

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

FIFTEENTH LOK SABHA

THIRTEENTH REPORT

(Presented on 24.08.2013)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
August, 2013/Bhadra, 1935(Saka)**

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

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

Shri Harin Pathak

- Chairman

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3. Shri Wankhede Subhash Bapurao
4. Shri Tarachand Bhagora
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8. Shri Baidya Nath Prasad Mahato
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12. Dr. Nilesh N. Rane
13. Shri Jagada Nand Singh
14. Dr. Sanjay Singh
15. Shri Manicka Tagore

SECRETARIAT

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

INTRODUCTION

I, the Chairman, Committee on Papers Laid on the Table of the House, having been authorized by the Committee to present this Report on their behalf, present this Thirteenth Report.

2. The Organizations receiving Grants-in-aid from the Govt. are required to lay their Annual Report & Audited Accounts within nine months of closure of Accounts. The Committee considered the documents, information, material furnished by the Government in connection with delay in laying of the Annual Reports and Audited Accounts of the (i) Coal Mines Provident Fund Organisation; and (ii) School of Planning and Architecture, New Delhi on the Table of the Lok Sabha.

3. The Committee took evidence of the representatives of the Ministries of Coal and Human Resource Development (Department of Higher Education) at their sitting held on 19 June, 2013 and 03 July, 2013 respectively – in connection with the delay in laying of the Annual Reports and Audited Accounts of the (i) Coal Mines Provident Fund Organisation; and (ii) School of Planning and Architecture, New Delhi.

4. The Committee wish to express their thanks to the representatives of the Ministry of Coal and Human Resource Development (Department of Higher Education) for tendering evidence before the Committee and making available the desired information in connection with examination of the subject.

5. The Committee considered and adopted this Report at their sitting held on 13 August, 2013 and the Minutes of the sitting are given at Appendix – IV.

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

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

New Delhi
20 August, 2013
29 Sravana, 1935 (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 of the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organisation, Dhanbad.

* * *

The Coal Mines Provident Fund Organization is an Autonomous Organisation under the Ministry of Coal. As per its mandate, the Coal Mines Provident Fund Organization has been entrusted with the responsibility of administering the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948, and the schemes framed thereunder, i.e., The Coal Mines Provident Fund Scheme 1948, Coal Mines Pension Scheme, 1998 and the Coal Mines Deposit Linked Insurance Scheme, 1976. The corpus of the entire investment in different types of securities as on 31-3-2011 at the discretion of CMPFO were stated to be to the tune of Rs. 45,7,93 crore. The organization has been managing the accounts of 4 Lakh Employees as well as 4 Lakh pensioners. It is acting as a trustee or custodian of funds of the employees.

1.2 The scrutiny by the Parliamentary Committee on Papers Laid on the Table reveals that there were repeated delays in laying of the Annual Reports and Audited Accounts of CMPFO for the years 2008-2009 to 2010-11 by the Ministry of Coal. The extent of delays in laying of Annual Report/Audited Accounts of CMPFO has been given at **Annexure-I**.

1.3 The Committee on Papers Laid on the Table in the past had emphasized that :-

- (i) where for any reasons, the Annual Report and Audited Accounts alongwith Audit Report are not laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a Statement explaining the reasons for not laying the Report and Accounts within the stipulated period.
- (ii) Statement laid by the Government should explain the reasons for delay; indicate in chronological order the dates of finalization of the Reports and Accounts, their submission to audit, issue of Inspection Reports, replies given on points raised in the Inspection Reports and finally the receipt of the Audit Certificates from the audit Authorities so that the House may be able to identify the extent of delay at the defaulting stage and suggest remedial measures therefor.

1.4 In the instant case, the Delay Statements in respect of years from 2008 to 2009 to 2010-2011 were not laid on the Table of the House by the Ministry. Similarly, details of Chronological Order about the dates of finalization of Annual Reports / Audited Accounts, as required and referred to in 3(ii) above, etc. were not reflected in documents of the CMPFO pertaining to the years 2008-2009 to 2010-2011.

1.5 Subsequently, at the instance of the Committee, the Administrative Ministry furnished information in chronological sequence in respect of finalization of Annual Reports and Audited Accounts of CMPFO pertaining to the years 2008-2009 to 2011-2012 which is depicted in **Annexure – II.**

1.6 It may be observed from the Table (Annexure-II) that the CMPFO took 3 ½ to 7 months at the stage of compilation of Annual Accounts for the years 2008-2009 to 2001-2012 as against 3 months prescribed by the Committee for the purpose. After compilation of Annual Accounts for the said period, the CMPFO took 2 to near about 11 months for approaching Audit Authorities for auditing of the Annual Accounts. Further, the Audit Authorities again took 3 to 8 months in the process of appointment of Auditors for auditing of the Annual Account of the CMPFO for the aforesaid years. It has also been observed by the Committee that the Auditor took 2 months each for the years 2008-09 & 2009-10 and 3 months for the year 2010-11 - in auditing of Annual Accounts and furnishing of the draft Audit Report to CMPFO. However final Audit Reports for the years 2008-09 and 2009-10 were issued by Audit Authorities on 27.04.2012 and 24.07.2012 respectively - after the delays of 8½ and 6 months respectively.

