

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2012-2013)**

FIFTEENTH LOK SABHA

ELEVENTH REPORT

(Presented on 02.05.2013)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
02 May, 2013/22 Vaisakha, 1935(Saka)**

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APPENDIX

*Summary of recommendations/ observations contained in the Report

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

LIST OF MEMBERS OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2012-2013)

Shri Harin Pathak

- **Chairman**

M E M B E R S

2. Shri Narayansingh Amlabe
3. Shri Wankhede Subhash Bapurao
4. Shri Tarachand Bhagora
5. Shri Sabbam Hari
6. Shri Ram Singh Kaswan
7. Shri Premdas Katheria
8. Shri Baidya Nath Prasad Mahato
9. Dr. Tarun Mandal
10. Shri Gandhi Dilipkumar Mansukhalal
11. Dr. Sanjeev Ganesh Naik
12. Dr. Nilesh N. Rane
13. Shri Jagada Nand Singh
14. Dr. Sanjay Singh
15. Shri Manicka Tagore

SECRETARIAT

1. Shri R.S. Kambo - Joint Secretary
2. Shri Shiv Kumar - Director
3. Smt. Maya Lingi - Deputy Secretary

INTRODUCTION

I, the Chairman, 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 Eleventh 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) Postgraduate Institute of Medical Education and Research, Chandigarh, (ii) Bihar Education Project Council (Bihar Shiksha Pariyojna Parishad), Patna; and (iii) Kerala Mahila Samakhya Society, Thiruvananthapuram.

3. The Committee took evidence of the representatives of the Ministry of Health and Family Welfare (Department of Health and Family Welfare) – in connection with delay in laying of the Annual Reports and Audited Accounts of the Postgraduate Institute of Medical Education and Research, Chandigarh on 16.11.2012. The Committee also took evidence of the representatives of the Ministry of Human Resource Development (Department of School Education and Literacy) – in connection with delay in laying of the Annual Reports and Audited Accounts of the (i) Bihar Education Project Council (Bihar Shiksha Pariyojna Parishad), Patna; and (iii) Kerala Mahila Samakhya Society, Thiruvananthapuram on 8.1.2013.

4. The Committee wish to express their thanks to the representatives of the Ministries of Health and Family Welfare (Department of Health and Family Welfare) and Human Resource Development (Department of School Education and 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 18.4.2013

6. For the facility of easy 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
29 April, 2013
09 Vaisakha, 1935 (Saka)

HARIN PATHAK,
Chairman
Committee on Papers Laid on the Table

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

CHAPTER – I

Subject: Delay in laying of the Annual Reports and Audited Accounts of Postgraduate Institute of Medical Education and Research, Chandigarh

Postgraduate Institute of Medical Education and Research, Chandigarh is an institute of National Importance and an Autonomous body under the administrative control of Ministry of Health and Family Welfare, Government of India. The mandate of PGIMER is to provide high quality patient care, attain self-sufficiency of postgraduate medical education and to meet the country's need to have highly qualified and skilled medical teachers in medical sciences and to undertake basic community based research. The Institute receives Grants-in-aid from the Union Government. An Autonomous/Statutory Organisation/Society registered under the Registration of Societies Act, which receives Grants-in-Aid from the Consolidated Fund of India is required to lay their Annual Report, Audited Accounts and Review Reports within 9 months of the close of the Accounting Year. The Institute by virtue of Rule 305-B, of Rules of Procedure and Conduct of Business, is required to lay its Annual Reports and Audited Accounts on the Table of the House.

1.2. The Committee on Papers Laid on the Table had examined delay in laying of the Annual Reports and Audited Accounts of the Postgraduate Institute of Medical Education and Research, Chandigarh for the years 1992-1993 and 1993-1994 in the past and observed in their 21st Report (10th LS) as follows:-

“The Ministry of Health and Family Welfare, in consultation with the PGIMER and the audit authorities, should draw up a time bound schedule for completion of various stages involved in finalisation of Annual Report and Audited Annual Accounts and laying the same on the Table of Lok Sabha. To achieve the desired results, some senior officers, both in the Ministry and the Institute should monitor the progress made and ensure that the time schedule so drawn up is strictly adhered to and the documents are laid in Lok Sabha within nine months of the close of the accounting year in future.”

1.3. In their Action Taken Report [3rd Report (12th Lok Sabha)], the Ministry of Health and Family Welfare had stated :-

“The Recommendations of the committee have been noted. Every effort will be made to ensure that it is submitted within the stipulated period.”

1.4. The Committee examined papers laid on the Table of the House during VII Session of 15th Lok Sabha and took note of delay in laying of the papers by PGIMER, Chandigarh, for the years 2008-2009. A statement showing the extent of delays for the years 1995-1996 to 2010-2011 is given in **Annexure-I**.

1.5. It may kindly be recalled that the Committee had in the past emphasized that

- (i) where for any reasons, the Annual Report and Audited Accounts alongwith Audit Report are not 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.
- (ii) Statement laid by the Government should explain the reasons for delay should invariably indicate in chronological order the dates of finalization of the Reports and Accounts, their submission to audit, issue of Inspection Reports, replies given on points raised in the Inspection Reports and finally the receipt of the Audit Certificates from the audit Authorities so that the House may be able to identify the extent of delay at the defaulting stage and suggest remedial measures therefor.

1.6. In the instant case, Delay Statements in respect of years from 1995-1996 to 2009-2010 were not laid on the Table of the House by the Ministry. Similarly, details of chronological order of date of finalization of Annual Reports / Audited Accounts, as required and referred to 5(ii) above etc. were not reflected in documents of the Institute pertaining to the years 2006-2007 to 2009-2010.

