

CB-II (CPL) No. 477

COMMITTEE ON PAPERS LAID ON THE TABLE
(2004-2005)

FOURTEENTH LOK SABHA

SECOND REPORT

(Presented on 3.12.2004)

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LOK SABHA SECRETARIAT
NEW DELHI

November, 2004/Agrahayana, 1926 (Saka)

Price Rs. 8.00

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COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE
(2004-2005)

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Shri V.K. Sharma	-	Joint Secretary
Shri A. Louis Martin	-	Director
Shri Ashok Balwani	-	Under 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 Second 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) Maharashtra Prathamik Shikshan Parishad, Mumbai (ii) Rashtriya Sanskrit Sansthan, New Delhi; (iii) Regional Engineering College, Srinagar; and (iv) National Council of Educational Research & Training, New Delhi.

3. On 17 June, 2003, the Committee took oral evidence of the representatives of Ministry of Human Resource Development (Department of Secondary and Higher Education in connection with the delay in laying Annual Reports and Audited Accounts of Regional Engineering College, Srinagar and National Council of Educational Research & Training, New Delhi.

4. The Committee wish to express their thanks to the representatives of the Ministry of Human Resource Development (Department of Secondary & Higher Education) and representatives of Regional Engineering College, Srinagar and National Council of Educational Research and Training, New Delhi for appearing before the Committee and furnishing information required by the Committee.

5. The Committee wish to place on record their appreciation of the valuable work done by the predecessor Committee (2003-04) in connection with examination of the subjects under report.

6. The Committee (2004-05) considered and adopted this Report at their sitting held on 7 October, 2004.

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

NEW DELHI
November, 2004
Agrahayana, 1926 (Saka)

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

CHAPTER I

Delay in laying Annual Report and Audited Accounts of Maharashtra Prathamik Shikshan Parishad, Mumbai for the year 1998-99.

Maharashtra Prathamik Shikshan Parishad is the State Implementation society for District Primary Education Programme (DPEP) in Maharashtra and is located at Mumbai. The Annual Report and Audited Accounts of Maharashtra Prathamik Shikshan Parishad, Mumbai for the year 1998-99 which were required to be laid on the Table by 31.12.1999 were actually laid on 13.3.2001. The period of delay in laying the Annual Report and Audited Accounts is about 14 ½ months.

1.2 The Ministry of Human Resource Development (Department of Elementary Education and Literacy) which is concerned with the matter were requested to furnish information on certain points concerning the delay in laying the Annual Report and Audited Accounts of MPSP. The points raised and the replies furnished by the Ministry are as under:-

POINTS

REPLIES

Please indicate the dates when

- | | |
|--|--|
| a) the Maharashtra Prathamik Shikshan Parishad, Mumbai approached the Audit Authorities for appointment of Auditors for auditing their Accounts for the year 1998-99 and when were they appointed. | Maharashtra Prathamik Shikshan Parishad, Mumbai approached Chartered Accountants for conducting Statutory Audit for the year 1998-99 in February, 1999. The Executive Committee approved the appointment of Chartered Accountants in its meeting held on 26.3.1999. Accordingly the Chartered Accountants were appointed on 18.6.1999 when the accounts of district offices and state level office were near finalisation. |
| b) the Accounts of Maharashtra Prathamik Shikshan Parishad, Mumbai were compiled and were ready for being handed over to Auditors; | The pre-audited Accounts of the Parishad for 1998-99 were compiled and ready on 31.7.1999 and placed before the Executive Committee in its meeting held on 13.8.1999 for approval. The approved Pre-audited Accounts were handed over to |

Chartered Accountants for audit on 18.8.1999.

- c) The Accounts were actually handed over to the Auditors; Immediately after the approval by the Executive Committee in its meeting held on 13.8.1999, the pre-audited accounts were handed over to Chartered Accounts for audit on 18.8.1999.
- d) the Auditing of Accounts commenced by the Auditors and the time taken in it; The Chartered Accountants conducted the audit of annual accounts of the Parishad from 18th August to 28th September, 1999 and submitted the report to Parishad on 27.10.1999.
- e) the Annual Report was finalised; The audit report alongwith Annual Accounts for the year 1998-99 was placed before the Executive committee in its meeting held on 17.1.2000 for approval which was accorded. However, as the work of finalising the Annual Report was in process, Executive Committee authorised the Chairperson, who is also Secretary (Education), Govt. of Maharashtra, to finalise the report. The draft annual report was finally approved on 24.11.2000 by the Chairperson, Executive Committee/Secretary (Education), Govt. of Maharashtra.
- f) the Annual Report and Audited Accounts were got approved from the AGM/General Body/Executive/Finance Committee of the Maharashtra Prathamik Shikshan Parishad, Mumbai. Executive Committee approved the audited Annual Accounts in its meeting held on 17.1.2000 and as resolved by Executive Committee, the draft Annual Report was approved on 24.11.2000 by the Chairperson, who is also Secretary (Education), Govt. of Maharashtra.
- g) the Annual Report and Audited Accounts were taken up for translation and time taken in it; The Annual Report and Audited Accounts were taken up for Hindi translation on 18.10.2000 and the translation was completed on 13.11.2000.

