appended at the time of printing

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

**Shri Hannan Mollah** - **Chairman**

**MEMBERS**

2. Shri Avtar Singh Bhadana
3. Shri Adhir Chowdhury
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15. Shri Chengara Surendran

**SECRETARIAT**

Shri P.K. Grover	-	Joint Secretary
Shri R.S.Misra	-	Director
Shri K. Jena	-	Deputy Secretary

## **INTRODUCTION**

I, the Chairman of the Committee on Papers Laid on the Table of the House, having been authorised by the Committee to present this report on their behalf, present this Sixteenth Report.

2. As a result of examination of certain papers laid on the Table of Lok Sabha, the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) North Zone Cultural Centre, Patiala; and (ii) National Institute of Open Schooling, Delhi.

3. The Committee took oral evidence of the representatives of the Ministries of Culture and Human Resource Development (Department of School Education & Literacy) on 20 July 2007 in connection with delay in laying the Annual Reports and Audited Accounts of North Zone Cultural Centre, Patiala and National. Institute of Open Schooling, Delhi respectively.

4. The Committee wish to express their thanks to the representatives of the Ministries of Culture and Human Resource Development (Department of School Education & Literacy) for appearing before the Committee and furnishing the information required by the Committee.

5. The Committee considered and adopted this Report at their sitting held on 08.04.2008.

6. A statement-showing summary of recommendations/observations made by the Committee is appended to the Report (Appendix)\*.

**NEW DELHI**  
**April, 2008**  
**Chaitra, 1930 (Saka)**

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

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**\* Will be appended at the time of printing**

## CHAPTER – I

### **Subject : Delay in laying Annual Reports and Audited Accounts of North Zone Cultural Centre, Patiala.**

The North Zone Cultural Centre, Patiala was established in 1985 as an autonomous Registered Society under the Societies Registration Act, 1860 to develop and promote the rich diversity and uniqueness of various arts of the Zone and to upgrade and enrich consciousness of the people about their cultural heritage in the States of Punjab, Haryana, Himachal Pradesh, Rajasthan, Jammu & Kashmir, Utrakhand and Union Territory of Chandigarh. The expenditure of the Centre is met from income on amount invested in banks and institutions from Corpus Fund created out of contribution received from Central Government/State Government, which stood at Rs. 1489.00 lakh (Rs. 1000 lakh from Central Government and Rs. 489.00 from State Governments). During the year 2005-06 the Centre received Rs. 271.18 lakh as grants-in-aid for festivals/programmes from Central Government. The audit of accounts of the Centre were entrusted to the Comptroller and Auditor General of India under section 20 (1) of Comptroller and Auditor General (Duties, Powers and Conditions of service), Act.

1.2 The General Financial Rule 151 (2) as well as the recommendation of the Committee on Papers Laid on the Table provide that the Annual Reports and Audited Accounts of autonomous organisations/registered societies receiving grants-in-aid from the Government of India are required to be laid on the Table of the House within 9 months of the close of the accounting year i.e. by 31 December every year. However, there have been continuous delays in laying of the documents pertaining to the North Zone Cultural Centre, Patiala for the years from 2002-03 to 2005-06. The date of laying and the extent of delay in laying the documents of the Centre since 2002-03 to 2006-07 are as under:-

<u>Year</u>	<u>Laid on</u>	<u>Extent of delay</u>
2002-03	3.8.2006	31 months
2003-04	3.8.2006	19 months
2004-05	30.11.2006	11 months
2005-2006	23.08.2007	08 months
2006-2007	Not Laid	-

1.3 The Committee have emphasized in the past that if for any reason the Annual Reports and Audited Accounts of any organisation are not laid within the stipulated period of nine months, the concerned 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 on the Table of the House within the stipulated period. However, no such delay statement has been laid on the Table by the Ministry for the above said years.