1.7. Subsequently, at the intervention of the Committee, the Administrative Ministry furnished information in chronological sequence in respect of finalization of Annual Reports and Audited Accounts pertaining to the years 2006-2007 to 2009-2010 which is depicted in **Annexure – II**.

1.8. A scrutiny of the above statement reveals that the Institute took 4 to 5 months in compilation of their accounts for the years 2006-07 to 2009-10 as against 3 months recommended. Further the Audit Authorities took more than 5 to 10 months in auditing of Annual Accounts and furnishing the Final Audit Reports to the Institute for these years. The Institute also took 10 to 15 months at the stage of finalisation of Annual Reports for these years. After receipt of the Annual Reports and Audited Accounts of the Institute for the years 2006-2007 to 2009-2010, the Ministry took to 2½ to 8 months in the process of laying of documents of the Institute.

1.9. The Committee considered the delay in laying of the Annual Reports and Audited Accounts of the PCIMER, Chandigarh for the year 2006-2007 to 2009-2010 at their sitting held on 18.1.2012 and held discussions with the representatives of the Ministry of Health and Family Welfare (Department of Health and Family Welfare) at the sitting held on 16.11.2012.

1.10. On being enquired by the Committee about the reasons for such inordinate delays in laying the documents for the years 2006-07 to 2009-10, the Ministry of Health and Family Welfare (Department of Health & Family Welfare) explaining the procedure and reasons for delay in a written note submitted as under:

“PGIMER, Chandigarh has explained that one of the major reasons is late receipt of annual reports from the concerned departments within the Institute. Once the annual reports are received, these are scrutinized by the Editorial Officer and then returned to the respective departments for making appropriate corrections. There is delay in receiving the reports after incorporation of corrections from various departments. Further, the late receipt of The Audit Certificate and Audited Accounts of PGIMER is another main reason for the delay. This certificate is then translated into Hindi and vetted from Accounts department. The year wise receipt of the Audit Certificate is mentioned below:

1. 2006-07 dated 10.1.2008
2. 2007-08 dated 3.3.2009
3. 2008-09 dated 29.3.2010
4. 2009-10 dated 11.2.2011

After that the final Report is sent to the Printer for printing of the Annual Report. The printer also takes time to print the Annual Report. After receiving the Annual reports from the Printer 20 copies of the Annual Report are sent to the Committee Branch for circulation amongst the members of the Institute Body of the Institute for its consideration and approval by circulation of papers. The members of the Institute Body are requested to kindly send their approval or comments, if any, on the above Annual Report within three weeks as per regulation 9(2) of the PGIMER, Chandigarh Regulations, 1967. If no reply is received within three weeks, the resolution so circulated is deemed to have been approved.

After the approval of the Annual Report from the Institute Body, the Editor of the Annual Report is requested to send 55 copies each of English and Hindi version so that the same could be sent to the Ministry. On receipt of the Annual Report from the Editor, the same are sent to the Ministry for further action.

As regards, the Annual Report for the year 2007-08 is concerned, it is stated that 41st Annual Report for the year 2007-08 is required to be approved by the Institute Body of the Institute. The term of the most of the members of the Institute Body of the Institute had expired on 10th Decemblers. 2008 and the re-nomination of the members was under consideration with the Ministry of Health and Family Welfare, New Delhi.

The new Institute Body was constituted on 26th October, 2009. The draft 41st Annual Report for the year 2007-08 was then circulated by circulation of papers amongst the newly constituted Institute Body members vide letter No. E3/PGI/AR/2009/2489/2505 dated 21.11.2009. After the approval of the Institute Body, the Annual Report for the year 2007-2008 were sent to the Ministry on 29.01.2010.

After approval of the Minister of State for Health & FW, the same was laid on the table of the House in Budget Session, 2010. Hence, the delays in getting the Annual Report printed were due to unavoidable circumstances involving procedural matters.”

1.11. Elaborating the reasons for delay in laying of the documents of the Institute, the representative of the PGIMER, Chandigarh during evidence on 16.11.12 stated:

“The delay has occurred at several levels. It is not just at one level. Delay occurred right from the Department Heads submitting their Annual Reports for their Departments to the Editor, then the Editor making corrections in what is submitted and sending it back to the Department so that they incorporate those corrections. The first bottleneck is that the Departments are submitting it late and then the whole process of correcting it is getting delayed. Subsequently the major issue is the translation of the English version of the Annual Report into Hindi.”

1.12. On being enquired by the Committee about the reasons for delay at the stage of translation of the Report in Hindi Version, the representative *PGIMER, Chandigarh* stated as under :-

“Sir actually there is a significant component of the report which has scientific literature, that is, the research carried out by various Departments. Each Department gives a summary of the research it has carried out and it plans to carry out. That scientific literature, which is in English, poses a problem. The rest of the report is not difficult to translate.”

1.13. On being asked about the status of computerization of accounts to facilitate speedy and timely compilation of accounts of the Institute by the Committee, the Ministry in their written note stated :-

“The computerization project covering whole Institute is in process. The accounts package is also a part of the same. This project was awarded to the C-DAC, the C-DAC ensured that the same will be completed at the earliest”

1.14. The representative, the *PGIMER, Chandigarh* during evidence also added

“Computerization of accounts is not yet done. It is expected to be completed by April, 2013”.

1.15. In response to a query raised by the Committee in regard to the existence of an internal auditing mechanism to ensure timely compilation of accounts and also to minimize the audit queries of the Institute, the Ministry in their written note have stated:-

“PGIMER, Chandigarh has intimated that Internal Audit Cell of the Institute came into existence in June, 1996

Internal Audit wing primarily audit all the payments and objections/deficiencies. In short recoveries if any are pointed out on spot and no audit objections are raised through any audit report subsequently. As such no internal reports are prepared.”

