

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2010-2011)**

FIFTEENTH LOK SABHA

SEVENTH REPORT

(Presented on 25.08.2011)

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**LOK SABHA SECRETARIAT
NEW DELHI**

August, 2011/Bhadrapada, 1933(Saka)

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

COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE

(2010-2011)

Shri Harin Pathak

- Chairman

M E M B E R S

2. Shri Anto Antony
3. Shri Harish Chaudhary
4. Shri Syed Shahnawaz Hussain
5. Shri Ram Singh Kaswan
6. Shri Pakauri Lal
7. Shri Baidya Nath Prasad Mahato
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11. Shri Nityananda Pradhan
12. Shri Rathod Ramesh
13. Shri Gutha Sukhender Reddy
14. Shri Mahendra Kumar Roy
15. Shri P. Viswanathan

SECRETARIAT

1. Shri Deepak Mahna - 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 the Report on their behalf, present this Seventh Report.

2. As a result of examination of certain papers laid on the Table of Lok Sabha, the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of (i) Nagaland University, Lumani; and (ii) Indian Museum, Kolkata.

3. The Committee took evidence of the representatives of the Ministry of Human Resource Development (Department of Higher Education) in connection with delay in laying the Annual Reports and Audited Accounts of Nagaland University, Lumani on 09.02.2010; and held informal discussion with the representatives of Ministry of Culture and Indian Museum, Kolkata regarding delay in laying of the Annual Reports and Audited Accounts of the Museum at Kolkata on 20.05.2011 during the Study visit of the Committee.

4. The Committee wish to express their thanks to the representatives of the Ministries of Human Resource Development (Department of Higher Education) and Culture for furnishing the information that the Committee desired in connection with the examination of the subject.

5. The Committee considered and adopted the Chapters pertaining to delay in laying of the Annual Reports and Audited Accounts of (i) Nagaland University, Lumani; and (ii) Indian Museum, Kolkata this Report at their sittings held on 10.08.2011 respectively.

6. For facility of reference, observations/recommendations of the Committee have been printed in thick 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
25, August, 2011
03 Bhadrapada, 1933 (Saka)

HARIN PATHAK,
Chairman
Committee on Papers Laid on the Table

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

CHAPTER - I

Delay in laying the Annual Reports and Audited Accounts of Nagaland University, Lumami.

...

The Nagaland University is a Central University established in the year 1994 with headquarters at Lumami. It started functioning by taking over school of Agricultural Sciences and Rural Development at Medziphema and five Post Graduate departments at Kohima, which were under the North Eastern Hill University. The University receives grants from the Government of India, State Government, University Grants Commission and Indian Council of Agricultural Research for Revenue and Capital expenditure. In addition, the university receives money for conducting Research Projects as well as for Fellowships and Scholarship from Sponsors viz. Departments of Government of India, State Governments and Central Autonomous Organizations. The Accounts of the University are annually audited by the A.G. (Audit), Nagaland on behalf of the Comptroller and Auditor General of India. In accordance with the instruction from the Government of India, Audited Accounts of the University are required to be placed in both the House of Parliament by 31 December of the following year.

1.2 The Committee have recommended that the Annual Report and Audited Accounts of an Organisation are required to be presented together within 9 months of the close of the accounting year to enable the House to have a complete picture of the working of University. However, it is observed that the Annual Report and Audited Accounts of the University have been laid separately year after year. The Annual Reports and Audited Accounts for the years 2003-04 to 2007-08 of the Nagaland University were laid on the Table of the Lok Sabha as detailed below:-

Year	Annual Reports laid	Extent of Delay	Audited Accounts laid	Extent of delay
2003-04	23.5.2006	17 months	4.12.2007	35 months
2004-05	23.5.2006	5 months	3.8.2009	43 months
2005-06	7.12.2007	11 months	3.8.2009	31 months
2006-07	16.12.2008	11½ months	16.12.2009	23½ months
2007-08	3.8.2009	7 months	5.5.2010	16 months
2008-2009	11.3.2010	14 months	Not Laid*	-
2009-2010	25.3.2011	3 months	Not laid	-

* Laid on the Table of the House 3.8.2011

1.3 When asked to explain the reasons for laying the Annual Reports and Audited Accounts of the University separately year after year, the Ministry of Human Resource Development (Department of Higher Education) in a written reply have explained as under :-