1.4 The chronology of the dates of finalisation of the Annual Accounts of the Cultural Centre as observed from the delay statements laid on the Table of the House alongwith the documents for the years 2002-03 to 2005-06 is as under:-

<i>Sl. No.</i>		<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>
1.	<i>Date of Compilation of Accounts</i>	<i>26.05.2003</i>	<i>05.04.2004</i>	<i>08.04.2005</i>	-
2.	<i>Date of submission of the Annual Accounts to auditors</i>	<i>26.05.2003</i>	<i>19.04.2004</i>	<i>19.5.2005</i>	<i>13.7.2006</i>
3.	<i>Duration of Audit of Accounts</i>	<i>8.12.2003 to 20.12.2003</i>	<i>03.03.2005 to 11.03.2005</i>	<i>18.7.2005 to 29.7.2005</i>	<i>07.08.2006 to 29,08.2006</i>
4.	<i>Receipt of Final Audit Report from A.G. Punjab (English version)</i>	<i>14.10. 2004</i>	<i>25.07.2005</i>	<i>09.03.2006</i>	<i>13.07.2007</i>
5.	<i>Date of Adoption/approval of the Annual Accounts along with the Draft Audit Report by the Governing Body/Executive Board</i>	<i>02.03.2005</i>	<i>02.03.2005</i>	<i>29.03.2006</i>	<i>26.04.2007</i>

6.	<i>Date when SAR was placed before Governing Body/Executive Board</i>	02.03.2005	29.03.2006	26.4.2007	15.07.2007
7.	<i>Receipt of Final Audit Report from A.G. Punjab, (Hindi version)</i>	10.01.2006	10.01.2006	14.07.2006	-
8.	<i>Date of dispatch of the Annual Report along with the Annual Accounts to the Ministry of Culture</i>	19.05. 2006	19.05.2006	31.7.2006	17.07.2007
9.	<i>Date of submission of Documents to the Lok Sabha Secretariat</i>	26.07.2006	26.07.2006	21.11.2006	-
10.	<i>Date of laying the documents on the Table of the House</i>	3.8.2006	3.8.2006	30.11.2006	23.08.2007

1.5 It may be seen from the statement that after submission of the accounts to auditors, they took 17 months for the 2002-03, 15 months for 2003-04, 9 months for 2004-05 and 12 months for 2005-06 in issuing the Final Audit Reports in English. After receipt of the final Audit Report in Hindi (on 10.1.2006) for the years 2002-03 and 2003-04 the Centre took another 4 months for sending the documents to the Ministry (on 19.5.2006). After receipt of the documents from the Centre the Ministry took 2 months each for the years 2002-03 and 2003-04 and 4 months for the year 2004-05 to lay the same in the House.

1.6 Taking into account the abnormal delay, the Committee considered the matter at their sitting held on 07 June 2007 and the Committee held discussion with the representatives of Ministry of Culture on 20 July 2007.

1.7 As regards the broad reasons for delay in laying the documents, the Ministry of Culture in their written reply (dated 28 November, 2006) stated that the delay occurred due to -delay in conduct of audit by Accountant General, delay in approval of accounts by Governing Body of NZCC, late receipt of Hindi version of audit certificate from Accountant General, Punjab and delay in printing of Annual reports.

1.8 The Ministry of Culture in their written reply dated 19 July, 2007 have also stated that -

*“The delay at different stages were beyond the control of the centre viz the dates of meeting of Governing Body/Executive Board were fixed and changed as per the convenience of His Excellency Governor of Punjab-cum-Chairman NZCC, dates of Finance Committee meeting were fixed by A.G. Punjab. Further it was observed that there was considerable delay in receiving Hindi version of the final audit report and audit certificate.”*

