

COMMITTEE ON PAPERS LAID ON THE TABLE
(2009-2010)

FIFTEENTH LOK SABHA

SECOND REPORT

[Action Taken by Government on the recommendations/observations made by the Committee on Papers Laid on the Table in their Eleventh and Thirteenth Reports (Fourteenth Lok Sabha)]

(Presented on)

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LOK SABHA SECRETARIAT
NEW DELHI

April, 2010/ Chaitra, 1932 (Saka)

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE

(2009-2010)

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INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table, having been authorised by the Committee to present the Report on their behalf, present this Second Report on the action taken by Government on the recommendations/observations contained in the Eleventh and Thirteenth Reports (Fourteenth Lok Sabha) of the Committee on Papers Laid on the Table.

2. The Committee considered and adopted this Report at their sitting held on -----
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NEW DELHI
April, 2010
Chaitra, 1932 (Saka)

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

REPORT

This Report of the Committee on Papers Laid on the Table deals with the action taken by the Government on the recommendations/observations contained in their Eleventh and Thirteenth Reports (14th Lok Sabha) which were presented to Lok Sabha on 15.03.2007 and 07.09.2007 respectively.

2. The Eleventh Report dealt with delay in laying of the Annual Reports and Audited Accounts of (i) Kendriya Hindi Shikshan Mandal, Agra; (ii) Indian Council of Social Science and Research, New Delhi; and (iii) National Book Trust, India, New Delhi.

3. The Thirteenth Report dealt with delay in laying the Annual Reports and Audited Accounts of (i) South Central Zone Cultural Centre, Nagpur and (ii) Assam University, Silchar.

4. Action Taken Notes have been received from the Government in respect of all the recommendations/observations contained in the above two Reports. Accordingly, statements showing the action taken by the Government on the recommendations/observations contained in the Eleventh and Thirteenth Reports (14th Lok Sabha) are given in Appendix-I & II respectively.

5. The Committee will now deal with the action taken by the Government on some of their recommendations/observations in the succeeding paragraphs.

6. The Committee in paragraph 1.18, (11th Report, 14th Lok Sabha) relating to delay in laying of the documents of Kendriya Hindi Shikshan Mandal, Agra, had recommended as under:

“Kendriya Hindi Shikshan Mandal, Agra which is functioning under the control of Ministry of Human Resource Development (Department of Secondary and Higher Education) has been a habitual defaulter in the matter of laying of Annual Report and Audited Accounts. A scrutiny of dates of laying of these documents pertaining to the years 1999-2000 to 2003-04 shows that the delay in laying the documents ranges from

11 to 19 months. The documents for the year 2004-05 were laid on 28.11.2006, eleven months after the due date. The delay in laying the Mandal's documents by the Ministry is not of recent origin. The Committee had earlier examined the institution twice and brought out the Ministry's failure to adhere to the time schedule in their 16th Report (7th L.S.) and again in 2nd Report (9th L.S.). The Committee are distressed to point out that the Ministry of Human Resource Development (Department of Secondary and Higher Education) have not cared to evolve any mechanism to ensure timely laying of the Annual Report and Audited Accounts of Kendriya Hindi Shikshan Mandal, Agra which receives an annual grant of about Rs. 9 crore a year."

7. The Ministry of Human Resource Development (Department of Higher Education) in their Action Taken note have stated as under :

"It is true that there was delay in laying the Annual Reports and Audited Accounts of KHSM, Agra for the years 1999-2000 to 2003-04 and 2004-05 mainly due to non receipt of complete documents from AG UP, Allahabad.

The Ministry regularly reminds the KHSM, Agra, to finalize and submit the Annual Report and Audited Accounts in time so that these could be laid in the Parliament as per schedule.

For the year 2005-06, KHS has compiled the accounts of the Headquarters and its 8 regional centers within the time prescribed i.e. June 2006. The Annual Accounts for the year 2005-06 were submitted to AG UP, Allahabad in the Month of July 2006 and the audit was carried out by the Audit Party in the month of September, 2006. Draft Supplementary Audit Report was received by the Mandal on 5.12.2006 and the same was replied on 8.12.2006. The final Audit Report was received from AG UP on 17.5.2007. AG UP was constantly reminded by KHS and Ministry, to expedite the audit of the Annual Accounts. The position is regularly reviewed at senior levels especially in the weekly meetings taken by Secretary (Higher Education).

The printed Annual Report and Audited Accounts have been received in the Ministry on 30.5.2007 and will be laid during the Monsoon Session of the Parliament. Extension has also been sought from Rajya Sabha Secretariat for laying the Annual Report and Audited Accounts up to Monsoon Session, 2007.

- 8. Taking a serious note of the persistent delay in laying the Annual Reports and Audited Accounts of Kendriya Hindi Shikshan Mandal (KHSM), Agra, for the years 1999-2004, the Committee in their 11th Report had concluded that the Administrative Ministry failed to evolve any mechanism to ensure timely laying of the requisite documents before Parliament. The Committee take note of the corrective steps taken by the Ministry in pursuance of their recommendations in the matter. They, however, regret to find that KHSM continued to default in timely laying the documents for**

succeeding years i.e. 2005-2007-2008 also. Moreover, the documents for the year 2008-2009, which should have been laid by 31 December, 2009 have not been laid so far. Evidently, the remedial steps taken so far by the Ministry/Organisation have failed to yield the desired results. The Committee are, therefore, inclined to conclude that the chronology of events has brought into sharp focus the failure of the Ministry to put in place a system which would ensure submission of documents of KHSM to the Parliament within the stipulated period. The Committee can hardly overlook non-fulfilment of statutory responsibility on the part of the Ministry/Organisation concerned for such a prolonged period. In the given situation, the Committee reiterate that every effort should be made to plug the systemic loopholes to eliminate avoidable delays and formulate an action plan so as to enforce and ensure statutory requirements in the matter of laying documents in the House.