1.16. On being asked whether any time schedule has been laid down by the Ministry indicating normative time for completion of the task at each stage involved in finalisation of the documents by the *PGIMER, Chandigarh*, the Ministry in their written reply stated :

“PGI Act Section 19 provides that:

The Institute shall prepare for every year a report of its activities during that year and submit the report to the Central Government in such form and on or before such date as may be prescribed by rules and a copy of this report shall be laid before both Houses of parliament within one month of its receipt.

Further, PGI Rules 1967 section 11 provides that:

The annual report referred to in section 19 shall relate to the year ending on the 31st March and shall be submitted to the Central Government together with such number of copies as may be required by the Central Government not later than the 31st December following”.

1.17. The Committee desired to know whether there is any mechanism in places in the Ministry to monitor the progress at each stage of finalise of documents of the *PGIMER, Chandigarh* so as to ensure timely laying of documents. The Ministry in a subsequent note submitted:-

“The extant instructions issued from time to time that every autonomous body should complete its accounts within a period of three months and make them available for audit and that the reports and the audited accounts should be laid before Parliament within 9 months of the closure of accounting year. The schedule of activities is as below:-

S. No	Schedule of Activities	Activity date
1.	Submission of Accounts to Director of Audit	30 th June
2.	Commencement of Audit by Director of Audit	1 st August
3.	Receipt of Audit Certificate	1 st Week of November
4.	Approval of Governing Body	Mid November
5.	Translation of Annual Report and Audited Accounts	3 rd Week of November
6	Printing of papers	30 th November
7.	Submission of Annual Report and Audited Accounts	1 st Week of December

1.18. The Secretary, the Ministry of Health and Family Welfare (Department of Health and Family Welfare) during evidence also added:

“We need to monitor because they will prepare the technical reports; but we need to ensure that they do it within a time frame. Every month, the officer should monitor where it is now.”

1.19. On being asked about the remedial measures taken by the Ministry and the Institute to ensure timely laying of the documents in Parliament, the Ministry in a note stated:-

“(i) The Institute is being asked to follow up the matter with repeated time bound reminders to various Heads of Department for submission of annual report from the respective department.

“(ii) The extant instructions issued from time to time that every autonomous body should complete its accounts within a period of three months and make them available for audit and that the reports and the audited accounts should be laid before Parliament within 9 months of the closure of accounting year are being reiterated for strict observance.”

1.20. The Committee are concerned to note that there has been persistent delay in laying the Annual Reports and Audited Accounts by the Postgraduate Institute of Medical Education and Research, Chandigarh. Taking due cognizance of delay in laying the aforesaid documents in time, for the period 1992-93 to 1993-94, the Committee in their 21st Report, 10th Lok Sabha had recommended for drawing up a time bound schedule to ensure finalisation and laying of the documents on the Table of the House within the prescribed period. Sadly, the advice of Committee was fell on deaf ears. The Committee hardly need to stress that the Annual Report and Audited Accounts of an organization are ought to be laid before Parliament in time as part of one’s accountability and duty towards Parliament and to enable scrutiny of these documents by the House at the time of consideration of Demands For Grants pertaining to a Ministry/Deptt. The documents laid belatedly after the stipulated time lose their essence, utility and relevance and do not serve any purpose except of fulfilling the statutory requirement.

1.21 In the instance case, there has been delay ranging from 2 to 16 months in laying the relevant document from the period 1995-96. Similarly, there has been major delay in the process of finalisation of Annual Reports for the years 2006-2007 to 2009-2010. The Institute took 4 to 5 months in compilation of accounts for the years 2006-07 to 2009-10 as against 3 months recommended for the purpose. Further, the Institute also took 10 to 15 months at the all stage of finalisation of Annual Reports for these years. The Committee are not at all convinced with the reasonings adduced by the Ministry. In the opinion of the Committee, had the Ministry planned their actions as per the given schedule and shown some sign of alacrity and urgency, towards meeting Parliamentary obligations, of laying documents in time on the Table of the House, the procedural bottlenecks could have been overcome. The Committee regrettably deplore such a casual and complacent attitude of the Ministry for the inordinate delay in laying of the requisite documents. The Committee are of the view that Institutes of National Importance and repute like Postgraduate Institute of Medical Education and Research, Chandigarh, are expected always to strictly adhere to the time schedule so as to ensure timely laying of the Annual and Audit Reports before Parliament and thereby set an example for other to follow suit.

Annexure-I

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Postgraduate Institute of Medical Education and Research, Chandigarh or the years 1995-96 to 2011-12

<u>Year</u>	<u>Laid on</u>	<u>Extent of delay</u>
1995-96	3.3.1997	02 months
1996-97	9.6.1998	05 months
1997-98	29.10.1999	10 months
1998-99	7.8.2000	07 months
1999-2000	24.4.2002	16 months
2000-2001	18.12.2002	11 ½ months
2001-2002	7.5.2003	04 months
2002-2003	21.7.2004	7 months
2003-2004	27.4.2005	4 months
2004-2005	17.5.2006	04½ months
2005-2006	16.5.2007	04½ months
2006-2007	17.12.2008	11½ months
2007-2008	16.04.2010	15½ months
2008-2009	16.3.2011	14½ months
2009-2010	16.12.2011	11 ½ months
2010-2011	17.8.2012	7 ½ months
2011-2012	14.12.2012	-

Annexure-II**Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Postgraduate Institute of Medical Education and Research, Chandigarh for the years 2006-2007 to 2009-10**