“The responsibility for timely preparation and submission of Annual Reports and Annual Accounts in respect of Central Universities primarily lies with the concerned University and the Ministry lays these reports before the Parliament as soon as the same are received from the University. According to the information furnished by the Nagaland University, the Annual Report of the University contains inputs from the 31 University departments. 5 schools located at four different campuses at Lumami (Headquarters), Kohima, Medziphema and Dimapur, besides the 51 colleges affiliated to the University. The compilation of Annual Reports and the Annual Accounts contains inputs from all these entities which is a time consuming process. There are location based problems such as remoteness, lack of adequate infrastructural facilities, communication and telecommunication services, as also that of professionally qualified persons in the university system. Further, delays are also caused due to disruption on the University campuses on account of periodic agitations by teachers, non-teaching staff and students. Delays also occur in the office of Accountant General, Kohima which also takes time to commence and complete audit within the time-frame prescribed. All these factors contribute to the inability of the University and the Ministry to lay the Annual Reports and the Annual Accounts before the Hon’ble Parliament in time and simultaneously.”

1.4 The chronology of finalisation of documents of the University as indicated in the delay statements laid on the Table of the House alongwith the documents for the year 2003-04 and 2007-8 is as follows :-

Audit Report	2003-2004	2004-2005	2005-2006	2006-2007	2007-08
Date of finalisation of Accounts	10.11.2004	12.12.2005	27.11.2006	11.12.2007	10.11.2008
Approval of Accounts by Finance Committee	-	06.01.2006	19.12.2006	13.02.2008	27.02.2009
Approval of Accounts by Executive Council	-	18.03.2006	27.07.2007	18.03.2008	02.03.2009
Submission of the Annual Accounts to the Audit	19.07.2005	17.04.2006	29.08.2007	26.03.2008	01.04.2009
Completion of Audit	-	13.12.2007	13.12.2007	8.12.2008	16.7.2009 to 19.8.2009
Receipt of Draft Audit Report by the University	25.09.2006	13.12.2007	13.12.2007	1.04.2009	29.09.2009
Submission of replies of Draft Audit Report	21.12.2006	28.03.2008	28.03.2008	24.04.2009	02.12.2009
Receipt of Audit Certificate and Report from Accountant General	08.08.2007 (English) 26.10.2007 (Hindi)	10.02.2009	10.02.2009	29.07.2009	09.02.2010
Submission of both English and Hindi versions of Annual Accounts together with Audit Report and Audit Certificate to the Ministry.	15.11.2007	08.04.2009	08.04.2009	10.09.2009	18.02.2010
Date of laying of the Audited Accounts on the Table of the House	04.12.2007	3.8.2009	3.8.2009	16.12.2009	05.05.2010

1.5 It may be seen from the above, that the University took 7 to 8 months each in respect of the years 2003-04 to 2006-07 at the stage of compilation of Annual Accounts as against 3 months prescribed by the Committee for this purpose. The dates of approval of accounts for the year 2003-04 from the Finance Committee and Executive Committee have not been indicated by the University/Ministry. However after compilation of accounts for the year 2003-04 of the University, it took 8 months to submit the accounts to auditors. After compilation of the accounts for years (2004-05 to 2007-08), the University took 3 to 8 months at the stage of approval of accounts from the Finance Committee/ Executive Council. Further, after receipt of the accounts of the University by the auditors, it took 16 to 34 months in completing the audit and issuing of final Audit Reports for these years.

1.6 The Committee considered the matter at their sitting held on 5.1.2009 and held discussion with the representatives of the Ministry of Human Resource Development (Department of Higher Education) on 9.2.2010.

1.7 Apologizing for delay in laying of the Annual Reports and Audited Accounts of the Nagaland University, the Secretary, the Ministry of Human Resource Development (Department of Higher Education) have stated as under :-

“I would, first of all, like to tender my sincere apology, on behalf of the Ministry, for the delay in laying of the papers on the Table of the Houses of Parliament. But as you will notice, the delay has been coming down and we have taken stringent steps to ensure that such delay is not repeated and now the Annual Report for the year 2008-09 has also been received in the Ministry on the 15th December and we shall be laying it on the Table of Parliament in the ensuing Session of Parliament.

As far as the Audited Annual Accounts are concerned, the University of Nagaland has made a very significant effort and has been able to clear the backlog for three financial years, namely 2004-05, 2005-06 and 2006-07 in one year and further the University has also reported that the Audited Accounts for the year 2007-08 has been completed. So, we hope very shortly we will be able to update not only in laying of the Annual Report but also in laying of the Audited Statement of Accounts.”