- h) the printing work was given for printing and the time taken in printing; The English version of the Annual Report and Audited Accounts was sent for printing on 10.10.2000 and printed copies were received on 8.12.2000. The Hindi version was sent for printing on 5.12.2000 and printed copies were received on 27.12.2000.
- i) the finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid on the Table of Lok Sabha. The finalised Annual Report and Audited Accounts in English and Hindi were sent to Govt. of India on 11.12.2000 and 27.12.2000 respectively.
- j) the “Delay Statement” and “Review” were prepared by the Ministry On 15.2.2001
When the Hindi version of the report was sent on 27.12.2000, the Winter Session of Lok Sabha had already been adjourned on 22.12.2000. The Budget session was to commence with effect from 19.2.2001. The “Delay Statement” and “Review” were prepared in English and Hindi and submitted for authentication by MOS (Education) on 2.2.2001 well before commencement of the Budget Session.
- k) the Annual Report and Audited Accounts alongwith “Review” and “Delay Statement” were got authenticated from the Minister; and The file submitted for authentication of documents on 2.2.2001 was received back on 9.2.2001 as MOS(E) had meanwhile relinquished charge. The case was resubmitted on 15.2.2001 for authentication by the Cabinet Minister. The file was received back after authentication of documents on 7.3.2001.
- l) The Annual Reports and Audited Accounts of Maharashtra Prathamik Shikshan Parishad, Mumbai for the last three years i.e. 1995-96, 1996-97 & 1997-98 were laid on the Table of Lok Sabha. The dates on which the reports were laid are given below:
- | Year of Report | Laid on |
|----------------|------------|
| 1995-96 | 21.03.1997 |
| 1996-97 | 31.03.1998 |
| 1997-98 | 30.11.1999 |

1.3 There was a delay of 7 months in laying the Annual Report and Audited Accounts of the year 1999-2000 and a delay of 3 months each in respect of 2000-01 and 2001-02. The documents for 1999-2000 were laid on 24.07.2001; that of 2000-2001 laid on 19.3.2002 and of 2001-2002 on 11.3.2003. The documents for 2002-03 have not been laid until this report was considered by the Committee.

1.4 Asked what remedial measures have been taken or proposed to be taken both in the Ministry and the Maharashtra Prathamik Shikshan Parishad, Mumbai to ensure timely laying of the Annual Report and Audited Accounts, the Ministry stated that “an in house committee will be constituted by the Parishad for planning and timely compilation of the report at various stages right from calling and compilation of the data required for preparation of Annual Report. Strict schedule will be observed to expedite the final draft of the report duly approved by the Chairperson and Executive Committee by the end of October and at the same time action will be completed to finalise the contract for printing of the report. The printing of the report will be completed by the end of November. Every precaution will be taken to submit the report to Government of India before the prescribed time limit in future. MHRD has already advised the state society to adhere to the prescribed time schedules for finalisation/laying of the Annual Reports.”

1.5 The Committee considered the matter at their sitting held on 31.7.2002.

1.6 The Committee regret to note that there has been a delay ranging from 3 to 14 Months in laying the Annual Reports and Audited Accounts of Maharashtra Prathamik Shikshan Parishad, Mumbai from the year 1995-96 onwards. The Committee examined the reasons for delay particularly with respect to the documents for the year 1998-99 when there was a prolonged delay of over 14 months. The Committee find that the Maharashtra Prathamik Shikshan Parishad, Mumbai took nearly 5 ½ months for compilation and handing over the accounts to the auditors for auditing as against 3 months prescribed for this task. Another 2 ½ months were taken by the Parishad after receipt of the Audited Accounts from Audit authorities to place them before the Executive Committee for approval. In all, twenty months have been taken for finalising the Annual Report as against stipulated 6 months. Further, the Ministry took about 2 months for preparing ‘Delay Statement’ and ‘Review’ and getting authentication from the Minister after receipt of copies of Annual Report and Audited Accounts from the Parishad.

1.7 The Committee regret to note that no ‘Delay Statement’ in respect of any of the years was laid within 30 days of the expiry of prescribed period as recommended by the Committee in para 3.5 of First Report (Fifth Lok Sabha). The Committee reiterate that in case of any delay, a delay statement should be laid within 30 days of expiry of the stipulated date explaining the reasons for delay in laying documents.

1.8 The Committee note with some satisfaction that an in-house Committee is being constituted by the Parishad for planning and timely compilation of the Annual Report and a time schedule has also been laid down by the Ministry for completion of various activities concerning the Annual Report and Audited Accounts. The Committee urge that the time schedule should be strictly adhered to and it should be ensured that the Annual Report and Audited Accounts of the Maharashtra Prathmik Shikshan Parishad are laid in time in future.

CHAPTER II

Delay in laying Annual Reports and Audited Accounts of Rashtriya Sanskrit Sansthan, New Delhi

...

Rashtriya Sanskrit Sansthan, New Delhi was established in 1970 for the propagation and development of Sanskrit and to assist the Ministry of Human Resource Development in formulating and implementing various plans and schemes for development of Sanskrit studies. The Sansthan is an autonomous organization registered under the Societies Registration Act of 1860 and is fully funded by the Government of India. During the year 2000-2001, the Sansthan received grants-in-aid of Rs. 21 crore.

2.2 The Annual Report and Audited Accounts of autonomous bodies are required to be laid on the Table within nine months of the close of the accounting year. However, there have been delays in laying Annual Reports and Audited Accounts of Rashtriya Sanskrit Sansthan year after year. The extent of delay in laying the documents of Rashtriya Sanskrit Sansthan since 1994-95 is as under:-

Year	laid on	Extant of delay
1994-95	13.9.1996	8 months
1995-96	12.5.1997	4 months
1996-97	20.7.1998	7 months
1997-98	7.12.1999	11 months
1998-99	31.8.2001	8 months
1999-2000	17.12.2002	24 months
2000-2001	17.12.2002	12 months

2.3 The documents for the year 2001-2002 and 2002-2003 which should have been laid by 31.12.2002 and 31.12.2003 respectively were not laid till the matter was considered by the Committee.

2.4 The Committee had earlier also examined the delay in laying the documents of the Sansthan and made recommendations in their Reports presented to the House in the year 1983-84 and in the year 1991-92. The Committee in their 16th Report [(1983-84) (7th LS)] had, inter-alia recommended as under :-

“3.26 The Committee recommend that the Ministry of Education and Culture in consultation with the Rashtriya Sanskrit Sansthan and the Audit Authorities should draw up a time bound programme for finalisation of accounts, their

auditing and laying them on the Table of the House within the period of 9 months from the close of the accounting year and follow it realistically so that there is no scope for any delay in laying the Audit Reports in future.