S. No	Particulars	2006-07	2007-08		2008-09	2009-10
1.	The date on which the Institute approached the Audit Authorities to appoint the auditors for auditing the Accounts and date of their appointment;	30.07.07	04.08.08		23.07.09	30.08.10
2	The date of compilation of Annual Accounts of the Institute;	30.07.07	04.08.08		23.07.09	30.08.10
3	The date on which the Annual Accounts were submitted to Auditors for auditing;	30.07.07	04.08.08		23.07.09	30.08.10
4	The date and duration for auditing the Annual Accounts of the Institute by Auditors.	30.07.07 to 18.10.07	08.08.08 to 18.11.08 and	13.09.08 To 26.11.08	03.08.09 to 17.12.09	07.09.10 to 06.10.10
5	The date of queries raised by Auditors during auditing of Annual Accounts;	18.10.07	26.11.08		17.12.09	06.10.10
6	The date on which the replies to the audit queries was furnished to the Auditors;	16.11.07	19.12.08		14.01.10	24.12.10
7	The date on which draft Audit Report issued by Audit Authorities;	30.10.07	03.12.08		13.01.08	19.10.10
8	The date on which the final Audit Report received by Institute;	10.01.08 (English Version) 10.01.08 (Hindi Version)	13.03.09 (English Version) 02.04.09 (Hindi Version)		29.03.10 (English Version) 04.06.10 (Hindi Version)	11.02.11 (English Version) 04.04.11 (Hindi Version)

9	The date of finalization of Annual Reports;	1.2.2008 (Received in the Committee Branch)	11.06.2009 (Received in the Committee Branch)	30.7.2010 (Received in the Committee Branch)	9.7.2011 (Received in the Committee Branch)
10	The date on which documents were got approved from the Competent Authority;	The Annual Report was circulated on 7.2.2008 amongst the member of the Institute Body as per section 9(2) of the PGIMER, Regulations 1967 and on 28.02.2008, the report deemed to have been approved.	The Annual Report was circulated on 21.11.2009 amongst the member of the Institute Body as per section 9(2) of the PGIMER, Regulations 1967 and on 12.12.2009, the report deemed to have been approved.	The Annual Report was circulated on 30.07.2010 amongst the member of the Institute Body as per section 9(2) of the PGIMER, Regulations 1967 and on 20.08.2010, the report deemed to have been approved.	The Annual Report was circulated on 14.07.2011 amongst the member of the Institute Body as per section 9(2) of the PGIMER, Regulations 1967 and on 5.8.2011, the report deemed to have been approved.
11	The date on which documents were taken up for translation & printing and the time taken for completing the task;	5.2.2008	2.9.2008	17.12.2009 Repeat order on 14.8.2010	16.4.2011 Hindi Version Printed on 27.6.2011
12	The date on which documents were sent to the Ministry for being laid in Parliament and the reasons for delay, if any;	10.04.2008	29.1.2010.	22.11.2010	17.8.2011
13	The date of laying of the documents on the Table of the House and delay if any, on the part of Ministry in this regard;	5.12.2008 The approval of the competent Authority/ Hon'ble Minister of State for Health & FW on the documents on the basis of information furnished by PGIMER, Chandigarh could be obtained in August, 2008, and the same were laid in the winter session. Every effort has been made to cut down on such long delay in the subsequent years.	13.4.2010	14.3.2011	16.12.2011

CHAPTER - II

Subject : Delay in laying of the Annual Reports and Audited Accounts of Bihar Education Project Council (Bihar Shiksha Pariyojna Parishad)

* * *

Bihar Shiksha Pariyojna Parishad (BSPP) is a registered Society, registered under the Society Registration Act 1860. The Society registered in 1991 is an independent and Autonomous body with its own Memorandum of Understanding and rules, its own service and financial regulations. The council is State Implementing Society for Government of India sponsored Sarva Shiksha Abhiyan in all the districts of Bihar, including twenty District Primary Education Programme. During the year 2010-2011, it received grants-in-aid to the tune of Rs.1958.6580850 crore from the Government of India.

2.2. As per the recommendation of the Committee on Papers Laid on the Table, an Organization, which receives Grants-in-aid from the Government of India should lay their Annual Report, Audited Accounts and Review within 9 months of the close of the respective Accounting Year. Further it is the responsibility of the Central Ministry to lay the Annual Report and Audited Accounts of the Organisation on the Table of the House. However, if for any reason, the Annual Reports and Audited Accounts could not be laid within the prescribed period of 9 months, the Ministry concerned should lay a Statement within 30 days of the expiry of the said period or as soon as the House meets whichever is later, explaining the reasons as to why the documents could not be laid in time. Further, the Statement explaining the reasons for not laying of the Annual Reports and Audited Accounts for the years 2002-03 to 2010-11 with in stipulated time period have also not been laid by the Administrative Ministry within 30 days of the expiry of the prescribed period or as soon as the House met.

2.3. The BSPP by virtue of Rule 305-B, of Rules of Procedure and Conduct of Business, is required to lay its Annual Reports and Audited Accounts on the Table of the House.

2.4. The Committee examined Papers Laid on the Table of the House during V session of 15th Lok Sabha and took note of delay in laying of the Annual Reports and Audited Accounts by BSPP for the years 2004-2005. A statement showing the extent of delays for the year 2002-2003 to 2010-2011 is given at **Annexure – I**.

2.5. The Committee considered the Memorandum regarding delay in laying of the Annual Reports and Audited Accounts of the BSPP for the year 2002-03 to 2010-11 at their sitting held on 18.12.2012 and took evidence of the representatives of the Ministry of Ministry of Human Resource Development (Department of School Education & Literacy) and BSPP at their sitting held on 08.01.2013.

2.6. The Committee had been emphasizing in the past that in the 'Statement of reasons for delay' the Government should invariably indicate in chronological order the dates of finalisation of Annual Reports and Annual Accounts, etc.