1.7 Considering abnormal delays in laying of the Annual Reports and Audited Accounts of CMPFO for the years 2008-2009 to 2010-2011, the Committee held informal discussion with the representative of the Ministry of Coal and CMPFO on 13.02.2013 at Kolkata during their Study visit. Further, the Committee also took Oral evidence of the representatives of the Ministry of Coal and CMPFO at their sitting held on 22.5.2013 in New Delhi on the subject.**(Appendix-I)**

1.8 On being enquired by the Committee about the broad reasons for such inordinate delays in laying the documents of the CMPFO for the years 2008-09 to 2010-11, the Ministry of Coal in a written note stated:

“Broad reasons for delay in laying of the Annual Reports and Audited Accounts of the CMPFO for the aforesaid years are late presentation to Board of Trustees, CMPF for the first time and due to change in procedure adopted for audit by Accountant General in having audited accounts passed by the Board second time, late audit conducted by AG Ranchi & Principal Director of Commercial Audit, Kolkata and late issue of Audit Certificate by AG, Ranchi and PDCA, Kolkata.”

1.9 As regard to delay in approaching the Audit Authorities, for conducting audit of Annual Accounts of CMPFO for the aforesaid years, the Ministry in written note submitted:

“Annual Account need be approved by the BOT before approaching the Audit Authorities. The time taken during the said years to approve the accounts is shown in the table :

S. No	Year	Date of completion of Annual Accounts	Date of Approval of Annual Account of BOT	Date of approaching the Audit Authorities
1.	2008-09	12.11.2009	26.05.2010	04.10.2010
2.	2009-10	01.10.2010	21.02.2011	03.03.2011
3.	2010-11	19.07.2011	22.12.2011	07.03.2012
4.	2011-12	09.07.2012	20.07.2012	03.09.2012”

1.10 Explaining the reasons, it further stated :

“Ministry of Finance, Government of India, New Delhi re-entrusted the Audit of Accounts of Coal Mines Provident Fund Organisation, Dhanbad to the Comptroller and Audit General of India for the period 2008-09 on 16.03.2011 vide letter No. F. NO. 1(7)-B(R)/2010. The AG, Ranchi started audit work after getting re-entrustment letter as state above.”

1.11 On a question of the reasons for delay at the stage of receipt of the final Audit Report for the aforesaid years, the Ministry stated :

“Audit of CMPFO was shifted from AG, Ranchi to Principal Director of Commercial Audit, Kolkata from FY 2009-10 as per advice of AG, Ranchi. This Shifting caused delay in receipt of final Audit Report. Moreover, there was a delay in issuing audit certificate due to fire in PRIW-II office and after issuance for 2007-08, the work of next year had to be taken up.”

1.12 The delay in laying of the Annual Reports and Audited Account of the CMPFO has been witnessed in the past also. The Committee had earlier also examined the delay in laying the documents of the CMPFO for the year 1983-1984 and observed in their 8th Report (8th LS) presented to the House on 17 April, 1986 as follows:-

“..... The Committee feel that there is need for drawing up a time bound programme to ensure elimination of delay in laying the documents in time on the Table of the House of Parliament. The Committee would, therefore, like to reiterate their earlier recommendation made in paragraph 4.16 of the Second Report (Fifth Lok Sabha) whereby the CMPFO should compile their accounts within 3 months of the close of the accounting year and forward the documents to the Ministry for laying on the Table of the House within the next six months.”

1.13 The Ministry of Coal and CMPFO did not pay heed to the advise of the Committee to draw time line seriously, with the result that delay occurred in laying of the documents unabated. Now the Ministry in written note dated 8 February 2013 stated :

“The Ministry has asked the CMPFO to work out time lines for each activity for timely preparation of the Report so that the process leading to the completion of the report and its placing before the BOT are carried out in time.”

14. On being asked by the Committee to spell out remedial measure taken or proposed by the Ministry/CMPFO to ensure timely of documents on the Table of the House, the Secretary during evidence stated as follows :

“First of all, the Ministry through the Board of Trustees has asked the CMPFO to engage the chartered accountant in time for preparation of the accounts. Secondly, this issue is being reviewed in each of the meetings of the Board of Trustees of the CMPFO. And we in the Ministry have also decided that there will be at least two meetings of the Board of Trustees every year. The Ministry has also asked the CMPFO to nominate a nodal officer who is required to follow up on the preparation of the accounts, placing it before the Board, getting the audit done, getting the approval of the Board and sending it to the Ministry for placing it before the Parliament. There had been some delays at the end of the Audit Department also and we had taken up this matter at the level of the Ministry so as to expedite the process there also.”

He further added:

“The strong emphasis and the guidance of this hon. Parliamentary Committee has played a very significant role in the improvement which we have so achieved. The Ministry recognizes that the task of preparing and submitting accounts is not just a formality. Timeliness in preparation of the accounts is the first step and the task does not end with that. We will make efforts to ensure that the momentum is kept up and the situation does not relapse in any way, and that the CMPFO adheres to the schedule both in form and substance insofar as the accounts are concerned.”

1.15 As regards to present status of finalisation of Annual Reports and Audited Accounts of the CMPFO for the years 2011-12 and 2012-2013, the Ministry informed that “the Audit Certificate for the FY 2011-2012 will be received shortly from PDCA, Kolkata and thereafter the accounts may be placed in the next session of the Parliament. It is expected that the Report for 2011-2012 will be laid within this year (2013). For the compilation work for the FY 2012-2013, the CA has already been engaged.

