

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

FOURTEENTH LOK SABHA

DRAFT SEVENTEENTH REPORT

(Presented on _____)

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**LOK SABHA SECRETARIAT
NEW DELHI**

April , 2008/ Vaisakha 1930(Saka)

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* Summary of recommendations/observations contained in the
Report

* Will be appended at the time of printing

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

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Shri K. Jena	-	Deputy Secretary

INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table of the House, having been authorized by the Committee to present this report on their behalf, present this Seventeenth 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) Motilal Nehru Institute of Technology, Allahabad; and (ii) Indian Institute of Technology, Roorkee.

3. The Committee took oral evidence of the representatives of the Ministry of Human Resource Development (Department of Higher Education) on 30 October 2007 in connection with delay in laying the Annual Reports and Audited Accounts of Motilal Nehru Institute of Technology, Allahabad.

4. The Committee wish to express their thanks to the representatives of the Ministry of Human Resource Development (Department of Higher Education) 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 29.04.2008.

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

NEW DELHI
April, 2008
Vaisakaha, 1930 (Saka)

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

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

CHAPTER

Delay in laying the Annual Reports and Audited Accounts of Motilal Nehru National Institute of Technology, Allahabad.

Motilal Nehru Regional Engineering College, Allahabad established in 1961 has been renamed as Motilal Nehru National Institute of Technology with effect from 26.06.2002. It has been taken over by the Central Government from 14.05.2003. The Plan and Non-Plan expenditure of the Institute is being borne entirely by the Central Government from the financial year 2003-04 onwards. The audit of the institute is conducted under Section 20 (1) of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act. During the financial year 2005-06, the Institute received Rs. 17.30 crore (Non Plan : 14.30 crore and Plan : Rs. 3.00 crore) from the Government of India. Besides, it also received grants/subsidies of Rs. 5.09 crore under the World Bank Assisted Project and from other sources.

1.2 In accordance with the recommendation of the Committee on Papers Laid on the Table, the Annual Reports and Audited Accounts of an organization 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 Institute from 2002-03 to 2006-07 are as under:-

<u>Year</u>	<u>Date of laying</u>	<u>Extent of delay</u>
2002-2003	1.8.2006	31 months
2003-2004	22.8.2006	20 months
2004-2005	12.12.2006	11 ½ months
2005-2006	27.11.2007	11 months
2006-2007	-	Not yet laid

1.3 The Committee considered the matter of delay in laying of the documents at their sitting held on 7th June, 2007 and decided to hold discussion with the representatives of the Ministry as well as the Institute on 30.10.2007.

1.4 The chronology of the finalization of Annual Reports and Audited Accounts of the Institute for the years 2002-2003 to 2005-2006 is stated as under:-

<u>Sl. No.</u>	<u>Particulars</u>	<u>2002-2003</u>	<u>2003-2004</u>	<u>2004-2005</u>	<u>2005-2006</u>
<u>AUDITED ACCOUNTS</u>					
1.	Date of finalisation of Accounts by the Institute	30.6.2003	16.10.2004	21.11.2005	30.06.2006
2.	Date of submission of accounts	25.7.2003	18.10.2004	23.11.2005	18.7.2006
3.	Commencement of Inspection of Accounts by AG	13.10.2003	18.10.2004	8.12.2005	09.10.2006
4.	Completion of Inspection of Accounts by AG	11.11.2003	19.11.2004	5.1.2006	01.11.2006
5.	Date of receipt of approved accounts from AGUP	03.12.2004	3.4.2006	1.6.2006	13.6.2007
6.	Date of approval of FC/BOG of the Institute	18.7.2005	14.7.2006	10.11.2006	09.8.2007
7.	Date of Dispatch of Audit report and Audited Accounts by the Institute				
	(i) English	28.7.2005	26.7.2006	15.11.2006	24.8.2007
	(ii) Hindi	23.8.2005	26.7.2006	15.11.2006	24.8.2007
<u>ANNUAL REPORT</u>					
1.	Date of approval by Board of Governors	18.7.2005	14.7.2006	10.11.2006	09.08.2007
2.	Date of receipt in the Ministry	28.7.2005	1.8.2006	16.11.2006	24.8.2007
	(i) English	23.8.2005	1.8.2006	16.11.2006	24.8.2007
	(ii) Hindi				

1.5 It may be seen from the above that the Institute took 6 ½ months and 7 ½ months respectively for the years 2003-04 and 2004-05 at the stage of compilation of accounts as against 3 months recommended by the Committee for this purpose. Further the auditors took 6 to 17 months during the years 2002-03 to 2005-06 in completing the audit and

furnishing their final Audit Reports to the Institute. After receipt of the Audited Accounts from the Auditors, the Institute also took about 2 to 7 ½ months in getting the documents approved from the Board of Governors during these years.

