

**COMMITTEE ON PAPERS LAID ON THE TABLE  
(2011-2012)**

**FIFTEENTH LOK SABHA**

**TENTH REPORT**

**(Presented on 06.09.2012)**



सत्यमेव जयते

**LOK SABHA SECRETARIAT  
NEW DELHI**

**September, 2012/Bhadra, 1934(Saka)**

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#### **APPENDIX**

\*Summary of recommendations/observations contained in the Report

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\* will be appended at the time of printing the Report.

## **COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE**

**(2011-2012)**

**Shri Harin Pathak**

**- Chairman**

### **M E M B E R S**

2. Shri Narayansingh Amlabe
3. Shri Ambica Banerjee
4. Shri Tarachand Bhagora
5. Shri Sanjay Singh Chauhan
6. Shri Dilipkumar Mansukhalal Gandhi
7. Shri Ram Singh Kaswan\*
8. Shri Asaduddin Owaisi
9. Dr. Nilesh N. Rane
10. Shri Gutha Sukhender Reddy
11. Shri E.G. Sugavanam
12. Shri Manicka Tagore
13. Shri P. Viswanathan
14. Vacant
15. Vacant

### **SECRETARIAT**

1. Shri C.V. Gadgil - Joint Secretary
2. Shri Shiv Kumar - Director
3. Smt. Maya Lingi - Deputy Secretary

**\*Shri Ram Singh Kaswan has been nominated as a Member of the Committee and Prof. (Dr.) Ram Shankar Katheria has vacated the Membership from the Committee vide Bulletin Part –II Para No. 3630 dated 03.02.2012.**

## **INTRODUCTION**

I, the Chairman, Committee on Papers Laid on the Table of the House, having been authorized by the Committee to present the Report on their behalf, present this Tenth 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 (i) Indian Institute of Management, Lucknow and (ii) UEE Mission, New Delhi.

3. The Committee took evidence of the representatives of the Ministry of Human Resource Development {Departments (i) Higher Education and (ii) School Education & Literacy in connection with delay in laying of the Annual Reports and Audited Accounts of (i) Indian Institute of Management, Lucknow and (ii) UEE Mission, New Delhi on 21.12.2010 and 21.7.2011 respectively.

4. The Committee wish to express their thanks to the representatives of the Ministry of Human Resource Development {Departments (i) Higher Education and (ii) School Education & Literacy for tendering evidence before the Committee and furnishing the information that the Committee desired in connection with examination of the subject.

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

6. For facility of reference, observations/recommendations of the Committee have been printed in bold type in the body of the Report.

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

**NEW DELHI**  
**05 September, 2012**  
**14 Bhadra, 1934 (Saka)**

**HARIN PATHAK,**  
**Chairman**  
**Committee on Papers Laid on the Table**

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\* will be appended at the time of printing the Report.

## CHAPTER - I

### **Subject : Delay in laying of the Annual Reports and Audited Accounts of Indian Institute of Management, Lucknow.**

\* \* \*

The Indian Institute of Management (IIM), Lucknow is one of the six national level management institutes set up by the Government of India in the year 1984. The Institute's mission is to help improve the management of the Corporate and the non Corporate sectors and also the public systems, through the pursuit of excellence in management education, research, consultancy and training. IIM, Lucknow receives Grant from the Ministry of Human Resource Development. During the year 2009-10, the Institute was sanctioned Rs.1314.51 lakh as Non-Plan Grant and Rs. 13.17.50 lakh as Plan Grant from the Ministry.

1.2 As per the recommendation of the Committee on Papers Laid on the Table, the Annual Reports and Audited Accounts and Review of autonomous organisations which receives grants-in-aid from the Government of India, are required to be laid within 9 months of the closure of the Accounting Year. However, it is observed that there has been delay every year in laying of these documents of the IIM, Lucknow as indicated below :-

<u>Year</u>	<u>Laid on</u>	<u>Extent of delay</u>
2002-2003	20.07.2004	7 months
2003-2004	22.03.2005	3 months
2004-2005	21.3.2006	3 months
2005-2006	20.11.2007	11months
2006-2007	21.10.2008	10 months
2007-2008	20.7.2009	7 months
2008-2009	01.12.2010	11 months
2009-2010	25.3.2011	03 months
2010-2011	not laid	-

1.3 The matter regarding delay in laying of the Annual Reports and Audited Accounts for the year 2002-2003 to 2008-2009 was considered by the Committee at their sitting held on 07.12.2010 and held discussion with the representatives of the Ministry of Human Resource Development (Department of Higher Education) on 21.12.2010.