1.16 The Committee are concerned to note that there have been repeated delays ranging from 16 to 32 months in laying of the Annual Reports and Audited Accounts the Coal Mines Provident Fund Organisation, Dhanbad (CMPFO) for the years 2008-2009 to 2010-2011. The documents for the year 2011-2012 - which were due for laying by 31.12.2012 had also not been laid by the end of Budget-Session, 2013. The Committee also note that the delay happened partly due to the long time taken in auditing of accounts. However, the main reason for delay has been on the part of CMPFO it self at the stage of compilation of Annual Accounts, approaching the Audit Authorities for auditing of Annual Accounts of the CMPFO and getting them approved from the Competent Authorities for the aforesaid years. The Committee regret to note that after compilation of Annual Accounts for the aforesaid years, the CMPFO took undue long time for approaching the Audit Authorities for auditing. For instance, as many as eleven, five and six months taken for the purpose during the year 2008-09, 2009-10 and 2010-11 respectively. What perturb the Committee most is the disconnect between completion of Annual Accounts and its approval by Board of Trustees (BOT) of CMPFO. The undue long time of around 6 months to complete these activities for the period 2008-09 and 2010-11 baffles the Committee. The much protracted directive of Ministry of Finance dated 16.3.2011, whereby the audit of CMPFO, for the period 2008-09 to 2012-13, were to be re-entrusted to C&AG, was also instrumental in delaying the completion of audit process. What necessitated this re-entrustment, after almost two years of closure of accounts, has not been shared with the Committee.

1.17 From the foregoing, the Committee find that, regrettably, the advice rendered by the Committee (para 5.8, 8th Report of 8 Lok Sabha), regarding the need for drawing up a time-bound programme to ensure timely laying of the documents, was not followed by the Ministry/CMPFO in letter and spirit. The Ministry, in turn, remained satisfied by just asking the CMPFO to work out the time-line for each activity for timely preparation of the Report so that the process leading to the completion of the Report and placing it before the BOT are carried out in time. The Ministry failed to monitor the progress of work, from time to time, which it otherwise is entrusted upon to do so. In the given situation, the Committee strongly recommend again that sincere effort should be made to plug the systemic loopholes to eliminate avoidable delays and formulate an action plan so as to enforce and ensure that Parliamentary obligations in the matter of timely laying the documents in the House are duly met, without any reservations. The Committee would like to be apprised of the conclusive action taken in this regard with in a period of three months of laying of this Report.

Chapter - II

Delay in laying of the Annual Reports and Audited Accounts of the School of Planning and Architecture, New Delhi.

* * *

The School of Planning and Architecture, New Delhi, (SPA) was established by the Government of India in the year 1955 in the name of School of Town and Country Planning to provide the field of education and training in rural, urban and regional planning. The Institute was renamed as the School of Planning and Architecture (SPA) in 1959. The Institute was conferred the status of 'deemed University' in 1979. The Institute receives Grant-in-aid, from the Government of India from time to time. During the year 2011-2012, the Institute received Rs. 27.98 crore as the Grants-in-aid from the Government of India.

2.2 In terms of recommendation of the Committee on Papers Laid on the Table [First Report (5th Lok Sabha), para 3.5]; presented to the House on 08.03.1976 - an Organization, which receives Grants-in-aid from the Government of India should lay their Annual Report, Audited Accounts and Review within 9 months of the close of the respective Accounting Year. Further, it is the responsibility of the Central / nodal Ministry to lay the Annual Report and Audited Accounts of the Organisation on the Table of the House. However, if for any reason, the Annual Reports and Audited Accounts could not be laid within the prescribed period of 9 months, the Ministry concerned should lay a Statement within 30 days of the expiry of the said period or as soon as the House meets - whichever is later; explaining the reasons as to why the documents could not be laid in time.

2.3 The scrutiny by the Parliamentary Committee on Papers Laid on the Table reveals that there were repeated delays in laying of the Annual Report and Audited Accounts of Institute for the years 2003-2004 to 2011-12 by the Ministry of Human Resource Development (Department of Higher Education). The extent in delays in laying of the Annual Report/Audited Accounts of Institute has been given at **Annexure-III**. Moreover, the "Delay Statements" explaining the reasons for not laying the Annual Reports and Audited Accounts of the Institute have also not been laid on the Table for the years 2003-2004 to 2010-2011.

2.4 The chronological sequence in respect of finalisation of Annual Reports and Audited Accounts for the years 2008-2009 to 2010-2011, as furnished by the Ministry and as observed by the Committee from the "Delay Statement" as laid on the Table of the House for the year 2011-12 is appended as **Annexure-IV**.

2.5 It may be seen from the chronological sequence of **Annexure-IV** that the Institute took 5 to 7 months from the stage of compilation of Accounts for the years 2008-2009 to 2010-2011. Further the Institute took 2 and 4½ months for the years 2008-2009 and 2009-2010 to approach the audit Authorities for auditing the Accounts for these years. The Audit Authorities took 3 to 3 ½ months each for the years 2008-2009 to 2010-2011 for auditing of Annual Accounts and furnishing the Final Audit Reports. After receipt of Final Audit Reports from the Audit Authorities, the Institute took 2 to 7 months for the period 2008-2009 to 2010-2011 in getting the approval of the documents from Competent Authority printed and sending the same to the Ministry.

2. The Committee, therefore, considered the Memorandum regarding delay in laying of the Annual Reports and Audited Accounts of the Institute for the years 2008-09 to 2010-11 at their sitting held on 19.06.2013 (**Appendix-II**) and took evidence of the representatives of the Ministry of Ministry of Human Resource Development (Department of Higher Education) and SPA, New Delhi at their sitting held on 03.07.2013. (**Appendix-III**)

2.7 As regard to the reasons for inordinate delays in laying of the documents of the Institute for the years 2008-09 to 2010-11, the Ministry in a written note stated that the change in format of Accounting System was one of the main reason for delay in laying Audited Accounts for the period 2003-04 to 2009-10. However, the reasons in detail as furnished by the Ministry, for each of the year may be seen at **Annexure-V**.