3.27 The Committee note that the Annual Reports and Audited Accounts thereon of the Sansthan are not laid on the Table of the House together. The Committee are not satisfied with the argument that the delay occurred because of the accumulation of arrears of accounts in respect of the previous years. The Committee need hardly stress that unless the Annual Report and Audited Accounts are laid together in the House, a complete picture of the working of the Sansthan does not emerge and as such the very purpose of laying these papers is defeated because the Members will not be able to assess the performance of the Sansthan in its true perspective and express their views thereon at the time of voting on Demands for Grants of the Ministry of Education and Culture. The Committee, therefore, recommend that the Annual Report, Audited Accounts and and Audit Report in respect of each year of the Sansthan should be laid on the Table of the House together within the period prescribed by the Committee.

2.5 The then Ministry of Education & Culture in their action taken reply [13th Report (8th LS)] stated as under :-

“The following time schedule has been prescribed to ensure timely submission of the annual accounts :-

- | | | | |
|-----|--|---|------------------------------|
| (a) | <i>Compilation of accounts by the individual Vidyapithas</i> | - | <i>30th April</i> |
| (b) | <i>Submission to the audit authorities</i> | - | <i>Ist week of May</i> |
| (c) | <i>Receipt of draft audit report by</i> | - | <i>31 July</i> |
| (d) | <i>Submission of replies to the draft audit report</i> | - | <i>15 August</i> |
| (e) | <i>Receipt of certified copies from A.G.</i> | - | <i>15 September</i> |
| (f) | <i>Submission of accounts to Headquarters</i> | - | <i>15 October</i> |

The remaining period of 2 ½ months will be utilised for the consolidation of the accounts and their certification by the Director of Audit, Central Revenue so that the accounts are ready for submission by 31 December. ”

2.6 The Committee again examined the delay in laying the Annual Reports and Audited Accounts of the Sansthan for the year 1990-91 and reported to the House [3rd Report (1991-92) (10th LS)]. In their action taken reply [15th report (1993-94) 10th LS)], the Ministry of Human Resource Development (Department of Education) stated that to ensure speedy finalisation of accounts, the Sansthan had already chalked out a time bound programme for preparation of accounts.

2.7 The actual time taken in respect of the year 1996-97 to 2000-2001 as furnished by the Ministry of Human Resource Development (Department of Secondary and Higher Education) (O.M. dt. 25.7.03) and as observed from the delay statements laid alongwith the documents is as under :-

	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-2000</u>	<u>2000-2001</u>
<i>Audit Report</i>					
<i>Date of finalisation of accounts by the Institute</i>	1.6.1997 to 5.8.1997	1.6.1998 to 23.9.1998	15.6.1999 to 5.10.1999	7.7.2000 to 21.9.2000	1.9.2001 to 28.10.2001
<i>Date of submission of accounts to the Institute's auditor</i>	6.8.1997	24.9.1998	6.10.1999	22.9.2000	29.10.2001
<i>Commencement of Inspection of Accounts by AG</i>	6.8.1997 to 2.9.1998	2.12.1998 to 13.1.1999	1.12.1999 to 30.12.1999	9.10.2000	13.12.2001
<i>Completion of Inspection of Accounts by AG</i>	2.9.1997	13.1.1999	30.12.1999	11.12.2000	4.1.2002
<i>The draft audited report for comments/confirmation received in the Institute</i>	21.10.1997	4.3.1999	21.3.2000	---	----
<i>Comments of the Institute on Draft Audit Reports sent to AG</i>	6.11.1997	11.3.1999	19.4.2000	---	-----
<i>Date of approval of Audited Accounts by the Auditor</i>	4.12.1997	27.5.1999	6.1.2002	20.8.2001	22.4.2001
<i>Date of dispatch of Audited Accounts by AG</i>					
<i>English</i>	4.12.1997	28.5.1999	5.1.2001	20.8.2001	22.4.2002

<i>Hindi</i>	20.1.1998	25.6.1999			
Date of approval of BOG/FC of the Institute	7.1.1999	3.8.1999	6.6.2001	13.3.2002	9.7.2002
<i>Date of dispatch of audit report and audited accounts by the Institute</i>			12.2.2001	23.1.2002	18.7.2002
<i>English</i>	2.1.1998	20.8.1999			
<i>Hindi</i>	6.2.1998	20.8.1999	3.5.2001	21.2.2002	23.7.2002
<i>Annual Report</i>			12.6.2001	19.3.2002	23.7.2002
<i>Date of approval by the BOG (Joint meeting of Shashi Parishad and general body of the RSKS)</i>	6.1.1998	7.8.1999			
<i>Date of dispatch to the Ministry</i>			4.8.2000	27.3.2003	27.3.2002
<i>Date of laying</i>	19.1.1998	7.9.1999			
			18.4.2001	9.4.2002	9.4.2002
	20.7.1998	7.12.1999			
			31.8.2001	17.12.2002	17.12.2002

2.8 The reasons for delay in laying the documents for the years 1996-97, 1997-98 and 1998-99 as stated by the Ministry in their written reply (dt. 25.7.2003) are as follows :

1996-97 : *The prepared accounts could not be submitted after consolidation to DGACR before the stipulated date because the audited accounts from the respective AG's are required for consolidation from each unit. As such there is a delay at consolidation stage. There was a delay by one month in approving the Report by the BOG/FC. The delay was also due to late finalisation of Hindi version by DGACR which was received in this office only on 20.1.1998. The annual report was only approved by the Shashi Parishad in its meeting held on 6.1.1998 only.*

