

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

FOURTEENTH LOK SABHA

DRAFT EIGHTEENTH REPORT

(Presented on _____)

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**LOK SABHA SECRETARIAT
NEW DELHI**

May, 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 Eighteenth 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) National Institute of Technology, Durgapur, and (ii) National Institute of Technology, Patna.

3. The Committee took oral evidence of the representatives of the Ministry of Human Resource Development (Department of Higher Education) on 12 February, 2008 in connection with delay in laying the Annual Reports and Audited Accounts of National Institute of Technology, Durgapur and National Institute of Technology, Patna.

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 19.05.2008.

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

NEW DELHI
May, 2008
Vaisakha, 1930 (Saka)

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

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

Chapter- I

Delay in laying the Annual Reports and Audited Accounts of National Institute of Technology, Durgapur.

The Regional Engineering College (REC), Durgapur established in 1960 was renamed as National Institute of Technology, Durgapur by the Ministry of Human Resource Development (Department of Higher Education in July 2003 with deemed University status. The Institute was registered under the West Bengal Societies Registration Act, 1961. The Institute is fully funded by the Government of India. During the year 2005-06, the Institute received grants- in- aid of Rs. 19.73 Crore from the Central Government (Rs. 11.60 crore under Non-Plan recurring and Rs. 6.00 crore under Plan- non recurring grants) which included the receivable grants of 2.13 crore of previous year(2004-05). The Accounts of the Institute have been audited under section 20(1) of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971 read with para 17 of Memorandum of Association of the NIT, Durgapur.

1.2 The Committee on Papers Laid on the Table, Lok Sabha have recommended that an organization receiving grants in aid from the Consolidated Fund of India should lay its Annual Report and Audited Accounts together within nine months of the close of respective accounting year. If for any reason the Annual Report and Audited Accounts of the Organisation cannot 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 delay. However, the same was not adhered to in the case of National Institute of Technology, Durgapur.

1.3 The dates of laying and the extent of delay in laying the Annual Reports and Audited Accounts of the Institute for the years 2004-2005 and 2006-07 are as under:-

Year	Date of laying	Extent of Delay
2004-2005	12.12.2006	11 Months
2005-2006	27.11.2007	11 Months
2006-2007	Not yet laid	-

The chronology of dates of the finalisation of Annual Reports and Audited Accounts of the Institute for the years 2004-2005 and 2005-2006 are stated as under:-

A.	Audit Report	2004-05	2005-06
1.	Date of Finalization of Accounts by the Institute	25.09.2005	03.7.2006
2.	Date of Submission of Account to A.G.	20.10.2005	24.7.2006
3.	Commencement of Inspection of Account by A.G.	28.11.2005	30.11.2006
4.	Completion of Inspection of Accounts by the A.G.	30.12.2005	03.01.2007
5.	Date of receipt of Audited Accounts from the Director of Audit, Kolkata	22.05.2006	09.08.2007
6.	Date of Approval of Chairman, Board of Governors of the Institute	04.03.2006	28.10.2006
7.	Date of dispatch of Audit Report and Audited Accounts by the Institute	11.08.2006	24.8.2007
B.	Annual Report		
1.	Date of Approval by the Chairman, Board of Governors	04.03.2006	28.10.2006
2.	Date of receipt of Annual Report by the Ministry	11.08.2006	24.8.2007
3.	Date of laying the documents on the Table of the House	12.12.2006	27.11.2007

1.4 It may be seen from the above that the Institute took six months for the year 2004-05 in compilation of accounts and further one month in submission of accounts to auditors as against three months recommended by the Committee for this purpose. After receipt of the Audited Accounts the Institute took 3 months in dispatching the Annual Report and Audited Accounts to the Ministry for the year 2004-05. The Auditors took more than 7 months and 12 months respectively in auditing the accounts and issuing the final audit report for the years 2004-05 and 2005-06.

1.5 The Committee considered the matter at their sitting held on 13.12.2007 and took oral evidence of the representatives of the Ministry of Human Resource Development (Department of Higher Education) at their sitting held on 12.2.2008.