9. In paragraph 3.19 (11th Report, 14th Lok Sabha) relating to delay in laying of Annual Reports and Audited Accounts of National Book Trust, India, New Delhi, the Committee had recommended as under :-

“It appears that no schedule indicating time limits for completion of task involved at each stage of finalisation of the documents by the Trust has been laid down by the Ministry concerned. The Committee urge that this should be done forthwith. The time schedule must lay down target dates for finalisation of accounts, completion of audit, approval of reports and audited accounts, translation & printing of documents, dispatch to the Ministry, processing by Ministry and laying on the Table. The Ministry of Human Resource Development (Department of Secondary & Higher Education) should closely monitor the progress of completion at each stage involved in the preparation of the documents and ensure that they are laid in time in future.”

10. In their action taken note, the Ministry of Human Resource Development (Department of Higher Education) have stated as under:-

“The guidelines as given by the CAG and reiterated by the Government of India has been duly conveyed by the Ministry of HRD to the NBT. As per guidelines, the Annual Accounts is to be completed by 30th June and printed Annual Report is to be laid on the Table of both the Houses of Parliament by 31 December of the following financial year.

It is regretted that the guidelines as regards submission of Annual Report of the Trust could not be adhered to as per reasons given in Annexure 'B'. However, with the streamlining of the various processes and proposed installation of a fully computerized system of accounting coupled with the facility of online transmission of data from the Regional Offices to HQ of the Trust, the delay is likely to be avoided in the future. As may be noted the delay in providing clarifications on the observations of the Audit have already been eliminated completely. The delay at the level of DGACR in issuing Audit Report and Audit Certificate have also been considerably reduced by persistent follow up and vigorous persuasions by the Trust and monitoring by the Ministry.

As advised, the Ministry has put in place a mechanism for close monitoring of the processes on concurrent basis to eliminate delays and to ensure the preparation and submission of all documents in time in future.”

11. The Committee are happy to note that as a result of various steps taken by the Ministry/National Book Trust (NBT), the extent of delay in laying the documents of the NBT for the years 2005-06 to 2007-08 has come down substantially. In this context, the Committee reiterate that the Ministry should lay down a time schedule indicating time limits for completion of task involved at each stage of finalisation of the documents by the Trust so as to facilitate better monitoring of the processes to eliminate delays. The Committee also appreciate the initiatives taken in regard to computerisation of inventory control system and customer’s account in the NBT and desire that the comprehensive proposal conceived in this regard be implemented at the earliest for speedy and timely compilation of accounts.

12. The Committee in paragraph 1.19 (13th Report) relating to delay in laying of Annual Reports and Audited Accounts of South Zone Cultural Centre, Nagpur had recommended as under :-

“The Committee feel that neither the Centre nor the Ministry appear to have made serious efforts to ensure timely finalisation and laying of documents even after having a clear cut time schedule, indicating target dates for completion of each stage and finalisation of documents. The matter of timely laying of Reports and Audited Accounts seems to have been taken in a casual manner. The Committee, therefore, deprecate this callous attitude on the part of the Centre and the Ministry and urge that due care should be taken in future to ensure timely laying of the documents viz. Annual Reports and Audited Accounts on the Table of the House within the stipulated period of 9 months of the close of the accounting year.”

13. In their action taken note, the Ministry of Culture have stated as under:-

“The delays at different stages are beyond the control of the South Central Zone Cultural Centre (SCZCC) & the Ministry of Culture. For, dates of audit of accounts of the SCZCC are fixed by the Principal Director of Audit (Central), Mumbai. The Annual Report/Annual Accounts of the SCZCC have to be approved by its Governing Body/Executive Board before laying the same on the Table of the House. But, the dates of meeting of the Governing Body/Executive Board are fixed as per the convenience of His Excellency of Governor of Maharashtra in his capacity as the Chairman of SCZCC. The matter of laying of Annual Report/Audited Accounts of all Zonal Cultural Centres including the SCZCC is closely monitored in the Ministry at the level of Joint Secretary(Culture)/Secretary(Culture). However, as recommended by the Committee, due care will be taken in future for timely laying of the documents on the Table of the House within the stipulated period of 9 months of the close of the accounting year.”

14. **In their 13th Report (14 LS), the Committee were concerned to note the recurring delay in laying the Annual Reports and Audited Accounts of South Central Zone Cultural Centre (SCZCC), Nagpur for the years 2000-01 to 2004-05. The Committee had accordingly urged upon the Ministry to ensure that the requisite documents of the Centre be laid before Parliament within the stipulated period of nine months from the close of the accounting year. Pursuant to the recommendations of the Committee, corrective steps were taken by the Ministry which resulted in considerable systemic improvement entailing curtailment of delay in laying the documents for the subsequent period. While appreciating the progress made so far, the Committee desire that concerted efforts should be made to sustain the initiative in the direction of completely eliminating delays in future in laying the documents before Parliament.**

NEW DELHI
April, 2010
Chaitra, 1932 (Saka)

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

APPENDIX – I
(Vide Para 4 of the Report)

**STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE
RECOMMENDATIONS/OBSERVATIONS OF THE COMMITTEE ON PAPERS LAID ON
THE TABLE MADE IN THEIR ELEVENTH REPORT (14TH LOK SABHA)**

I Kendriya Hindi Shikshan Mandal, Agra.