2.8 On being questioned by the Committee as to whether there was any justification for taking 6 years in the change of format of Accounting System for finalisation of Annual Accounts as prescribed by C&AG, the Ministry in their written Note stated :

“The School was preparing the accounts in the old pattern on cash basis and it took time to get familiar with the new format of accounts in absence of the qualified staff. In the above period of time the compilation of the annual accounts were being done on the manual basis which was a tedious task. The annual reports were also being compiled manually due to the lack of computer skills among the junior staff. Several times the audit has pointed out during the audit to open a separate internal audit cell but the School never got the permission of the same. Now, services of Auditors are being taken from 2008-09 onwards.”

2.9 On being categorically asked by the Committee if the Annual Accounts for the year 2004-2005 were compiled on the basis of new accounting format as prescribed by C&AG, how it then impacted on the succeeding years, the Ministry in their written note stated :-

“However, the new format of accounting systems was adopted by the School from the financial year 2004-05 but the School was not in a position to shift the accounting systems into the actual accrual systems of accounting. The accounts were being made on cash basis. The accrual systems alongwith the depiction of depreciation was started from the year 2008-09 after the details study and services hired by the expert from time to time.

2.10 On question by the Committee as to whether the concerted efforts/periodic follow-up was being made by the Ministry/SPA to ensure timely auditing and issuing of final Audit Certificate after submission of Annual Accounts to Auditors, the Ministry in a note stated:

“The Ministry on its part periodically reminds the School to adhere to the timelines in so far as Auditing of Annual Accounts is concerned. Apart from this, Secretary(HE) reviews the position on a fortnightly basis.”

2.11 Asked by the Committee to explain the reasons for delay at the stage of getting approval of the document from the General Council, the Ministry in their written Note Stated:

“The reasons for delay in convening the meetings of the General Council particularly for the year 2009-10 was due to the fact that the School did not have a regular Director in place. Apart from this, the accounts was submitted without the approval of HRM on 12.10.2011 whereas the School could get the approval of HRM only on 23.12.2011 by which time the Parliament session has concluded.”

2.12 Elaborating the reasons for delay in laying of the documents of the Institute, the Additional Secretary, the Ministry of Human Resource Development (Department of Higher Education) during evidence added:

“There are some problems which I will try to share in our deposition as also in our written material. One is of course that for a long time the School of Planning and Architecture had not had adequately trained manpower to be able to complete their accounts on time. They have not had also a complete computerised system and all the accounts are done manually and when it is handled manually it becomes more complicated. The third reason for this period of 14 months delay is that the institute did not have a Director and not having a Director makes it even more difficult and added to that is the problem is the fact that in the absence of a Director the Accounts Service missed to approve the accounts. The meeting was not convened for a long time and so absence of a Director and not convening the meeting of the Council were too major reasons particularly for those two problematic years for delays for the year 2009-10. These were the additional reasons for the already existing systemic problems of inadequate manpower and trained power and transition from cash based accounting system to accrual based accounting system and the adequately not rained manpower not being able to handle that transition. These are some of the board reasons but that does not mean that it justifies delays, but these were the reasons why the delays became uncontrollable.”

2.13 In regard to having an Internal Audit mechanism to ensure timely compilation of accounts in the Institute and also to minimize the audit queries, the Ministry in their written note submitted:

“The School sought sanction of posts for constituting an internal Audit Cell in 2005-06. However, from 2008-09 they outsourced the internal auditing to Auditors empanelled by the CAG.”

2.14 As regards to the status of computerization of Accounts to facilitate speedy and timely compilation of accounts of the Institute, the Ministry in a written note stated that the School functions on commercial TALLY software from 2009-10 which does not fulfill all the requirements of the School. A committee has been constituted in the month of March, 2013 for overall computerization of the School including accounts.”

2.15 The Committee observed, in particular, during evidence that the delay in laying of the Annual Reports and Audited Account of the SPA on the Table of the House is not of recent origin. The matter regarding delay of 30½ months in laying of the Annual Reports and Audited Accounts for the year 1988-89 which was laid on the Table of the House on 14.07.1992, was taken up with the Ministry and Reported upon 12th Report (10th Lok Sabha) presented to House on 09.12.1993. In their Action Taken Replies incorporated in the 17th Report (10 LS) of the Committee(presented to the House on 17.5.1995), the Ministry had stated that all the efforts were being made to ensure timely laying of the Annual Reports before the Parliament within the prescribed time of Nine months after the close of Accounting Year.

2.16. Further, the Committee had again examined the reasons for delay in laying of the Annual Reports and Audited Accounts of the Institutes for the years 1996-97 to 2002-03 and reported upon in their 1st Report (14th Lok Sabha) as under :-

“It appears that no schedule indicating time limits for completion of tasks involved at each stage of finalisation of the documents by the Institute has been laid down by the Ministry. The Committee urge that this should be done forthwith. The time schedule must lay down target dates for finalisation of accounts, completion of auditing, approval of reports and audited accounts, translation and printing of the documents, dispatch to the Ministry, processing by Ministry and laying on the Table. The Committee also stress that the Ministry of Human Resource Development (Department of Secondary and 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.”