1.9 On this point the representative of the Ministry of Culture stated during evidence as under:-

*“We have just tried to identify as to what has been the major area where it has taken very long time. One was that it has taken almost six months in starting the audit process itself. After we requested the audit to carry on the audit of the accounts, there has been delay; it took about six months to start it. The second was that after the audit of the account was completed, it took them 4 ½ months to submit or give us the audited certificate – the English version. The third factor was that after receiving the English version, they took nearly 15 months for giving us the Hindi version. Only then, the report could be compiled together and submitted to the Parliament.....”*

*He also added that there has been a substantial improvement and most of these various stages of delay have been curtailed, 31 months’ delay in 2002-03 has been reduced to 19 months’ delay in 2003-04 and for 2004-05, the delay was only about 11 months. For the year 2005-06, I would like to inform you that all the accounts are ready; the audit certificate has been received and the report has been received in the Ministry; and in the coming session of Parliament, in the month of August, we will lay it. So, though there has been a delay, it has been reduced as compared to 2004-05. We are making all out efforts to make up-to-date, the timely submission of the report.”*

1.10 When asked about the status of computerisation of accounting activities of the Centre, the Ministry of Culture have stated in a written reply (OM dated 19 July, 2007) as under :-

*“The computerization of accounts of NZCC is under process. The data of accounts for the previous years has almost been entered and it is expected that the computerization of accounts will be completed by the end of current financial year.”*

1.11 Regarding the monitoring mechanism in the Ministry to oversee the progress of the work to ensure timely laying of the documents, the Ministry have stated (dated 19.07.2007) as under:-



*“The mechanism has been functioning since the year 2006. During review meetings taken by Joint Secretary (Culture) with seven Zonal Cultural Centres (ZCCs), the difficulties being faced by the ZCCs are discussed and remedial measures are also suggested. Besides, Secretary (Culture) takes regular meetings to review various issues including laying of Annual Report/Audited Accounts of all autonomous bodies under the Ministry. There has been an improvement which has also resulted in reduction in delay.”*

1.12 On being asked whether the Ministry have laid down a time schedule giving target dates for completion of each stage involved in finalisation of documents, the Ministry of Culture in their written reply stated as under:-

*“A specific time schedule for completion of each stage regarding finalization of accounts, compilation of Annual Report, completion of audit, approval of documents from the Competent Authority, completion of translation and printing, dispatching of papers to the Ministry and completion of formalities in the Ministry etc. has been drawn and all Zonal Cultural Centres including NZCC will be instructed to abide by that.”*

**1.13 The Committee observe that there have been delays ranging from 8 months to 31 months in laying the Annual Reports and Audited Accounts of the North Zone Cultural Centre, Patiala, during the years from 2002-03 to 2005-06. The documents for the year 2006-07 which were due by 31.12.2007 have not been laid so far. As regards the reasons for the inordinate delay, no convincing reply has been furnished by the Ministry. The Committee urge that all out efforts should be made to lay the documents within the stipulated time in future.**

**1.14 As per recommendation of the Committee where the Annual Reports and Audited Accounts are not laid within the stipulated period of time (after 9 months of the accounting year), the delay statement should be laid on the Table of the House within 30 days after the expiry of the prescribed period or as soon as when the House meets, whichever is later. The Committee regret to note that the “Delay Statement” in**

regard to the Cultural Centre has not been laid as per requirement during the years 2002- 2003 to 2005-2006. The Committee, therefore, strongly urge the Ministry/Centre to lay a delay statement on the Table of the House within the stipulated period in future whenever the Annual Reports and Audited Accounts are not laid within 9 months of the close of the accounting year.

1.15 The Committee note that one of the reasons for delay in laying the documents was the unduly long time taken by the Accountant General, Punjab in completing the audit and issue of Audit Certificate to the Centre. From the information furnished by the Ministry of Culture, the Committee observe that after receipt of the documents from the Centre for the years 2002-03 to 2005-06, the auditors took 9 to 17 months in completing the audit and furnishing the audit report. The Hindi version of the audit report was also furnished to the Centre with considerable delay. The Committee, however, notice that though the Secretary, Ministry of Culture has stated that the biggest delay in the whole process was from the side of Auditor General in furnishing the English and Hindi versions of Audit Report and issuing the Audit Certificate, there was no occasion when the centre took up this issue with the Audit Office. The Committee, therefore, urge that in future the Ministry should take up the issue of delay in completion of audit with the AG, Punjab suitably and impress upon them to complete their task in time to avoid consequential delay in laying of the documents in Parliament.