Recommendation (Paragraph 1.18)

Kendriya Hindi Shikshan Mandal, Agra which is functioning under the control of Ministry of Human Resource Development (Department of Secondary and Higher Education) has been a habitual defaulter in the matter of laying of Annual Report and Audited Accounts. A scrutiny of dates of laying of these documents pertaining to the years 1999-2000 to 2003-04 shows that the delay in laying the documents ranges from 11 to 19 months. The documents for the year 2004-05 were laid on 28.11.2006, eleven months after the due date. The delay in laying the Mandal's documents by the Ministry is not of recent origin. The Committee had earlier examined the institution twice and brought out the Ministry's failure to adhere to the time schedule in their 16th Report (7th L.S.) and again in 2nd Report (9th L.S.). The Committee are distressed to point out that the Ministry of Human Resource Development (Department of Secondary and Higher Education) have not cared to evolve any mechanism to ensure timely laying of the Annual Report and Audited Accounts of Kendriya Hindi Shikshan Mandal, Agra which receives an annual grant of about Rs. 9 crore a year.

Reply of the Government

It is true that there was delay in laying the Annual Reports and Audited Accounts of KHSM, Agra for the year 1999-2000 to 2003-04 and 2004-05 mainly due to non receipt of complete documents from AG UP, Allahabad.

The Ministry regularly reminds the KHSM, Agra, to finalize and submit the Annual Report and Audit Accounts in time so that these could be laid in the Parliament as per schedule.

For the year 2005-06, KHS has compiled the accounts of the Headquarters and its 8 regional centers within the time prescribed i.e. June 2006. The Annual Accounts for the year 2005-06 were submitted to AG UP, Allahabad in the Month of July 2006 and the audit was carried out by the Audit Party in the month of September, 2006. Draft SAR was received by the Mandal on 5.12.2006 and the same was replied on 8.12.2006. The final Audit Report was received from AG UP on 17.5.2007. AG UP was constantly reminded by KHS and Ministry, to expedite the audit of the Annual Accounts. The position is regularly reviewed at senior levels especially in the weekly meetings taken by Secretary (Higher Education).

The printed Annual Report and Audited Accounts have been received in the Ministry on 30.5.2007 and will be laid during the Monsoon Session of the Parliament. Extension has also been sought from Rajya Sabha Secretariat for laying the Annual Report and Audited Accounts up to Monsoon Session, 2007.

(Ministry of Human Resource Development O.M. No. 5-2/2006-DI(L) dated 20.7.2007)

Recommendation (Paragraph 1.19)

From the information furnished by the Ministry, the Committee find that there has been delay of about one to two months in compilation of accounts in each year from 1999-2000 to 2003-2004. The Committee further note that computerization of accounts has been taken up in Kendriya Hindi Shikshan Mandal only now and is expected to be completed by the end of 2006-07. The representative of the Ministry of the Human Resource Development (Department of Secondary and Higher Education) has stated during evidence that with the help of computerization, delay in compilation of accounts would be minimized. The Committee desire that the task of computerization should be completed without delay and ensure that there is no delay in compilation of accounts in future.

Reply of the Government

The Headquarters of KHSM is located at Agra. It has eight other centres located at Delhi, Hyderabad, Guwahati, Shillong, Mysore, Dimapur, Bhubaneswar and Ahmedabad. The regional Centres do not have trained accounts personnel. Therefore, the accounts personnel from KHS, Agra, are deputed to different centres after the close of the financial year for compilation of accounts which takes about two months. In order to minimize the finalisation of accounts the computerisation of accounts of KHSM, Agra is under process. The training of staff is also under process. Due to non-completion of the proper training of the staff some difficulty is being faced, which is being tackled.

(Ministry of Human Resource Development O.M. No. 5-2/2006-DI(L) dated 20.7.2007)

Recommendation (Paragraph 1.20)

The Committee have been further informed that one of the reasons for delay in laying the documents is the unduly longer time taken by the office of AG, UP in completing their audit and issue of audit certificate to the Mandal. The Committee note that the statement of finalisation of documents shows that the time taken by auditors for completion of their audit was between 15 and 22 days during each of the years from 1999-2000 to 2003-2004, however, the time taken by audit as for furnishing their audit report ranged from 4 to 13 months, every year during the said period. The Committee, therefore, urge the Ministry to take up the issue of delay in completion of audit with the AG, UP suitably and impress upon them to complete their task in time to avoid consequential delay in laying of the documents before the Parliament.

Reply of the Government

It is, true that there was delay in laying the Annual Reports and Audited Accounts of KHSM, Agra for the year 1999-2000 to 2003-04 and 2004-05 mainly due to non receipt of complete documents from AG UP, Allahabad.

The Ministry regularly reminds the KHSM, Agra, to finalise and submit the Annual Report and Audited Accounts in time so that these could be laid in the Parliament as per schedule.