1.4 The Committee have emphasized in the past that if for any reason the Annual Report and Audited Accounts alongwith Audit Report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a Statement explaining the reasons for not laying the Report and Accounts within the stipulated period. However, no such Statements in respect of any of the aforesaid years had been laid by the Ministry.

On being stressed by the Hon'ble Chairman of the Committee to lay the aforesaid statement if need arises in future, the Secretary, Ministry of Human Resource Development (Department of Higher Education) during evidence sated:

*"I entirely agree with you. We have made a note of this. I think the whole process is delayed also because we keep thinking that the report will be coming in no time. But I take your direction in all humility and we will try and made sure that you are not given cause for raising this issue again."*

1.5 The details of completion of various stages in respect of the Annual Reports and Annual Accounts of the Institute, as indicated in the delay statements laid on the Table of the House alongwith the documents for the years 2002-03 to 2009-10 are as under :-

Sl. No	Particular	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
<b>I</b>	<b>AUDIT REPORT</b>								
1.	Date of Finalisation of Accounts by the Institute	29.04.03	29.04.04	29.04.05	29.04.06	04.05.07	09.05.08	14.05.09	04.05.10
2.	Date of Submission of Accounts to AG	12.05.03	23.06.04	12.06.05	05.06.06	03.07.07	01.07.08	01.07.09	22.06.10
3.	Date of approval of BOG/F&A Committee of the Institute	11.06.03	23.06.04	09.06.05	02.06.06	25.06.07	28.06.08	20.06.09	19.06.10
4.	Commencement of inspection of Accounts by AG	24.07.03	21.08.04	13.07.05	14.09.06	11.07.07	13.10.08	05.10.09	12.07.10
5.	Completion of inspection of Accounts by AG	14.08.03	18.09.04	29.07.05	04.10.06	31.07.07	28.10.08	23.10.09	23.07.10
6.	Date of approval of Accounts by the C & AG	30.12.03	28.12.04	18.01.06	13.02.07	31.01.08	12.02.09	16.02.10	12.10.10
7.	Date of dispatch of Audit Accounts by CAG/AG	30.12.03	28.12.04	18.01.06	14.02.07	31.01.08	13.02.09	16.02.10	13.01.11
8.	Date of receipt of Audit Report at IIM, Lucknow	07.01.04	04.01.05	20.01.06	16.02.07	04.02.08	18.02.09	19.02.10	19.01.11

9.	Date of dispatch of Audit Report and Audited Accounts by the Institute to the Ministry  English Hindi	12.01.04 12.01.04	12.01.05 12.01.05	24.01.06 24.01.06	19.02.07 19.02.07	05.02.08 05.02.08	16.03.09 16.03.09	12.03.10 20.04.09	07.02.11 08.02.11
<b>II</b>	<b>ANNUAL REPORT</b>								
1.	Date of approval of BOG	20.09.03	13.10.04	05.09.05	18.10.06	12.09.07	27.09.08	08.06.10	07.10.10
2.	Date of dispatch to the Ministry English Hindi	12.01.04 12.01.04	12.01.05 12.01.05	24.01.06 24.01.06	19.04.07 19.04.07	04.03.08 04.03.08	26.03.09 26.03.09	08.06.10 08.06.10	07.02.11 07.02.11
III	Date of laying of the Annual Reports and Audited Accounts of the Institute on the Table of the House	20.07.04	22.03.05	21.03.06	20.11.07	21.10.08	20.7.09	1.12.2010	25.03.11

1.6 On being enquired about the broad reasons for repeated delays in laying the documents of the Institute for the years 2002-03 to 2008-09, the Ministry of Human Resource Development (Department of Higher Education) in a written reply have stated:

**“2002-2003**

- (i) More than four months and two weeks were taken by AG for approval of the Accounts after completion of inspection of Accounts.
- (ii) The Audit Report was received at the Institute from AG on 07.01.2004.
- (iii) Bilingual Reports were received in the Ministry after closing of Winter Session of 2003 of the Parliament. Hence these documents could be laid on 20.04.2004 during the Budget Session.