1.6 Asked to state the reasons for delay at the stage of compilation of accounts for the year 2004-05, the Institute took 6 months as against three months recommended by the Committee, the Ministry of Human Resource Development stated in their written reply (Dated 23.4.2007) as under:-

“Adoption of the new format of accounts suggested by the AG took long time to modify the formats of accounting of the institute. Apart from that to minimize the delay in finalization of Account, the institute was advised to computerize the accounting process as well as cash transactions. This also contributed to the delay in laying the Audited Accounts and Annual Report of the Institute on the Table of the House of the Parliament.

1.7 As regards delay in laying the documents on the Table of the House for the years 2004-05 and 2005-06, the representative of NIT, Durgapur stated during evidence as under:-

“I sincerely regret the delay which took place. But I assure you that from this year onwards; it will be on time, probably, ahead of time. We have taken certain steps. Our accounts have already been computerized. Our entire campus is already under the network. Now the test run is going on. We feel that once it is computerized, we can avoid delays. From this financial year onwards, we will get our accounts in time.

Secondly we have our Governing Body very well in place now. So there would not be any problem in convening the Governing Body meeting. I do not visualize any impediments from this year onward. But again I

sincerely apologize for delay. I do not have to look back. Definitely, it will be done in time from this year onwards.”

1.8 Asked to state whether there is any internal accounting mechanism to ensure fault free and timely compilation of accounts and also to minimize the audit queries at the time of auditing, the Ministry in their written reply stated (dated 23.4.2007) as under:-

“The Institute has its own internal Audit wing and the employees managing this wing are being trained with modern auditing system in collaboration with reputed NGOs. The Software is also being modified to suit the requirement of the Institute”.

1.9 As regards the steps taken by the Ministry of Human Resource Development (Department of Higher Education) for timely completion of the audit, the Ministry stated (dated 23.4.2007) as under:-

“This Ministry/Institute deputed a person from time to time to pursue the Principal Director (Audit) for finalization of Audit Report and issue Audit Certificate. Despite of the persuasion by the Ministry/Institute the Audit Authority took 8 months in inspecting and auditing the Accounts. However, the process of finalization of accounts and placing them before the table of the House would be accelerated and there will not be any delay in future.”

1.10 Enquired about the reasons for delay at the stage of dispatching the documents for the year 2004-05 by the Institute to the Ministry, the Ministry in their written reply (dated 23.4.2007) stated as under:-

“After the approval of the final Accounts by the Board of Governors the same was sent to Principal Director of Audit, who are issuing the Audited Accounts and Audit Certificate. Now, the procedure has been rationalized and the Audited Accounts and Audited Certificate would be issue by Principal Director of Audit, Kolkata instead of C&AG, New Delhi. This will reduce the time taken in receiving the Audited Accounts and Audited Certificate”.

1.11 As regards the problem faced by the Institute in timely laying the documents for the year 2006-07, the Secretary, during evidence stated as under:-

“For the year 2006-07, though they finalized the accounts by 21 June,2007 a very peculiar situation arose in this case then when they sent the accounts to the Auditors General, they returned it saying that the accounts required the signature of the Chairman. But unfortunately they did not have a Chairman for some time. So the accounts were sent back by

the AG's office and then their office took some time. Orders were issued appointing a Chairman. Then they took some time in putting it up before the Board of Governors and they had finally sent it in October, 2007 to the AG's Office."

1.12 Giving latest position regarding finalization and laying of Annual Report and Audited Accounts for the year 2006-2007 the Ministry have stated in their written reply as under:-

"The Institute is awaiting the Audit Report and Certificate from the Deputy Director, Audit (Inspection), Kolkata. The Institute will make all efforts to see that the Annual Report and Audited Accounts of the Institute for the year 2006-07 are submitted during the Budget Session of Parliament."

1.13 Asked to state whether there is any monitoring mechanism in the Ministry and the institute to oversee the progress of work and adhering the time schedule so as to ensure timely laying of documents before Parliament, the Ministry in their written reply have stated as under:-

" The Ministry from time to time reviews the progress of finalization of Annual Accounts and Audited Accounts of the Institute. The Institute has ensured that in future there will not be any delay".