1.6 As regards the reasons for delay occurring in respect of the years 2002-2003 to 2004-2005, the Ministry of Human Resource Development (Department of Higher Education) in their O.M. dated 29 October, 2007 stated that the delays were due to delay in finalisation of accounts by the Institute, late commencement and completion of audit by AGUP, late receipt of approved Accounts from AGUP Allahabad and delay in Hindi translation of the Annual Report and Audited Accounts.

1.7 As regards delay at the stage of completion of accounts (2003-04 and 2004-05), the Secretary Ministry of Human Resource Development (Department of Higher Education) during evidence stated as under: -

“.....one of the reasons of delay was lack of computerization Their computerization has not been integrated. I was checking up with them. They are saying that in the next six months they would be in a position to have computerized accounts and with that perhaps from the next year things would hopefully improve further.”

1.8 As regards the set up of the internal auditing mechanism in the Institute to ensure timely compilation of accounts so as to minimize the audit queries at the time of auditing, the Ministry of Human Resource Development (Department of Higher Education) in their written reply 29 October,2007 have stated as under:-

“Necessary action is being initiated to develop internal audit system and to ensure the timely compilation of the accounts.”

1.9 Considering the fact that the auditors took 06 to17 months in auditing the account and furnishing their final audit reports to the Institute for the years 2002-03 to 2005-06, when the Ministry were asked to state whether the matter was taken up with Auditors for

expeditious completion of audit and issue of Final Audit Report, the Ministry in their written reply stated as under:-

“Pursuant to the concern expressed by the Committee on Papers Laid on the Table in its 106th report submitted to Rajya Sabha on 7th March, 2007, the MHRD has written both to the Institute as well as to AGUP conveying the observations of the Committee and requesting them to ensure auditing of accounts of Motilal Nehru National Institute of Technology, Allahabad expeditiously in future, so as to ensure timely submission of reports to the Parliament.”

1.10 In this regard, the Secretary, Ministry of Human Resource Development (Department of Higher Education) stated during evidence as under:-

“We have also asked the institutes to go and liaise with AG,UP with whom there was delays. We also wrote to AGUP at Ministry level. I am happy to submit that AGUP has also done well compared to their past record.”

1.11 To overcome delay at the stage of translation and printing, the Secretary, during evidence stated as under:-

“As far as Hindi translation is concerned, they have started outsourcing it. This is why, this year, there would be no delay in the Hindi translation. On the issue of printing, they used to have the difficulty which we have advised them to rectify. They used to get their low bids from the tenders and then they used to back out. Now we have told them that they must have two stage bidding. Firstly they should qualify. Those who have reasonably good reputation and who have wherewithal to print, technically they should be qualified. Then only the commercial bid should be opened. Otherwise what happens is that in their anxiety to get job, sometime people would just quote and really not deliver. To that extent, this loose end has been tied up. We are very hopeful that we will not give an occasion for complaint on these ground.”

1.12 As regards remedial measures taken in getting approval of the documents from the Board of Governor in time, the Secretary, Department of Higher Education during evidence stated as under:-

“My submission would be that once the Board of Governors meeting passes the accounts then again the minutes are to be confirmed in the next meeting. That meeting used to take place after three months. Sometimes these kinds of delays could be there. Now we have told that the minutes could be reconfirmed through circulation. That they have started doing. Now the minutes are got confirmed

within 10 or 15 days of the issue..... Once their minutes were confirmed, they used to bring it.”

1.13 When asked about the monitoring mechanism in the Ministry to oversee the progress of work to ensure timely laying of the documents, the Ministry stated (dated 22.12.2006) that a Committee consisting of Registrar, Faculty in-charge Purchase and an Officer in-charge of Audited Report and Annual Report was constituted to monitor the task of finalisation and printing of Report and to remove the bottleneck in the said process for avoiding delays.