**2003-04**

- (i) More than three months and one week were taken by AG for approval of the Accounts after completion of inspection of Accounts.
- (ii) The Audit Report was received at the Institute from AG on 04.01.2005.
- (iii) Bilingual Reports were received in the Ministry after closing of Winter Session of 2004 of the Parliament. Hence these documents could be laid on 22.03.2005 during the Budget Session.

**2004-05**

- (i) More than five months were taken by AG for approval of the Accounts after completion of inspection of Accounts.
- (ii) The Audit Report was received at the Institute from AG on 20.01.2006.
- (iii) Bilingual Reports were received in the Ministry after closing of Winter Session of 2005 of the Parliament. Hence these documents could be laid on 21.03.2006 during the Budget Session.

### **2005-06**

- (i) More than three months and one week were taken by AG in commencement of inspection of Accounts after submission of Accounts by the Institute.
- (ii) More than four months and one week were taken by AG for approval of the Accounts after completion of inspection of Accounts.
- (iii) The Audit Report was received at the Institute from AG on 16.02.2007.
- (iv) More than two months were taken by the Institute in sending the reports to the Ministry.
- (v) Bilingual Reports were received in the Ministry on 23.04.2007. Thereafter, the authenticated reports were sent to Lok/Rajya Sabha Secretariat on 17.05.2007, but due to adjournment of the House Sine-die on 17.05.2007, all the documents were returned back by Lok Sabha Secretariat. Again these documents were sent to Lok/Rajya Sabha Secretariat on 31.08.2007, but due to adjournment of the House Sine-die on 10.09.2007, all the documents were returned back by Lok Sabha Secretariat. Thereafter, all these documents were again sent on 16.11.2007 and hence, finally, these documents could be laid on 20.11.2007.

### **2006-07**

- (i) Six months were taken by AG for approval of the Accounts after completion of inspection of Accounts of the Institute. The Audit Report was received at IIM-Lucknow on 04.02.2008.
- (ii) Bilingual Reports were received in the Ministry on 07.03.2008. Thereafter, the authenticated reports were sent to Lok/Rajya Sabha Secretariat on 29.04.2008, but owing to the pre-mature sine-die adjournment of the House on 05.05.2008, all the documents were returned back by Lok Sabha Secretariat. Again these documents were sent to Lok/Rajya Sabha Secretariat on 17.10.2008, and hence these documents could be laid on 21.10.2008.

### **2007-08**

- (i) More than three months and one week were taken by AG in commencement of inspection of Accounts after submission of Accounts by the Institute.
- (ii) More than three months and two weeks were taken by AG for approval of the Accounts after completion of inspection of Accounts.
- (iii) The Audit Report was received at the Institute from AG on 18.02.2009.
- (iv) Almost one month was taken by the Institute in sending the reports to the Ministry.
- (v) Bilingual Reports were received in the Ministry on 20.04.2009. Thereafter, the authenticated reports were sent to Lok/Rajya Sabha Secretariat on 09.07.2009 during its Budget Session (Period 2<sup>nd</sup> July to 7<sup>th</sup> August 2009), these documents could be laid on 20.07.2009.”

1.7 In this regard Director, the Indian Institute of Management, Lucknow during evidence also stated as under:-

*“Let me submit to you, Sir, that we made sure that our accounts are finalised within 45 days of the closing of the financial year. We always had submitted our final*



*accounts to the Board for approval in June meeting, and our accounts have always been approved before 30<sup>th</sup> of June. In the first week of July our attempt has been to write to CAG that in June itself we would be sending our reports and requests them to please depute a team to come and audit our accounts as early as possible. Invariably, we dispatch our accounts to CAG in the first week of July. Then, we have a meeting of the Board in the third quarter which is we either in September-end or early October. That is the time we make sure that our annual reports is submitted and presented to the Board and the Board approves it. By then, our accounts are also audited virtually every year by the CAG. Then, all time we are following with CAG to get final Certificate before 31<sup>st</sup> December, which is the deadline, for submission to Parliament.*

He further elaborated in this regard:

*I would like to inform you that the report that is under review for the year 2008-09, we had finalised our accounts on 14<sup>th</sup> of May, 2009, in one-and-a-half months time. After that, we had a Board meeting to approve the accounts on 20<sup>th</sup> June, and we submitted the final accounts to C&AG Office in Allahabad on 1<sup>st</sup> of July requesting them for the audit. C&AG Office commenced the audit process only on the 5<sup>th</sup> of October, 2009. They completed it on 16<sup>th</sup> October and we got the finalisation approval of the Inspecting Officer only on 23<sup>rd</sup> November. Then, there were a couple of exchanges in terms of their comments and finally we received the certificate with no comments on 16<sup>th</sup> February, 2010. It is not only for the year in question but also starting from 2004-05, in no year we have had our Board meeting beyond 25<sup>th</sup> June. We have finalised it every year and the Board has approved it before the end of June which is the mandatory period. But in no year, we have received the CAG Certificate early. For 2004-05, we got the report on 18<sup>th</sup> January, 2006; for 2005-06, we got it on 13<sup>th</sup> February, 2007; for 2006-07, we got it on 31<sup>st</sup> January, 2008; for 2007-08, we got it on 12<sup>th</sup> February, 2009; and for 2008-09, we got it on 16<sup>th</sup> of February, 2010. We are trying to do our best because we know the accountability and timely submission of our Annual Report and Audited Accounts is very critical. We take this whole process very seriously. But somehow we have not succeeded in persuading the CAG office, Allahabad to complete this process in time.”*

To avoid such delay in future, he further stated during evidence:

*“I am sure, from this year onwards, we will personally send a person to Allahabad to expedite the work because in no year, they have given the certificate before the middle of February or end of January”*

1.8 In regard to having the internal auditing mechanism to ensure timely compilation of accounts and also to minimize the audit queries, the Ministry in their written note have stated as under:-

*“The Institute has informed that they have a full Internal Auditing mechanism through a appointed Chartered Accountant firm.”*

1.9 The Ministry in their written reply have also stated that the Institute has been working on computerized accounting since 1996 and the Institute’s Balance Sheet is regularly been finalized within two months from close of each Financial Year.

1.10 On being asked about the reasons for delay on its part in the process of laying of the documents for the year 2008-2009 on the Table of the House, the secretary of the Administrative Ministry during evidence stated:

*“When the Annual Report and the Audited Accounts statements were received in the Ministry, we felt that there was some discrepancy and that were raised by the Ministry. I have details of the correspondence that we went into with the institute. On 23<sup>rd</sup> of July, we point out some discrepancies. The reply was received on 26<sup>th</sup> July. Then it was not in order and we appended some errata. There was exchange of information between the Ministry and the Institute which led to the final reply and the Annual Report was available for placing it to the hon. Minister on 12<sup>th</sup> of October, 2010. The Annual Report was also put up for approval on the same day. It is only because of this that we had to do due diligence in the Ministry before the same could be laid in the Parliament. The issue was how we can resolve these delays. I can agree with you that we need to compress the time.”*

1.11 When asked to state whether the Ministry have laid down any time schedule giving target dates for completion of work at each stage regarding finalisation of Annual Accounts and Report, the Ministry in their written reply have stated as under :-

*“The Ministry regularly reminds for timely compilation and finalization of Accounts/Annual Report for its presentation on the Table of both the Houses.”*

1.12 However, the Secretary, the Ministry of Human Resource Development (Department of Higher Education) during evidence clarified the position:

*“we have prescribed the time lines by which each activity needs to be completed. These letters are sent to all the heads of institutions requiring their compliance as per the date schedule for approval of audited statement of accounts, annual reports, submission of reports to the Ministry or approval. Those time lines are laid down and we are trying to adhere to them.”*

1.13 On being enquired by the Committee as to whether proper mechanism has been constituted to monitor the progress of activities involved in finalisation of documents, the Secretary, the Ministry of Human Resource Development (Department of Higher Education) during evidence stated

*“I would like to inform the hon. Committee that we are extremely serious on this. I am reviewing the compliance status on a monthly basis in my bureau heads meeting. The hon. Minister of State is also reviewing this compliance status on a quarterly basis. The fact that the hon. Committee has called us and spent time has also further emphasized to us the importance of this task and we will take it up at the Ministry level. And if we find that there is inordinate delay in some other cases for instance in the AG’s office, we will try and resolve how this delay can be brought down .”*