1997-98: *The prepared accounts could not be submitted after consolidation to DGACR before the stipulated date because the audited accounts from the respective AG's are required for consolidation from each unit. As such there is a delay at consolidation stage. Although, the accounts were presented to DGACR on 24.9.1998, the commencement of audit could start only on 2.12.1998 which delayed submission of accounts by two months. Similarly, the draft audit report was received from DGACR after two months from the date of completion of audit. The DGACR took more than two months to issue final reports. The Report were approved on 3.8.1999 i.e. after two months from the date of receipt of final Report.*

1998-99 : *The prepared accounts could not be submitted after consolidation to DGACR before the stipulated date because the audited accounts from the respective AG's are required for consolidation from each unit. As such there is a delay at consolidation stage. Although the accounts was submitted to DGACR on 6.10.1999, the audit could start only after two months, i.e. from 1.12.1999. The DGACR took more than one year in finalising the final Report. The Report was approved in February, 2001 after a period of one month.*

2.9 The Committee considered the reasons for delay at their sitting held on 17.6.2003.

2.10 The Ministry of Human Resource Development (Department of Secondary and Higher Education) vide their O.M. dated 25.7.2003 have attributed the delay mainly to delay which has taken place in the compilation/consolidation of accounts. The Ministry have stated as under :-

“.... the Rashtriya Sanskrit Sansthan, an autonomous body under the administrative control of this Department has to consolidate the material for Annual Report/Accounts from its Kendriya Sanskrit Vidyapeethas and Adarsh Sanskrit Mahavidyalayas located in various parts of the country which takes lot of time for compilation/consolidation before submitting the accounts of these institution to DGACR for auditing.”

2.11 Asked to indicate as to what extent the reasons for delay were beyond the control of the management/Ministry, the Ministry stated (O.M. dt. 25.7.03) as under :-

1996-1997 : *DGACR took three months time in finalizing the final Audit Report. The time taken by the DGACR and delay is beyond our control. There was delay in approving the final Audit Report as the Finance Committee*

could be convened only on 7.1.1998. The Hindi version of the Report was received from DGACR only on 21.1.1998.

1997-98 : *DGACR took more than four months in finalising the final Audit Report. There was a delay of two months in approving the Report by the Finance Committee as it could meet only on 3.8.1999. The Hindi version of the Report was also received from DGACR on 25.6.1999. The delay is beyond the control of the Rashtriya Sanskrit Sansthan.*

1998-99: *The DGACR took more than one year in finalising the final Audit Report which was received in Sansthan on 6.1.2001 from the date of completion of audit i.e. 30.12.1999. There was a delay of one month in approving the Report by the Finance Committee as it could meet only 12.2.2001. The Hindi version of the Report was also received from DGACR on 6.6.2001. The delay is beyond the control of the Rashtriya Sanskrit Sansthan.*

2.12 To another query as to whether there is any mechanism in the Ministry to monitor the progress of work and ensure timely laying of documents, the Ministry stated that they had issued instructions on 13.10.1997 to Rashtriya Sanskrit Sansthan to adhere to the following time schedule given for preparation of annual report/audited accounts for timely submission to Parliament :-

a)	<i>preparation of Annual Report</i>	-	<i>30th May</i>
b)	<i>Preparation of Accounts</i>	-	<i>30th May</i>
c)	<i>Submitting of Accounts to AGCR for auditing</i>	-	<i>10th June</i>
d)	<i>Follow up with the auditors</i>	-	<i>Every fortnight</i>
e)	<i>Hindi translation</i>	-	<i>immediately after receipt from audit</i>
f)	<i>Report to be approved by competent authority</i>	-	<i>within 15 days</i>
g)	<i>If not ready, reasons for delay in sending AR/AAs to the Ministry</i>	-	<i>30th November</i>

2.13 Asked how it is proposed to ensure that the documents are laid within stipulated time in future, the Ministry stated that Rashtriya Sanskrit Sansthan is making every effort to follow the time schedule given by the Ministry to ensure that the Annual Reports and Audited Accounts be prepared within the time schedule in future.

2.14 From the delay statements and the information furnished (O.M. dt. 25.7.03) by the Ministry relating to delay in laying the documents for the years 1999-2000 and 2000-2001, it is observed that the extent of time taken at each stage was: (i) the Sansthan took 6 to 7 months in compilation and handing over the accounts to auditors, as against 3 months recommended by the Committee; (ii) 6 to 8 months were taken in auditing by auditors and release of audited accounts by AG to Sansthan; and (iii) unduly long time has been taken by the Sansthan in finalisation of Annual Report, translation & printing

of the documents and authentication of the documents from the Finance Committee of the Sansthan. After receipt of the documents from the Sansthan on 9.4.2002, the Ministry have also taken more than 8 months to complete the formalities involved in laying of the documents.

2.15 The Committee are dismayed to note that the Annual Reports and Audited Accounts of Rashtriya Sanskrit Sansthan have not been laid in time even once since 1994-95 in spite of the Committees's repeated exhortations in this regard. The delay in laying the documents of the Sansthan ranged from 4 months to 11 months for the years 1994-95 to 1998-99, 24 months for the year 1999-2000 and 12 months for the year 2000-2001. The documents for the years 2001-2002 and 2002-2003 which should have been laid by 31.12.2002 and 31.12.2003 respectively were not laid till the matter was considered by the Committee. The Committee had earlier examined delay in laying the documents of the Sansthan in the year 1983-84 and 1991-92. At the Committee's instance, the Ministry of Human Resource Development (Department of Secondary and Higher Education) had drawn up a time bound programme to gear up the work involved in finalisation of the documents. However, there has not been even a semblance of improvement in adhering to the time limit. The time bound programme devised and conveyed by the Ministry to the Sansthan has neither been followed by the Sansthan nor monitored by the Ministry. What is disturbing the Committee most is that the Ministry have not evolved any mechanism to monitor the progress in finalisation of the documents at various stages and to ensure their timely laying on the Table of the House. It is high time, this is done by the Ministry. The Committee would like to be apprised of the action taken in this regard.