For the year 2005-06, KHS has compiled the accounts of the Headquarters and its 8 regional centers within the time prescribed i.e. June 2006. The Annual Accounts for the year 2005-06 were submitted to AG UP, Allahabad in the Month of July 2006 and the audit was carried out by the Audit Party in the month of September 2006. Draft SAR was received by Mandal on 5.12.2006 and the same was replied on 8.12.2006. The final Audit Report was received from AG UP on 17.5.2007. AG UP was constantly reminded by KHS and Ministry, to expedite the audit of the Annual Accounts. AG UP was requested/reminded on 30.10.2006, 28.11.2006, 8.12.2006, 11.1.2007, 1.2.2007, 22.3.2007, 2.4.2007 and 23.4.2007. The position is regularly reviewed at senior levels especially in the weekly meetings taken by Secretary (Higher Education).

(Ministry of Human Resource Development O.M. No. 5-2/2006-DI(L) dated 20.7.2007)

Recommendation (Paragraph 1.21)

The Committee note that the time taken by the Mandal in getting translation/printing of the documents, getting approval of the documents from the Executive Body and completing other formalities ranged from 9 to 13 months for the years 1999-2000 to 2003-2004. The Committee feel that the inordinate delay on the part of the Mandal in this regard is within the administrative control of the Mandal and thus avoidable. In order to avoid delay in future, the Committee urge that advance action be taken for translation and printing. There should be no delay in getting approval of the documents from the Executive Body. If necessary, an alternative procedure be evolved to ensure that there is no delay in getting approval of the documents. The Committee would like to be apprised of the corrective steps taken in this regard.

Reply of the Government

It is true that there was delay by the Mandal in getting translation/printing of the documents, getting approval of the documents from the Executive Body and completing other formalities for the year 1999-2000 to 2003-04. It has been decided that in future if there is some difficulty in convening the meetings of the Finance Committee or Governing Council the documents will be got approved by circulation among the members of the Governing Council or the approval of the Chairman of the Mandal/Governing council will be obtained in anticipation of the approval of the Governing Council within the prescribed time schedule so that it can be laid before the both Houses of the Parliament in time.

(Ministry of Human Resource Development O.M. No. 5-2/2006-DI(L) dated 20.7.2007)

Recommendation (Paragraph 1.22)

The Committee feel that there would be inherent delay in laying of documents on the Table of Lok Sabha if the time schedule drawn up by the Ministry of Human Resource Development (Department of Secondary and Higher Education) in this regard is adhered to. As assured by the Ministry, the time schedule should be so devised as to provide sufficient time for the Ministry to arrange laying of the documents before the conclusion of Winter Session of Parliament which normally concludes in the third week of December.

Reply of the Government

In order to ensure timely submission of documents KHSM has adopted the time schedule so that sufficient time should be available for the Ministry to arrange laying of the documents before the conclusion of Winter Session of Parliament.

Following time schedule has been prepared and adopted by KHS for finalization of each stage of the documents.

Sl. No.	Details	Proposed Date/Time
1.	Finalization of Accounts and Annual Report of the previous year	30 June
2.	Handing over of Accounts to A.G. (Audit) UP	Second Week of the July
3.	Audit of Account by AG, UP	July/August
4.	Receipt of SAR from AG, UP and time required to reply	August
5.	Receipt of Account and Audit Report from AG, UP	September
6.	Placing the documents before Governing Council	September/October
7.	Translation of documents	October
8.	Printing of the documents and submission of documents to the Ministry for placing before both Houses of the Parliament	November

The above time scheduled will be strictly adhered to in future. The monitoring will be done as per the time schedule given above. The AG UP will also be advised to follow the time schedule.

(Ministry of Human Resource Development O.M. No. 5-2/2006-DI(L) dated 20.7.2007)

II. Indian Council of Social Science Research (ICSSR), New Delhi

Recommendation (Paragraph 2.12)

The Committee regret to note that the Annual Reports and Audited Accounts of the Indian Council of Social Science Research (ICSSR), New Delhi have not been laid in time even once since 1998-99. The delay in laying the documents of the Council for the years 1998-99 to 2003-04 ranged from 11 to 19 months. However, the Committee note with satisfaction that the extent of delay has come down from 19 months for the year 2001-02 to 16 months for the year 2002-03, 11 months for the year 2003-04 and 4 months for the year 2004-05. Though the extent of delay in laying the documents has come down over the years, the Committee urge that it should be ensured that the documents are laid on the Table of the House within the stipulated time in future.

Reply of the Government

As directed by the Hon'ble Committee, the Government has made conscious efforts to bring down the delay in laying the documents on the Table of the House and the Council has been constantly advised to strictly adhere to the time schedule. The Council compiles the accounts from its 6 regional centres, 27 research institutes receiving financial support from it and from the Head Office. The process of computerization of accounts of the Council, initiated in the year 2003-04, has made considerable progress. Therefore, improvement brought about by the Council, has enabled it to bring down the delay in compilation of the accounts to less than two months in the year 2004-05. The Hon'ble Committee may kindly like to appreciate that in the year 2005-06, the Annual Report and the Audited Accounts were laid on the Table of Rajya Sabha and Lok Sabha on the 18th and 19th December 2006 respectively. The progress for the year 2006-07 is also as the per prescribed time schedule. As informed by ICSSR, the final accounts have been sent to C&AG for conducting audit on 31.5.2007.