1.8 On being enquired about the broad reasons for delay of such inordinate delay in laying the Annual Accounts of the University for the years 2004-2005 to 2007-2008, the Ministry have stated as follows:-

“Apart from the fact that the University is located at four campuses in far-flung areas of the State, they lack in proper infrastructures in terms of uninterrupted road communication, ICT, skilled and trained manpower to deal with the basic functions of the finances and accounts. The University could get its first regular Finance Officer in December, 2003 after a lapse of almost 9 years of its inception. Since 18.12.2006, again there is no duly appointed Finance Officer and the charge is being looked after by a Deputy Finance Officer. The post of Finance Officer has been advertised by the University several times, the last being in July, 2009 and the applications received are under scrutiny. The efforts of the University to approach various Central Government bodies such as C&AG, CGDA etc. for an officer on deputation basis, have also not

*yielded the desired result. In the **absence of adequate and qualified manpower**, the University has been getting its Annual Accounts prepared by Chartered Accountants from Guwahati, however they also take their own time due to the remoteness of the place **and absence of requisite and ready documents in the University such as ledger accounts/bank reconciliation statements**. Further, for several years there have been intermittent agitations by the teaching faculty and the University officials often work under insecure environment.”*

1.9 To a query about the status of computerization of accounting activities of the University, the Ministry have stated as follows:-

“Software for automation of Administration and Finance wings have been developed by IBilt Technologies Ltd., New Delhi and installation of software has been done partially. However training needs to be imparted to our staff in software operation for Administration and Finance Section.”

A representative of Nagaland University clarified as under:-

“In fact, my predecessor tried to computerise the whole thing. But I must tell you that, unfortunately, since we did not have qualified manpower which you must appreciate we had people who were not even Tenth or Eleventh pass and they were handling accounts. Honestly we do not have people even with the minimum qualifications. Even if we teach computers to them they would like to go to the manual accounting. Now, we have appointed people with the knowledge of computers. We have appointed data entry operators, etc. in January 2010”

The representative of Nagaland University further stated as under:-

“I appointed a Chartered Accountant to look after the day to day accounts. Unfortunately, he fell sick. Otherwise, I was very confident that I would submit it on time. Then again, I hired two retired people from Guwahati to come and work. They spent two months. But they fell sick and ultimately I had to hire my old Chartered Accountant from Guwahati. I hope by this time I will be able to finish 2008-09 work and give it to Audit.”

1.10 Explaining the reasons for delay in auditing the Accounts for the years 2004-05 to 2006-07 and issuing of final Audit Report, the Ministry in a written note have stated as follows :-

“According to the information furnished by the Nagaland University, for the year 2004-05, the audit took almost 20 months to complete the audit since the submission of the Annual Accounts by the University. The University has informed that the office of the Accountant General, Kohima, which was having other major assignments, was having acute shortage of audit staff which could be deputed to the different campuses of the University. Unfortunately, even after completion of the audit for the year 2004-05 on 13.12.2007 and submission of the replies to the draft audit report by the University on 28.03.2008, the office of the Auditor General took over 10 months to issue the audit certificate. For the year 2005-06, though the audit could be completed within 3½ months since the submission of the accounts by the University, the audit took over 9 months after the replies to the draft audit report were submitted by the University. To bring home the urgency in this regard, the Ministry had, in November, 2007, taken up the matter with the Deputy Controller and Auditor General, office of C&AG, New Delhi so that statutory audit reports could be issued at the earliest for enabling the Ministry to lay the documents before the two Houses of Parliament well in time.”

1.11 In regard to having any internal auditing mechanism with a view to minimizing the audit queries/objections and thereby curtailing the delay at the stage of auditing of accounts, the Ministry in their written reply have stated as under:-

“So far the University did not have any internal auditing mechanism. The university has since informed that the interview for the recently sanctioned post of Internal Audit Officer has been held on 14.1.2010 and the selected person is likely to join by March,2010. The University hopes that this will help it minimize the audit queries.