2.16 The Committee are surprised at the Ministry's submission that the delay at the stage of consolidation of accounts by the Sansthan was due to compilation of the material from Vidyapeeths located in various parts of the Country. This contention of the Ministry is untenable in the era of computerization. The Committee urge that remedial steps be taken to computerise the accounts of the Vidyapeeths, if not, already done, and arrange for electronic transfer of information to avoid delay.

2.17 There is stated to be recurring delay at the stage of auditing of accounts by DGACR. The Committee suggest that the matter should be suitably taken up at a high level by the Ministry with the DGACR to ensure timely completion of auditing. The concerns of the Committee on the delay in laying of documents also be conveyed to the DGACR. The Committee would like to be apprised of the action taken in this regard.

2.18 The Committee wonder why the Ministry should take 8 months for processing and laying these documents after receiving them from the Sansthan on 9.4.2002. The Committee feel that if the Ministry themselves show such an apathetic and indifferent attitude to the importance and timely laying of

documents, no better results can be expected from the organizations and bodies which look to the Ministry for guidance. The Committee urge the Ministry to avoid such delays in future.

CHAPTER III

Delay in laying Annual Reports and Audited Accounts of Regional Engineering College, Srinagar

The Regional Engineering College, Srinagar was established in 1960 as a joint and cooperative venture of the Central and State Government of Jammu & Kashmir. It is registered under the Societies Registration Act of 1860. The College is financed by way of grants in aid from the Government of India and Government of Jammu & Kashmir. During the year 2000-2001 the College received grant of Rs. 6.07 crore from the Government of India.

3.2 There had been delay in laying Annual Reports and Audited Accounts of the College since 1993-94 as shown below :-

<u>Year</u>	<u>Date of Laying</u>	<u>Extent of delay</u>
1993-94	16.12.1996	23 months
1994-95	20.07.1998	30 months
1995-96	20.07.1998	18 months
1996-97	30.11.1999	23 months
1997-98	21.11.1999	12 months
1998-99	13.12.2000	12 months
1999-2000	24.04.2001	04 months
2000-2001	14.05.2002	04 months

3.3 The Annual Reports and Audited Accounts for the year 2001-2002 and 2002-2003 were not laid till this report was considered by the Committee.

3.4 Statement showing the time taken at various stages involved in finalisation of the documents for the years 1999-2000 and 2000-2001 is as under :-

<u>Audit Report</u>	<u>1999-2000</u>	<u>2000-2001</u>
1. Date of finalisation of Accounts by College	28.06.2000	26.06.2001
2. Date of submission of Accounts to Accountant General, Srinagar	29.06.2000	28.06.2001
3. Commencement of Inspection of Accounts	01.08.2000	02.07.2001

by Accountant General, Srinagar

4.	Completion of Inspection of Accounts By the Accountant General, Srinagar	22.08.2000	13.08.2001
5.	Date of approval of Accounts by the Inspecting Officer	15.11.2000	01.11.2001
6.	Date of Dispatch of Audited Accounts By Accountant General	16.11.2000	05.11.2001
7.	Date of approval of Standing Finance Committee of the College	20.11.2000	07.11.2001
8.	Date of approval of Board of Governors of the College	20.11.2000	24.01.2002
9.	Date of receipt of Audit Report and Audited Accounts by MHRD		
	(i) English	15.12.2000	20.12.2001
	(ii) Hindi	26.12.2000	28.01.2002

Annual Report

1.	Date of approval of Board of Governors	20.11.2000	24.01.2002
2.	Date of receipt of Annual Report by the Ministry of HRD, New Delhi		
	(i) English	15.12.2000	20.12.2001
	(ii) Hindi	26.12.2000	28.01.2002

3.5 The Committee took oral evidence of the representatives of the Ministry of Human Resource Development (Department of Secondary and Higher Education) and Regional Engineering College, Srinagar at their sitting held on 17 June, 2003.

3.6 Recognising the importance of timely laying of the documents, a representative of the Ministry stated that during the period 1996-97, the entire valley was in a state of turmoil and in spite of their best efforts, the College could not furnish details in time. She also attributed the delay in getting approval of the documents from the Board of Governors headed by Chief Minister of the state to pre-occupation of the Chief Minister with the issues concerning insurgency and terrorism in the state.

3.7 Explaining the reasons for delay in laying the documents for the year 2001-2002, the Principal of the College stated :-

“We had prepared all the reports and they need to go to the Board of Governors. The Chairman of the Board of Governors is hon. Chief Minister. For the last five to six months I have been requesting our hon. Chief Minister to please fix a date for the meeting but because of his being over busy and other factors, he is not able to fix a date. That is the reason for delay. I had requested the hon. Chief Minister first time in November, 2002 and reminded him again on 26 February, 2003 and my latest request was 31 May, 2003 but I am still waiting to get a suitable date so that I put the Annual Report and Audited Accounts to him in the meeting and we can submit them accordingly.”

3.8 The Principal, REC Srinagar also mentioned that non availability of experts in Hindi was also one of the reasons for delay and that they had to bring the documents to Delhi for getting translation and printing.

3.9 The Committee note that there have been delays in laying the Annual Reports and Audited Accounts of Regional Engineering College (REC), Srinagar since 1993-94. The delay ranged from 12 to 30 months for every year during the period from 1993-94 to 1998-99. Though the situation improved for the years 1999-2000 and 2000-01 when the extent of delay came down to 4 months, the documents for the year 2001-02 and 2002-2003 which were due for laying by 31.12.2002 and 31.12.2003 respectively have not been laid until this Report was considered by the Committee.