1.14 On being enquired whether the Ministry have laid down any time schedule for completion of tasks at various stages of finalisation of the reports and accounts, the Ministry of Human Resource Development (Department of Higher Education) in their reply dated 22 December, 2006 stated that they had specified the time schedule for completion of various tasks involved in finalisation of Annual Reports and the schedule is as under:-

- Annual Accounts be finalized before 31st May for submission to AG (Audit)
- Audit Report be obtained before 31st July. This, obviously, will require pursuing the matter with concerned office for which an officer may be entrusted to see that it is obtained in prescribed time.
- Audit Report along with Annual Report be submitted to the BOGs for its approval before 30th September,
- The printing of the Annual/Audit Report (both in Hindi and English) should be completed by 31st October. The Audit Report should form part of the Annual Report.
- Forty copies each of Report (Hindi and English versions) be sent to the Ministry by the first week of November.
- The Hindi Translation of Annual/Audit Report should be done simultaneously while preparing these documents so as to avoid delay.

1.15 Giving the latest position of finalisation of Annual Report and Audited Accounts of the Institute for the year 2006-2007, the Secretary, during evidence stated as under :-

“For the year 2006-07, the annual accounts were submitted for auditing to AGUP on 28th June,2007, and on 24th October,2007 AGUP office has also given the report except the final certificate. The final certificate has not come yet. It will perhaps hopefully come in the next one or two weeks. We have also answered whatever points they had mentioned. This year, we are hopeful of adhering to 31st December, deadline. There is some improvement.”

1.16 The Committee regret to note that there have been inordinate delays in laying the Annual Reports and Audited Accounts of Motilal Nehru National Institute of Technology, Allahabad. The delay in laying the documents ranged from 11 months to 31 months for the years from 2002-03 to 2005-06. Further, the documents for the year 2006-07 which were due for laying by 31.12.2007 have not been laid so far. The Committee urge that it should be ensured that the documents are laid on the Table of the House within the stipulated time in future.

1.17 The Committee note that the Institute took 6 ½ and 7 ½ months respectively at the stage of compilation of accounts for the years 2003-04 and 2004-05. One of the reasons for delay in compilation of accounts was stated to be due to lack of computerization in accounting activities. The Committee further note that computerization of accounts has been taken up in the Institute and is expected to be completed soon. The Secretary of the Ministry of Human Resource Development (Department of Higher Education) has stated during evidence that with the help of computerization, delay in compilation of accounts would be minimized. The Committee desire that the task of computerization should be completed without delay and it should be ensured that there is no delay in compilation of accounts in future.

1.18 The Committee further note that another reason for delay in laying the documents is the unduly long time taken by the office of AG, UP in completing their audit and issuing of audit certificate to the Institute. The auditors took 6 to 17

months in auditing the accounts and furnishing their final Audit Report to the Institute for the years 2002-03 to 2005-06. The Committee observe that the Ministry of Human Resource Development (Department of Higher Education) have now proposed to take steps to bring about better coordination with AGUP so that such delay is not repeated. The Committee are of the opinion that the issue should have been taken up with the audit authorities much earlier. The Committee therefore, urge that in future the Ministry should take up the issue with the AGUP immediately after submitting the accounts to them and impress upon them to complete their task in time to avoid consequential delay in laying of the documents in Parliament.

1.19 The Committee further note that after receipt of the Audited Accounts from the auditors, the Institute took 2 to 7 months for the years 2002-03 to 2005-06 in getting approval of documents from the Finance Committee/Board of Governors. The reason for delay in this regard is stated to be that once the accounts were passed by the Board of Governors, the minutes of the meeting were reconfirmed in the next meeting which used to take place after 3 months. In order to avoid delay, the Secretary, Department of Higher Education has stated during evidence that they have now started to reconfirm the minutes through circulation. The Committee hope that with these remedial measures, the delay in getting approval of documents by the Board of Governors will be curtailed.

1.20 The Committee also find that a time schedule indicating target dates for completion of each stage of finalisation of the documents has been drawn and a Committee consisting of the Registrar, Faculty in Charge of purchase and an Officer in Charge of Audited Report and Annual Report has been constituted to

oversee the progress made at each stage of finalisation of the documents. The Committee strongly recommend that the time schedule made in this regard should be strictly adhered to and monitored regularly at each stage so that the Annual Reports and Audited Accounts of the Institute are laid on the Table of the House in time in future.