2.7. Against this background, when the Committee categorically asked about the reasons for overlooking the recommendations of the Committee about the same, the Ministry in their written note submitted:

“The Ministry had requested the State Project Director (SPD), SSA, Bihar on 23rd November, 2010 to furnish the details regarding reasons for delay indicating in 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, etc. The State office was reminded telephonically to furnish the requisite information. Moreover, the reminders were sent to them on 08th September 2011, 12th September, 2011, 08th December, 2011, 20th December 2011, 09th January, 2012, 17th January, 2012, 08th February 2012, 27th February 2012, 21st March, 2012. The State Government has maintained that the main reasons for delay in laying the reports on the Table of the House was on account of inadequate staff and personnel at the State office. Further, the State Government

has intimated that for the year 2004-05, the Audited accounts were approved by 55th Executive Committee held on 21.02.2006 and draft of Annual Report and Audited Accounts was approved by 57th Executive Committee of BSPP held on 28.12.2006. The reports were ready but the delay occurred due to non printing/ publishing of the report in time.”

2.8. Subsequently, the Administrative Ministry furnished a chronological sequence in respect of finalisation of Annual Reports and Audited Accounts for the years 2002-2003 to 2008-2009 which is given in **Annexure-II**.

2.9. It may be seen from the **Annexure-II** that BSPP took 4 to 5 months at the stage of the compilation of Annual Accounts for the years 2002-2003 to 2008-2009 as against 3 months recommended by the Committee for this purpose. However, the dates of submission of Annual Accounts to the Audit Authorities for the aforesaid years have also not been furnished. After finalisation of Audited Accounts for the aforesaid years, the Audit Authority took 3 ½ to 7 months to Audit the Annual Account and furnishing of Final Audit Reports to the BSPP. The BSPP also took 3½ to 34 months in getting the approval of documents from the Competent Authorities after receipt of Final Audit Reports from the Audit Authorities for the aforesaid years. After approval of the documents of the Competent Authorities, the BSPP further took 01 to 42 months in getting the documents translated, printed and sending the same to the Ministry. After receipt of the documents from the BSPP, the Ministry took near about 1 to 4 months to lay these documents (2002-03 to 2008-09) on the Table of the House.

2.10. On being specifically enquired by the Committee for the reasons of delay, the Ministry of Human Resource Development (Department of School Education & Literacy) in a written note submitted before the Committee as follows :-

“Sarva Shiksha Abhiyan programme was launched in Bihar in 2001-02. Initially, there were very few officers deputed to start the work of SSA. There was shortage of Staff at district level also. This hampered the smooth functioning of SSA.”

It further stated :-

“The shortage of account officials and other professionals in Bihar Education Project Council in earlier years of implementation of Sarva Shiksha Abhiyan led to the delay in submission of Annual Reports of financial year 2002-03 to 2004-05. In earlier years, the capacity building of the professionals was also a concern for preparing reports in time. However, the Annual Reports for the years 2005-06 & 2006-07 have been laid on 29.09.2011 & 29.11.11 respectively, whereas the Annual Reports for the years 2007-08 & 2008-09 have been laid on 01.12.11.

Delay in laying the reports on the table of the House was due to delayed receipt of reports from the State Government, and some time taken in processing of reports at the Ministry level.

2.11. The representative, Bihar State Project Parishad during evidence supplemented :

“... there have been delays and we have given certain explanations for that. The main reason that we are able to discern right now is that in the initial years of SSA, 2002-03 to 2005-06, we did not have adequate number of accounts personnel and trained staff when we transited from DPEP systems to SSA systems at the State level. There were many districts which were newly covered under SSA. In those years, it was the teething trouble and we took time.”

He further added:

“The main issue which seems to crop up is that in Bihar, the audit always taken longer than what was the deadline. Our internal processes also were that we should first take the Audited Accounts before the Executive Committee and after that, we used to prepare the Annual Report. If the Executive Committee passes and Annual Accounts with certain conditions or some clarifications are sought, then only after we get it clarified, we used to go back and prepare the Annual Report.

2.12. On being asked by the Committee about the status of computerisation which ensure timely compilation of Annual Accounts and the internal auditing mechanism, the representative, BSPP during evidence stated :-

“The system that we have put into place to ensure this in the last six months is that we have moved to Tally Online Accounting Software. Actually, all my accounts as of December are actually online today. We shifted to that system in October. Today, my accounts are online.

Every district has an internal auditor in the shape of a Chartered Accountant firm whose duty is to attest to the authenticity of accounts every 15 days.”

2.13. The time schedule giving target dates for completion of work at each stage regarding finalisation of Annual Accounts has been laid by the Ministry have been given as follows :-

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.	Finalisation of Annual Accounts for the previous year	By 30 th June of every year.
4.	Progress on audit work	By 1 st July of every year.
5.	Submission of audit report to SPO	By 30 th September of every year
6.	Approval of Annual Report and Audited Accounts	By 15 th October of every year
7.	Dispatch date of Report to GOI	By 1 st November of every year

2.14. The Committee then desired to know whether any mechanism was in place in the Ministry to monitor the progress at each stage of finalisation of documents of the Authority so as to ensure timely laying of documents. In response the Ministry in a note stated:-

“The Ministry of HRD pursues the matter with the State implementing societies of SSA for expediting the Annual Reports. During Annual Plan discussion 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 Secretary's.”

2.15. The representative, Bihar State Project Parishad during evidence added :

“Now, our internal process is that by 30 April we will be finalising our own accounts, and the statutory Auditor takes over on 30 April. As the accounts are in a much better shape than earlier, so the Audited Accounts should now be available with by 30 June and our internal

process is that after we have the Executive Committee approval the Audited Accounts by 15 July, then 1 August is our deadline for submission of accounts to the Ministry. We are working towards that this year, and I hope that in 2012-13 we will be able to achieve it.”

2.16. In regard to the remedial measures taken by the Ministry and the BSPP to ensure timely laying of the documents in Parliament, the Ministry in a note furnished to Committee have stated:

“Ministry has revised Manual on Financial Management and Procurement to ensure early submission of the reports and programme is being monitored closely. BEPC has earmarked Independent CA firms for each & every district for Internal Audit. An Internal Audit cell for facilitating the specific job has been constituted.”