3.10 The delay in laying the documents deprive the Members of Parliament of timely information about the state of affairs in one of the premiere Regional Engineering Colleges of the country. The documents laid after the stipulated date do not serve any purpose except merely fulfilling statutory obligation to place the documents before Parliament. The Committee, therefore, stress that the Ministry of Human Resource Development (Department of Secondary and Higher Education) should ensure that the documents are laid on the Table of the House within the stipulated time.

3.11 The main reason for delay in laying the documents is stated to be the delay in getting approval of the documents from the Board of Governors headed by Chief Minister of the State. The pre-occupation of the Chief Minister, in turn, is cited as the reason for delay in convening meeting of the Board of Governors. The Committee desire that this issue should be looked into at the highest level to overcome this problem and the Committee be apprised of the action taken in this regard.

3.12 The Committee note with satisfaction that the delay in laying down the documents has been brought down considerably over the years. In order to totally eliminate delays, the Committee suggest that a time schedule should be laid down giving target date for each stage involved in finalisation of the documents, right from the stage of compilation of accounts to their placing before Parliament and the progress in work be monitored to take immediate corrective measures in the event of any delay at any stage. Hopefully this would ensure timely laying of documents of the College on the Table of the House.

CHAPTER IV

Delay in laying Annual Reports and Audited Accounts of National Council of Educational Research & Training, New Delhi.

National Council of Educational Research & Training (NCERT), a Society registered under the Societies Registration Act, 1860 was established in 1961. The Council was set up by the Government of India to assist and advise the Central and State Governments on academic matters related to School Education. The Council is mainly financed by grants received from Central Government. During the year 2000-2001, the Council received an amount of Rs. 36.25 crores from the Ministry of Human Resource Development, Government of India.

4.2 There has been delay in laying the Annual Reports and Audited Accounts of NCERT. Besides, these documents have not been laid simultaneously but laid separately after considerable lapse of time. The dates of laying and the extent of delay in laying these documents since 1995-96 are as under :

Year	Annual Report		Audited Accounts	
	<u>Date of laying</u>	<u>delay</u>	<u>Date of laying</u>	<u>Delay</u>
1995-96	20.12.1996	No delay	13.7.1998	18 months
1996-97	13.7.1998	6 months	7.12.1998	11 months
1997-98	23.12.1998	No delay	21.12.1999	12 months
1998-99	21.12.1999	No delay	22.12.2000	12 months
1999-2000	27.4.2001	4 months	28.11.2001	11 months
2000-2001	31.12.2002	12 months	8.4.2003	15 months

4.3 Though the Annual Report for the year 2001-2002 has been laid on 8.4.2003, the Audited Accounts for that year are yet to be laid. The Annual Report and Audited Accounts for the year 2002-2003 which were due for laying by 31.12.2003 have not been laid so far.

4.4 The dates of completion of the task at each stage involved in finalisation of the documents with respect to the years 1998-99 to 2000-2001 as observed from the delay statements laid by the Government are as under : -

<u>Sl No.</u>	<u>Stages</u>	<u>1998-99</u>	<u>1999-2000</u>	<u>2000-2001</u>
1.	Date of submission of accounts to DGACR	3.8.1999	26.7.2000	29.6.2001
2.	Duration of Audit	23.8.99to 26.10.99	16.8.2000to 10.10.2000	14.8.2001to 12.10.2001
3.	Forwarding of Annual Accounts in Hindi and English for printing to Publication Division	10.4.2000	8.6.2001 21.5.2001	-
4.	Date of receipt of draft Audit Report	21.2.2000	27.11.2000	21.12.2001
5.	Forwarding of the comments of the Council on the draft audit report to DGACR	8.3.2000	20.12.2000	3.01.2002
6.	Receipt of final Audit Report	13.7.2000	21.5.2001	5.3.2002
7.	Forwarding of Audit Report for printing			
	English version	17.7.2000	-	4.4.2002
	Hindi version	7.8.2000	5.9.2001	4.4.2002
8.	Receipt of printed Audit Report in English and Hindi	28.9.2000	5.9.2001	21.11.2002
9.	Placing of Audit Report in Finance Committee meeting	19.10.2000	26.6.2001	23.09.2002
10.	Date of laying			
	Annual Report	21.12.1999	27.04.2001	31.12.2002
	Annual Accounts	22.12.2000	28.11.2001	08.04.2003

4.5 It may be seen from the above that there was delay of over 2 months in submission of accounts to DGACR by the Council in respect of the year 1998-99 and delay of about one month in respect of the year 1999-2000. The time taken by auditors for auditing and furnishing their final audit report to the Council was 11 months for the year 1998-99, 9 months for the year 1999-2000 and 8 months for the year 2000-2001. The time taken by the Council for placing the audit report before the Finance Committee was 3 months for the year 1998-99 and 5 months for the year 2000-2001. For laying the documents pertaining to the year 1998-99 the Council/Ministry has taken 2 months, in respect of the year 1999-2000 it has taken 5 months and for the year 2000-2001 6 months.

4.6 The Committee considered the matter at their sitting held on 24.9.2002 and took evidence of the representatives of the Ministry of Human Resource Development (Department of Secondary & Higher Education) and NCERT on 17.6.2003.

4.7 Pointing out that sometime the delay has been on account of the procedures and the time taken by auditors to finalise their report, a representative of the Department of Secondary and Higher Education stated during evidence as under :-

“We have taken this up with the DGACR to expedite these matters. For example, letters were written by MHRD to IIT, Delhi on 16 March, 2001; to ISM, Dhanbad on 4 February, 2000; and to NCERT on 20 June, 2000 for expediting their accounts. So, constantly we are trying, and our effort is to improve it so that we adhere to the time schedule.”