1.16 Another reason for delay in laying the documents for the years 2002-03 , 2004-05 and 2005-06 was delay in getting approval of documents from the Executive Board/ Governing Body which are convened with the convenience of His Excellency Governor of Punjab-cum-chairman of NZCC. To curtail delay at this stage, the

**Committee recommend that if convening of the meeting of Governing Body at any point of time is not possible the feasibility of getting the documents approved by circulation may be explored.**

**1.17 The Committee further note that the Ministry/Centre has laid down a time schedule for completion of each stage regarding finalization of accounts, which include compilation of annual Report, completion of audit, approval of documents from the Competent Authority, completion of translation and printing, dispatching of papers to the ministry and completion of formalities in the Ministry etc. However, it has been noticed that the time schedule is not being adhered to. The Committee, therefore, desire that the time schedule should be strictly adhered to and monitored at each stage by the Ministry/Centre so that the Annual Reports and Audited Accounts of the Centre are laid in time in future.**

## CHAPTER - II

### **Delay in laying Annual Reports and Audited Accounts of National Institute of Open Schooling, Delhi.**

...

The National Institute of Open Schooling formerly known as National Open School was established in 1989 as an autonomous organisation and registered under the Societies Registration Act, 1860 to provide opportunities for continuing and developmental education at the school stage through an open learning system as an alternative to the formal system of education. During the year 2006-07, NIOS received Rs. 4.15 Crore from the Ministry of Human Resource Development (Department of School Education and Literacy). The audit of accounts of National Institute of Open Schooling is conducted under Section 20 (1) of the Comptroller and Auditor General (Duties, powers and conditions of service) Act, 1971.

2.2 As per the recommendation of the Committee on Papers Laid on the Table, the Annual Reports and Audited Accounts of an autonomous organisation are required to be laid on the Table of the House within nine months of the close of the accounting year. It has been observed that there have been continuous delays in laying the documents of the Institute during the years from 2002-03 to 2005-06. The dates of laying and extent of delay in laying the Annual Reports and Audited Accounts of the NIOS from 2002-03 to 2006-07 are as under:-

<u>Year</u>	<u>Date of laying documents</u>		<u>Extent of delay</u>
2002-03	20.7.2004	(A/R)	07 months
	21.3.2006	(A/A)	27 months
2003-04	23.5.2006		17 months
2004-05	19.12.2006		12 months
2005-06	21.8.2007		08 months
2006-07	4.12.2007		-

2.3 The Committee have emphasized in the past that if for any reason the Annual Report and Audited Accounts of any organisation could not be laid within the stipulated period of nine months, the concerned 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 on the Table of the House within the stipulated period. When asked to state the reasons for not adhering to the recommendation of the Committee, the Ministry in their written reply have stated (date 20<sup>th</sup> July, 2007) as under:-

*“It has been the practice for some time to submit a delay statement while laying the Reports on the Table of the Houses. However, separate statements explaining the reasons for delay have not been laid. The above recommendations will be kept in mind for future.”*

2.4 The chronology of finalisation of the documents of the NIOS for the last three years (2002-03 to 2006-07) as indicated in the delay statements is as under:-