2.17. Pursuant to the recommendations of the Committee, the Ministry of Human Resource Development (Department Secondary and Higher Education) had drawn up a time schedule and sent as Action Taken reply (vide O.M. No. 18-39/2004-TSVI, dated 29.3.2005. The time schedule formulated by the Ministry is as under:-

S. No.	Event	Completion Date
1.	Date of finalisation of Accounts by the Institute	Latest by 10 th May
2.	Date of submission of Accounts to AG	20 th May
3.	Commencement of Inspection of Account by AG	1 st July
4.	Completion of Inspection of Accounts by AG	15 th August

5.	Date of Approval of Accounts by the Inspecting Officer	14 th October
6. (a)	Date of dispatch of Audited Accounts by AG	15 th October
6. (b)	Date of confirmation of Audit Certificate by AG	15 th October
7.	Date of Approval of BOG of the Institute	30 th October/1 st week of November
8.	Date of Dispatch of Audit Report and Audit Statement of Accounts to the Ministry (English/Hindi)	Middle of November
	ANNUAL REPORT	
1.	Date of Approval by the Board of Governors of the Institute	30 th October/1 st week of November
2.	Date of dispatch to the Ministry (English/Hindi)	Middle of November
3.	Date of submission to Lok Sabha by the Ministry	Middle of December

2.18 As regards the remedial measures taken to ensure timely laying of the documents in Parliament, the Secretary, the Ministry of Human Resource Development (Department of Higher Education) during evidence stated:

“From the side of the Ministry we do constantly endeavour to write to our institutions that are funded by Government of India. Recently it has become quite a problem, this continuous delays of this kind. So, we have issued directions to all the institutions to expedite the accounting and auditing system in a way so that there is sufficient margin even before the nine months periods. We have asked all the institutions to finish the work by mid-October so that they have a grace period of about two-three months. We are now strictly trying to monitor this. We have actually starting a new initiative where we are asking the institutions to create a website for them collectively and we are able to feed the data and then it is easy for everyone to monitor and also for them to monitor as to how they are performing under different parameters and the most important being responses to the parliamentary mandate. I think, there is possibly some very minor evidence and testimony of our efforts to improve the system. In the year 2011-12, the delay was only by 2 months. That again justify nothing but it does indicate that we are serious in our effort to bring down this protracted delay.”

2.19 The School of Planning and Architecture, New Delhi which is functioning under the administrative control of Ministry of Human Resources Development (Department of Higher Education) has been in default in the matter of laying of Annual Reports and Audited Accounts timely. The Committee had earlier examined the institution twice and desired that the Ministry should ensure laying of documents in time (12R 10LS; 1R 14LS). In the instant case, the delay ranging from 02 to 14 months, have been reported for the period 2003-04 to 2011-12. The Committee find that the main reasons for delay have been attributed to change in format of Accounting System and inability to hold General Body Meetings in the absence of full time Director. The Committee is not convinced with the reasoning adduced by the Ministry for the delay. These administrative reasons are understandable for a year or so, in the initial years but cannot be relied upon for years together.

2.20 The Committee also find huge disconnect between finalization of Audit Report of preceding year and approaching Audit Authorities to appoint auditors, for the following year. For instance, Audit Report for the FY 2008-09, finalized by 26.3.2010 and the Institute approached for appointment of Auditor on 11.1.2011, for FY 2009-10. Similar unhealthy trend observed in the following years. This huge time lag of more than nine months in the above period indicates total casualness on the part of the Institute in carrying out their responsibilities diligently.

2.21 In the opinion of the Committee, had the Ministry planned their actions as per the schedule drawn out to this effect and shown some sign of alacrity and urgency, towards honouring their Parliamentary obligation in laying documents in time on the Table of the House, the procedural bottlenecks could have been overcome. The Committee hardly need to stress again that the Annual Report and Audited Accounts of an Organization / Institute are ought to be laid before Parliament in time as part of their accountability and duty towards Parliament. The documents, laid after the prescribed time lose their significance, utility and relevance and do not serve any purpose except of fulfilling an obligation. The Committee desire that Govt. should ensure that henceforth the time schedule drawn for the purpose of laying documents followed religiously. At the same time the monitoring mechanism in the Ministry be strengthened further to ensure that such slippage of delay are eliminated.

New Delhi
13 August, 2013
22 Sravana, 1935 (Saka)

HARIN PATHAK
Chairman
Committee on Papers Laid on the Table

Annexure-I
(vide para 1.2 of Chapter – I)

**Statement showing the dates of laying of the Annual Reports and Audited Accounts
of the Coal Mines Fund Organization for the years 2008-09 to 2011-12**

Year	<u>Dates of laying of the A/R, A/A etc. vide Bulletin Part-I</u>	<u>Extent of delay</u>
2008-2009	07.09.2012	32 months
2009-2010	07.09.2012	20 months
2010-2011	07.05.2013	16 months
2011-2012	Not laid	-

Annexure-II
(vide para 1.5 of Chapter – I)

**Statement showing the chronological sequence in respect of finalisation of
the Annual Reports and Audited Accounts of the Coal Mines Provident
Fund Organization for the years 2008-2009 to 2011-2012**