1.14 As regards the time schedule giving target dates for completion of each stage of finalisation of accounts and reports of the Institute the Ministry provided the following statement:-

1.	<i>Date of finalisation of Accounts by the Institute</i>	<i>31st May</i>
2.	<i>Date of submission of Accounts to AG</i>	<i>30th June</i>
3.	<i>Commencement of inspection of Accounts by AG</i>	<i>31st July</i>
4.	<i>Completion of inspection Accounts by the AG</i>	<i>15th August</i>
5.	<i>Actual date of receipt of Approved Accounts in the Institute from AGUP (English & Hindi)</i>	<i>30th August</i>
6.	<i>Approval of Audited Accounts/ Annual Report by the BOG of the Institute</i>	<i>30th September</i>
7.	<i>Completion of Printing of Annual/ Audited Reports</i>	<i>31st October</i>
8.	<i>Submission of Annual Reports to the Ministry</i>	<i>15 November</i>
9.	<i>Laying of Annual Report on both the House of Parliament</i>	<i>31 December</i>

1.15 Asked to state whether there are any specific problems in connection with timely translation of the documents into Hindi version and subsequent printing thereof, the Ministry in their written reply have stated as under:-

“There is shortage of Hindi Translators and the Institute is depending on outside agencies for translating the Annual Report and Audited Accounts”.

1.16 The Committee observe that the Annual Reports and Audited Accounts of National Institute of Technology, Durgapur for the years 2004-05 and 2005-06 were laid on the Table of the House after a delay of 11 months in each case. The documents for the year 2006-07 which were due to be laid by 31.12.2007 have not been laid so far. 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 the House meets, whichever is later. The Committee are distressed to note that the “Delay Statements” in respect of the Institute have also not been laid as per this requirement during the years 2004-05 to 2006-07. The Committee, therefore, strongly recommend that the Ministry/Institute should make vigorous efforts for laying of the Audited Accounts and Annual Report in time. The Committee also recommend that a delay statement should invariably be laid 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.

1.17 The Committee find that one of the reasons for the delay in compilation of accounts for the year 2004-05 is due to adoption of new format of accounts as

suggested by A.G. Kolkata. It has further been informed that the accounting activities of the Institute have already being done through computers and the accounts will be processed in time from this year onwards. The Committee hope that with these measures the delay could be avoided in future.

1.18 The Committee note that another reason for delay in laying the documents was the unduly long time taken by the Accountant General, Kolkata in completing the audit and issuing of Audit Certificate to the Institute. From the information furnished by the Ministry of Human Resource Development (Department of Higher Education) the Committee observe that after receipt of the documents from the Institute for the years 2004-05 and 2005-06, the auditors took 7 and 12 months respectively in completing the audit and furnishing the audit report. The Committee are of the opinion that had the matter been taken up by the Ministry with the A.G. Kolkata in time the delay could have been minimized. The reply of the Ministry on this point is not at all convincing. The Committee, therefore, recommend that the Ministry of Human Resource Development (Department of Higher Education) should take up the issue with A.G. Kolkata immediately after submitting the accounts to them and impress upon them to complete the audit of accounts expeditiously.

1.19 The Committee further note that the Ministry/Institute 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/Institute so that the Annual Reports and Audited Accounts of the Institute are laid in time in future.

CHAPTER-II

Delay in laying the Annual Reports and Audited Accounts of the National Institute of Technology, Patna.

The National Institute of Technology, Patna was setup on 28 January 2004 as a fully funded Institute of Central Government under the Societies Registration Act, 1860. It was constituted consequent upon the takeover of the Bihar College of Engineering (BCE), Patna, from the jurisdiction of the Patna University, Patna and integrated with other NITs for academic, administrative, management and financial purposes vide Government of India, Ministry of Human Resource Development (Department of Secondary and Higher Education) Gazette Notification No. F-8/201-TSIII dated 28.01.2004. During the year 2004-05, the Institute received grants in aid amounting to Rs. 10.00 crore from the Government of India (Rs. 5.50 crore under plan and Rs. 4.50 crore under non-Plan).