A representative of Nagaland University during evidence have further added:

Fortunately, we have selected one internal audit officer who will make sure that things are happening regularly”

1.12 It may also be observed that the Annual Reports for the years 2003-04 to 2007-08 have been laid on the Table of the House with delays of 5 to 17 months. As regards delay in laying the Annual Report for the year 2007-08, the Ministry of Human Resource Development (Department of Higher Education) have stated as under:-

“The University constitutes an Editorial Board which undertook collection of information from affiliated colleges University Department, Centers etc. The collection of material for the Report from the three differently located Campuses, viz. Lumami, Kohima & Medziphema and the affiliated colleges of the University is a time consuming process. Accordingly, the English version of Annual Report could be prepared only by 25.01.2009. Thereafter, translation work was taken up and the Hindi version could be finalized by 25.02.2009. The printed copies of the Report were thus forwarded to the Ministry on 02.03.2009

1.13 Asked about the reasons for delay of about 3 to 8 months in getting the approval of the accounts from the Finance Committee and Executive Council for the years from 2004-05 to 2006-07, the Ministry in a written note have stated as follows :-

“The University has explained that there have been delays in obtaining the approval of the statutory bodies, namely Finance Committee and the Executive Council largely on account of the fact that the University could not get suitable dates from the members for conducting its meetings. Moreover, part-period of delay also coincided with Christmas and New Year’s eve, important events in this region.”

1.14 As regards steps have been taken or proposed to be taken by the Ministry/University to avoid delay in this regard, the Ministry in their written note have stated as under:-

“The University has stated that conscious efforts will be made by it to convene two to three meetings every year of the Finance Committee, followed immediately by the meetings of the Executive Council.”

1.15 As regards the problems being faced by the University in translation of the documents into Hindi Version, the Ministry in their reply have stated as follows:-

“The University has reported that it is also facing difficulty in Hindi translation of the Annual Reports and the Accounts of the University. Presently the Hindi translation work has been entrusted to an agency in Guwahati. The University has since been sanctioned by the UGC a Hindi Cell and it is in the process of appointing one Hindi Officer and it is hoped that this will expedite preparation and submission of documents well in time.”

1.16 When asked to state whether the Ministry have laid down any time schedule giving target dates for completion of work at each stage regarding finalisation of annual accounts and report, the Ministry in their reply have stated as follows:-

S. No.	Stage involved in completion of the work	Normative time limit
1.	Closing of Cash Book	31 st March
2.	Final Adjustment	31 st May
3.	Compilation of Final Accounts & Balance Sheet	15 th June
4.	Submission of Accounts duly approved by the competent authority	30 th June
5.	Commencement of Audit by the DACR Party	June itself (if possible)
6.	Completion of audit by the DACR Party	August end
7.	Submission of draft audit report by the audit party	15 th September
8.	Submission of comments by the University	30 th September
9.	Issue of SAR (English version)	31 st October
10.	Issue of SAR (Hindi version)	15 th November
11.	Translation of accounts in Hindi, Printing & binding etc.	30 th November
12.	Submission of Accounts & Audit Report to the Ministry	01 st December

1.17 On being enquired whether any officers in the Ministry as well as in the University have been entrusted the work of monitoring the progress of the task at each stage to ensure timely laying of the documents, the Ministry in their written reply have stated as follows:-

“The Director in charge of the Central Universities has been entrusted with the responsibility of monitoring of the timely submission of the documents and he, wherever necessary, takes up the matter with the University. The periodic review is also undertaken at the level of Joint Secretary. The statutory requirement of timely preparation of Annual Accounts and Balance Sheet for submission to C&AG is also highlighted by the Ministry officials representing the Government in the meetings of the Finance Committee of the Central Universities and at various other fora.”

1.18 On being asked to state the efforts made by Ministry/University to curtail delay and ensure timely submission of documents, the Ministry of Human Resource Development (Department of Higher Education) have stated as under:-

“The Ministry has, from time to time, impressed upon all Central Universities, including Nagaland University, to lay the Annual Report and the Audited Annual Accounts of the University, within the stipulated period of nine months of the relevant accounting year, as recommended by the Hon’ble Committee on Papers Laid on the Table of both the Houses of Parliament. The Vice-Chancellor of the University was addressed, in this regard, at the level of the Education Secretary on 11.8.2005 and again on 4.10.2005 by the Joint Secretary Higher Education and a time schedule in this regard was prescribed in consultation with the Comptroller and Auditor General of India. It was also enjoined

upon the Vice Chancellor to monitor the progress of implementation of the prescribed time schedule at his level so that the Ministry could lay the documents before the two Houses of Parliament within the stipulated period. The Education Secretary as well as the Financial Advisory, Ministry of Human Resource Development has also reiterated from time to time that as Heads of the Organisation. It was their personal responsibility to ensure that the Annual Accounts are sent to the audit in time so that Audit Authorities get enough time to conduct the audit and issue the Audit Certificate.