S. No.	Particulars	2008-09	2009-10	2010-11	2011-12
a.	Date on which CMPFO approach auditor	04.10.2010	03.03.2011	07.03.2012	03.09.2012
b.	Date of appointment of auditor	09.06.2011	21.11.2011	29.07.2012	
c.	Date of compilation of Annual Accounts	12.11.2009	01.10.2010	19.07.2011	09.07.2012
d.	Date of submission of Annual Accounts for audit	04.10.2010	03.03.2011	07.03.2012	03.09.2012
e.	Date and duration of auditing	09.06.2011 to 15.07.2011	21.11.2011 to 22.12.2011	29.07.2012 to 14.08.2012	Audit not started
f.	Date of queries raised by the Auditors	09.06.2011 to 15.07.2011	21.11.2011 to 22.12.2011	29.07.2012 to 14.08.2012	Audit not started
g.	Date of replies to queries raised by the Auditors	09.06.2011 to 15.07.2011	21.11.2011 to 22.12.2011	19.10.2012	Audit not started
h.	Date of issue of Draft Audit Report	09.08.2011	31.01.2012	31.10.2012	Audit not started
i.	Date of receipt of final Audit Report	27.04.2012	24.07.2012	Audit Report received in January, 2013	Audit not started
j.	Date of approval from the Competent Authority	07.07.2012	07.08.2012	Audit Certificate received in January, 2013 and the same will be placed in ensuing Board of Trustee (BOT) meeting.	Audit not started
k.	Date of completion of final printing	31.07.2012	17.08.2012	Audit Certificate received in January, 2013 and translation & printing after approval of BOT	Audit not started
l.	Date on which documents sent to the Ministry	02.08.2012	21.08.2012	-	Audit not started
m.	Date of laying of the documents on the Table of the House	7.9.2012	7.9.2012	7.5.2013	-

Annexure-III
(vide para 2.3 of the Chapter- II)

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the School of Planning and Architecture, New Delhi for the years 2003-04 to 2011-12

<u>Year</u>	<u>Dates of laying of the A/R, A/A etc. vide Bulletin Part-I</u>	<u>Extent of delay</u>
2003-2004	07.03.2006	14 months
2004-2005	12.12.2006	11 months
2005-2006	20.11.2007	11 ½ months
2006-2007	16.12.2008	11 ½ months
2007-2008	13.07.2009	6 ½ months
2008-2009	18.08.2010	7 ½ months
2009-2010	14.03.2012	14 ½ months
2010-2011	22.08.2012	08 months
2011-2012	27.02.2013	02 months

Annexure-IV
vide para 2.4 of the Chapter – II)

Statement showing the chronological order in respect of finalisation of the Annual Reports and Audited Accounts of the School of Planning and Architecture, New Delhi for the years 2008-2009 to 2011-2012

S. No	Query	2008-09	2009-10	2010-11	2011-12
(a)	The date on which the Institute approached the Audit Authorities to appoint the auditors for auditing the Accounts and date of their appointment	17.12.2009 29.12.2009	11.01.2011 08.02.2011	03.11.2011 19.12.2011	- -
(b)	The date of the compilation of Annual Accounts of the Institute	12.10.2009	27.08.2010	31.10.2011	21.06.2012
(c)	The date on which the Annual Accounts were submitted to Auditors for auditing	17.12.2009	11.01.2011	03.11.2011	29.06.2012
(d)	The date and duration for auditing the Annual Accounts of the Institute by Auditors	29.12.2009 To 05.02.2010	08.02.2011 To 22.02.2011	19.12.2011 To 02.01.2012	22.08.2012 to 30.8.2012
(e)	The date of queries raised by Auditors during auditing of Annual Accounts	Time to time between the Audit Period	Time to time between the Audit Period	Time to time between the Audit Period	-
(f)	The date on which the replies to the Audit queries was furnished to the Auditors	Time to time between the Audit Period	Time to time between the Audit Period	Time to time between the Audit Period	-
(g)	The date on which draft Audit report was issued by the Audit authorities	03.02.2010	04.04.2011	30.01.2012	-
(h)	The date on which final Audit Report was received by the Institute	26.03.2010	25.05.2011	15.03.2012	10.12.2012

(i)	The date of finalization of Annual Report	27.04.2010	19.09.2011	16.05.2012	-
(j)	The date on which documents were got approved from the Competent Authority	26.05.2010	23.12.2011	18.07.2012	27.12.2012
(k)	The date on which documents were taken up for translation and printing and the time taken for completing the task	15.12.2009 To 14.05.2010	15.06.2011 To 28.09.2011	23.03.2012 To 06.07.2012	-
(l)	The date on which documents were sent to the Ministry for being laid in Parliament and the reasons for delay	03.06.2010	26.12.2011	18.07.2012	14.01.2013
(m)	The date of laying of the documents on the Table of the House and delay, if any on the part of the Ministry in this regard.	18.08.2010	14.03.2012	22.8.2012	22.03.2013

Statement showing the reasons for delay in laying of the Annual Reports and Audited Accounts of the School of Planning and Architecture, New Delhi for the years 2003-2004 to 2009-2010

For the year 2003-04 :

The accounts of the School were submitted for inspection to the DGACR on 2nd November, 2004 but to receive the final Report from the DGACR, it took almost eight months i.e on 27th July, 2005. When the Annual Report was printed on 24th August, 2005 and was sent to the Ministry for laying before the Parliament. But these were not approved by the General Council of the School. The old MOA was restored on 6-4-2005, the SPA was asked to obtain the approval of the HRM in his capacity as Chairman, General Council and the same was received on 9-1-2006. The Annual Report and Audit Report were laid on the Table of Lok Sabha on 07.03.2006. The delay in submission of accounts to the DGACR was mainly due to change in the entire format of the Annual Accounts which required more professional skill as the said format contained crystallized details of the annual accounts of the institutions.

For the year 2004-05 :

The accounts of the School were submitted for inspection to the DGACR on 29.09.2005 The accounts of the School were inspected by the DGACR on 10th October, 2005. and Audit report and Accounts were received from the DGACR on 21.03.2006 so it took almost six months to receive the Audit Report from DGACR. The approval of Chairman, General Council was obtained on 23.08.2006 and reports were laid on the Table of Lok Sabha on 12.12.2006. The main reason for delay in laying the Annual Report for the year 2004-05 was due to the implementation of the new accounting formats for Autonomous bodies as prescribed by CAG.