(Ministry of Human Resource Development, Department of Higher Education O.M. No. 7-21/2007.U-5 dated 05.07.2007)

Recommendation (Paragraph 2.13)

The Council had taken 4 to 6 months for compilation of the accounts in each year during the period from 2000-01 to 2004-05 as against 3 months prescribed by the Committee. The delay in this regard is attributed to the fact that accounts have been received from as many as 27 Research Institutes and 6 Regional Centres, spread over various parts of the country. The Committee feel that the contention of the Ministry is untenable in the era of computerization. The Committee have been informed that computerization of accounts taken up in the year 2003-04 is yet to be completed. The Committee desire that the task of computerization should be completed expeditiously. The Committee hope that the completion of the task would enable electronic transfer of data from research institutes, regional centres and Headquarters and would curtail the time taken for compilation of accounts of the Council.

Reply of the Government

The ICSSR has informed that the computerization of accounts has made considerable progress and these are being maintained both manually and by using the software Tally 6.3. This has resulted in timely finalisation of accounts. With these improvements, the Annual Accounts for the year 2005-06 and 2006-07 were submitted in time to the C&AG for audit. The computerization of accounts and transfer of information are being done by the Council expeditiously to compile the Annual Report and the Annual Accounts in time. The Internal Audit Cell is helping the ICSSR in strengthening its Annual Audit procedures to ensure meeting various deadlines as per the prescribed schedule.

(Ministry of Human Resource Development, Department of Higher Education O.M. No. 7-21/2007.U-5 dated 05.07.2007)

Recommendation (Paragraph 2.14)

The Committee note that the Council has created an internal audit cell which is streamlining the internal audit procedure. The Committee hope that with the introduction of the internal audit cell, the number of audit queries will go down which would facilitate expeditious completion of audit of accounts.

Reply of the Government

The internal audit cell has been functioning within the ICSSR to facilitate expeditious completion of accounts for finalisation of audit.

(Ministry of Human Resource Development, Department of Higher Education O.M. No. 7-21/2007.U-5 dated 05.07.2007)

Recommendation (Paragraph 2.15)

The Committee note that the time schedule indicating target dates for completion of various stages involved in finalisation of Annual Report and Audited Accounts has been laid down by the Ministry. The Committee urge that the time schedule should be strictly adhered to and monitored at each and every stage so that the Annual Reports and Audited Accounts of ICSSR are laid in time in future.

Reply of the Government

As per the directive of the Hon'ble Committee, the time schedule for completion of various stages in the finalisation of the Annual Report and Accounts are laid on the Table of the House in time. The Council has also been advised to adhere to the prescribed time schedule.

(Ministry of Human Resource Development, Department of Higher Education O.M. No. 7-21/2007.U-5 dated 05.07.2007)

III National Book Trust, India, New Delhi

Recommendation (Paragraph 3.15)

The Committee regret to note that there were inordinate delays in laying the Annual Reports and Audited Accounts of National Book Trust (NBT), India, New Delhi year after year. The delay in laying the documents pertaining to the years 1999-2000 to 2003-04 ranged from 8 to 24 months. The Annual Report and Audited Accounts for the year 2004-05 were laid only on 28.11.2006, eleven months after the due date.

Reply of the Government

Due efforts have been made for getting the Annual Accounts of the Trust completed by 30th June and for submission of the Annual Reports by 31st December of the following years as per stipulated guidelines issued by the Government of India. It is however regretted that delay has occurred in compilation of Annual Accounts at the level of the Trust. This has been added to by the delay on the part of the DGACR. Consequently, the guidelines on preparation and laying of the Annual Accounts and the Annual Reports on the Table of the Parliament could not be adhered to which has caused inconvenience to the Hon'ble Members of the Parliament, which is deeply regretted. As explained in Annexure 'B', computerization of accounting process is being put in place to avoid recurrence of delay in future.

(Ministry of HRD O.M. No. F.8-2/2006-BP dated 19.11.2007)

Recommendation (Paragraph 3.16)

There has been a stipulation that in case, for any reason, the report and audited accounts could not be laid within 30 days of expiry of the prescribed period, a delay statement should be laid on the Table of the House giving reasons for the delay. This stipulation has not been adhered to in respect of National Book Trust, India, New Delhi in respect of any of the years from 1999-2000 to 2003-04. The Committee deplore such lapses.

Reply of the Government

It is deeply regretted that delay in providing required information in time occurred due to the reasons as explained at Annexure 'B'.

Delay has occurred at the Trust's level in compilation of Annual Accounts. This has been added to by the delay on the part of the DGACR. Consequently, guidelines on preparation and laying the Annual Accounts and the Annual Report on the Tables of the Parliament could not be adhered to which has caused inconvenience to the Hon'ble Members of the Parliament.

It may be seen from Annexure 'A' that there has been considerable improvement in furnishing clarifications of Audit observations after receipt of the Audit Report during the financial year 2004-05 and 2005-06 respectively.

It is further regretted that in the past, statement on delay could not be laid on the Tables of the Parliament giving reasons for delay. However, for the accounting year 2004-05 and 2005-06, the Hon'ble Committee was duly approached with reasons to extend the period for laying the Annual Report and Annual Accounts.