2.2 The Committee on Papers Laid on the Table, Lok Sabha have recommended that an organization receiving grants in aid from the Consolidated Fund of India should lay its Annual Report and Audited Accounts together within nine months of the close of respective accounting year. If for any reason the Annual Report and Audited Accounts of the Organisation cannot 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 delay. However, the same was not adhered to in the case of National Institute of Technology, Patna.

2.3 The date of laying and the extent of delay in laying the Annual Report and Audited Accounts of the Institute for the years from 2003-2004 to 2006-07 is as under:-

Year	Date of laying	Extent of Delay
2003-2004	05.12.2006	23 Months
2004-2005	4.12.2007	23 Months
2005-2006	Not yet Laid	-
2006-2007	Not yet Laid	-

2.4 In the delay statements laid along with the documents on the Table of the House for the years 2003-04 and 2004-05, the date of finalisation of accounts are as under: -

Sl.No.	A. Audit Report	2003-04	2004-05
1.	Date of Finalization of Accounts by the Institute	30.11.2004	20.9.2005
2.	Date of submission of Accounts to the A.G. (Audit)	03.1.2005	28.9.2005
3.	Commencement of Inspection of Accounts A.G. (Audit)	17.1.2005	28.9.2005
4.	Completion of Inspection of Accounts by AG Office	10.2.2005	28.10.2005
5.	Date of dispatch of Audited Accounts by A.G. (Audit)	05.07.2005	02.02.2006
6.	Date of approval of Board of Governor/Finance Committee of the Institution	27.9.2005	11.11.2006
7.	Date of dispatch/receipt of Audit Report and audited Accounts by the Ministry	22.8.2006	15.6.2007
B	<u>Annual Report</u>		
1.	Date of approval by the Board of Governors of the Institution	27.9.2005	11.11.2006
2.	Date of dispatch/ receipt of Annual Report by the Ministry	22.8.2006	15.6.2007
C.	Date of laying the documents on the Table of the House	5.12.2006	4.12.2007

2.5. It may be seen from the above statement that the Institute took 8 months for the year 2003-04 and 6 months for the year 2004-05 for finalisation of the accounts as against 3 months prescribed by the Committee. After receipt of the accounts by auditors from the Institute, the auditors took 6 months for the year 2003-04 and 4 months for the year 2004-05 in auditing the accounts and furnishing the Final Audit Report to the Institute. After receipt of the Final Audited Accounts from the auditors the Institute took 13 months and 16 months respectively for the years 2003-04 and 2004-05 in getting the documents translated, printed, approved from the Board of Governors and sending the documents to the Ministry. After receipt of the documents from the Institute for these years, the Ministry took 3 and 6 months respectively in laying the documents on the Table of the House.

2.6 The Committee considered the matter at their sitting held on 13.12.2007 and took oral evidence of the representatives of the Ministry of Human Resource Development (Department of Higher Education) at their sitting held on 12.2.2008.

2.7 Asked to state the reasons for delay of 8 and 6 months respectively at the stage of compilation of accounts for the years 2003-2004 and 2004-05 as against three months recommended by the Committee, the Ministry of Human Resource Development stated in their written reply (Dated 11 February, 2008) as under:-

“National Institute of Technology, Patna, came into existence on 28.01.2004. Before that, it was constituent College, known as Bihar College of Engineering, of the Patna University, which is a State University. Thus, before January 2004, the Institution had nothing to do with the Central Government or the procedure related to Centrally Funded Institutions. Thereafter, the Institute took some time in preparing its accounts, their audit and approval by BOG etc. as per Central Government procedure. As such, finalisation of the accounts for both 2003-2004 and 2004-2005, got delayed due to the Institution being in a transitional phase.”

2.8 Regarding computerization of accounts to facilitate speedy and timely compilation of the same, the representative (NIT, Patna) during evidence stated as under:-

“At present, we are having more than 500 computers. We are having a good network in the campus and presently procuring e-journals in our library but there is no functional unit which has been computerized and I have already floated tenders for store, establishment, hostel, etc. All these units have to be computerized. In another five to six months, I will be able to do it.”

