

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2008-2009)**

FOURTEENTH LOK SABHA

TWENTIETH REPORT

(Presented on _____)

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**LOK SABHA SECRETARIAT
NEW DELHI**

October, 2008/ Asvina 1930(Saka)

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APPENDIX

- * 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
(2008-2009)

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SECRETARIAT

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

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) Malviya National Institute of Technology, Jaipur, and (ii) National Commission for Women, New Delhi.

3. The Committee took oral evidence of the representatives of the Ministry of Women and child Development on 30.07.2008 in connection with delay in laying the Annual Reports and Audited Accounts of National Commission for Women, New Delhi.

4. The Committee wish to express their thanks to the representatives of the Ministry of Women and Child Development 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 01.09.2008.

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

NEW DELHI
October, 2008
Asvina, 1930 (Saka)

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

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

CHAPTER – I

Subject: Delay in laying the Annual Reports and Audited Accounts of Malaviya National Institute of Technology, Jaipur

Malaviya Regional Engineering College, Jaipur which was established in 1963 was converted (June 2002) into “Malaviya National Institute of Technology” (Institute) (MNIT), Jaipur by the Government of India and was granted the status of deemed university. Plan and Non-Plan expenditure of the Institute are entirely, borne by Government of India. During the year 2005-06, the Institute received grant-in-aid of Rs.13.32 crore from the Government of India. The audit of accounts of the Institute are conducted under Section 20 (1) of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971. The audit has been entrusted for the period of five years from 2003-04 to 2007-08.

2. There have been delays in laying the Annual Reports and Audited Accounts of the Institute for the year 2000-01 to 2005-06 as shown below:-

<i>Year</i>	<i>Date of laying the documents</i>	<i>Extent of delay</i>
2000-01	11.3.2003	14 months
2001-02	25.8.2004	20 months
2002-03	21.12.2004	12 months
2003-04	8.8.2006	19 months
2004-05	20.11.2007	23 months
2005-06	22.4.2008	16 months

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

3. The chronology of dates of finalisation of the Annual Reports and Audited Accounts of the Institute for the years from 2000-01 to 2005-06 has been stated to be as under:-

A. AUDIT REPORT

<u>Sl.No.</u>	<u>Particulars</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
1.	<i>Date of finalization of Accounts by the Institute</i>	19.6.01	16.8.02	01.10.03	30.07.2004	30.11.2005	23.06.2006
2.	Date of submission of Accounts to AG	20.6.01	29.11.02	9.12.03	10.01.2005	23.03.2006	27.06.2006
3.	<i>Commencement of Inspection of Accounts by AG</i>	5.7.01	24.2.03	22.12.03	24.01.2005	24.04.2006	23.01.2007
4.	<i>Completion of Inspection of Accounts by AG</i>		31.5.03	9.2.04	29.04.2005	23.06.2006	14.03.2007
5.	<i>Date of receipt of Audit Report from AG Rajasthan</i>						
	<i>English</i>	14.3.2002	03.10.03	20.7.04	18.09.2005	15.02.2007	-
	<i>Hindi</i>	29.4.2002	30.10.03	20.7.04	24.10.2005	19.03.2007	-
6.	<i>Date of approval of Chairman, BOG of the Institute</i>	21.11.02	17.11.03	25.9.04	17.12.2005	31.03.2007	01.03.2008
7.	<i>Date of dispatch of Audit Report and Audited Accounts by the Institute to the Ministry</i>						
	<i>i) English</i>	13.12.02	16.12.03	24.11.04	22.05.2006	24.04.2007	07.03.2008
	<i>ii) Hindi</i>	13.12.02	16.12.03	24.11.04	22.05.2006	24.04.2007	07.03.2008
	<u>B. ANNUAL REPORT</u>						
1.	<i>Date of Approval by the Chairman, Board of Governors</i>	21.11.02	17.11.03	25.9.04	17.12.2005	24.06.2006	31.03.2007
2.	<i>Date of dispatch to the Ministry</i>						
	<i>i) English</i>	13.12.02	16.12.03	24.11.04	22.05.2006	24.04.2007	07.03.2008
	<i>ii) Hindi</i>	13.12.02	16.12.03	24.11.04	22.05.2006	24.04.2007	07.03.2008
3.	<i>Date of laying the document on the Table of the House</i>	11.3.03	25.8.04	21.12.04	8.8.06	20.11.2007	22.4.2008

4. It may be seen from the above that the Institute took 7½ months to 11 months at the stage of compilation of accounts and their submission to auditors

for the years from 2001-02 to 2004-05 as against 3 months recommended by the Committee for this purpose. Further the auditors took 7 to 12 months for the years from 2000-01 to 2004-05 in auditing the accounts and furnishing their final Audit Report.