2.17. In this context, the Secretary of the Ministry during evidence submitted before the Committee :

“At the SSA Annual Plan discussions also, we do that. We write letters to different Education Secretaries and when a project approval board meeting comes, there also we review that. Our release of funds is also tied up with their reports coming. We do not release beyond 75 per cent, but there we face a dilemma because if we dry up the funds in States like Bihar where there are lot of education gaps, actually we are affecting the children on the ground. So, we have to take a conscious decision of over-ruling some of the guidelines in the process and then, release grants at times and following up with them to do it. So, we face a dilemma on that front. We have also started videoconferencing with them. In the last couple of months, we have had three videoconferences and substantive items of these are covered in that.”

2.18. The representatives, BSPP during evidence further added:

“We have taken certain steps. We have been extremely cognizant of the delays. As a result of the steps, 2009-10 and 2010-11 Annual Report in English were received by the Ministry on 4th January, Hindi Report will be available to the Ministry within the next 15 days. For 2011-12, the Audited Accounts are already available with the Ministry by February end.”

2.19. The Committee are constrained to note that there have been inordinate delays in laying of the Annual Reports and Audited Accounts of the Bihar State Project Parishad since 2002-03. The delay ranged from 08 to 59 months during the period from 2002-03 to 2010-11. The Committee were apprised that the main reasons for delay in laying of documents of the BSPP for the years 2002-2003 to 2008-2009 were the shortage of accounting as well as other professionals in Bihar State Project Parishad. In the initial years of 2002-03 and 2003-04, the capacity constraints of professionals were cause of delay in preparing Reports. The delay recorded was 20 and 8 months, respectively. The problem accentuated thereafter. In the years 2004-05, 2005-06 and 2006-07, the delay was of the order of 55, 59 and 47 months, respectively. The Audited Accounts for the years 2005-06 and 2006-07 approved in December, 2009. The Committee do not understand the rationale of devoting one complete year, in despatching approved Audited Accounts to Govt. of India for the year 2007-08. What is further disturbing to note, is that the Annual Report and Audited Accounts for the year 2011-12 which were due for laying by 31 December, 2012, have not been laid in the House as yet. The Committee feel that delays in laying of the documents of BSPP by the Ministry shows that there has been some inherent and fundamental wrong in the system, in vogue which, have failed to ensure the accountability to the Parliament. The Committee consider it as a grave casualness on the part of the Administrative Ministry/BSPP and is nothing short of abdicating responsibility towards Parliament. The Committee therefore, strongly urge the Ministry to pay due attention towards this systematic neglect and prevail upon the BSPP to ensure that such kind of lapses do not recur in future.

2.20 The Committee also find that a time schedule indicating target dates for completion of each stage of finalisation of the documents laid down by the Ministry has never been adhered to by the BSPP. The Committee view such inaction, with all seriousness it deserve. The Committee desire that the time schedule laid down for various activities right from the stage of compilation of accounts to their placing before Parliament should be followed in letter & spirit and without any exception. Further, the monitoring mechanism should be strengthened further so as to prevent slippages in future.

Annexure-I

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Bihar Education Project Council (Bihar Shiksha Pariyojna Parishad) for the years 2002-03 to 2011-12

<u>Year</u>	<u>Dates of laying of the A/R, A/A etc. vide Bulletin Part-I</u>	<u>Extent of delay</u>
2002-2003	23.08.2005	20 months
2003-2004	23.08.2005	08 months
2004-2005	04.08.2010	55 months
2005-2006	07.12.2011	59 months
2006-2007	07.12.2011	47 months
2007-2008	14.12.2011	35 months
2008-2009	14.12.2011	23 months
2009-2010	22.03.2013	27 months
2010-2011	22.03.2013	15 months
2011-2012	Not Laid	-

Annexure-II**Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Bihar Education Project Council (Bihar Shiksha Pariyojna Parishad) for the years 2002-03 to 2008-09**

S. No	Events	Normative Time limit each year.	Time taken by the State Govt. / UT Administration						
			2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
1.	Date of EC's approval for engagement of Auditors	Between Janaury and March for every year	25.04.03	28.06.04	27.09.05	30.08.06	19.06.2007 (Post Facto Approval of EC on 18.09.2007)	08.08.2008	27.08.2009
2.	Date of engaging CA firm	By the April of every year at the outset	May, 2003	June, 2004	17.10.05	September, 2006	19.06.07	August, 2008	August, 2009
3.	Finalisation of Annual Accounts for the Previous Year	By 30 th June every year	July, 2003	July, 2004	August, 2005	31.08.06	31.08.07	31.08.2008	31.08.2009
4.	Progress on Audit Work	By 1 st July of every year	August, 2003	July, 2004	October, 2005	September, 2006	July-August, 2007	August, 2008	September, 2009
5.	Submission of Audit Report to SPO	By 30 th September of every year	12.01.04	22.12.04	27.01.06	19.02.07	06.02.08	30.03.2009	18.12.2009
6.	Approval of Annual Report and Audited Accounts	By 15 th October of every year	04.01.05	07.04.05	28.12.06	11.12.09	11.12.09	12.08.2010	June, 2011
7.	Despatch Date of Report of Govt. of India	By 1 st November of every year	26.07.05	26.07.05	06.07.10	06.07.10 & 03.08.11	06.07.10 & 03.08.11	03.08.2011	03.08.2011
8.	Date of laying of the Annual Reports and Audited Accounts on the Table of the House	By December of every year	23.08.05	23.08.05	04.08.10	07.12.11	07.12.11	14.12.2011	14.12.2011

CHAPTER - III

Subject : Delay in laying of the Annual Reports and Audited Accounts of Kerala Mahila Samakhya Society, Thiruvananthapuram.