<i>Sl.No.</i>	<i>Stages</i>	<i>2002-03</i>	<i>2003-04</i>	<i>2004-05</i>	<i>2005-06</i>	<i>2006-07</i>
1.	<i>Date of submission of Accounts to Audit</i>	08.07.2003	18.06.2004	13.07.2005	29.08.2006	31.07.2007
2.	<i>Duration of Audit</i>	17.11.2003 to 23.12.2003 (25 working days)	14.09.2004 to 26.10.2004 (30 working days)	11.11.2005 to 23.12.2005 (30 working days)	07.11.06 to 05.12.2006 (20 working days)	20.08.2007 to 27.8.2007
3.	<i>Date of receipt of Draft Audit Report</i>	07.05.2004	14.01.2005	02.04.2006	02.03.2007	01.08.2007
4.	<i>Forwarding of the comments of the NOS on the Draft Audit Report DGACR</i>	04.06.2004	01.02.2005	08.06.2006	15.03.2007	04.10.2007
5.	<i>Receipt of Audit Report (English version)</i>	01.09.2004	27.06.2005	20.06.2006	10.05.2007	21.11.2007
6..	<i>Forwarding of Annual Accounts for printing</i>	02.09.2004	29.06.2005	01.08.2006	01.05.2007	22.11.2007

	<i>(English and Hindi version)</i>					
7.	<i>Forwarding of Audit Report for printing (English version)</i>	02.09.2004	29.06.2005	01.08.2006	10.5.2007	22.11.2007
8.	<i>Forwarding of Audit Report for printing (Hindi version)</i>	02.09.2004	12.09.2005	01.08.2006	11.05.2007	22.11.2007
9.	<i>Receipt of printed Audit Report (English version)</i>	03.11.2004	02.10.2005	17.08.2006	11.5.2007	23.11.2007
10.	<i>Date on which the Finance Committee of NOS approved the report</i>	03.11.2004	10.10.2005	27.10.2006	13.5.2007	23.11.2007
11.	<i>Date of approval the audited accounts from the Executive Body</i>	14.01.2005	21.10.2005	07.12.2006	13.5.2007	25.11.2007
12.	<i>Date of approval the audited accounts from the General Body</i>	25.10.2005	25.10.2005	13.12.2006	13.5.2007	27.11.2007
13.	<i>Date of laying the documents on the table of the House</i>	20.7.2004(A/R) 21.3.2006(A/A)	23.5.2006	19.12.2006	21.8.2007	04.12.2007

2.5 It may be observed from the above that the auditors took 13 months for the year 2002-03, 12 months for 2003-04, 11 months for 2004-05, 8 months for 2005-06 and 4 months for 2006-07 in forwarding the Audited Reports (in English) to the Institute. It may also be observed that the Executive Body approved the Audited Reports for the year 2002-03 on 14.1.2005 and the General Body approved the same on 25.10.2005 after a gap of 9 months.

2.6 The Committee had earlier examined the delay in laying the documents of the Institute during the year 1993-1994 and recommended in their 13<sup>th</sup> Report (10<sup>th</sup> LS) as follows:

*“The Committee recommend that a time-bound schedule should be drawn up by the National Open School Society in consultation with the Ministry of Human Resource Development (Department of Education) and for strictly adhering to the various stages of the time schedule so drawn up and some*

*senior officers both in the Society and the Ministry should be entrusted with the responsibility so that the documents could be finalised and placed before Parliament well within nine months of the close of the accounting years..”*

In their action taken reply the Ministry stated as under:-

*The time schedule drawn up by the National Open School Society in consultation with the Ministry of Human Resource Development (Department of School Education and Literacy) for strictly adhering to the various stages of the time schedule is given below:-*