2.9 Asked to state whether there is any internal accounting mechanism to ensure fault free timely compilation of accounts and also to minimize the audit queries at the time of auditing, the Ministry in their written reply stated (dated 23.4.2007) as under:-

“The Institute has built an internal auditing mechanism to ensure fault free compilation and speedy auditing of accounts and also to minimize audit query at the time of auditing.”

2.10 When asked to explain the reasons for delay in auditing the Accounts and issue the Final Audit Certificate, the Ministry in their written reply (Dated 11 February, 2008) stated as under: -

“Audit took 6 months and 4 months in finalizing/sending the final audit report for years 2003-04 and 2004-05 respectively, because some clarification were sought by the PAG (Audit), Bihar, on the discrepancies noticed by them. At the instance of the audit team some modification were required in the accounts submitted by the Institute to PAG(Audit) Office, which resulted in the delay on this account.”

2.11. Enquired about the reasons for delay at the stage of dispatching the documents for the year 2004-05 by the Institute to the Ministry, the Ministry in their written reply (Dated 11 February, 2008) stated as under:-

“After receipt of the final audited accounts from PAG(Audit), Bihar on 02/02/2006, the Institute took nearly 09 months for the year 2004-05 to get the Audited Accounts approved by the BOG on 11.11.2006. Thereafter Hindi translation, typing and compilation took a lot of time, which resulted in further delay of about 07 months in sending the said Reports to the Ministry.”

2.12 In connection with timely translation of the documents into Hindi version, the Ministry in their written reply have stated as under:-

“One efficient translator conversant doing translation work from English to Hindi has been engaged on piece work remuneration basis at Government approved rate by the Institute. The delay will not reoccur in future on this account i.e. translation of annual report for English to Hindi.”

2.13 As regards delay at the stage of placing the documents on the Table of the House for the years 2003-04 and 2004-05, the Ministry in their written reply (dated 11.2.2008) stated as under-

“The Annual Report and Audited Accounts for 2003-2004 were received in this Ministry, in the last week of August, 2006. As such, the same could be laid only in the Winter Session of 2006, accounting for a delay of about 3 months.

The Annual Report and Audited Accounts for 2004-2005 were received in June, 2007. However, there were some discrepancies observed. The same were got corrected and again received in the Ministry in September, 2007. However, the Parliament was already adjourned by that time. As such, Annual Report and Audited Accounts for the year 2004-2005, could be laid only in December, 2007”

2.14 As regards the problems faced by the Institute in timely laying the documents for the years 2005-2006 & 2006-2007, the secretary during evidence stated as under: -

“For the year 2005-2006, they had sent the audited accounts on 21st July, 2006 to the AG, Audit and they submitted it in January-February, 2007. Then they suggested some modifications in the accounts and again they submitted it on 27th June, 2007 to the AG, Audit. The AG, Audit visited NIT in September 2007. It is understood that the audit report is almost ready but it is yet to be received. The moment it is received, they will take action to submit it to the Ministry and we in turn would quickly process and place it before the Hon. Parliament. For 2006-2007, though they have submitted the accounts, they prepared the accounts by 18th June, 2007 which is, of course, not too late. Though, they could have done better and they have submitted it on 27th June, 2007 to the AG Office. But because the audit for 2005-2006 had not been completed, they are still waiting to start the audit for 2006-2007.”

2.15 Giving latest position regarding finalization and laying of Annual Report and Audited Accounts for the year 2006-2007 the Ministry have stated in their written reply as under:-

“The Audited Accounts for the year 2005-06 has not yet been received by the Institute from Principal A.G. (Audit) Bihar. One officer of the Institute has been entrusted the work to expedite the case

The Audit of the Accounts of 2006-07 by P.A.G. (Audit), Bihar is expected to commence within a month.

The Annual Report along with Audited Accounts for the year 2005-06 and 2006-07 is expected to be laid on the table of the House by 31 May, 2008 and 30th Septemebr,2008.”