**1.14 The Committee regret to note that there were inordinate delays in laying of the Annual Reports and Audited Accounts of Indian Institute of Management, Lucknow year after year. The delays ranged from 3 months to 11 months in laying the documents pertaining to the years 2002-03 to 2009-2010. The Annual Report and Audited Accounts for the year 2010-11 which were required to be laid by 31<sup>st</sup> December of respective Accounting Year have not been so far. What is further more disquieting to note is that the requirement of the laying of ‘Delay Statement’ within 30 days of expiry of the prescribed period as had been recommended by the Committee in para 3.5 of the First Report (5<sup>th</sup> LS) of the Committee on Papers Laid on the Table has also not been adhered to in respect of any of the year from 2002-03 to 2010-2011 and the Members of Parliament thus had been deprived of timely information in regard to the vital information about the functioning of the Institute. The Committee, therefore, strongly recommend that the Ministry/Institute should make vigorous efforts to ensure timely laying the Audited Accounts and Annual Reports. Further, a Delay Statement should invariably be laid on the Table of the House within the stipulated period in future whenever the Annual Report & Audited Accounts are not laid within 9 months of the close of the Accounting Year.**

**1.15 The Committee note that the main reason for delay in laying the documents was the unduly long time taken by auditors in auditing the accounts of the Institute. From the**

information furnished by the Ministry of Human Resource Development (Department of Higher Education) the Committee observe that after receipt of documents from the Institute, the Audit Authorities took 7 to 8 months each for the years 2002-03 to 2009-2010 in completing the audit and furnishing the Audit Reports. The Committee also find that after completion of inspection of Accounts, the Audit Authorities took 3 to 5 months for these years in the process of release of Final Audit Reports. The reasons for taking such a long time in this regard are not clear. The Administrative Ministry have, however, also stated that the undue delay in the whole process is the delay from the side of the Auditor General in furnishing the Audit Reports alongwith Audit Certificates. The Administrative Ministry have assured the Committee that they would now personally send a person to Allahabad to expedite the work. They have also stated that they would be more careful in future. The Committee, therefore, urge that the Administrative Ministry to take up the matter of delay at the stage of auditing of accounts, with A.G. Allahabad to ensure timely completion of audit task so that Annual Reports and Audited Accounts of Institute are laid in time in future. The Committee would like to be apprised of the action taken in this regard.

1.16 The Committee fail to understand the time of 6 to 7 months taken by the Ministry for processing and laying the documents for the years 2002-2003 and 2005-2006 to 2008-2009 after receiving them from the Institute. The Committee feel that if the Ministry themselves show an apathetic and indifferent attitude in regard to the significance of timely laying of documents, no better results can be expected from the Institute/Organisations thereunder and bodies which look towards the Ministry for

**guidance in such matters . The Committee, therefore, strongly recommend the Ministry to avoid such delays in future by taking required steps.**

**1.17 The Committee find from the information furnished by the Ministry that a time schedule had been formulated indicating target dates for completion of each stage involved in preparation of Annual Reports and Audited Accounts of the Organizations and the same had been circulated to all the Organizations under their control. The Administrative Ministry had also assured the Committee during evidence that they would impress upon the Institute to gear up the schedule to ensure that the documents are laid within nine months after close of the accounting year in future. The Committee hope that remedial action would be taken by the Ministry and the Institute in time as assured before the Committee and the Committee, in turn, would be informed thereabout accordingly.**

## CHAPTER - II

### **Subject : Delay in laying of the Annual Reports and Audited Accounts of the U.E.E. Mission, Delhi**

\* \* \*

The UEE Mission was set up as a Society under the Societies Registration Act, Act XXI of 1860, on 6 June, 2002, for implementation of the Sarva Shiksha Abhiyan in Delhi with representatives of all the four school system headed by the Director of Education of the Directorate of Education UEE Mission. The Govt. NCT of Delhi is attempting to ensure that every child in Delhi receives an empowering elementary education till the age of 14 years. It is funded by the Ministry of Human Resource Development (Department of School Education & Literacy). During the year 2005-06, it received grants-in-aid of Rs 10 crore from the Government of India.

**2.2.** As per the recommendation of the Committee on Papers Laid on the Table, an Organisation which receives grants-in-aid from the Government of India should lay their Annual Report and Audited Accounts and Review within 9 months of the close of respective Accounting Year. However, there have been repeated delays in laying the documents of UEE Mission (Sarva Shiksha Abhiyan), Delhi as mentioned below:

<b>Year</b>	<b>A/R &amp; A/A laid on</b>	<b>Extent of Delay</b>
2003-04	07.03.2006	14 months
2004-05	08.08.2006	07 months
2005-06	18.08.2010	43 months
2006-07	07.09.2011	44 months
2007-08	07.09.2011	32 months —
2008-09	07.09.2011	20 months —
2009-2010	07.09.2011	08 months
2010-2011	16.5.2012	4½ months

**2.3.** The Committee had emphasized in the past that if for any reason the Annual Report and Audited Accounts alongwith Audit Report could not be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a Statement explaining the reasons for not laying the Report and Accounts within the stipulated period. However, no such Statements in respect of the years 2004-2005 to 2010-2011 were laid by the Ministry.