5. The Committee considered the matter regarding delay in laying the documents of the Institute at their sitting held on 07.06.2007 and thereafter took oral evidence during study visit with the representatives of Ministry of Human Resource Development (Department of Higher Education) and those of Malaviya National Institute of Technology, Jaipur on 09.01.2008

6. Explaining the reasons for delay in laying the documents on the Table of the House, the Ministry in their written reply dated 9.1.2008 have stated as under:-

"The delays are due to various reasons. For the years 2000-01, 2001-02 and 2002-03 delays were primarily due to late finalization/approval of accounts, audit delays and transition of the Institute (on 26th June 2002) from a Regional Engineering College (REC) into a National Institute of Technology (NIT). Also, for the years 2002-03 and 2003-04, there was some turmoil in the Institute and the meetings of the BOG could be held only after long gaps. The delays are also caused due to the time gap for auditing the accounts."

7. To a query about the status of computerization activities to facilitate timely completion of accounts of the Institute, the Ministry of Human Resource Development (Department of Higher Education) has stated (dated 09.01.2008) as under:-

"Accounts have partly been computerized and full computerization of accounts is expected to be completed in six to eight months."

8. Asked to state whether there is any internal accounting mechanism to ensure smooth and timely auditing of accounts by auditors, the Ministry of

Human Resource Development (Department of Higher Education) in written reply (dated 09.01.2008) have stated as under:-

"A Chartered Accountant has been hired for internal auditing of the Institute accounts and to resolve the audit objections/queries, which has helped the institute in adhering to the timeframe by Ministry of Human Resource Development."

9. As regards delay at the stage of auditing the Accounts, the Ministry of Human Resource Development (Department of Higher Education) in their written reply dated 9.1.2008 have stated as under:-

"The CAG office can give specific reasons for the time taken by the auditors. However, it appears that the delays on the part of Audit occurs due to procedure being followed. The procedure followed for auditing the accounts by AG is as under:

The audit party from the AG office, Jaipur comes to the Institute for auditing the accounts of the given financial year and prepares its report. The report is sent by the AG office to the CAG office, New Delhi. After examination/approval, the report comes to the AG office, Jaipur. Then the Audit Reports (English & Hindi versions) are sent by the AG office Jaipur to the Institute."

10. Asked to state whether the Ministry/Institute have taken up with A.G. Rajasthan, the question of expeditious completion of audit and release of audit certificate, the Ministry of Human Resource Development (Department of Higher Education) have stated (dated 22.12.2006) as under:-

"As a result, the audit party from the AG office, Jaipur now comes to the Institute for checking the records within reasonable time."

11. Getting approval of the documents (2000-01 to 2003-04) from Board of Governors is also one of the reasons for delay in laying the documents on the Table of the House. When the Ministry of Human Resource Development (Department of Higher Education) were asked to state the reasons for delay in convening the meeting of Board of Governors, the reply of the Ministry is stated to be as under:-

"In the past, the Institute had problems of convening Board of Governors meetings due to the reason that the Institute was under the control of State Government. For

some time, the employees were on strike, which contributed to delay in convening the Board of Governors meetings. The AG, Rajasthan also takes time for auditing the accounts of the Institute and supplying the audited accounts, which is a part of Annual Report. However, the Institute has reduced the various stage of finalisation of Annual Reports. In future, the situation will definitely improve and the institute can be will to lay the Annual reports, within the prescribed time frame.”

12. The Ministry of Human Resource Development (Department of Higher Education) further added:-

“As on date, there are no procedural difficulties in convening the Board of Governors meetings and submission of accounts to the AG in time. However, laying of Annual reports and Audited accounts of the Institute mainly depends on how soon, AG supplies the audited accounts to the Institute.”

13. The time schedule giving target dates for completion of each stage of finalisation of accounts and reports as stated by the Ministry is as under:-

TIME SCHEDULE

1.	<i>Date of finalisation of Accounts by the Institute</i>	<i>31st May</i>
2.	Date of submission of Accounts to AG	<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>

14. The remedial measure taken or proposed to be taken by the Ministry/ Institute to ensure timely laying of document in future, the Ministry in their written reply (22.12.2006) have stated as follows:-

“In the beginning of the every financial year, the Ministry issues a time schedule for finalisation of Annual Accounts and Audit Report to all Institutes. From time to time, the Ministry reviews the progress of the finalisation of Annual Reports telephonically as well as during the meetings of Finance Committee/ Board of Governors or during the visit to there Institute. To avoid more delays, this Ministry has even allowed laying of Annual Report and Accounts separately.”