The Ministry, apart from taking up the matter periodically with the concerned Central Universities, has also, in the past, taken up the matter with Office of the Comptroller and Auditor General with the request to ensure early issuance of statutory audit reports in respect of such Central Universities as may have submitted the replies to the draft audit paras. Recently in the year 2009 on the 6th May, the Secretary, Department of Higher Education, in a letter addressed to the Heads of all autonomous bodies under the Department, had even stated that in the absence of audit statement of accounts of the preceding year, the Ministry would be constraint not to release the grants in excess of 75% of the budgeted amount. All the Central Universities were specifically reminded again on 14th September, 2009 that each University must monitor the progress at every stage so that its Annual Reports and Audited Annual Accounts are laid before the two Houses of Parliament within the stipulated period. In view of the fact that the Audited Annual Accounts in respect of Nagaland University are pending for two financial years 2007-08 and 2008-09, the University was reminded again on 1st January, 2010.”

1.19 The Committee are constrained to note that there has been inordinate delay in laying of Annual Reports and Audited Accounts of the Nagaland University. The Committee also note that the University has received Grants-in-aid from Government of India, State Government, University Grants Commission and Indian Council of Agricultural Research. However the University has failed in timely laying of documents on the Table of the House since 2003-2004. The Committee further note that Annual Reports and Audited Accounts of the University were not being laid together since 2003-2004 to till date. The Committee would like to draw the attention to the recommendation of the Committee contained in their First Report (Fifth Lok Sabha) that all Autonomous Organizations which receive Grants-in-aid from the Government of India, are required to lay their Annual Reports and Audited Accounts together to enable the Parliament to have a complete picture of the performance and activities of the Organization. Further, if for any reason the Annual Report, Audited Accounts and Audit Report thereon cannot be laid within the stipulated period of nine months from the closing of the financial year, 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 documents on the Table of the House. The Committee regret to note that even the prescribed procedures have not been adhered to by the University for these years. The Committee, therefore, strongly recommend that the mandatory requirement of laying of the both Annual Reports and Audited Statement on the Table of the House within stipulated time should strictly be adhered to in future.

1.20 The Committee further note that the Annual Reports of the University for the years 2003-2004 to 2009-2010 were laid on the Table of the House with delays ranging from 3 to 17 months. The Audited Accounts of the University for the years 2003-2004 to 2007-2008 were laid on the Table of the House with delays of 16 to 43 months. The Audited Accounts of the University for the Years 2008-2009* and 2009-2010; which are required to be laid by 31 December of respective Accounting Year are yet to be laid. From the information furnished by the Ministry/University, the Committee find that the main reasons for delay in laying of the documents on the Table of the House were attributed to delay in receipt of the requisite information from 31 University Departments, 5 Schools located at four different campuses and 51 colleges affiliated to the University, auditing of accounts by A.G. Nagaland and furnishing their Final Audit Report, getting approval of the documents from the Finance Committee and Executive Council of the University. The Committee note that the University took 7 to 8 months each in respect of the years 2003-04 to 2007-08 at the stage of compilation of Annual Accounts and even after compilation of the Annual Accounts for the years (2004-05 to 2007-08), the University took 3 to 8 months at the stage of approval of accounts from the Finance Committee/ Executive Council. The Committee feel that the inordinate delay on the part of the University in compilation of Annual Accounts, and getting approval from the Competent Authorities was within control of the University and thus avoidable. Therefore, the reasons put forth by the Ministry/University are not tenable and hence cannot be accepted. The Committee are of the view that the delay has been due to utter failure of the Ministry to oversee the working of the University. The Committee also note that in order to avoid delay at the stage of compilation of Annual Accounts, the University has appointed persons having knowledge of computers, an internal Audit Officer and a Chartered Accountant and for according approval to the Annual Accounts by the Finance Committee and Executive Council, the Ministry are taking steps to conduct the meetings of the Competent Authorities two to three times every year. The Committee hope that with the remedial measures being taken up by the University it would curtail the delay in near future.