For the year 2005-06 :

The accounts of the School were submitted for inspection to the DGACR on 27.07.2006 and Audit report and Accounts were received from the DGACR on 25.01.2007. The SPA was able to get the approval of the Chairman, General Council only on 18.07.2007 and reports were laid on the Table of Lok Sabha on 20.11.2007. The Broad reasons for delay in laying the Annual Report for the year 2005-06 were due to the implementation of the new accounting formats for Autonomous bodies as prescribed by CAG. The School was preparing the accounts in the old pattern on cash basis and it took time to get familiar with the new format of accounts.

For the year 2006-07 :

The accounts of the School were submitted for inspection to the office of DGACR on 31.10.2007 and Audit Report and Audited Accounts were received from the office of DGACR on 03.03.2008. The copies of the Annual Report, Audited Statements of Accounts and Audit Report were received in the Ministry on 02.05.2008. The approval of the Hon'ble HRM in his capacity as the Chairman, General Council of the School was obtained on 26.05.2008 and the reports were laid on the Table of Lok Sabha on 16.12.2008.

For the year 2007-08 :

The accounts of the School were submitted for inspection to the DGACR on 14.10.2008 and Audit report and Accounts were received from the DGACR on 28.01.2009. The SPA was able to get the approval of the Chairman, General Council only on 31.05.2009 and reports were laid on the Table of Lok Sabha on 13.07.2009. The Broad reason for delay in laying the Annual Report for the year 2007-08 were due to the implementation of the new accounting formats for Autonomous bodies as prescribed by CAG. The School was preparing the accounts in the old pattern on cash basis and it took time to get familiar with the new format of accounts.

For the year 2008-09 :

The accounts of the School were submitted for inspection to the DGACR on 17.12.2009 and Audit report and Accounts were received from the DGACR on 26.03.2010. The SPA was able to get the approval of the Chairman, General Council only on 26.05.2010 and reports were laid on the Table of Lok Sabha on 18.08.2010. The Broad reason for delay in laying the Annual Report for the year 2008-09 was the late submission of accounts to DGACR for Audit which was due to the application of the new system in preparation of the accounts on accrual basis as pointed out by the audit. However, the School has adopted the new format of accounts, but previously the depreciation value of the fixed assets was being carried out on the Actual Basis. For understanding and shifting of preparation of accounts on accrual basis took time.

For the year 2009-10 :

The accounts of the School were submitted for inspection to the DGACR on 11.01.2011 and Audit report and Accounts were received from the DGACR on 25.05.2011. The SPA was able to get the approval of the Chairman, General Council only on 23.12.2011 and reports were laid on the Table of Lok Sabha on 14.03.2011. The Broad reason for delay in laying the Annual Report for the year 2009-10 was the late submission of accounts to DGACR for Audit which was due to the application of the new system in preparation of the accounts on accrual basis as pointed out by the audit. However, the School has adopted the new format of accounts, but previously the depreciation value of the fixed assets was being carried out on the Actual Basis. For understanding and shifting of preparation of accounts on accrual basis took time.”

MINUTES OF THE NINTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2012-2013)

The Committee sat on Wednesday, 19 June, 2013 from 1430 hrs to 1530 hrs. in Committee Room No. 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Harin Pathak - Chairman

MEMBERS

2. Shri Narayansingh Amlabe
3. Shri Tarachand Bhagora
4. Shri Sabbam Hari
5. Shri Premdas Katheria
6. Dr. Tarun Mandal
7. Dr. Sanjeev Ganesh Naik
8. Shri Jagada Nand Singh

SECRETARIAT

1. Shri R.S. Kambo - Joint Secretary
2. Shri Shiv Kumar - Director

2. At the outset, the Hon'ble Chairman welcomed the Members to the sitting of the Committee.

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4. The Committee then called in the representatives of the Ministry of Coal and Coal Mines Provident Fund Organisation (CMPFO). The following were presented:

REPRESENTATIVES OF THE MINISTRY OF COAL

Sl. No.	Name	Designation
1.	Shri S.K. Srivastava	Secretary
2.	Shri A.K. Dubey	Addl. Secretary
3.	Shri M.R. Anand	Economic Adviser
4.	Shri M.K. Sharma	Director (PRIW & PMS)
5.	Shri V. Peddana	Director (Parl. & Coord.)

REPRESENTATIVES OF THE COAL MINES PROVIDENT FUND ORGANISATION

- | | | |
|----|---------------------|---|
| 1. | Shri Amrita Acharya | Coal Controller entrusted with additional Charge of Commissioner, CMPFO |
| 2. | Shri U.P. Kamal | Joint Commissioner, Dhanbad |
| 3. | Shri A.K. Keshava | Regional Commissioner, Delhi |

5. At the outset, the Chairman welcomed the representatives of the Ministry of Coal and Coal Mines Provident Fund Organisation (CMPFO) to the sitting of the Committee.

6. Thereafter, a Power Point presentation covering different aspects of the subject was made by the official of the CMPFO before the Committee.

7. The Committee, thereafter, took evidence of the representatives of the Ministry and CMPFO on the issue of delay in laying of the Annual Reports and Audited Accounts of CMPFO for the years 2008-2009 to 2011-2012.

8. The representative of Ministry and the CMPFO further explained the reasons for delay and also apprised the Committee about the remedial measures taken or proposed to be taken by them for ensuring timely laying of those documents by the Ministry/CMPFO in the House. The Committee also suggested certain steps to streamline the process to curb delays in laying of the Papers before Parliament.