15. Giving latest position of finalisation of Annual Report and Audited Accounts of the Institute for the year 2006-2007, the Ministry in a written reply (dated 9.1.2008) stated as under:-

"For the year 2006-07, the Audit Party has already completed the inspection of records of the Institute and the Audit Report is awaited. "

16. The Committee had earlier examined the reasons for delay in laying the Annual Reports and Audited Accounts of Malaviya National Institute of Technology, Jaipur for the year 1993-94 and 1994-95 and took oral evidence of the representatives of Ministry of Human Resource Development (Department of Education). The Secretary of the Department of Education assured the Committee that if the various institutes under their Ministry would not improve their position and submit their Annual Reports in time they should not be consider for giving grants in aid.

17. In their Action taken reply the Ministry of Human Resource Development (Department of Higher Education) vide their O.M. No. 18-4/2001 T.S. dated 23.11.2002 have taken various steps to improve the position. However it may be stated that the Annual Reports and Audited Accounts since 1993-94 have not been laid on the Table of the House within stipulated time period.

18. The Committee note that Malaviya National Institute of Technology under the Control of the Ministry of Human Resource Development (Department of Higher Education) has been a habitual defaulter in the matter of timely laying of Annual Reports and Audited Accounts. A scrutiny

of the dates of laying of these documents of the Institute pertaining to the years from 2000-2001 to 2005-2006 shows that the delay in laying the documents ranges from 14 months to 23 months in respect of each year. The documents for the year 2006-2007 which should have been laid by 31.12.2007 have not been laid as yet. The delay in laying the Institute's documents by the Ministry is not of recent origin. The Committee had as early as in 2001-02 (7th Report-13th Lok Sabha) brought out the Ministry's failure to adhere to the time schedule of laying Institute's documents. The Committee are distressed to point out that the Ministry of Human Resource Development (Department of Higher Education) have not cared all these years to evolve any mechanism to ensure timely laying of the Annual Report and Audited Accounts and prompt discharge of their responsibility towards Parliament regarding Institute which receives an annual grant of over Rs.13.32 crore a year. The Committee hope that the Ministry will institute a regular monitoring mechanism to adhering to the time schedule prepared by the Ministry so that the Annual Reports and Audited Accounts of Institute are laid before Parliament in time in future. The Committee would like to be apprised of the time schedule prepared in this regard.

19. The Committee find from the information furnished by the Ministry that the main reasons for delay for the year 2000-01 to 2003-04 were primarily due to late finalisation, audit delay, transition of the Institute (on 26.6.2002) from a regional Engineering College to National Institute of Technology and getting approval of documents from the Board of

Governors. The Committee have further been informed that presently there is no problem in convening the meeting of Board of Governors. The Committee also note that the Institute has hired a Chartered Accountant for internal auditing of the Institute accounts and to resolve the audit objection/queries, which will help the Institute in adhering to the timeframe by Ministry of Human Resource Development. The Committee hope that with the introduction of the internal audit cell, the number of audit queries will go down which would facilitate expeditious completion of audit of accounts.

20. The Committee note that the time taken by Accountant General, Rajasthan for completing their task of audit report in respect of the Institute was 7 to 12 months from the years 2000-2001 to 2004-2005. The reasons for taking such a long time for completing the audit report was stated to be getting approval of the Annual Accounts along-with the Audit memos/paras from the CAG Office, New Delhi which were sent by Accountant General, Rajasthan . The Committee feel that the problem can be overcome if the matter is appropriately taken up with Audit Authorities. The Committee would like the Ministry of Human Resource Development (Department of Higher Education) to take up with the A.G. Rajasthan the question of the need for timely completion of audit to avoid consequential delay in laying the documents before Parliament.

CHAPTER – II

Subject : Delay in laying Annual Reports and Audited Accounts of National Commission for Women, New Delhi for the year 2003-04.

The National Commission for Women was set up on 31st January, 1992 under the National Commission for Women Act, 1990 as a high powered autonomous apex level statutory body to deal with the issues concerning women. The Commission is fully funded by the Ministry of Women and Child Development, Government of India. During the year 2003-04, grant totaling Rs.582.36 lakhs was sanctioned to the Commission.

2. The Annual Reports and Audited Accounts of the organizations receiving grants-in-aid from the Government of India are required to be laid on the Table of the House within 9 months of the close of the accounting year. However, there have been repeated delays in laying the documents of the National Commission for Women, year after year.

3. The date of laying and the extent of delay in laying the documents of the Commission for the years from 2001-02 to 2003-04 is as under:-

<u>Year</u>	<u>Laid on</u>	<u>Extent of delay</u>
2001-02	25.08.05	33 Months
2002-03	19.12.06	35 ½ Months
2003-04	14.03.08	38 Months

It may be seen from the above that there have been delays in laying the documents for the years 2001-2002 to 2003-2004 ranging from 33 months to 38 months. The documents for the year 2004-05, 2005-06 and 2006-07 have not been laid on the Table of the House so far and there have already been delays of

32, 20 and 8 months respectively for these years as the documents were due for laying on 31.12.05, 31.12.06 and 31.12.2007 respectively.