CHAPTER-II

Subject: Delay in laying Annual Reports and Audited Accounts of Indian Institute of Technology, Roorkee.

The University of Roorkee was converted into the Indian Institute of Technology (IIT), Roorkee in September, 2001 under the Institute of Technology Act, 1961. Its aim is imparting education of the highest quality attainable in various fields of Engineering and Technology, Sciences, Humanities, Paper Technology, Computer Science, Architecture The Act also provides for establishing centres of excellence in research, design and development, thereby catering to the need for highly skilled manpower and contributing to the economic development of the country. I.I.T Roorkee is financed mainly by grants from the Government of India. During the year 2005-06 I.I.T. Roorkee received grants of Rs. 9145.70 lakh from the Government of India. The accounts of the I.I.T. Roorkee are audited under Section 19 (2) of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971.

2.2 The Annual Report and Audited Accounts of an Organisation are required to be presented together within 9 months of the close of the accounting year. However, it is observed that the Annual Report and Audited Accounts of the Indian Institute of Technology, Roorkee were laid separately year after year. The dates of laying and extent of delay involved in laying the Annual Reports and Audited Accounts of the Institute for the years 2001-2002 to 2005-06 are as under:-

Year	<u>Annual Report</u>		<u>Audited Accounts</u>	
	Date of laying	<i>Extent of delay</i>	Date of laying	Extent of Delay
2001-2002	13.8.2003	7 ½ months	8.8.2006	43 months
2002-2003	17.12.2003	No delay	23.5.2006	29 months
2003-2004	10.5.2006	4 months	23.5.2006	17 months
2004-2005	23.12.2005	No delay	15.5.2007	16 ½ months
2005-2006	19.12.2006	No delay	27.11.2007	11 months

The Annual Report and Audited Accounts for the year 2006-07 which should have been laid by 31.12.2007 have not been laid so far.

2.3 When asked to state the reasons for the audited accounts for the years 2002-03 and 2003-04 being laid earlier than those of the year 2000-2001, the Ministry of Human Resource Development (Department of Higher Education) stated in a written reply (dated 7 December, 2006) as under:-

The Audit Certificates for the Financial Year 2001-2002, 2002-2003 and 2003-04 were released by A.G. (Uttranchal) on 24.2.2006. After that IIT-Roorkee had submitted 50 copies for laying in both houses of Parliament. Subsequently, IITR received a letter from Ministry of Human Resource Development vide letter No. F-7-3/2002-TS-1 dated 06 July, 2006 that desired number of copies of audited Annual Accounts for the Financial Year 2001-2002 are not available in Ministry of Human Resource Development. Again on July 19, 2006, IITR submitted additional 50 copies of Audited Annual Accounts for the F.Y. 2001-02.

2.4 Asked to explain the reasons for laying Annual Reports and Audited Accounts of the Institute separately year after year the Ministry of Human Resource Development (Department of Higher Education) stated (dated 7 December, 2006) as under:-

“Finalisation of Annual Accounts for these years got delayed. Therefore, to prevent the delay at least in respect of Annual Reports, these were laid whenever ready.”

2.5 The chronological dates of finalisation of Audited Accounts for the last five years (2001-02 and 2005-06) as furnished by the Ministry of Human Resource Development (Department of Higher Education) are as under:-

S.No.	Particulars	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006
1.	<i>Date of finalisation of Accounts by the Institute</i>	14.2.2003	29.11.2003	16.9.2004	25.7.2005	17.6.2006
2.	<i>Date of approval of Balance Sheet by the BoG of the Institute</i>	28.8.2003	2.12.2003	20.9.2004	30.7.2005	20.6.2006
3.	<i>Date of submission of Accounts to AG</i>	17.2.2003	4.2.2004	22.9.2004	2.8.2005	23.6.2006
4.	<i>Commencement of Inspection of Accounts</i>	1.8.2003	9.2.2004	16.3.2005	25.8.2005	26.7.2006
5.	<i>Completion of Inspection of Accounts by AG</i>	30.9.2003	31.3.2004	23.5.2005	29.9.2005	22.9.2006
6.	<i>Date of Approval of Accounts by Inspecting Officer</i>	30.9.2003	31.3.2004	23.5.2005	29.9.2005	22.9.2006