<i>S.No.</i>	<i>Stages of preparation of Annual Report and Audited Accounts</i>	<i>Time Schedule</i>
<i>i)</i>	<i>Preparation of Annual Accounts</i>	<i>5<sup>th</sup> June</i>
<i>(ii)</i>	<i>Submission to Director General of Audit, Central Revenues (DGACR)</i>	<i>15<sup>th</sup> June</i>
<i>(iii)</i>	<i>Preparation and forwarding to designated coordinating officer of the draft material for Annual Report by all Departments/Projects/Units</i>	<i>15<sup>th</sup> June</i>
<i>(iv)</i>	<i>Conduct of the audit of the accounts by DGACR Inspecting Team</i>	<i>31<sup>st</sup> July</i>
<i>(v)</i>	<i>Draft Audit Report by DGACR</i>	<i>16<sup>th</sup> August</i>
<i>(vi)</i>	<i>Reply to the Draft Audit Report to DGACR</i>	<i>31<sup>st</sup> August</i>
<i>(vii)</i>	<i>Preparation of draft annual report and circulation to HODs and concerned officers</i>	<i>31<sup>st</sup> August</i>
<i>(viii)</i>	<i>Comments on draft annual report from HODs and others</i>	<i>15<sup>th</sup> September</i>
<i>(ix)</i>	<i>Audit Report from DGACR</i>	
<i>(x)</i>	<i>Finalisation of the draft Annual Report</i>	<i>30<sup>th</sup> September</i>
<i>(xi)</i>	<i>Approval by Finance Committee/Executive Board and General Body</i>	<i>15<sup>th</sup> October</i>
<i>(xii)</i>	<i>Printing</i>	<i>10<sup>th</sup> November</i>
<i>(xiii)</i>	<i>Submission to Ministry of Human Resource Development (Department of Education)</i>	<i>30<sup>th</sup> November</i>
<i>(xiv)</i>	<i>Submission to Parliament</i>	<i>5<sup>th</sup> December ‘</i> <i>10<sup>th</sup> December</i>

*Officers entrusted with the responsibility regarding finalisation of the documents and placing the same before the Parliament.*

- 1. Secretary, National Open School;*
- 2. Concerned Director/Deputy Secretary in the Bureau of Secondary Education in the Department of Education.*

2.7 The Committee considered the matter regarding delay in laying the documents of the Institute at their sitting held on 07.06.2007 and thereafter took oral evidence of the representatives of Ministry of Human Resource Development (Department of School Education and Literacy) and those of National Institute of Open Schooling, Delhi on 20.7.2007

2.8 Explaining the reasons for delay in auditing the Annual Accounts for the year 2002-03, the Ministry stated in a written reply (O.M, dt. 21.8.2006) as under:

*“The approval of the Ministry of Finance for entrustment of audit to DGACR was received on 12.6.2003. The Audit received Accounts from NIOS on 8.7.2003. They started auditing after about 3 months i.e. from 17.11.2003. They sent draft Audit Report to NIOS and this was received on 7.5.2004. NIOS took about a month in collecting the information from its various wings and furnished the reply to audit on 4.6.2004. Thereafter Audit took almost 3 months and finally sent the English Version of audit Report to NIOS on 1.9.2004.*

2.9 As regards delay at the stage of getting approval of documents of the Institute for the year 2002-03 from the General Body, the Ministry in their written reply (date 20.8.2006) have stated as under: -

*“Though approval of FC and EB were sought in time, the meetings of GB could not be held for unavoidable reasons and therefore there was delay in getting the documents approved by General Body.”*

2.10 Admitting the delay in laying the Annual Reports and Audited Accounts of the Institute, the Secretary, Department of School Education and Literacy, during evidence expressed as follows:-

*“.... I would like to apologize to you and the hon. Members of this Committee for delay in laying the Annual Reports and Audited Accounts.”*

2.11 Explaining the reasons for delay in laying the documents, the Secretary, Department of School Education and Literacy during evidence (dated 20.7.2007) stated as under: -

*“The two big reasons why there has been a delay is the DGA and audit. Second reason is that, since it is an autonomous institution, we have the “entrustment”. They request us and we request the Ministry of Finance for entrustment. In the past there used to be long delay in the entrustment period.”*



2.12 On the remedial measures taken both in the Ministry and the Institute to ensure timely laying of the documents, the Ministry in their written reply (dt. 20 July, 2007) have stated as under:-