The Kerala Mahila Samakhya Society is one of the 11th Organizations set up under the Flagship of Mahila Samakhya Programme sponsored by the Ministry of Human Resource Development (Department of School Education & Literacy); which works to garner women energies to collectively solve their problems and empower them to address issues themselves through Mahila Sanghas at the grass root level. The Society endeavors to create an environment for women to learn at their own pace, set their own priorities seek knowledge and information facilitating informed choices, It also seeks to bring about a change in women's perception about themselves and of society in regard to women's traditional roles. The Kerala Mahila Samakhya Society (KMSS) is a Society registered under the Societies Registration Act, 1860, It was registered in 1987-89. The aim of the Society is to translate the goals of National Policy on Education and Empowerment of Women in the rural areas, particularly for the women from the socially and economically marginalized Groups. The KMSS receives Grants-in-aid from the Government of India. During the years 2010-2011 and 2011-12, the Society received Grants-in-aid to the tune of Rs. 2.93 and Rs.3.17 crore respectively.

3.2. As per the recommendation of the Committee on Papers Laid on the Table, an organization, which receives Grants-in-aid from the Government of India should lay their Annual Report, Audited Accounts and Review within 9 months of the close of the respective Accounting Year. Further, it is the responsibility of the Central Ministry to lay the Annual Report and Audited Accounts of the Organisation on the Table of the House. However, if for any reason, the Annual Reports and Audited Accounts could not be laid within the prescribed period of 9 months, the Ministry concerned should lay a Statement within 30 days of the expiry of the said period or as soon as the House meets whichever is later; explaining the reasons as to why the documents could not be laid in time. The

Statements explaining the reasons for not laying of the Annual Reports and Audited Accounts for the years 2004-05 to 2010-11 within the stipulated time period have not been laid by the Administrative Ministry within 30 days of the expiry of the prescribed period or as soon as the House met.

3.3. The KMSS, Thiruvananthapuram by virtue of Rule 305-B, of Rules of Procedure and Conduct of Business, is required to lay its Annual Reports and Audited Accounts on the Table of the House.

3.4. The Committee examined Papers Laid on the Table of the House during IV Session of 15th Lok Sabha and took note of delay in laying of the Annual Reports and Audited Accounts by KMSS, Thiruvananthapuram for the year 2006-07. A Statement showing the extent of delays noticed for the years 2004-05 to 2010-11 is given at Annexure – I.

3.5. The Committee accordingly considered the Memorandum on delay in laying of the Annual Reports and Audited Accounts of the Society for the year 2004-05 to 2010-11 at their sitting held on 18.12.2012 and took evidence of the representatives of the Ministry of Ministry of Human Resource Development (Department of School Education & Literacy) and KMSS at their sitting held on 08.01.2013.

3.6. On being enquired by the Committee about the broad reasons for such inordinate delays in laying the documents of the Society for the years 2004-05 to 2009-10, the Ministry of Human Resource Development (Department of School Education & Literacy) in a written note stated:

“One of the reasons due to which laying of Annual Report for Kerala Mahila Samakhya programme for 2006-2007 got delayed was that there was no full time State Project Director during this period. Kerala MS Society had no full time SPD for the period 2006 to 2008.

As per the information given by Kerala MS Society, the Annual Report for 2007-08 was approved by the Executive Committee on 17.04.08 but the delay of 19 months for getting the same printed and translated resulted in its delayed submission to the Ministry.

Laying of the Annual Report for 2008-09 was delayed by 20 months again due to time taken in getting the same translated and printed and non-furnishing of information by the Society for the delay statement.

In 2010-11 the delay occurred in getting the same translated into Hindi.”

3.7. The Committee categorically questioned the Ministry about the reasons for delay. In response thereto the Secretary, Ministry of Human Resource Development (Department of School Education and Literacy) during evidence apologized for delay in laying of the documents on the Table of the House and submitted before the Committee as follows :-

“In the case of the Kerala Education Project Council, the Annual Report and the Statement of Audited Accounts have been substantially delayed. There are a lot of reasons and as the Secretary I have to accept that I do not find a number of reasons very convincing. There may be two-three years of delay, but there has been a period of continuous delay. Therefore, I have no other alternative but in all humility say that I regret the delay and for the great delay I seek pardon of the Committee because we have not been able to file the delay statement.”

3.8. He further stated :-

“Kerala Mahila Samakhya Society has delayed submission of Annual Accounts for the period 2004-05 to 2009-10. The two principal reasons for the delay are these. We had three State Project Directors, SPDs in these four years as well as we had some problem in getting translation into Hindi version. A lot of time seems to have lost in postal delays as well as in translation exercise.”

3.9. As regard to laying down time line for completion of work at each stage, regarding finalisation of Annual Report and Audited Accounts, the Ministry in their written note have stated:

“In so far Mahila Samakhya programme is concerned, in order to ensure timely submission of Annual Reports, the Department has given specific instructions in its Eleventh Plan Document on Mahila Samakhya that Annual Reports of MS Societies need to be forwarded to the Ministry by 30th September every year. These instructions are reiterated from time to time. Further, a Manual on Financial Management and Procurement which delineates guidelines for submitting Annual Reports and Audited Accounts for Mahila Samakhya Societies has also been developed and circulated to Societies in May, 2012. Reminders are issued to all the defaulting states to adhere strictly to these timelines. These measures taken up by Gol have

brought significant improvement in timely laying of the Annual Reports of MS Societies on Table of the House.”

3.10. In this context, the Secretary, during evidence added :-

“In the Financial Management Guidelines, we have laid down detailed time-schedules for engaging auditors and preparation of Annual Reports and Audited statement of Accounts. These are monitored in quarterly meetings with the Financial Controllers by the Ministry officials. Every quarter there is a meeting and we have a record of all that. At the State level Executive Committee meetings also, we follow that up.”