4. The Committee, at their sitting held on 8th July, 2008 considered the delay in laying the documents of Commission and also took oral evidence of the representatives of the Ministry of Women and Child Development and National Commission for Women at their sitting held on 30th July, 2008.

5. The delay in laying the National Commission for Women's (NCW) documents is not of recent origin, but since its inception (1992-93). The Committee had earlier examined the NCW regarding delay in laying the documents of the Commission for the year 1993-94 and brought out the Commission's as well as Ministry's failure to lay the documents before the Parliament in time. The Committee had also recommended in their 11th Report (13th Lok Sabha) presented on 03.12.2002 for initiating appropriate measures to avoid delay in future. Though the Ministry regretted for delay and assured to initiate suitable steps to lay the documents in time, no improvement has been noticed in this regard.

6. On being asked to state the reasons for not adhering to the recommendations of the Committee by the Ministry, the Ministry stated as under:-

"Efforts are being made to reduce the delays in submission of documents to the Parliament".

7. On being asked to spell out the specific measures taken by the Ministry as well as Commission to fulfill the statutory obligation regarding timely laying of documents before Parliament, the Ministry have stated as under:

“An inter-Ministerial Committee co-chaired by Secretary, Ministry of Women and Child Development and Member-Secretary, National Commission for Women has been set up on 12.09.2007 to monitor furnishing of ATNs on the recommendations contained in Annual Reports of the Commission. This Committee has the representation of those Ministries/Departments which are concerned with the recommendations, at a level not below the rank of Joint Secretary in the concerned Ministries/Departments.”

8. The Committee on Papers Laid on the Table have emphasized in the past that if for any reasons the Annual Reports and Audited accounts cannot be laid within the stipulated period, the Ministry concerned should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later a statement explaining the reasons why the report & accounts could not be laid. However, no such statement has been laid on the Table for any of the above said years. The Ministry in their written reply, stated as under:-

“The observations made regarding laying of the delay statement within 30 days of the expiry of the prescribed period will be followed in future”.

9. The Committee have also emphasised in the past that in the ‘statement of reasons for delay’ the Government should invariably indicate in chronological order the dates of finalisation of the reports and accounts, their submission to audit, issue of inspection reports, replies given on points raised in the reports, receipt of the audit from the Audit Authorities, translation and printing of reports and finally the documents sent to the Ministry for laying the same before the Parliament, so that the House may identify the stage and extent of delay and suggest remedial measures therefor. However, no such details have been given in the delay statements laid along with the documents of the Commission pertaining to the years 2001-02 and 2003-04. On being asked about the reasons

for not complying with the above recommendation of the Committee, the Ministry have not given satisfactory replies in this regard.

10. Subsequently, in reply to the List of Points sent to the Ministry, the chronology of dates of finalisation of the Annual Accounts of the Institute for the last three years (2001-02 to 2003-04) has been given as under:-

	<i>Years</i>	<i>2001-02</i>	<i>2002-03</i>	<i>2003-04</i>
1.	<i>Date of Compilation of Accounts</i>	<i>19.06.02</i>	<i>19.06.03</i>	<i>30.07.2004</i>
2.	<i>Date of appointment of Auditor</i>	<i>25.06.02</i>	<i>02.07.03</i>	<i>09.09.04</i>
3.	<i>Time taken by the auditors for auditing of accounts</i>	<i>25.06.02 To 18.07.02 (24 working days)</i>	<i>02.07.03 to 29.07.03 (28 working days)</i>	<i>09.09.04 to 29.09.04 (21 working days)</i>
3.	<i>Date of receipt of final Audit Report</i>	<i>04.09.02</i>	<i>23.09.03</i>	<i>18.03.05</i>
4.	<i>Date of finalisation of the Annual Report</i>	<i>29.12.02</i>	<i>Jan, 2004</i>	<i>11.05.05</i>
5.	<i>Date of approval the audited accounts by the competent Authority</i>	<i>05.03.03</i>	<i>17.02.04</i>	<i>11.05.05</i>
6.	<i>Time taken in Translation of Accounts</i>	<i>2 months</i>	<i>3 months</i>	<i>2 months</i>
7.	<i>Time taken in Printing of approved documents</i>	<i>3 months</i>	<i>2 months</i>	<i>2 months</i>
8.	<i>Date of the final documents were sent to the Ministry</i>	<i>July, 2003</i>	<i>May, 2004</i>	<i>March, 2007</i>
9.	<i>Date of laying the documents in the Lok Sabha</i>	<i>25.08.05</i>	<i>19.12.06</i>	<i>14.03.08</i>