2.4. The Committee have emphasized in Para 1.20 of their Tenth Report (Sixth Lok Sabha) that in the Statement of Reasons for Delay the Government should invariably indicate in a chronological order the dates of finalisation of Annual Reports and Annual Accounts, viz. their submission to audit, issue of Inspection Reports, replies given on points raised in the draft Audit Report and finally the receipt of the Audit Report from the Audit Authorities so that the Committee may identify the stage at which the delay has occurred and the extent thereof for the purpose of suggesting the remedial measures therefor. However, the Delay Statements for the years 2003-04 to 2005-2006 laid on the Table did not contain full particulars.

2.5. Subsequently, at the instance of the Committee, the details of completion of various stages in respect of the Annual Reports and Annual Accounts of the Mission, as furnished by the Ministry for the years 2003-2004 to 2008-2009 are as follows :-

<b>S. No</b>	<b>Events</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
(a)	The date when the UEE Mission, Delhi approached the Audit Authorities to appoint the auditors for auditing the Accounts and date of their appointment.	12/5/04	18/11/05	03/11/06	30/08/07	02/07/08	25/06/08
(b)	The date of compilation of Annual Accounts of the UEE Mission, Delhi	31/03/04	31/03/05	31/03/06	31/03/07	31/03/08	31/03/09
(c)	The date when the Annual Accounts were submitted to auditors for auditing	15/11/04	01/12/05	25/04/07	10/05/08	18/01/09	05/09/09
(d)	The date and duration for auditing the Annual Accounts of the UEE Mission, Delhi by auditors.	01 month	15 days	20 days	01 month	25 days	20 days

<b>S. No</b>	<b>Events</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
(e)	The date of queries raised by auditors during auditing of Annual Accounts;	-	-	-	-	-	-
(f)	The date when the replies to the audit queries was furnished to the auditors;	-	-	-	-	-	-
(g)	The date when draft Audit Report was issued by audit authorities	13/12/04	15/12/05	15/05/07	10/06/08	13/02/09	25/09/09
(h)	The date when the final Audit Report received by Mission;	16/12/04	18/12/05	18/05/07	10/06/08	04/03/09	29/10/09
(i)	The date of finalization of Annual Reports	NA	NA	NA	NA	NA	NA
(j)	The date when documents were got approved from the competent Authority	22/01/05	07/02/06	15/01/09	Under finalisation	Under finalisation	Under finalisation
(k)	The date when documents were taken up for translation & printing and the time taken for completing the task	26/12/05	27/04/06	02/02/09	Under finalisation	Under finalisation	Under finalisation
(l)	The date when documents were sent to the Ministry for being laid in Parliament and the reasons for delay, if any	03/01/06	11/07/06	30/04/10	Under finalisation	Under finalisation	Under finalisation
(m)	The date of laying of the documents on the Table of the House and delay if any, on the part of Ministry in this regards	07/03/06*	08/08/06*	18/08/10*	-	-	-

*\*The Reports received in the Ministry were laid on the Table of the House, either in the same Session or in the very next Session, without any delay.*



**2.6. It has been noted from the above statement that the Annual Accounts of the Mission for the year 2003-04 to 2008-09 were compiled by 31 March of the respective Accounting Year and there was also no delay at the stage of auditing of Accounts by the Auditors and furnishing of Final Audit Report from Audit Authorities for these years. However, the major delay (2003-04 to 2005-06) was at the stage of appointment of Auditors, submission of Annual Accounts to Audit Authorities by the Mission, getting approval of documents from Competent Authorities, getting the documents translated, printed and forwarding the same to the Ministry for laying them on the Table of the House.**

2.7. The Committee considered the matter regarding delay in laying of the Annual Reports and Audited Accounts for the year 2004-2005 to 2008-2009 at their sitting held on 23.06.2011 and held discussion with the representatives of the Ministry of Human Resource Development (Department of School Education & Literacy) on 21.7.2011.