2.16 When asked about the time schedule giving target dates for completion of each stage of finalisation of accounts and reports the Ministry provided the following statement:-

1.	<i>Date of finalisation of Accounts by the Institute</i>	<i>31st May</i>
2.	<i>Date of submission of Accounts to AG</i>	<i>30th June</i>
3.	<i>Commencement of inspection of Accounts by AG</i>	<i>31st July</i>
4.	<i>Completion of inspection Accounts by the AG</i>	<i>15th August</i>
5.	<i>Actual date of receipt of Approved Accounts in the Institute from AGUP (English & Hindi)</i>	<i>30th August</i>
6.	<i>Approval of Audited Accounts/ Annual Report by the BOG of the Institute</i>	<i>30th September</i>
7.	<i>Completion of Printing of Annual/ Audited Reports</i>	<i>31st October</i>
8.	<i>Submission of Annual Reports to the Ministry</i>	<i>15 November</i>
9.	<i>Laying of Annual Report on both the House of Parliament</i>	<i>31 December</i>

2.17 Asked to state whether there is any monitoring mechanism in the Ministry and the institute to oversee the progress of work and adhering to the time schedule so as to ensure timely laying of documents before Parliament, the Ministry in their written reply have stated as under:-

“ The Ministry has been instructing the Institute, from time to time, on adhering to the time schedule for each activity related to the submission of

Annual Reports and Audited Accounts. The Institute on its part is in regular touch with the PAG (Audit), Bihar. One officer of the Institute has been entrusted to liaise with PAG (Audit), whenever needed. Also, the Institute has made arrangements to get the annual report printed as quickly as possible after its adoption by the Board of governors of the Institute.”

The Secretary during evidence further added as under :-

“We have been religiously following it up with the Institutes. We have personal discussions in various Conferences and we have been emphasizing the need for expediting these reports and also ensuring that they should also stick to the time scheduled which the Hon. Committee has prescribed.”

2.18 The Committee are constrained to note that the Annual Reports and Audited Accounts of National Institute of Technology, Patna for the years 2003-04 and 2004-05 were laid on the Table of the House with delays of 23 months each. The Annual Reports and Audited Accounts for the years 2005-06 and 2006-2007 which were required to be laid by 31.12.2006 and 31.12.2007 respectively have not been laid so far. The Committee take a serious note of it and recommend that the documents be laid on the Table of the House at the earliest.

2.19 The Committee note that for the years 2003-04 and 2004-05, the Institute took 8 and 6 months in finalisation of the accounts, 13 and 16 months in getting the documents translated, printed, approved from the Board of Governors and sending them to the Ministry. Further the auditors took 6 months and 4 months respectively in auditing the accounts and furnishing the Final Audit Report and the Ministry took 3 and 6 months respectively in laying the documents on the Table of the House during the same period. The Committee observe that the major delays in laying the documents were on the part of the Institute. The delay on the part of the Institute of about 8 and 6 months in finalisation of accounts and 13 and 16 months for the years 2003-04 and

2004-05 respectively in getting translation/printing of the documents, getting approval of the documents from the Board of Governors and sending these documents to the Ministry were well within the control of the Institute and thus avoidable. Had the Institute been careful at the initial stage the delays could have been minimized. Further the delay at the stage of issue of Final Audit Report during the above period could have been reduced by vigorous persuasion with the audit authorities. The Committee deplore the casual approach adopted by the Institute in this regard and recommend that they should be more vigilant and serious in the matters relating to laying the documents before Parliament in future.

2.20 The Committee note that the Institute is being computerized to avoid delay at the stage of compilation of accounts and a translator has been engaged for the job. The Committee desire that computerization of accounts be done at the earliest and documents be sent to the auditors within the stipulated period in future. The Committee also recommend that the time schedule laid down by the Ministry for completion of various activities concerning the Annual Report and Audited Accounts should be adhered to and the Ministry may strengthen its monitoring mechanism to ensure that inordinate delays in laying the documents do not occur in future.