11. It may be seen from the above that the Commission took 5 months (after closing of the financial year) in appointing the Auditors for auditing the Accounts of the Commission for the year 2003-04; After receipt of the Accounts for the years 2001-2002 to 2003-04 the Auditors took 2 ½ to 6 months in completing the

audit and furnishing their Final Audit Report; 4 to 5 months were taken in Translation and Printing of the Accounts by the Commission for the same years. Further the Commission took 9 to 13 months in finalisation of the Annual Reports for the years 2001-02 to 2003-04 as against 6 months prescribed by the Committee for this purpose. Moreover, the Commission took 22 months to send document to the Ministry after approval of the same for the year 2003-04.

12. Asked to explain the broad reasons for delay in laying the documents of the Commission for the years (2001-02 to 2003-04) the Ministry of Women and Child Development have stated (dated 29.05.08) as under:

“As per Section 14 of National Commission for Women (NCW) Act, 1990 the Annual Reports of the National Commission for Women (NCW) and the Audited Accounts/Audit Reports of the Commission are to be laid in Parliament along with the Memorandum of Action Taken in respect of the recommendations contained in the Annual Report. These recommendations pertain to many Ministries/Departments and obtaining Action Taken Reports from all the concerned Ministries/Departments becomes a time taking process. The delay in submission of Annual Report to the Ministry by the Commission has occurred due to collection and collation of material from all concerned.”

On being asked to state the reasons for delay at the stage of compilation of accounts and appointment of auditors for the years 2001-02 to 2003-04, the Ministry have not replied satisfactorily.

13. On being asked to state the reasons for delay at the stage of translation and printing of the documents and the efforts made by the Commission to overcome the problems in this regard, the Ministry have stated as under:

“The delay in translation and printing of Annual Report occurred due to tendering process. Inviting tenders for award of printing work and translation of the material took too much time. All efforts are being made to complete the printing and sending the Annual Report of the Ministry well within the prescribed time limit”.

14. When the Committee asked the reasons for taking such a long time (22 months) by the Commission to send the documents for the year 2003-04 to the Ministry, which indicate the lackadaisical approach adopted by the Institute, the Ministry have stated as under:

"Inordinate delay in sending the Annual Report of the Commission for the years 2001-02 to 2003-04 has occurred due to shortage of staff being faced by the Commission since its inception.

15. On being asked to explain the reasons for taking 12 to 30 months by the Ministry in laying the documents after their receipt from the Commission, the Ministry have stated as under:

" The delay largely occurs due to obtaining the Action Taken Report on the recommendations contained in the Annual Report of the Commission from all concerned Ministries/Departments collection and collation of such details from all concerned.

16. On being enquired about the reasons for not adhering to the time schedule for completion of various stages in finalisation of documents, the Ministry have stated in their written replies (dated 29.07.08) as under:-

"With the limited staff in the Commission, all efforts are being made to adhere to the timely submission of the Annual Report"

17. The Committee desired to know the efforts being made by the Commission to set up internal auditing mechanism to ensure timely compilation of accounts and also to minimize the audit queries at the time of auditing. The Ministry in their reply have stated as under:-

"For having a proper Internal Auditing Mechanism in NCW, the Chief Comptroller of Accounts, M/o WCD has been requested to conduct the Internal Audit of the Commission for the year 2007".

18. To a query about the status of computerization activities to facilitate speedy and timely compilation of accounts of Commission, the Ministry have stated as under:

“The Accounts in the Commission have been computerized. Budget monitoring and daily expenditure are also computerized. All payments except payment to NGOs are accepted/made through ECS.”

However, the Member Secretary of the NCW stated during the oral evidence (dated 30.7.08) that CAG had advised that NCW should have the commercial system of accounting, which is more scientific.

19. On being asked about the latest position regarding finalization and laying of Annual Accounts of the Commission for the years from 2004-05 to 2007-08 and how soon these documents will be laid on the Table of the House, the Ministry have stated as under:-

<p>2004-05 to 2006-07</p>	<p><i>Efforts are being made to lay the Annual Report & Audited Accounts for the year 2004-05 before the House in the forthcoming Monsoon Session of the Parliament. The Action Taken Reports in respect of the Annual Report of NCW for the year 2005-06 is awaited from Ministry of Health & Family Welfare. Efforts are being made to lay the Annual Report & Audited Accounts for the year 2005-06 before the House in the next Session of the Parliament. The Annual Report & Audited Accounts of the Commission for the year 2006-07 have been received in the Ministry on 23 May, 2008. The Ministry took up the recommendations contained therein with the concerned Ministries/Departments on 18 July, 2008.</i></p>
<p>2007-08</p>	<p><i>The Annual Statement of Accounts of the Commission for the year 2007-08 has been sent to DGACR on 26.6.2008 and the auditing of NCW has been taken up by DGACR from 24.07.2008.. The Efforts are being made to finalize the Annual Reports for 2007-08 well within the prescribed time limit</i></p>