(Ministry of HRD O.M. No. F.8-2/2006-BP dated 19.11.2007)

Recommendation (Paragraph 3.17)

The Committee further note that the main reason for delay in laying the document was unduly long time taken by the Trust in compilation of its Annual Accounts. From the information furnished by the Ministry, the Committee observe that the Trust has taken 4 to 12 months for the years 1999-2000 to 2004-05 for compilation of accounts as against the prescribed period of 3 months. It has been stated that delay in getting the accounts from the distributors and the time taken in compilation of accounts manually at regional and headquarters levels contributed to the delay. The Committee have been assured during evidence that computerization process which is on hand will be over soon. The Committee stress that the Trust must expedite installation of computerized accounting system providing for online transmission of data from regional offices to headquarters for speedy and timely compilation of accounts. The Committee would like to be apprised of the progress made in this regard.

Reply of the Government

To streamline the system of inventory control and customer's account, monthly data of four regional offices are compiled centrally at the HQ by the Trust. Due to only partial computerization of inventory control system and customer's account so far, the online transmission of data from the four regional offices to HQ's could not be implemented so far.

As emphasized by the Hon'ble Committee, a comprehensive proposal for computerization involving development and putting in place of an integrated management software system with commensurate hardware support and with provision for online transfer of sales, inventory and customer accounts data from regional

offices to HQ's has already been included as part of Trust's XI Plan proposals at an estimated cost of Rs. 350 lakhs.

The Executive Committee of the Trust in its 175th meeting held on 14 February, 2007 and 101st meeting of the Board of Trustees held on 15 February, 2007 have already approved the aforesaid proposal. Once the XI Plan is finalized, the Trust will immediately implement the proposed scheme of computerization.

(Ministry of HRD O.M. No. F.8-2/2006-BP dated 19.11.2007)

Recommendation (Paragraph 3.18)

Another reason advanced for delay in laying the documents is that there has been considerable delay on the part of auditors in auditing the accounts of the Trust. The auditors have taken 9 to 20 months to complete the audit and furnishing their final audit report in respect of the years 1999-2000 to 2003-04. The Committee note that every year, the number of queries raised by DGACR varies in number ranging from 80 to 120 covering all the activities of the Trust. It has also been stated that there has been improvement in furnishing clarification on audit observations after receipt of the Audit Report. The Committee desire that the Ministry of Human Resource Development (Department of Secondary & Higher Education) should take up the question of delay in audit with the Comptroller and Auditor General and ensure that there is no consequential delay in laying the documents on the Table of the House.

Reply of the Government

Reference is invited to Annexure "A" which gives details about the considerable improvement in furnishing clarifications to the Audit observations by the Trust after receipt of the Audit Report. Due to further streamlining the in-house processes and intensive persuasions and follow up with the Directorate General of Audit & Central Revenues including by means of writing letters at the highest levels of the Trust and personal visits, the issue of Audit Report for the accounting year 2005-06 could be expedited and final Audit Report (Hindi Version) has been received from the DGACR office on 20 April 2007 and immediately after that the printed Annual Report could be submitted to the Ministry on 23 April 2007 i.e. 6 months earlier as compared to the previous accounting year viz. 2004-05.

(Ministry of HRD O.M. No. F.8-2/2006-BP dated 19.11.2007)

Recommendation (Paragraph 3.19)

It appears that no schedule indicating time limits for completion of task involved at each stage of finalisation of the documents by the Trust has been laid down by the Ministry concerned. The Committee urge that this should be done forthwith. The time schedule must lay down target dates for finalisation of accounts, completion of audit, approval of reports and audited accounts, translation & printing of documents, dispatch to the Ministry, processing by Ministry and laying on the Table. The Ministry of Human Resource Development (Department of Secondary & Higher Education) should closely monitor the progress of completion at each stage involved in the preparation of the documents and ensure that they are laid in time in future.

Reply of the Government

The guidelines as given by the CAG and reiterated by the Government of India has been duly conveyed by the Ministry of HRD to the NBT. As per guidelines, the Annual Accounts is to be completed by 30th June and printed Annual Report is to be laid on the Table of both the Houses of Parliament by 31 December of the following financial year.

It is regretted that the guidelines as regards submission of Annual Report of the Trust could not be adhered to as per reasons given in Annexure 'B'. However, with the streamlining of the various processes and proposed installation of a fully computerized system of accounting coupled with the facility of online transmission of data from the Regional Offices to HQ of the Trust, the delay is likely to be avoided in the future. As may be noted the delay in providing clarifications on the observations of the Audit have already been eliminated completely. The delay at the level of DGACR in issuing Audit Report and Audit Certificate have also been considerably reduced by persistent follow up and vigorous persuasions by the Trust and monitoring by the Ministry.

As advised, the Ministry has put in place a mechanism for close monitoring of the processes on concurrent basis to eliminate delays and to ensure the preparation and submission of all documents in time in future.

(Ministry of HRD O.M. No. F.8-2/2006-BP dated 19.11.2007)

APPENDIX – II

STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE RECOMMENDATIONS/OBSERVATIONS OF THE COMMITTEE ON PAPERS LAID ON THE TABLE MADE IN THEIR THIRTEENTH REPORT (14TH LOK SABHA)

I. South Central Zone Cultural Centre, Nagpur

Recommendation (Paragraph 1.17)

The Committee regret to note that there has been delay in laying the Annual Reports and Audited Accounts of South Central Zone Cultural Centre (SCZCC), Nagpur year after year. The laying of Annual Reports and Audited Accounts of SCZCC for the years 2000-01 to 2004-05 was delayed from 14 to 26 months. The Committee have emphasized in the past that if for any reason the Annual Report and Audited Accounts can not be laid within the stipulated period the Ministry concerned should lay within 30 days of the expiry of the prescribed period or as soon as the House meets whichever is later, a statement explaining the reasons why the Report and Accounts could not be laid in time. The Committee are unhappy to note that no such statement has been laid on the Table for any of the years from 2001 to 2005 in respect of SCZCC. The Committee expect the Ministry of Culture to take note of the above recommendation of the Committee for compliance in case a need arises in future.