7.	<i>Date of dispatch of Audit Certificate and Report by AG in English</i>	24.2.2006	24.2.2006	24.2.2006	14.2.2007	20.7.2007
8.	<i>Date of approval of Audit Report by the BoG of the Institute</i>	9.5.2006	9.5.2006	9.5.2006	21.2.2007	6.8.2007
9.	<i>Balance Sheet submitted to MHRD after approval of Audit Report by the BoG of the Institute</i>	23.3.2006	23.3.2006	23.3.2006	26.2.2007	13.8.2007

2.6 It is observed that the accounts for the year 2001-02 were finalized on 14.2.2003 whereas they should have been finalized in June, 2002. Similarly the accounts for the year 2002-2003 were finalized with a delay of 5 months and for the years 2003-2004 with 3 months delay. The date of completion of inspection of accounts for the year 2001-2002 was 30.9.2003, for 2002-2003 it was 31-3-2004 and for 2003-2004 it was 23-5-2005. Thus there was delay at every stage during the above years (2001-02, 2002-03 and 2003-04).

2.7 Explaining the reasons for delay in laying the Annual Accounts of the Institute for the year 2001-2002, the Ministry of Human Resource Development (Department of Higher Education) stated (dated 7 December, 2006) as under:-

“The balance sheet for the year 2001-02 was submitted to Accountant General on 17.2.2003 and accounts were audited during 1.8.2003 to 30.9.2003. Finally replies to separate Audit Report were submitted on 30.11.2004 in Accountant General’s Office. Thereafter on 12.1.2005, Accountant General communicated that due to change in character of IIT, Roorkee, separate set of accounts are to be prepared for the reporting period upto 20.9.2001 (University of Roorkee) and from 21.9.2001 to 31.3.2002 (for IIT Roorkee). Accountant General also revealed that the separate Audit Report replies for the years 1998-99, 1999-2000 and 2000-2001 were pending on the part of University of Roorkee and the report of the year 2001-2002 may not be finalised till the audit reports with respect to these financial years are finalised. All this resulted in inordinate delay in finalisation of Audited Accounts for the year 2001-2002. Since issuing of Audit Certificates for the years 2002-2003 and 2003-04 were linked to clearance of previous years, these were also got delayed.”

2.8 It has been stated that the delay involved in laying the documents for the year 2001-2002 to 2004-05 was mainly on the part of the office of Accountant General. At first, there was delay at the stage of appointment of auditors and then at the stage of auditing the accounts and also issue of Final Audit Report. When the Ministry of Human Resource Development (Department of Higher

Education) were asked to state whether the matter was taken up with the Accountant General to ensure timely completion of audit and disposal of audit certificate, the Ministry replied (dated 7 December, 2006) as under:-

- (i) *Ministry of HRD, Department of Secondary & Higher Education took up the matter with the Accountant – General vide letter dated 1.10.2004. Thereafter, a D.O. letter from Education Secretary was written on 8.9.2005 for issuing of pending Audit certificates.*
- (ii) *Letters dated 8.10.2004 and dated 16.11.2004 were also written to Accountant General Office by IIT Roorkee.*

2.9 As regards the status of computerisation of accounting activities of the Institute, the Ministry of Human Resource Development (Department of Higher Education) stated in written reply that the main accounts activities of the Institute are done through computer.

2.10 Asked to state whether there was any internal accounting mechanism to ensure smooth and timely auditing of accounts by the auditors, the Ministry in their written reply (dt. 7.12.2006) have stated that there was no internal auditing mechanism.

2.11 When the Ministry of Human Resource Development (Department of Higher Education) were asked to state whether there was delay in convening the meeting of the Governing Body for approving the documents, the Ministry stated (dated 7 December, 2006) as under:-

“No, there is no delay from the Institute. For avoiding the delay there is a resolution of Governing Body for this purpose, which states that the Chairman is authorized to approve the unaudited accounts/balance sheet on behalf of the Board of Governors for subsequent audit by the CAG, Auditors.