3.11. As regard to furnishing of ‘statement of reasons for delay’ alongwith details of chronological order of dates of finalisation of Annual Reports and Annual Accounts etc. the Ministry submitted:

“The Societies have been directed to furnish the details so that in the next time while occurring the delay in laying the Report, the Delay Statement can be tabled containing the chronological order the dates of completion of all necessary stages involved in the preparation and laying of the Annual Report and Audited Accounts of the Societies. However, this Department seeks unconditional pardon of the Hon’ble Committee on this issue and will make every effort to ensure that this does not recur in future and requisite details are incorporated in the Delay Statement”.

3.12. Subsequently, the Administrative Ministry furnished a chronological sequence in respect of finalisation of Annual Reports and Audited Accounts for the years 2004-2005 to 2010-2011 and is given at **Annexure-II**.

3.13. When asked about the remedial measures taken by the Ministry/KMSS to ensure timely laying of the documents within the prescribed period of nine months, the representatives, KMSS, during evidence stated :

“But now the things have improved in the sense that we are now ready with the report of 2011-12 and will be submitting it before March, 2013. Now, we have taken efforts to appoint a full-time SPD in the State and we have fixed 23rd of this month for interview of candidates for appointing the full-time SPD. We do not have a full-time SPD because some deputation has continued in this post and there has been some lapse on our part, which we fully regret and we also extend our apologies for the same delays.”

3.14. On being asked by the Committee about the status of computerization of accounts to facilitate speedy and timely compilation of accounts of the KMSS by the Committee, the Ministry in their written note stated:-

“The accounts are at present being entered in the computer.”

3.15. On being further enquired by the Committee as to whether there has internal auditing mechanism to minimize the audit queries, the Secretary of the Ministry of Human Resource Development (Department of School Education and Literacy) during evidence stated :-

“Internal Audit is an essential requirement of the day-to-day functioning. They can appoint their own staff for internal audit or if staff is not there, then they can appoint Chartered Accountants for internal audit. Apart from the critical importance of laying the Reports in Parliament, it is essential for a healthy organisation to have its audit done on time.”

3.16. The Committee are distressed to note that there have been inordinate delays ranging from 07 to 28 months, in laying of the Annual Reports and Audited Account of Kerala Mahila Samakhya Society(KMSS) for the years 2004-05 to 2010-11. The Annual Report and Audited Accounts of the Society for the year 2011-12 have also not been laid so far. A scrutiny of the documents revealed that the delays in laying of the documents on the Table of the House had been frequent changes in the level of State Project Directors and also time taken in the process of translation in Hindi version of the documents. The Committee find it inexplicable as to why the Ministry did not take preventive action in time in the past and allowed protracted delays to occur in the timely submission of documents before Parliament. The Committee has been apprised that efforts are being taken to appoint a full-time SPD in the State. The Committee hope and trust that the efforts will bear fruit and the delay in laying of the documents eliminated. The Committee would like to be informed about the specific measures taken in this regard including the results achieved thereby.

3.17. The Committee reiterate their oft repeated recommendation of indicating in a chronological order, the various activities required to be made in the statement of reasons for delay such as, the dates of finalisation of Reports and Accounts, their submission to audit, issue of Inspection Reports, replies given on points raised in the Audit Reports and finally the receipt of the Audit Report from the Audit Authorities. Sadly, Ministry/Society failed to comply with this requirement of laying the Delayed Statements alongwith the documents for the years 2004-05 to 2010-11. The Committee would like to emphasize the need to fulfill this prescribed requirement also, so as to ensure that the desired obligations can be met.

**NEW DELHI
29 April, 2013
09 Vaisakha, 1935 (Saka)**

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

Annexure-I

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Kerala Mahila Samakhya Society, Thiruvananthapuram for the years 2004-05 to 2011-12

<u>Year</u>	<u>Dates of laying of the A/R, A/A etc. vide Bulletin Part-I</u>	<u>Extent of delay</u>
2004-2005	08.08.2006	07 months
2005-2006	04.12.2007	11months
2006-2007	05.05.2010	28 months
2007-2008	18.08.2010	20 months
2008-2009	07.09.2011	20 months
2009-2010	07.09.2011	08 months
2010-2011	05.09.2012	08 months
2011-2012	Not Laid	-

Annexure-II**Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Kerala Mahila Samakhya Society, Thiruvananthapuram for the years 2004-05 to 2010-11**

S. No.	Particulars	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
1.	Date of Submission of Annual Accounts to Auditors	Society has reported that no record is available	Society has reported that no record is available	Society has reported that no record is available	Society has reported that no record is available	02.06.09	03.05.10	31.05.11
2.	Date of receipt of Final Audit Report	24.09.05	30.04.07	10.06.07	Society has reported that no record is available	18.09.09	12.07.10	28.11.11
3.	Date of Approval of Annual Report and Annual Audited Accounts by EC	23.05.06	27.06.07	17.04.08	17.04.08	08.10.09	03.03.11	01.12.11
4.	Date when documents were taken up for Hindi translation & printing	21.12.05	01.08.07	01.11.09	28.08.09	15.10.10	20.05.11	01.12.11
5.	Date of submission of English version of Document to Ministry	Feb, 2006	20.08.07	08.07.09	22.10.09	03.06.10	30.04.11	19.01.12
6.	Date of Submission of Hindi version of Documents to Ministry	May, 2006	10.10.07	Jan, 2010	22.04.10	07.10.10	11.07.11	10.05.12
7.	Date of laying of Annual Report on Table of Lok Sabha	08.08.06	04.12.07	05.05.10	18.08.10	07.09.11	07.09.11	05.09.12