Reply of the Government

The above recommendation of the Committee has been noted for future compliance. All concerted efforts will be made by the South Central Zone Cultural Centre (SCZCC), Nagpur and this Ministry to lay the Annual Accounts/Audited Reports of the SCZCC on the Table of the House within the stipulated period. However, in case of any unavoidable delay, a statement explaining the reasons as to why the Annual Report/Audited Accounts of the SCZCC could not be laid in time, will be laid on the Table of the House within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, as recommended by the Committee.

(Ministry of Culture O.M. No. 21-7/2005 dated 30.10.2007)

Recommendation (Paragraph 1.18)

The Committee further note that the Centre took over six months for the year 2000-01, 9 months for the year 2001-02, 18 months for the year 2002-03, 6 months for the year 2003-04 and 9 months for the year 2004-05 for the compilation of accounts and handing them over to auditors for auditing as against three months recommended by the Committee for the purpose. The Committee deplore the casual approach adopted by the Cultural Centre in compiling the accounts especially in the computer era keeping in view the fact that compilation of accounts was well within the control of the Centre and the delay on this account could have been avoided. The Committee therefore, urge the Government to ensure that compilation of the accounts should invariably be done within the stipulated period of time i.e. by 3 months after the close of the accounting year in future.

Reply of the Government

As recommendation by the Committee, the Ministry of Culture has prescribed a time schedule indicating target dates for completion of each stage and finalization of the Annual Report/Audited Accounts and the same has been circulated to all Zonal Cultural Centres including the South Central Zone Cultural Centre (SCZCC) with the instruction to strictly adhere to the time schedule so that the Annual Report/Audited Accounts are laid on the Table of Lok Sabha in time. As per the time schedule prescribed by this Ministry, the Zonal Cultural Centre including the SCZCC have to compile the unaudited accounts by 30th April and submit the final accounts to the concerned Accountant General/Principal Director of Audit by 15th June which is within 3 months after the close of the accounting year.

(Ministry of Culture O.M. No. 21-7/2005 dated 30.10.2007)

Recommendation (Paragraph 1.19)

The Committee feel that neither the Centre nor the Ministry appear to have made serious efforts to ensure timely finalisation and laying of documents even after having a clear cut time schedule, indicating target dates for completion of each stage and finalisation of documents. The matter of timely laying of Reports and Audited Accounts seems to have been taken in a casual manner. The Committee, therefore, deprecate this callous attitude on the part of the Centre and the Ministry and urge that due care should be taken in future to ensure timely laying of the documents viz. Annual Reports and Audited Accounts on the Table of the House within the stipulated period of 9 months of the close of the accounting year.

Reply of the Government

The delays at different stages are beyond the control of the South Central Zone Cultural Centre (SCZCC) & the Ministry of Culture. For, dates of audit of accounts of the SCZCC are fixed by the Principal Director of Audit (Central), Mumbai. The Annual Report/Annual Accounts of the SCZCC have to be approved by its Governing Body/Executive Board before laying the same on the Table of the House. But, the dates of meeting of the Governing Body/Executive Board are fixed as per the convenience of His Excellency of Governor of Maharashtra in his capacity as the Chairman of SCZCC. The matter of laying of Annual Report/Audited Accounts of all Zonal Cultural Centres including the SCZCC is closely monitored in the Ministry at the level of Joint Secretary(Culture)/Secretary(Culture). However, as recommended by the Committee, due care will be taken in future for timely laying of the documents on the Table of the House within the stipulated period of 9 months of the close of the accounting year.

(Ministry of Culture O.M. No. 21-7/2005 dated 30.10.2007)

II. Assam University, Silchar

Recommendation(Paragraph 2.17)

The Committee regret to note that there has been delay in laying the Annual Reports and Audited Accounts of the Assam University, Silchar from the years 1999-2000 to 2004-2005 except for the year 2000-01. The delay in respect of Annual Report ranges from 7 to 11 months and that of Audited Accounts from 15 to 26 months. The reasons for delay in laying the accounts are stated to be lack of proper infrastructure, non availability of sufficient man power, inadequate and disruptive power supply frequent break down in road transportation and break down in communication network during the monsoon season etc. The Committee are hardly convinced with the reasons advanced by the Ministry. The Committee, however, hope that these basic facilities would be provided to the University at the earliest and the Annual Reports and Audited Accounts of the University be laid on the Table of the House within the stipulated period of time in future.

Reply of the Government

While the University/Ministry do not have much control over frequent breakdown in road transportation and communication network during the monsoon session, due to difficult terrain of the area. To overcome the situation regarding disruptive power supply, the University has secured a 33 KVA sub-station from the Assam Electricity Board for proper distribution of power. The XIth Plan Proposals of the University are under finalization and within the constraints of available resources, the University Grants Commission will take necessary steps to provide the required manpower.