*“MHRD had taken up the matter with Ministry of Finance for entrustment of Audit of NIOS for the years 2005-06 to 2009-2010 (5 years) to DGACR. Approval has been received in October 2006, and this has been communicated to NIOS. This would ensure that no delays would take place on account of entrustment issue for the coming 4 years also.*

*Department of School Education & Literacy, MHRD has issued instruction on 31.7.2007, 26.4.2007 and 11.6.2007 to all autonomous bodies including N.I.O.S. to adhere to a strict time schedule right from preparation of annual accounts and draft annual report to dispatch of reports approved by the competent authority to the Ministry. Reminders are also issued from time to time to submit the reports in time. The delay has been cut down considerably and the Audited Accounts for the year 2005-06 were received from N.I.O.S. by the Ministry on 13.5.2007 i.e. a delay of 4 ½ months.*

*The Ministry will make all efforts to ensure that the Annual Report and audited Accounts of N.I.O.S. are laid before the Houses within the prescribed period.”*

2.13 When asked about the present position regarding computerisation of accounts the Secretary, Department of School Education and Literacy during evidence stated as under:-

*“The Headquarters has already been computerized. This institute has eleven regional centres. It is our endeavor to complete the process of computerization within this year so that transmission of accounts, etc between the field organization and the headquarters is speeded up. With the result, the entire process gets speeded up”*

**2.14 The Committee regret to note that there have been continuous delays in laying the Annual Reports and Audited Accounts of National Institute of Open Schooling during the years from 2002-03 to 2005-06. The delay in laying the documents ranged from 8 to 27 months. The Committee also note that during the year 2002-03 when the delay in laying was the maximum i.e. 27 months, the documents were approved by the General Body after a gap of 9 months of the approval of the same by the Executive body. The position improved gradually thereafter and the delay in laying the**

documents was 8 months during the year 2005-06. The documents for the year 2006-07 were laid on the Table of the House within the stipulated period of time i.e. on 04 December 2007 after the subject was taken up for examination by the Committee. The Committee, therefore, urge the Ministry to ensure that the documents are laid within the stipulated period in future also.

2.15 The Committee note that the auditors took 13 months for 2002-03, 12 months for 2003-04, 11 months for 2004-05, 8 months for 2005-06 and 4 months for 2006-07 in forwarding the Audited Reports to the Institute. The Committee are of the opinion that had the matter been taken up with the audit authorities in time the delays year after year in auditing of the accounts could have been avoided to a large extent. However, the Secretary, Department of School Education and Literacy during evidence has stated that now the procedure for entrustment of auditors has been negotiated upto 2009-10 and it will be ensured that no delay would take place on account of “entrustment” for the coming years. The Committee, therefore, urge the Ministry/Institute to ensure proper implementation of the new auditing system so that Annual Reports and Audited Accounts of NIOS are always laid on the Table of the House in time in future.

**NEW DELHI**  
**April, 2008**  
**Chaitra, 1930 (Saka)**

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

## APPENDIX

### SUMMARY OF RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE REPORT

- | <b>Sl. No.</b> | <b>Ref. to Para No. of the Report</b> | <b>Summary of Recommendations/Observations</b>  |
|----------------|---------------------------------------|---|
| 1.             | 1.13                                  | <p>The Committee observe that there have been delays ranging from 8 months to 31 months in laying the Annual Reports and Audited Accounts of the North Zone Cultural Centre, Patiala, during the years from 2002-03 to 2005-06. The documents for the year 2006-07 which were due by 31.12.2007 have not been laid so far. As regards the reasons for the inordinate delay, no convincing reply has been furnished by the Ministry. The Committee urge that all out efforts should be made to lay the documents within the stipulated time in future.</p>   |
| 2.             | 1.14                                  | <p>As per recommendation of the Committee where the Annual Reports and Audited Accounts are not laid within the stipulated period of time (after 9 months of the accounting year), the delay statement should be laid on the Table of the House within 30 days after the expiry of the prescribed period or as soon as when the House meets, whichever is later. The Committee regret to note that the “Delay Statement” in regard to the Cultural Centre has not been laid as per requirement during the years 2002- 2003 to 2005-2006. The Committee, therefore, strongly urge the Ministry/Centre to lay a delay statement on the Table of the House within the stipulated period in future whenever the Annual Reports and Audited Accounts are not laid within 9 months of the close of the accounting year.</p> |