*Laid on the Table of the House on 3.8.2011

1.21 The Committee note that another factor, which has mainly caused delay in finalization of the documents is the undue time taken at the stage of auditing of accounts and furnishing of their Final Audit Report by the Accountant General, Nagaland. The time taken by auditors for completing their task comes to 16 to 34 months for the years 2003-2004 to 2007-2008. The Committee hope that the question of delay at the stage of audit of accounts and furnishing of their Final Audit Reports of Nagaland University, Nagaland would be taken up with the Accountant General, Nagaland at the Secretary level in the Ministry so that same could be brought within the prescribed time limits. The Committee would also like to be apprised of the action taken in this regard.

1.22 The Committee note that the time schedule indicating target dates for completion of various stages involved in finalisation of Annual Report and Audited Accounts have 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 in future so that the Annual Reports and Audited Accounts of University are laid in time.

CHAPTER - II

Delay in laying of the Annual Reports and Audited Accounts of Indian Museum, Kolkata

The Indian Museum, Kolkata is the largest and the oldest Institution of its kind in India and it was established in the year 1814. It is fully funded by the Ministry of Culture. The Museum received grants-in-aid of Rs. 1795 Lakh (Plan and Non Plan) for the year 2010-2011 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 Accounting Year. However, there have been repeated delays in laying the documents of Indian Museum, Kolkata as indicated below:-

Year	Laid on	Extent of delay
1998-99	18.8.2000	7½ months
1999-2000	16.8.2001	7½ months
2000-2001	29.4.2002	4 months
2001-2002	28.4.2003	4 months
2002-2003	16.12.2004	11 ½ months
2003-2004	14.12.2005	11 ½ months
2004-2005	30.8.2007	20 months
2005-2006	5.5.2010	40 Months
2006-2007 to 2009-2010	Not Laid	-

2.3 Considering abnormal delays in laying of the Annual Reports and Audited Accounts at their sitting held on 23 March, 2011, the Committee decided to hold informal discussion with the representative of concerned Ministry and Indian Museum at Kolkata during the Study visit of the Committee. Accordingly, the matter of delay was discussed with the representatives of the Administrative Ministry and Indian Museum on 20.5.2011 at Kolkata and the Committee decided in their sitting held on 15th June, 2011 that the matter of delay may be suitably commented upon in the form of a Report.

2.4 The Committee have emphasized in the past that if for any reason the Annual Report and Audited Accounts alongwith Audit Report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons for not laying the Report and Accounts within the stipulated period. However, no delay statements in respect of the years 1998-99 to 2003-04 have been laid on the Table of the House by the Ministry.

2.5 The details of completion of various stages in respect of the Annual Reports and Annual Accounts of the Museum, as indicated in the delay statements laid on the Table of the House alongwith the documents for the years 2003-04 to 2005-06 are reproduced below :-

S. No.	Particulars	2003-04	2004-05	2005-06
1.	Date of adoption/approval of Annual Report, Accounts and Audit Report by Chairman, Board of Trustees, Indian Museum	22.11.2004	28.07.2006	31.08.2007
2.	Date on which accounts were made available of Audit Office	29.11.2004	06.02.2006	26.11.2007 After approval by the Board of Trustees, Indian Museum in its meeting held on 31.08.2007.
3.	Duration of Audit and preparation of draft audit report	27.12.2004 to 02.02.2005	06.02.2006 to 01.05.2006	26.11.2007 to 10.12.2007
4.	Date of reply to the draft Audit Report	-	-	03.05.2008
5.	Date of receipt of Audited Accounts, Audit Report and Certificate from the Principal Director of Audit, Central Kolkata	30.05.2005	23.06.2006	29.09.2008
6.	Date of Printing of Annual Report	-	-	23.10.2009 Due to CBI investigation & other administrative reasons, the printing could not be done I due time & hence the delay
7.	Date on which copies of Annual Report and the Audited Accounts for the years 2003-04 (English & Hindi versions) received in the Ministry	22.08.2005	20.03.2007	04.01.2010
8.	Date of authentication by the Minister of Information & Broadcasting and Culture	02.12.2005	-	
9.	Date of laying of the documents on the Table of the House	14.12.2005	30.8.2007	05.05.2010

2.6 It may be seen from the above statement that the dates of compilation of Annual Accounts for the years 2003-2004 to 2005-06 have not been furnished by the Ministry/Museum. It may further be seen that after the close of financial years, the Museum took 8, 10 and 20 months respectively for the years 2003-04 to 2005-2006 to submit the Annual Accounts to Audit Authorities for auditing. After submission of Annual Accounts for the above said years, the auditors took 4½ to 10 months to audit the Accounts and furnishing their final Audit Reports. After receipt of Final audited accounts/Audit Report from audit authorities, the Museum took 03 to 15 months in respect of the years 2003-04 to 2005-06 for forwarding the same for laying them on the Table of the House. After receipt of the documents from the Museum, the Ministry took 4 to 5 months in the process of laying these documents (2004-05 to 2005-06) on the Table of the House.