2.20 The Committee note that the National Commission for Women (NCW) under the administrative control of the Ministry of Women and Child Development has

been a habitual defaulter in the matter of timely laying of annual reports and audited accounts. A scrutiny of dates of laying of these documents of the Commission pertaining to the years 2001-02 to 2003-2004 shows that the delay in laying the documents ranges from 33 to 38 months in respect of each year. The documents for the years 2004-05, 2005-06 and 2006-07 which should have been laid by 31.12.2005, 31.12.2006 and 31.12.2007 respectively have not been laid so far. The delay in laying the NCW documents by the Ministry is not of recent origin. The Committee have earlier examined the NCW and recommended in their 11th Report (13th Lok Sabha) that the Ministry should adhere to Committee's recommendations scrupulously for initiating remedial measures to avoid delays in future. The Committee are constrained to observe that though the Ministry regretted for the delay and assured to initiate suitable steps to lay the documents in time, no improvement has since been noticed in this regard. The Committee feel that no serious efforts have been made by Ministry of Women and Child Development as well as NCW to ensure timely submission of the documents of the Commission to the House, which reflects negligence and abdication of responsibility on their part. Therefore, the Committee reiterate their earlier recommendation and recommend that the Ministry should make all out efforts to lay the documents of the Commission for the years 2004-05, 2005-06, and 2006-7 on the Table of the House at the earliest and the documents for the year 2007-08 be laid within the stipulated period. The Committee may be apprised of the action taken in this regard.

2.21 One of the oft repeated recommendations of the Committee is that if for any reasons the Annual Report and Audited Accounts of an organization could not be laid within nine months after the close of accounting year, the concerned Ministry

should lay a statement within 30 days after the expiry of nine months or as soon as the House meets, whichever is later stating the reasons why the Annual Report and Audited Accounts could not be laid within the stipulated time period. The Committee note that the Ministry did not comply even with this requirement for the years 2001-2002, 2002-03 and 2003-04. The Committee, therefore, deplore the lack of seriousness on the part of the Ministry as they did not care to lay even a statement in time to apprise the Parliament and its members of the reasons for delay in laying Annual Reports and Audited Accounts of the Commission. The Committee, therefore, strongly recommend that the Ministry should be more careful in future in such matters.

2.22 The Committee have also recommended that in the “Statement of reasons of delay”, the Government should invariably indicate in chronological order the dates of finalisation of reports and accounts, their submission to audit, issue of inspection report, replies given on points raised in the report, the receipt of audit report from the audit authorities, translation and printing of reports and finally the documents sent to the Ministry for laying so that the Committee may identify the stages and extent of delay and suggest remedial measures therefor. However the Committee observe that the delay statements laid by the Ministry did not contain the such details. The Committee, therefore, reiterate their earlier recommendation and expect the Ministry to follow it in future.

2.23 The Committee also note that the time schedule indicating specific time for completion of the task at each stage involved in finalisation of the documents was not followed by the NCW, which indicates the negligence and lackadaisical approach adopted by the Commission. Therefore, the Committee strongly

recommend that the time schedule should be strictly followed by the Commission in future, which will also help them in timely submission of the documents to the Ministry and if, need arises the Ministry may prepare a fresh time schedule after consulting the Commission.

2.24 The Committee had recommended in their 11th Report (13th Lok Sabha) that the Commission should streamline the process of translation and printing of the documents. The tenders for printing may be invited to complete the printing work within a time bound schedule. But the Committee feel that the Commission did not take up the matter with the seriousness it deserved, as tenders were not invited by the Commission which resulted in 4 to 5 months delay in translation and Printing of the Accounts which indicates the lack of urgency on the part of the Commission in this regard. Therefore, the Committee reiterate their earlier recommendation and recommend that the tenders for translation and Printing work be invited in time to avoid delays in future in laying the documents within stipulated time.