2.12 As regards the mechanism in the Ministry to monitor the progress of the work and to ensure timely laying of the documents, they stated in their written reply (dated 7 December, 2006) as under:-

There is a separate Balance Sheet and audit section in the Institute for monitoring the work. The Ministry from time to time issues instructions to all autonomous organisations under its control (including the Indian Institute of Technology, Roorkee) to strictly adhere to the time schedule prescribed by the “Committee for laying of the Annual Reports and Audited Accounts on the Table of Both the Houses of Parliament”. This year, Secretary (HE) has addressed a D.O. to all Heads of autonomous institutions on 9.5.2006 and FA (HRD) on 23.6.2006 for adhering to the schedule for finalisation of Annual Accounts and also stress to ensure that Audit Reports are placed before the Parliament within nine (9) months of the closure of the Accounting Year.

Bureau Heads concerned and Secretary (HE)/Additional secretary hold meetings at regular intervals to inter-alia review the position of laying of Annual Reports. Institutes are expected to apprise the Ministry regarding progress of finalisation of Annual Reports and Audited Accounts.

2.13 When asked to state whether the Ministry/Institute have laid down the time schedule giving target dates for completion of work at each stage regarding finalisation of accounts and report, the Ministry stated (dated 7 December, 2006) that:-

As per the laid down schedule, the annual accounts are required to be prepared and got adopted by the Executive Committee/Governing Body of the organisation and submitted to the audit authorities by 30th June of the following year. The audited statement of accounts are thereafter required to be laid before both the Houses of Parliament by 31st December of the following year.

The Committee considered the matter at their sitting held on 30.10.2007

2.14 One of the oft-repeated recommendations of the Committee on Papers Laid on the Table is that Annual Reports and Audited Accounts of an autonomous organization should be laid in Lok Sabha together to enable the House to have a complete picture of the working of that body. The Committee are disappointed to find that in the case of Indian Institute of Technology, Roorkee, this recommendation of the committee has not been strictly adhered to. The Annual Reports and Audited Accounts of the Institute have been laid separately every year since 2001-2002. The Committee urge that the Ministry should pay serious attention to the recommendation of the Committee and ensure that in future Annual Reports and Audited Accounts of the Institute are laid together on the Table of the House within the stipulated period.

2.15 The Annual Reports for the years from 2001-2002 to 2005-2006 (except for the years 2001-02 and 2003-04) were laid on the Table of the House within stipulated period but the Audited Accounts for these years were laid on the Table of the House with huge delay ranging from 11 months to 43 months. The main reasons for delay in laying the documents

for these years were stated to be the delay in auditing the accounts and issuing of final Audit Report. Though the Department of Higher Education took up the matter with the Accountant General but it seems that no improvement in this regard could be achieved. The Committee, therefore, recommend that the Department of Higher Education should take up the issue with AG office immediately after submitting the accounts to them at the highest level and impress upon them to complete their task in time to avoid consequential delay in laying of the documents before the Parliament. The Committee also note that there is no internal audit mechanism in the institute. The Committee therefore recommend that an internal auditing mechanism should be set up in the institute to resolve audit queries promptly.

2.16 The Committee note that no time schedule indicating the completion of various tasks involved at each stage of finalization of the documents by the Institute has been laid down by the Ministry. The Committee recommend that this should be done forthwith. The time schedule must be laid down indicating the target dates for finalization of accounts, completion of audit, approval of reports and audited accounts, translation & printing of documents, dispatch to the Ministry, processing by Ministry and laying of the documents on the Table of Lok Sabha. The Ministry of Human Resource Development (Department of Higher Education) should closely monitor the progress of completion of the task at each stage involved in the processing of the documents and ensure that the time schedule must be strictly adhered to in future.

NEW DELHI
April, 2008
Vaisakaha, 1930 (Saka)