2.7 Explaining the reasons for delay in laying of the documents for the years 2003-2004 to 2005-2006 on the Table of the House, the Ministry of Culture in a written note have stated as under :-

“The broad reasons for delay are attributed to (i) the CBI enquiry during 2005-06 (ii) seizure of records by CBI (iii) suspension of both the Administrative Officer and the Accounts Officer alongwith other officers of the museum (iv) absence of a regular Director in the Museum and (v) non-receipt of accounts from the Audit within the prescribed time limit.”

2.8 As regards computerization of accounts to facilitate speedy and timely compilation of accounts, the Ministry in their written note have submitted as follows:-

“The computerisation of accounting process has been initiated recently and the process is expected to be completed by August, 2011”

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

“The Indian Museum has put in place an internal auditing mechanism from 2005-2006. Currently M/s A.K. Das, Chartered Accountant, a firm empanelled with A.G. West Bengal is the internal auditor.”

2.10 On being asked to explain whether any remedial measures have been taken or proposed to be taken by the Ministry and the Museum to ensure timely laying of documents, , the Ministry in their reply have furnished information as under :-

- “(i) The Accounts of the organisation must be sent to the Audit by July end of the year in which Report is to be laid;*
- (ii) Annual Report & Audited Accounts must be got approved by the Board of Trustees (BOT) by October end;*
- (iii) The printing of the Report, both in English & Hindi, should be completed by November end; and*
- (iv) Requisite Number of copies of the final Annual Report and Audited Accounts must be sent to the Ministry in the first week of December for being laid in Parliament during the winter session i.e. within 9 months of the close of the financial year.”*

2.11 When asked regarding efforts made by the Ministry to facilitate timely laying of the documents, the Ministry have submitted as follows :-

“The Ministry reminded the Indian Museum number of times to submit the pending Annual Reports and Audited Accounts to be laid in the Parliament but the delay was due to non receipt of accounts from the Audit. On the insistence of Ministry, Finance Committee of Indian Museum had started meeting regularly. In addition, both the CCA and AS & FA of the Ministry had visited the Museum and have prescribed methods to be adopted for timely processes including audit.”

The Ministry of Culture further stated that:

“All efforts are being made to follow the time schedule laid down by the Museum/Ministry and with these efforts, the Museum has been able to get the Accounts audited till the year 2008-2009 and accounts of the year 2009-2010 is under audit compilation.”

2.12 As regards latest position regarding finalization of Annual Reports and Audited Accounts of th4 Museum for the years 2006-2007 to 2008-09, it has been stated by the Ministry/Museum that the documents for the years 2006-2007 to 2008-2009 would be laid on the Table of the House in the Monsoon Session,2011 and the documents of the year 2009-2010 would be laid by Winter Session,2011.

2.13. It may be pertinent to mention here that the Committee had earlier examined the delay in laying the documents of the Museum and observed/recommended in their 12th Report (10th LS) as under:-

“The Committee are unhappy to note that the Annual Report and Audited Accounts of the Indian Museum, Calcutta for the year 1989-90 were laid on the Table of Lok Sabha after a delay of about 24 months over and above the grace period of 9 months from the close of the Accounting

Year. The documents for the year, 1990-91 were also laid after a delay of about 16 months i.e. on 27 April, 1993 and those for the year 1991-92 were yet to be laid on the Table. It is revealed from the delay statement and subsequent information furnished for the year 1989-90 by the Ministry of Human Resource Development (Department of Culture) that the delay took place at the stages of (i) auditing of annual accounts and thereafter furnishing audit certificate; and (ii) authentication of the required documents from the Ministry; and due to negligence on the part of the Ministry in forwarding incomplete documents to Lok Sabha Secretariat for laying them in Parliament. The Committee desire the Ministry to prepare a time schedule in consultation with the Indian Museum for completion of various stages of finalisation of reports and accounts and strictly adhere to it with a view to ensure that the Annual Report and Accounts are laid in Parliament within the prescribed period of 9 months from the close of the accounting year.”