NEW DELHI
May, 2008
Vaisakha, 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 observe that the Annual Reports and Audited Accounts of National Institute of Technology, Durgapur for the years 2004-05 and 2005-06 were laid on the Table of the House after a delay of 11 months in each case. The documents for the year 2006-07 which were due to be laid by 31.12.2007 have not been laid so far. 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 the House meets, whichever is later. The Committee are distressed to note that the “Delay Statements” in respect of the Institute have also not been laid as per this requirement during the years 2004-05 to 2006-07. The Committee, therefore, strongly recommend that the Ministry/Institute should make vigorous efforts for laying of the Audited Accounts and Annual Report in time. The Committee also recommend that a delay statement should invariably be laid on the Table of the House within the stipulated</p>

period in future whenever the Annual Reports and Audited Accounts are not laid within 9 months of the close of the accounting year.

- 2. 1.17 The Committee find that one of the reasons for the delay in compilation of accounts for the year 2004-05 is due to adoption of new format of accounts as suggested by A.G. Kolkata. It has further been informed that the accounting activities of the Institute have already being done through computers and the accounts will be processed in time from this year onwards. The Committee hope that with these measures the delay could be avoided in future.**
- 3. 1.18 The Committee note that another reason for delay in laying the documents was the unduly long time taken by the Accountant General, Kolkata in completing the audit and issuing of Audit Certificate to the Institute. From the information furnished by the Ministry of Human Resource Development (Department of Higher Education) the Committee observe that after receipt of the documents from the Institute for the years 2004-05 and 2005-06, the auditors took 7 and 12 months respectively in completing the audit and furnishing the audit report. The Committee are of the opinion that had the matter been taken up by the Ministry with the A.G. Kolkata in time the delay could have been minimized. The reply of the Ministry on this point is not at all convincing. The Committee, therefore, recommend that the Ministry of Human Resource Development**

(Department of Higher Education) should take up the issue with A.G. Kolkata immediately after submitting the accounts to them and impress upon them to complete the audit of accounts expeditiously.

- 4. 1.19 The Committee further note that the Ministry/Institute 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/Institute so that the Annual Reports and Audited Accounts of the Institute are laid in time in future.**
- 5. 2.18 The Committee are constrained to note that the Annual Reports and Audited Accounts of National Institute of Technology, Patna for the years 2003-04 and 2004-05 were laid on the Table of the House with delays of 23 months each. The Annual Reports and Audited Accounts for the years 2005-06 and 2006-2007 which were required to be laid by 31.12.2006 and 31.12.2007 respectively have not been laid so far. The Committee take a serious note of it and recommend that the documents be laid on the Table of the House at the earliest.**

6. 2.19 The Committee note that for the years 2003-04 and 2004-05, the Institute took 8 and 6 months in finalisation of the accounts, 13 and 16 months in getting the documents translated, printed, approved from the Board of Governors and sending them to the Ministry. Further the auditors took 6 months and 4 months respectively in auditing the accounts and furnishing the Final Audit Report and the Ministry took 3 and 6 months respectively in laying the documents on the Table of the House during the same period. The Committee observe that the major delays in laying the documents were on the part of the Institute. The delay on the part of the Institute of about 8 and 6 months in finalisation of accounts and 13 and 16 months for the years 2003-04 and 2004-05 respectively in getting translation/printing of the documents, getting approval of the documents from the Board of Governors and sending these documents to the Ministry were well within the control of the Institute and thus avoidable. Had the Institute been careful at the initial stage the delays could have been minimized. Further the delay at the stage of issue of Final Audit Report during the above period could have been reduced by vigorous persuasion with the audit authorities. The Committee deplore the casual approach adopted by the Institute in this regard and recommend that they should be more vigilant and serious in the matters relating to laying the documents before Parliament in future.
7. 2.20 The Committee note that the Institute is being computerized to avoid delay at the stage of compilation of accounts and a translator has been

engaged for the job. The Committee desire that computerization of accounts be done at the earliest and documents be sent to the auditors within the stipulated period in future. The Committee also recommend that the time schedule laid down by the Ministry for completion of various activities concerning the Annual Report and Audited Accounts should be adhered to and the Ministry may strengthen its monitoring mechanism to ensure that inordinate delays in laying the documents do not occur in future.