9. Thereafter, the Hon'ble Chairman thanked the representatives of the Ministry and CMPFO for furnishing information that the Committee desired - in connection with examination of the subject and also for frankly replying to the queries raised by Members of the Committee.

10. The witnesses then withdrew

11. A copy of the verbatim proceedings of the sitting of the Committee has been kept on record.

The Committee then adjourned.

MINUTES OF THE NINTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2012-2013)

The Committee sat on Wednesday, 19 June, 2013 from 1430 hrs to 1530 hrs. in Committee Room No. 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Harin Pathak - **Chairman**

MEMBERS

2. Shri Narayansingh Amlabe
3. Shri Tarachand Bhagora
4. Shri Sabbam Hari
5. Shri Premdas Katheria
6. Dr. Tarun Mandal
7. Dr. Sanjeev Ganesh Naik
8. Shri Jagada Nand Singh

SECRETARIAT

1. Shri R.S. Kambo - Joint Secretary
2. Shri Shiv Kumar - Director

2. At the outset, the Hon'ble Chairman welcomed the Members to the sitting of the Committee.

3. At first, the Committee took up Memorandum No. 555: Regarding delay in laying of the Annual Reports and Audited Accounts of School of Planning and Architecture, New Delhi for the years from 2003-2004 to 2011-2012 - which were laid on the Table of the House with the delays ranging from 2 to 14½ months. The main reasons for delayed submission of these documents before Parliament for the period were stated to be lack of qualified staff in earlier years and implementation of a new Accounting Format for Autonomous Bodies as prescribed by C&AG. The Committee were not satisfied with the submissions made by the administrative Ministry and decided to take oral evidence of the Ministry of Human Resources Development (Department of Higher Education) in the matter later on.

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The Committee then adjourned.

MINUTES OF THE TENTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2012-2013)

The Committee sat on Wednesday, 03 July, 2013 from 1500 hrs to 1545 hrs.
in Committee Room No. '53', Parliament House, New Delhi.

PRESENT

Shri Harin Pathak - **Chairman**

MEMBERS

2. Shri Narayansingh Amlabe
3. Shri Wankhede Subhash Bapurao
4. Shri Ram Singh Kaswan
5. Shri Premdas Katheria
6. Shri Baidya Nath Prasad Mahato
7. Dr. Tarun Mandal
8. Shri Gandhi Dilipkumar Mansukhlal
9. Dr. Sanjeev Ganesh Naik
10. Shri Jagada Nand Singh

SECRETARIAT

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

**REPRESENTATIVES OF THE MINISTRY OF HUMAN RESOURCE
DEVELOPMENT (DEPARTMENT OF HIGHER EDUCATION)**

1. Ms. Amita Sharma Additional Secretary
2. Shri Rajesh Singh Director

**REPRESENTATIVES OF THE SCHOOL OF PLANNING AND ARCHITECTURE,
NEW DELHI**

1. Prof. Chetan Vaidya Director
2. Prof. Nalini Thakur Dean of studies
3. Shri C.P. Raghave Registrar

2. At the outset, Hon'ble Chairman welcomed the Members and the representatives of the Ministry of Human Resource Development (Department of Higher Education) and School of Planning and Architecture (SPA), New Delhi to the sitting of the Committee.

3. The Committee, thereafter, took evidence of the representatives of the Ministry and SPA, New Delhi on the issue of delay in laying of the Annual Reports and Audited Accounts of School of Planning and Architecture (SPA), New Delhi.

4. The representative of Ministry and the SPA, New Delhi explained the reasons for delay in laying of the Annual Reports and Audited Accounts of SPA, New Delhi for the years 2003-2004 to 2011-2012 and also apprised the Committee about the remedial measures taken or proposed to be taken by them for ensuring timely laying of those documents by the SPA, New Delhi. The Committee also suggested certain steps to streamline the process to curb delays in laying of the Papers before Parliament.

5. Thereafter, the Hon'ble Chairman thanked the representatives of the Ministry and SPA, New Delhi for furnishing information that the Committee desired - in connection with examination of the subject and also for frankly replying to the queries raised by Members of the Committee.

6. The witnesses then withdrew

7. A copy of the verbatim proceedings of the sitting of the Committee has been kept on record.

The Committee then adjourned.

**MINUTES OF THE TWELFTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2012-2013)**

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The Committee sat on Tuesday, 13 August, 2013 from 1500 hours to 1530 hours in Chairman's Room No. '132', First Floor, Parliament House Annexe, New Delhi.

PRESENT

Shri Harin Pathak - Chairman

MEMBERS

2. Shri Narayansingh Amlabe
3. Shri Wankhede Subhash Bapurao
4. Shri Tarachand Bhagora
5. Shri Premdas Katheria
6. Shri Jagada Nand Singh
7. Shri Manicka Tagore

SECRETARIAT

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

2. At the outset, Hon'ble Chairman welcomed the Members to the sitting of the Committee.

3. Thereafter, the Committee took up for consideration the draft 13th Report (15th Lok Sabha) – consisting of following two Chapters :-

CHAPTER - I Delay in laying of the Annual Reports and Audited Accounts of the Coal Mines Provident Fund Organisation, Dhanbad;

CHAPTER – II Delay in laying of the Annual Reports and Audited Accounts of the School of Planning and Architecture, New Delhi.

4. The Committee adopted the Report without any modification.
5. The Committee also authorised the Hon'ble Chairman to present the same to the House.

The Committee then adjourned.