2.14 In their Action Taken notes [17th Report (10 Lok Sabha), the Ministry of Culture stated :

“Ministry have instructed Indian Museum, Kolkata to strictly adhere to the following time schedule for completion of various stages of finalisation of Reports and Accounts:-

		The date by which the action is to be completed
1.	Accounts for the year to be prepared by Indian Museum	30 th April
2.	Accounts made available to Audit Office	15 th May
3.	Audit to be finalised	15 th June
4.	Discussion on inspection report	30 th June
5.	Draft Audit Report to be received from the Director of Audit, Central Calcutta	30 th July
6.	Audit Report to be replied	15 th August
7.	Receipt of copy of Audit Certificate from the Director of Audit, Central Calcutta	31 st August
8.	Preparation of Report (English and Hindi) and submission to Ministry/Department	30 th September

It is assured that Ministry will take all necessary steps to ensure that laying of Annual Reports and Accounts is not delayed in future.”

2.15 The committee regret to note the Indian Museum, Kolkata under the Administrative control of the Ministry of Culture has been a habitual defaulter so far as timely laying of Annual Reports and Audited Accounts is concerned. A scrutiny of the dates of laying of these documents of the Museum pertaining to the years from 1998-1999 to 2005-06 shows that the delay in laying the documents ranges from 04 to 40 months in respect of these years. The documents for the years 2006-2007 to 2009-2010 which should have been laid by 31 December of their respective Accounting Year have not been laid as yet. The delay in laying the Museum’s documents by the Ministry is not of recent origin. The Committee had as early as in their 12th Report (10th Lok Sabha) brought out the Ministry’s failure to adhere to the time schedule of laying Museum’s documents. The Committee are of view that no serious efforts have been made by the Ministry of Culture to ensure timely submission of the documents of the Museum for laying in the House. The matter of laying of the documents in the House seems to have taken as a routine matter. The Committee, therefore, strongly recommend the Ministry and the Museum again to take immediate corrective measures in order to avoid delays in future.

2.16 The Committee find that while the delay is partly attributable to the long time taken in auditing of accounts, the main reason for delay has been on the part of the Museum in submission of Annual Accounts to the audit Authorities, getting the documents approved from the Competent Authority also getting them translated, printed and sending of the same to the Ministry for laying them on the Table of the House. The Committee find that the Museum took 8 to 20 months for submission of the Annual Accounts to audit Authorities for auditing for the years 2003-04 to 2005-06. The Museum also took 3 to 15 months getting the documents approved from the Competent Authority, getting them translated, printed and sending the same to the Ministry. The Committee are hardly convinced with the reasons advanced by the Ministry in regard to delay in laying the Annual Accounts such as CBI enquiry during 2005-06, seizure of records by CBI, suspension of both the Administrative Officer and the Accounts Officer alongwith other officers of the Museum, absence of a regular Director in the Museum and non-receipt of Audited Accounts from the Audit Authorities within the prescribed time limit. The committee feel that the inordinate delay on the part of the Ministry was within the control of the Museum and thus avoidable. The Committee, therefore, stress that the time schedule drawn up by the Ministry for completion of various activities concerning the Annual Report and Audited Accounts should strictly be adhered to and the Ministry should strengthen their monitoring mechanism to ensure that delays in laying the documents do not occur in future. The Committee would also like to be apprised of the action taken in this regard.

2.17 The Committee also note that the time taken in auditing of Annual Accounts and furnishing the Audit Reports for the years 2003-2004 to 2005-2006 ranges from 4 to 10 months. The reasons for taking such a long time for completing the Audit Report are not clear. The Committee would like the Ministry of Culture to take up the matter with Principal Director of Audit, Central Kolkata, to ensure timely completion of audit so as to avoid the consequential delay in laying the documents before the Parliament.

2.18 The Committee wonder why the Ministry had taken 4 to 5 months for processing and laying these documents after receiving them from the Museum. The Committee feel that if the Ministry themselves show an apathetic and indifferent attitude to the significance of timely laying of documents, no better results can be expected from the organisations and bodies which look towards the Ministry for guidance in such matters. The Committee, therefore, strongly recommend the Ministry to avoid such delays in future.