4.8 When enquired whether it is appropriate to provide budgetary support in the absence of timely availability of accounts of the previous year, a representative of the Department of Secondary and Higher Education stated :-

“ When the annual budgets are passed for each organisation, there is also a column there of expenditure incurred by these institutions. The Performance Budget of each institution is also laid before the Parliament. Therefore, there is a check made on the activities conducted by the organizations in a particular year through that channel also.”

4.9 Asked to state the reasons for laying Annual Reports and Audited Accounts of the Council separately, the Secretary stated as follows :

“We have discussed this with them. The rule is that they have to put these two together before Parliament. In some cases, because of delay in the receipt of audited accounts, the annual reports have been submitted separately. But this is not the procedure laid down by the Parliament.”

4.10 The Committee have time and again emphasised that both the Annual Report and Audited Accounts of an organisation should be laid simultaneously to enable the members of Parliament to get a complete picture of the working and activities of the organisation. The Committee regret to note that not even once during the last six years did the Ministry of Human Resource Development lay the Annual Report together with Audited Accounts in respect of NCERT. These documents have been laid separately and after prolonged delay. The Committee expect the Ministry to strictly adhere to the recommendation of the Committee in this regard and ensure that the Annual Report and Audited Accounts are always laid together in respect of all the organizations under the administrative control of the Ministry.

4.11 Unlike annual accounts which depend on Audit for certificate, the preparation of annual report is entirely within the control of NCERT. The Committee are distressed to note that even while laying this document separately from the Annual Accounts, there has been a delay of 6 months in laying the Annual Report in respect of the year 1996-97, 4 months in respect of the year 1999-2000 and 12 months in respect of the year 2000-2001. This shows that neither the Council nor the Ministry of Human Resource Development attaches any importance to timely laying of documents before Parliament. The Committee would await an explanation from the Ministry of Human Resource Development in this regard.

4.12 There has been inordinate delays in laying the audited accounts of NCERT every year since 1995-96 and the delays ranged from 11 months to 18 months. The Ministry's attempt to shift the blame for the delay entirely to DGACR does not carry conviction. There have been instances of delay on the part of the NCERT in compilation of accounts and also in getting approval of the audited accounts. There have also been unjustifiable delay on the part of the Ministry in actually laying the documents before Parliament. For instance the Ministry have taken as long as six months for laying the documents for the year 2000-2001 after approval of the audit report by the Finance Committee. These delays are avoidable and are within the control of the Council and the Ministry.

4.13 The Committee note that one of the main reasons for delay in laying the documents has been the long time taken by Audit in furnishing their final audit report. The time taken by Audit was 11 months in respect of the year 1998-99, 9 months for the year 1999-2000 and 8 months for the year 2000-2001. The Committee would like the Ministry to take up the matter with C&AG at the Secretary level urging C&AG to ensure completion of audit work in respect of all the organizations under the control of the Ministry within the stipulated time.

4.14 It appears that no time schedule showing target dates for completion of each stage of finalisation of documents has been laid down by the Ministry. This should be done forthwith. The Committee also desire that the Ministry should monitor the progress in finalisation of the documents by all the organizations under its control and ensure that the documents are laid within stipulated time in future.

NEW DELHI
November, 2004
Agrahayana, 1926 (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.	1.6	<p>The Committee regret to note that there has been a delay ranging from 3 to 14 Months in laying the Annual Reports and Audited Accounts of Maharashtra Prathmik Sikshan Parishad, Mumbai from the year 1995-96 onwards. The Committee examined the reasons for delay particularly with respect to the documents for the year 1998-99 when there was a prolonged delay of over 14 months. The Committee find that the Maharashtra Prathmik Sikshan Parishad, Mumbai took nearly 5 ½ months for compilation and handing over the accounts to the auditors for auditing as against 3 months prescribed for this task. Another 2 ½ months were taken by the Parishad after receipt of the Audited Accounts from Audit authorities to place them before the Executive Committee for approval. In all, twenty months have been taken for finalising the Annual Report as against stipulated 6 months. Further, the Ministry took about 2 months for preparing 'Delay Statement' and 'Review' and getting authentication from the Minister after receipt of copies of Annual Report and Audited Accounts from the Parishad.</p>
2.	1.7	<p>The Committee regret to note that no 'Delay Statement' in respect of any of the years was laid within 30 days of the expiry of prescribed period as recommended by the Committee in para 3.5 of First Report (Fifth Lok Sabha). The Committee reiterate that in case of any delay, a delay statement should be</p>

laid within 30 days of expiry of the stipulated date explaining the reasons for delay in laying documents.

3. 1.8 The Committee note with some satisfaction that an in-house Committee is being constituted by the Parishad for planning and timely compilation of the Annual Report and a time schedule has also been laid down by the Ministry for completion of various activities concerning the Annual Report and Audited Accounts. The Committee urge that the time schedule should be strictly adhered to and it should be ensured that the Annual Report and Audited Accounts of the Maharashtra Prathmik Shikshan Parishad are laid in time in future.
4. 2.15 The Committee are dismayed to note that the Annual Reports and Audited Accounts of Rashtriya Sanskrit Sansthan have not been laid in time even once since 1994-95 in spite of the Committees's repeated exhortations in this regard. The delay in laying the documents of the Sansthan ranged from 4 months to 11 months for the years 1994-95 to 1998-99, 24 months for the year 1999-2000 and 12 months for the year 2000-2001. The documents for the years 2001-2002 and 2002-2003 which should have been laid by 31.12.2002 and 31.12.2003 respectively were not laid till the matter was considered by the Committee. The Committee had earlier examined delay in laying the documents of the Sansthan in the year 1983-84 and 1991-92. At the Committee's instance, the Ministry of Human Resource Development (Department of Secondary and Higher Education) had drawn up a time bound programme to gear up the work involved in finalisation of the documents. However, there has not been even a semblance of improvement in adhering to the time limit. The time bound programme devised and conveyed by the Ministry to the Sansthan has neither been followed by the Sansthan nor monitored by the Ministry. What is disturbing the Committee most is that the Ministry have not evolved any mechanism to monitor the progress in finalisation of the documents at various stages and to ensure their timely laying on the Table of the House. It is high time, this is done by the Ministry. The Committee

would like to be apprised of the action taken in this regard.