The University has also taken steps for maintenance of accounts through double entry system and training of finance personnel for better management of the task of preparation of accounts of the University. With these steps the University is expected to substantially reduce the delay in laying of the Audited Annual Accounts of the University.

**(Ministry of Human Resource Development, Department of Higher Education,
O.M. No. 9-2/2007-Desk(U), dated 3.1.2008)**

Recommendation (Paragraph 2.18)

One of the oft-repeated recommendations of the Committee on Papers Laid on the Table is that Annual Reports and Audited Accounts of an autonomous organisation should be laid together to enable the House to have a complete picture of the working of that organisation. The Committee are perturbed to note that in the case of Assam University, the Annual Reports and Audited Accounts have been laid on the Table of the House separately during all the years from 1999-2000 to 2004-2005. The Committee, therefore, urge the Ministry to pay serious attention to the recommendation of the Committee and ensure that in future Annual Reports and Audited Accounts of the University are laid together on the Table of the House.

Reply of the Government

While the University/Ministry are making earnest efforts for ensuring compliance of the recommendations of Committee for laying of Annual Report and Annual Audited Accounts of the University simultaneously on the Table of the House, with a view to avoid further delay, the Annual Reports are laid in Parliament as soon as these are ready and Audited Accounts are laid after the Audit Reports are received from the Audit Authorities.

**(Ministry of Human Resource Development, Department of Higher Education,
O.M. No. 9-2/2007-Desk(U), dated 3.1.2008)**

Recommendation (Paragraph 2.19)

As per recommendation of the Committee the delay statement should be laid on the Table of the House within 30 days after the expiry of the prescribed period (after 9 months of the accounting year). The Committee regret to note that the “Delay Statement” in regard to the Assam University has never been laid since 1999-2000 to 2004-2005. While reiterating their earlier recommendation the Committee strongly urge the Ministry/University to lay a delay statement on the Table of the House within the stipulated period in future whenever the tabling of the documents is delayed beyond 9 months of the accounting year.

Reply of the Government

As per recommendations of the Committee, a delay statement in respect of Annual Report and Annual Audited Accounts of the University for the year 2006-2007 has been on the Table of Lok Sabha and Rajya Sabha on 7.12.2007. the Ministry has also noted the observation of the Hon’ble Committee for strict compliance in future as well.

**(Ministry of Human Resource Development, Department of Higher Education,
O.M. No. 9-2/2007-Desk(U), dated 3.1.2008)**

Recommendation (Paragraph 2.20)

The Committee regret to note that the delay in compilation of accounts ranges from 1 month to 8 months during the years 1999-2000 to 2004-05. As per Ministry's submission the location of colleges is in the insurgency-prone area, there is lack of proper communication facilities, non availability of sufficient manpower, lack of infrastructure facilities like electricity, transport, tele-communication services etc. which adversely affect the preparation of the Report on time. As a remedial measure, the University has now secured a 73 KVA Sub-Station from Assam State Electricity Board for proper distribution of electricity near the University Campus. Further the Computerization of accounts has been introduced from the year 2005-06 and the University has installed the Tally program of Double Entry System besides getting the finance personnel trained from Indian Institute of Financial Management, Faridabad. The Committee expect that with these measures the University will now be able to complete their accounting in time and submit them to the Ministry for laying on the Table of the House.

Reply of the Government

With the installation of tally-program of double entry system and training of finance personnel from the Nation Institute of Finance Management, the University has been able to submit accounts for the year 2006-07 to Principal Accountant General (Audit), Guwahati by 26th September, 2007 as against 19th Feb., 2007 for Annual Accounts in respect of 2005-06. It may, therefore, be observed that there has been reduction in time in sending of the accounts to the Principal Accountant General for auditing. The Ministry is separately taking up with the University for ensuring that Annual Accounts, duly compiled, are submitted to the Audit by the stipulated period i.e. by 30th June in each year.

**(Ministry of Human Resource Development, Department of Higher Education,
O.M. No. 9-2/2007-Desk(U), dated 3.1.2008)**

Recommendation (Paragraph 2.21)

The Committee note that one of the main reasons for delay in laying the documents has been long time taken by auditors in auditing the accounts and furnishing their final Audit Report. In order to rectify the situation, the office of the Comptroller and Auditor General of India is directing its field offices to look into various stages of delay in audit and to ensure completion of audit job in time. The Committee urge that the Ministry on its part should also issue instructions to all the Central Universities for timely finalization of documents and monitor through its officials the compliance thereof so that the documents are submitted to auditors in time. Further the Ministry of Human Resource Development (Department of Higher Education) should take up the matter with the C&AG so as to avoid any delay in issuing Audit Certificates to the Central Universities.

Reply of the Government

The Ministry vide letter dated 21st May,2007 addressed to VCs of all the Central Universities had impressed upon for ensuring that the time schedule prescribed for laying these documents before the Parliament be observed. Further, the representatives of this Ministry in meetings of the Finance Committee of the Universities also reiterate the instructions relating to observance of time schedule for laying of Annual Report and Annual Audited Accounts of the University in prescribed time period. The Ministry has also taken up the matter with C& AG vide its communication dated 20.11.2007 for early issuance of statutory Audit Report.

**(Ministry of Human Resource Development, Department of Higher Education,
O.M. No. 9-2/2007-Desk(U), dated 3.1.2008)**