2.25 The Committee are dismayed to note that the Commission took 22 months to send the documents to the Ministry after its approval for the year 2003-04. The reasons put forth by the Commission for the delay due to shortage of staff is not acceptable to the Committee. In their view, the Commission should have taken necessary steps to fill the vacancies in time. The Committee, therefore, recommend that immediate necessary steps should be taken by the Commission to fill up the vacancies so that delay in laying the documents in time should not occur in future on this account. The Committee also note that the Ministry took 25, 30 and 12 months in laying the final documents of the Commission for the years 2001-02, 2002-03 and 2003-04 respectively after receipt of the same from the Commission. It was stated

that the delay was largely due to obtaining the Action Taken Report on the recommendations contained in the Annual Reports of the Commission as the Annual Reports and Audited Accounts are to be laid in the Parliament alongwith the Memorandum of Action Taken in respect of the recommendations contained in the Annual Report as per section 14 of NCW Act. The Committee, therefore, recommend that the Ministry should pursue the matter with the concerned Ministries/Departments and make concerted efforts for obtaining the Action Taken Reports well in time from the concerned Ministries/Departments to avoid delays in future in laying the documents on this account. The Committee also recommend that the Ministry should lay the Memoranda of Action Taken along with the Annual Reports which are received by the Commission by the scheduled time of sending the documents for laying before the Parliament and the remaining Memoranda of Action Taken which are received late after sending the documents to the Parliament should be laid separately. For this, if need be, Section 14 of NCW Act should be suitably amended. The Committee may be apprised of the action taken in this regard.

APPENDIX

SUMMARY OF RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE REPORT

Sl. No.	Ref. to Para No. of the Report	Summary of Recommendations/Observations
1.	1.18.	<p>The Committee note that Malaviya National Institute of Technology under the Control of the Ministry of Human Resource Development (Department of Higher Education) has been a habitual defaulter in the matter of timely laying of Annual Reports and Audited Accounts. A scrutiny of the dates of laying of these documents of the Institute pertaining to the years from 2000-2001 to 2005-2006 shows that the delay in laying the documents ranges from 14 months to 23 months in respect of each year. The documents for the year 2006-2007 which should have been laid by 31.12.2007 have not been laid as yet. The delay in laying the Institute's documents by the Ministry is not of recent origin. The Committee had as early as in 2001-02 (7th Report-13th Lok Sabha) brought out the Ministry's failure to adhere to the time schedule of laying Institute's documents. The Committee are distressed to point out that the Ministry of Human Resource Development (Department of Higher Education) have not cared all these years to evolve any mechanism to ensure timely laying of the Annual Report and Audited Accounts and prompt discharge of their responsibility towards Parliament regarding Institute which receives</p>

an annual grant of over Rs.13.32 crore a year. The Committee hope that the Ministry will institute a regular monitoring mechanism to adhering to the time schedule prepared by the Ministry so that the Annual Reports and Audited Accounts of Institute are laid before Parliament in time in future. The Committee would like to be apprised of the time schedule prepared in this regard.

- 2. 1.19. The Committee find from the information furnished by the Ministry that the main reasons for delay for the year 2000-01 to 2003-04 were primarily due to late finalisation, audit delay, transition of the Institute (on 26.6.2002) from a regional Engineering College to National Institute of Technology and getting approval of documents from the Board of Governors. The Committee have further been informed that presently there is no problem in convening the meeting of Board of Governors. The Committee also note that the Institute has hired a Chartered Accountant for internal auditing of the Institute accounts and to resolve the audit objection/queries, which will help the Institute in adhering to the timeframe by Ministry of Human Resource Development. The Committee hope that with the introduction of the internal audit cell, the number of audit queries will go down which would facilitate expeditious completion of audit of accounts.**

3. 1.20. The Committee note that the time taken by Accountant General, Rajasthan for completing their task of audit report in respect of the Institute was 7 to 12 months from the years 2000-2001 to 2004-2005. The reasons for taking such a long time for completing the audit report was stated to be getting approval of the Annual Accounts along-with the Audit memos/paras from the CAG Office, New Delhi which were sent by Accountant General, Rajasthan . The Committee feel that the problem can be overcome if the matter is appropriately taken up with Audit Authorities. The Committee would like the Ministry of Human Resource Development (Department of Higher Education) to take up with the A.G. Rajasthan the question of the need for timely completion of audit to avoid consequential delay in laying the documents before Parliament.
4. 2.20 The Committee note that the National Commission for Women (NCW) under the administrative control of the Ministry of Women and Child Development has been a habitual defaulter in the matter of timely laying of annual reports and audited accounts. A scrutiny of dates of laying of these documents of the Commission pertaining to the years 2001-02 to 2003-2004 shows that the delay in laying the documents ranges from 33 to 38 months in respect of each year. The documents for the years 2004-05, 2005-06 and 2006-07 which should have been laid by 31.12.2005, 31.12.2006 and 31.12.2007 respectively have not been laid so far. The delay in laying the NCW documents by the Ministry is not of recent origin. The Committee have earlier