2.8. Explaining the broad reasons for repeated delays in laying the Annual Reports and Audited Accounts of the UEE Mission, Delhi for the years from 2003-04 to 2008-09, the Ministry in their written reply have stated :-

*“SSA activities in Delhi started very late i.e. from the year 2003. Initially, there were only three officers deputed to start the work of SSA, and there was no supporting staff. District level officers and staff were also not available. This hampered the smooth functioning of SSA. Since adequate staff and infrastructure was not available, it is regretted that Annual Reports could not be prepared in time.”*

2.9. On being enquired by the Committee about the reasons for delay particularly where there were delays of 43 months for the year 2005-2006, the Ministry in their written reply have stated:

*“The Audit Report for the year 2005-06 was sent to Ministry of Human Resource Development on 21.5.2007 and the Annual Report was sent on 29.4.2010 after getting it duly printed in English and Hindi Version.”*

2.10. On being questioned by the Committee, as to whether any efforts were made by Ministry/Mission during all those years to remove the personnel and staff constraints, the Ministry in their written reply have stated:

*“In 2007-08 the total staff position at the Head Quarter level was 27. From 2008-09 onwards, the staff strength has increased to 38. Further 18 District Urban Resource Coordinators, 136 Cluster Resource Coordinators, 15 Accounts Functionaries, 2*

*Superintendents, 1 Head Clerk, 16 Addl. IT Assistant/Data Entry Operators and 3 Addl. Intervention Coordinators have been added.”*

The Administrative Ministry in their Note have further added:

*“During the year 2010-11, three Addl. Coordinators and nine Accounts Functionaries have been added. It is also proposed to strengthen the district level and block/zonal level with Accounts Functionaries and other supporting staff, as per the posts approved by the PAB, under RTE-SSA.”*

2.11. As regards computerization of Annual Accounts to facilitate speedy and timely compilation of Accounts of the UEE Mission, the Ministry in their written reply have stated:-

*“SSA Delhi has got the computerized facility for speedy and timely compilation of Accounts of UEE Mission.”*

2.12. In regard to having the internal auditing mechanism to ensure timely compilation of accounts and also to minimize the audit queries, the Ministry in their written reply have submitted:-

*“The SSA, Delhi has an internal auditing mechanism. The internal audit wing of Directorate of Audit, GNCT of Delhi, has been regularly undertaking the task of audit in respect of Accounts maintained by UEE Mission. They have already completed the internal audit up to the year 2008-09.”*

2.13. As regards the delay at the stage of translation, printing and sending the documents of the Mission for the year 2003-2004 to 2008-2009, the Ministry in their written Note stated:

*“The process for appointment of competent agencies for translation, verification & printing etc. took some time The same is regretted.”*

2.14. In regard to laying of a time schedule providing target dates for completion of work at each stage regarding finalisation of Annual Accounts and the Report, the Ministry in written reply have submitted :-

1.	Date of EC's approval for engagement of auditors	Between Jan and March of every year.
2.	Date of engaging CA firm	By April of every year at the outset.
3.	Finalization of annual accounts for the previous year	By 30 <sup>th</sup> June of every year.
4.	Progress on audit work	By 1 <sup>st</sup> July of every year

5.	Submission of audit report to SPO	By 30 <sup>th</sup> September of every year
6.	Approval of Annual Report and Audited Accounts	By 15 <sup>th</sup> October of every year.
7.	Dispatch date to GOI	By 1 <sup>st</sup> November of every year

2.15. In regard to monitoring the progress at each stage of finalization of the documents so as to ensure timely laying of documents, the Ministry in a note have stated :-

*“the Manual on Financial Management and Procurement for SSA has been revised to prescribe a specified time schedule for forwarding of Annual Reports and Audited Accounts to Government of India by States/UT’s. The Ministry of HRD pursues the matter with the State Missions/ Implementing Societies of SSA for expediting the Annual Reports. During SSA Annual Plan discussions in the Ministry with the States/UTs, the matter of pending Annual Reports is specifically brought to the notice of State Governments/UTs, their status is reviewed every quarter in meetings with State officials/Finance Controllers, and also pursued through D.O. letters to State Project Directors of SSA and State Education Secretaries. The matter is also raised by the representative of the Ministry in the State’s EC meetings.”*

2.16. When Committee wanted to know whether any improvement has been seen in finalization and laying of documents after fixing the time schedule and introducing the monitoring mechanism, the Ministry in their written reply have stated:

“After instructions on audit calendar were circulated to all the States/UTs in 2010, Annual Report and Audited Accounts alongwith delay statement for 2009-10 have been submitted by the Mission in July 2011. This is a significant improvement over the previous years.”