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

APPENDIX

SUMMARY OF RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE REPORT

Sl. No.	Ref. to Para No. of the Report	Summary of Recommendations/Observations
1.	1.16	<p>The Committee regret to note that there have been inordinate delays in laying the Annual Reports and Audited Accounts of Motilal Nehru National Institute of Technology, Allahabad. The delay in laying the documents ranged from 11 months to 31 months for the years from 2002-03 to 2005-06. Further, the documents for the year 2006-07 which were due for laying by 31.12.2007 have not been laid so far. The Committee urge that it should be ensured that the documents are laid on the Table of the House within the stipulated time in future.</p>
2.	1.17	<p>The Committee note that the Institute took 6 ½ and 7 ½ months respectively at the stage of compilation of accounts for the years 2003-04 and 2004-05. One of the reasons for delay in compilation of accounts was stated to be due to lack of computerization in accounting activities. The Committee further note that computerization of accounts has been taken up in the Institute and is expected to be completed soon. The Secretary of the Ministry of Human Resource Development (Department of Higher Education) has stated during evidence that with the help of computerization, delay in compilation of accounts would be minimized. The Committee desire that the task of computerization should be completed without delay and it should be ensured that there is no delay in compilation of accounts in future.</p>
3.	1.18	<p>The Committee further note that another reason for delay in laying the documents is the unduly long time taken by the office of AG, UP in completing their audit and issuing of audit certificate to the Institute. The auditors took 6 to 17 months in auditing the accounts and furnishing their final Audit Report to the Institute for the years 2002-03 to 2005-06. The Committee observe that the Ministry of Human Resource Development (Department of Higher Education) have now proposed to take steps to bring about better coordination with AGUP so that such delay is not repeated. The Committee are of the opinion that the issue should have been taken up with the audit authorities much earlier. The Committee therefore, urge that in future the Ministry should take up the issue with the AGUP immediately after submitting the accounts to them and impress upon them to complete their task in time to avoid consequential delay in laying of the documents in Parliament.</p>

4. 1.19 The Committee further note that after receipt of the Audited Accounts from the auditors, the Institute took 2 to 7 months for the years 2002-03 to 2005-06 in getting approval of documents from the Finance Committee/Board of Governors. The reason for delay in this regard is stated to be that once the accounts were passed by the Board of Governors, the minutes of the meeting were reconfirmed in the next meeting which used to take place after 3 months. In order to avoid delay, the Secretary, Department of Higher Education has stated during evidence that they have now started to reconfirm the minutes through circulation. The Committee hope that with these remedial measures, the delay in getting approval of documents by the Board of Governors will be curtailed.
5. 1.20 The Committee also find that a time schedule indicating target dates for completion of each stage of finalisation of the documents has been drawn and a Committee consisting of the Registrar, Faculty in Charge of purchase and an Officer in Charge of Audited Report and Annual Report has been constituted to oversee the progress made at each stage of finalisation of the documents. The Committee strongly recommend that the time schedule made in this regard should be strictly adhered to and monitored regularly at each stage so that the Annual Reports and Audited Accounts of the Institute are laid on the Table of the House in time in future.
6. 2.14 One of the oft-repeated recommendations of the Committee on Papers Laid on the Table is that Annual Reports and Audited Accounts of an autonomous organization should be laid in Lok Sabha together to enable the House to have a complete picture of the working of that body. The Committee are disappointed to find that in the case of Indian Institute of Technology, Roorkee, this recommendation of the committee has not been strictly adhered to. The Annual Reports and Audited Accounts of the Institute have been laid separately every year since 2001-2002. The Committee urge that the Ministry should pay serious attention to the recommendation of the Committee and ensure that in future Annual Reports and Audited Accounts of the Institute are laid together on the Table of the House within the stipulated period.
7. 2.15 The Annual Reports for the years from 2001-2002 to 2005-2006 (except for the years 2001-02 and 2003-04) were laid on the Table of the House within stipulated period but the Audited Accounts for these years were laid on the Table of the House with huge delay ranging from 11 months to 43 months. The main reasons for delay in laying the documents for these years were stated to be the delay in auditing the accounts and issuing of final Audit Report. Though the Department of Higher Education took up the matter with the

Accountant General but it seems that no improvement in this regard could be achieved. The Committee, therefore, recommend that the Department of Higher Education should take up the issue with AG office immediately after submitting the accounts to them at the highest level and impress upon them to complete their task in time to avoid consequential delay in laying of the documents before the Parliament. The Committee also note that there is no internal audit mechanism in the institute. The Committee therefore recommend that an internal auditing mechanism should be set up in the institute to resolve audit queries promptly.

- 8. 2.16 The Committee note that no time schedule indicating the completion of various tasks involved at each stage of finalization of the documents by the Institute has been laid down by the Ministry. The Committee recommend that this should be done forthwith. The time schedule must be laid down indicating the target dates for finalization of accounts, completion of audit, approval of reports and audited accounts, translation & printing of documents, dispatch to the Ministry, processing by Ministry and laying of the documents on the Table of Lok Sabha. The Ministry of Human Resource Development (Department of Higher Education) should closely monitor the progress of completion of the task at each stage involved in the processing of the documents and ensure that the time schedule must be strictly adhered to in future.**