examined the NCW and recommended in their 11th Report (13th Lok Sabha) that the Ministry should adhere to Committee's recommendations scrupulously for initiating remedial measures to avoid delays in future. The Committee are constrained to observe that though the Ministry regretted for the delay and assured to initiate suitable steps to lay the documents in time, no improvement has since been noticed in this regard. The Committee feel that no serious efforts have been made by Ministry of Women and Child Development as well as NCW to ensure timely submission of the documents of the Commission to the House, which reflects negligence and abdication of responsibility on their part. Therefore, the Committee reiterate their earlier recommendation and recommend that the Ministry should make all out efforts to lay the documents of the Commission for the years 2004-05, 2005-06, and 2006-7 on the Table of the House at the earliest and the documents for the year 2007-08 be laid within the stipulated period. The Committee may be apprised of the action taken in this regard.

5. 2.21 One of the oft repeated recommendations of the Committee is that if for any reasons the Annual Report and Audited Accounts of an organization could not be laid within nine months after the close of accounting year, the concerned Ministry should lay a statement within 30 days after the expiry of nine months or as soon as the House meets, whichever is later stating the reasons why the Annual Report and Audited Accounts could not be laid within the stipulated time period.

The Committee note that the Ministry did not comply even with this requirement for the years 2001-2002, 2002-03 and 2003-04. The Committee, therefore, deplore the lack of seriousness on the part of the Ministry as they did not care to lay even a statement in time to apprise the Parliament and its members of the reasons for delay in laying Annual Reports and Audited Accounts of the Commission. The Committee, therefore, strongly recommend that the Ministry should be more careful in future in such matters.

6. 2.22 The Committee have also recommended that in the “Statement of reasons of delay”, the Government should invariably indicate in chronological order the dates of finalisation of reports and accounts, their submission to audit, issue of inspection report, replies given on points raised in the report, the receipt of audit report from the audit authorities, translation and printing of reports and finally the documents sent to the Ministry for laying so that the Committee may identify the stages and extent of delay and suggest remedial measures therefor. However the Committee observe that the delay statements laid by the Ministry did not contain the such details. The Committee, therefore, reiterate their earlier recommendation and expect the Ministry to follow it in future.

7. 2.23 The Committee also note that the time schedule indicating specific time for completion of the task at each stage involved in finalisation of the documents was not followed by the NCW, which indicates the negligence and lackadaisical approach adopted by the Commission.

Therefore, the Committee strongly recommend that the time schedule should be strictly followed by the Commission in future, which will also help them in timely submission of the documents to the Ministry and if, need arises the Ministry may prepare a fresh time schedule after consulting the Commission.

8. 2.24 The Committee had recommended in their 11th Report (13th Lok Sabha) that the Commission should streamline the process of translation and printing of the documents. The tenders for printing may be invited to complete the printing work within a time bound schedule. But the Committee feel that the Commission did not take up the matter with the seriousness it deserved, as tenders were not invited by the Commission which resulted in 4 to 5 months delay in translation and Printing of the Accounts which indicates the lack of urgency on the part of the Commission in this regard. Therefore, the Committee reiterate their earlier recommendation and recommend that the tenders for translation and Printing work be invited in time to avoid delays in future in laying the documents within stipulated time.
9. 2.25 The Committee are dismayed to note that the Commission took 22 months to send the documents to the Ministry after its approval for the year 2003-04. The reasons put forth by the Commission for the delay due to shortage of staff is not acceptable to the Committee. In their view, the Commission should have taken necessary steps to fill the vacancies in time. The Committee, therefore, recommend that

immediate necessary steps should be taken by the Commission to fill up the vacancies so that delay in laying the documents in time should not occur in future on this account. The Committee also note that the Ministry took 25, 30 and 12 months in laying the final documents of the Commission for the years 2001-02, 2002-03 and 2003-04 respectively after receipt of the same from the Commission. It was stated that the delay was largely due to obtaining the Action Taken Report on the recommendations contained in the Annual Reports of the Commission as the Annual Reports and Audited Accounts are to be laid in the Parliament alongwith the Memorandum of Action Taken in respect of the recommendations contained in the Annual Report as per section 14 of NCW Act. The Committee, therefore, recommend that the Ministry should pursue the matter with the concerned Ministries/Departments and make concerted efforts for obtaining the Action Taken Reports well in time from the concerned Ministries/Departments to avoid delays in future in laying the documents on this account. The Committee also recommend that the Ministry should lay the Memoranda of Action Taken along with the Annual Reports which are received by the Commission by the scheduled time of sending the documents for laying before the Parliament and the remaining Memoranda of Action Taken which are received late after sending the documents to the Parliament should be laid separately. For this, if need be, Section 14 of NCW Act

should be suitably amended. The Committee may be apprised of the action taken in this regard.