2.17. The Secretary, the Ministry of Human Resource Development (Department of School Education & Literacy) during evidence also clarified the position as follows:

“In the case of Delhi, the ones that were pending were basically from 2006-07, 2007-08, 2008-09 and 2009-10. These were the four which were considerably delayed but out of these three Reports i.e. for 2006-07, 2007-08 and 2008-09, these were received in the ministry at the end of January on 28 January, 2011 and for 2009-10 also, we have received it on the 27 April, 2011. .... but as I was saying that we are now up to date on this and we will try to keep up to date in the future.”

2.18. The Director, UEE Mission, also assured the Committee regarding timely laying of Annual Reports and Audited Accounts of the Mission as follows:

“I will assure you that we have streamlined the system. We have the reasonable amount of staff and we have also placed one of our special Directors to monitor these things and the reports that will be due in the current year or in future, will definitely be in time.”

2.19. **The Committee are concerned to note that though the Annual Accounts of the UEE Mission, Delhi for the years 2003-2004 to 2008-2009 were compiled by 31 March of their respective Accounting year. However, there was delay in appointment of auditors for auditing of Annual Accounts and submission of the same to the Auditors for the same years. After close of respective Accounting year for these years, the Mission took 1½ to 7½ months each of the years in the process of appointment of auditors for auditing the Annual Accounts. After appointment of auditors, the Mission further took 2 ½ to 6 months in submission of Annual Accounts to auditors for auditing except for the year 2004-2005. The Committee are not convinced from the reasons put forth by the Ministry in this regard as there was shortage of staff. The Committee feel that inordinate delay in the appointment of auditors and submission of Annual Accounts to Auditors could be avoided if the matter for timely laying of Reports was taken up by the Ministry/Mission sincerely. The Committee deprecate this attitude of the Mission/Ministry and expect from the Mission/Ministry that such kind of casual approach should be avoided in future. The Committee, urge the Ministry to evolve a fool proof mechanism to monitor the progress in regard thereto.**

2.20. **The Committee further note that there was no delay at the stage of auditing of Annual Accounts and furnishing of Final Audit Reports by the Audit Authorities to the Mission for the year 2003-2004 to 2008-2009. However, another major factor which has substantially contributed towards delay has been getting the documents of the Mission translated, printed and sending of the same to the Ministry for laying them on the Table of the House. The Committee also find that the Audit Report for the year 2005-06 was sent to Ministry of Human Resource Development on 21.5.2007 however, the Annual Report for the same year was sent on 29.4.2010 after getting it duly printed in English and Hindi Version. The Committee are, however, happy as the Secretary during evidence apprised the Committee some of the remedial measure taken to reduce the delay in laying of the documents. The Director, UEE**

Mission also assured the Committee that the documents of Mission would be laid on the Table of the House with in stipulated time period in future. The Committee appreciate that as a result of various corrective steps taken by the Administrative Ministry/Mission, the extent of delay in laying the documents of the Mission for the years 2006-2007 to 2010-2011 has come down substantially. While appreciating the fact that the extent of delay in laying of the documents has been brought down over the years, the Committee desire that concerted efforts are required be made by the Ministry/Mission to lay the documents within stipulated time period.

2.21. The Committee note with concern that the Annual Reports and Audited Accounts of the UEE Mission, for the years from 2003-2004 to 2010-2011 were laid on the Table of the House with delays ranging from 4½ to 43 months. The Committee hardly need to stress that the Annual Report and Audited Accounts of an Organization are laid before Parliament as a measure of fulfilling accountability to Parliament and to enable scrutiny of these documents by the House at the time of consideration of demands for grants pertaining to the Ministry. The documents laid after the stipulated time lose their utility and relevance and do not serve any purpose except to fulfill the statutory requirement of laying the Papers on the Table. The Committee urge the Ministry of Human Resource Development (Department of School Education & Literacy) to ensure by proper monitoring and follow up, timely laying of documents pertaining to all the Organizations under their administrative control in future.

NEW DELHI  
05 September, 2012  
14 Bhadra, 1934 (Saka)

HARIN PATHAK,  
Chairman  
Committee on Papers Laid on the Table