5. 2.16 The Committee are surprised at the Ministry's submission that the delay at the stage of consolidation of accounts by the Sansthan was due to compilation of the material from Vidyapeeths located in various parts of the Country. This contention of the Ministry is untenable in the era of computerization. The Committee urge that remedial steps be taken to computerise the accounts of the Vidyapeeths, if not, already done, and arrange for electronic transfer of information to avoid delay.
6. 2.17 There is stated to be recurring delay at the stage of auditing of accounts by DGACR. The Committee suggest that the matter should be suitably taken up at a high level by the Ministry with the DGACR to ensure timely completion of auditing. The concerns of the Committee on the delay in laying of documents also be conveyed to the DGACR. The Committee would like to be apprised of the action taken in this regard.
7. 2.18 The Committee wonder why the Ministry should take 8 months for processing and laying these documents after receiving them from the Sansthan on 9.4.2002. The Committee feel that if the Ministry themselves show such an apathetic and indifferent attitude to the importance and timely laying of documents, no better results can be expected from the organizations and bodies which look to the Ministry for guidance. The Committee urge the Ministry to avoid such delays in future.
8. 3.9 The Committee note that there have been delays in laying the Annual Reports and Audited Accounts of Regional Engineering College (REC), Srinagar since 1993-94. The delay ranged from 12 to 30 months for every year during the period from 1993-94 to 1998-99. Though the situation improved for the years 1999-2000 and 2000-01 when the extent of delay came down to 4 months, the documents for the year 2001-02 and 2002-2003 which were due for laying by 31.12.2002 and 31.12.2003 respectively have not been laid until this Report was considered by the Committee.

9. 3.10 The delay in laying the documents deprive the Members of Parliament of timely information about the state of affairs in one of the premiere Regional Engineering Colleges of the country. The documents laid after the stipulated date do not serve any purpose except merely fulfilling statutory obligation to place the documents before Parliament. The Committee, therefore, stress that the Ministry of Human Resource Development (Department of Secondary and Higher Education) should ensure that the documents are laid on the Table of the House within the stipulated time.
10. 3.11 The main reason for delay in laying the documents is stated to be the delay in getting approval of the documents from the Board of Governors headed by Chief Minister of the State. The pre-occupation of the Chief Minister, in turn, is cited as the reason for delay in convening meeting of the Board of Governors. The Committee desire that this issue should be looked into at the highest level to overcome this problem and the Committee be apprised of the action taken in this regard.
11. 3.12 The Committee note with satisfaction that the delay in laying down the documents has been brought down considerably over the years. In order to totally eliminate delays, the Committee suggest that a time schedule should be laid down giving target date for each stage involved in finalisation of the documents, right from the stage of compilation of accounts to their placing before Parliament and the progress in work be monitored to take immediate corrective measures in the event of any delay at any stage. Hopefully this would ensure timely laying of documents of the College on the Table of the House.
12. 4.10 The Committee have time and again emphasised that both the Annual Report and Audited Accounts of an organisation should be laid simultaneously to enable the members of Parliament to get a complete picture of the working and activities of the organisation. The Committee regret to note that not

even once during the last six years did the Ministry of Human Resource Development lay the Annual Report together with Audited Accounts in respect of NCERT. These documents have been laid separately and after prolonged delay. The Committee expect the Ministry to strictly adhere to the recommendation of the Committee in this regard and ensure that the Annual Report and Audited Accounts are always laid together in respect of all the organizations under the administrative control of the Ministry.

13. 4.11 Unlike annual accounts which depend on Audit for certificate, the preparation of annual report is entirely within the control of NCERT. The Committee are distressed to note that even while laying this document separately from the Annual Accounts, there has been a delay of 6 months in laying the Annual Report in respect of the year 1996-97, 4 months in respect of the year 1999-2000 and 12 months in respect of the year 2000-2001. This shows that neither the Council nor the Ministry of Human Resource Development attaches any importance to timely laying of documents before Parliament. The Committee would await an explanation from the Ministry of Human Resource Development in this regard.
14. 4.12 There has been inordinate delays in laying the audited accounts of NCERT every year since 1995-96 and the delays ranged from 11 months to 18 months. The Ministry's attempt to shift the blame for the delay entirely to DGACR does not carry conviction. There have been instances of delay on the part of the NCERT in compilation of accounts and also in getting approval of the audited accounts. There have also been unjustifiable delay on the part of the Ministry in actually laying the documents before Parliament. For instance the Ministry have taken as long as six months for laying the documents for the year 2000-2001 after approval of the audit report by the Finance Committee. These delays are avoidable and are within the control of the Council and the Ministry.

15. 4.13 The Committee note that one of the main reasons for delay in laying the documents has been the long time taken by Audit in furnishing their final audit report. The time taken by Audit was 11 months in respect of the year 1998-99, 9 months for the year 1999-2000 and 8 months for the year 2000-2001. The Committee would like the Ministry to take up the matter with C&AG at the Secretary level urging C&AG to ensure completion of audit work in respect of all the organizations under the control of the Ministry within the stipulated time.
16. 4.14 It appears that no time schedule showing target dates for completion of each stage of finalisation of documents has been laid down by the Ministry. This should be done forthwith. The Committee also desire that the Ministry should monitor the progress in finalisation of the documents by all the organizations under its control and ensure that the documents are laid within stipulated time in future.
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