- 3. 1.15 The Committee note that one of the reasons for delay in laying the documents was the unduly long time taken by the Accountant General, Punjab in completing the audit and issue of Audit Certificate to the Centre. From the information furnished by the Ministry of Culture, the Committee observe that after receipt of the documents from the Centre for the years 2002-03 to 2005-06, the auditors took 9 to 17 months in completing the audit and furnishing the audit report. The Hindi version of the audit report was also furnished to the Centre with considerable delay. The Committee, however, notice that though the Secretary, Ministry of Culture has stated that the biggest delay in the whole process was from the side of Auditor General in furnishing the English and Hindi versions of Audit Report and issuing the Audit Certificate, there was no occasion when the centre took up this issue with the Audit Office. The Committee, therefore, urge that in future the Ministry should take up the issue of delay in completion of audit with the AG, Punjab suitably and impress upon them to complete their task in time to avoid consequential delay in laying of the documents in Parliament.**
- 4. 1.16 Another reason for delay in laying the documents for the years 2002-03,2004-05 and 2005-06 was delay in getting approval of documents from the Executive Board/ Governing Body which are convened with the convenience of His Excellency Governor of Punjab-cum-chairman of NZCC. To curtail delay at this stage, the Committee recommend that if convening of the meeting of Governing Body at any point of time is not possible the feasibility of getting the documents approved by circulation may be explored.**

5. **1.17** The Committee further note that the Ministry/Centre has laid down a time schedule for completion of each stage regarding finalization of accounts, which include compilation of annual Report, completion of audit, approval of documents from the Competent Authority, completion of translation and printing, dispatching of papers to the ministry and completion of formalities in the Ministry etc. However, it has been noticed that the time schedule is not being adhered to. The Committee, therefore, desire that the time schedule should be strictly adhered to and monitored at each stage by the Ministry/Centre so that the Annual Reports and Audited Accounts of the Centre are laid in time in future.
6. **2.14** The Committee regret to note that there have been continuous delays in laying the Annual Reports and Audited Accounts of National Institute of Open Schooling during the years from 2002-03 to 2005-06. The delay in laying the documents ranged from 8 to 27 months. The Committee also note that during the year 2002-03 when the delay in laying was the maximum i.e. 27 months, the documents were approved by the General Body after a gap of 9 months of the approval of the same by the Executive body. The position improved gradually thereafter and the delay in laying the documents was 8 months during the year 2005-06. The documents for the year 2006-07 were laid on the Table of the House within the stipulated period of time i.e. on 04 December 2007 after the subject was taken up for examination by the Committee. The Committee, therefore, urge the Ministry to ensure that the documents are laid within the stipulated period in future also.

7. 2.15 The Committee note that the auditors took 13 months for 2002-03, 12 months for 2003-04, 11 months for 2004-05, 8 months for 2005-06 and 4 months for 2006-07 in forwarding the Audited Reports to the Institute. The Committee are of the opinion that had the matter been taken up with the audit authorities in time the delays year after year in auditing of the accounts could have been avoided to a large extent. However, the Secretary, Department of School Education and Literacy during evidence has stated that now the procedure for entrustment of auditors has been negotiated upto 2009-10 and it will be ensured that no delay would take place on account of “entrustment” for the coming years. The Committee, therefore, urge the Ministry/Institute to ensure proper implementation of the new auditing system so that Annual Reports and Audited Accounts of NIOS are always laid on the Table of the House in time in future.