

**April, 2014/Vaisakha, 1936(Saka)**

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**COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE**  
**(2013-2014)**

**Shri Harin Pathak**

**- Chairman**

**M E M B E R S**

2. Shri Badruddin Ajmal
3. Shri Narayansingh Amlabe
4. Shri Tarachand Bhagora
5. Shri S. Gandhiselvan
6. Shri Sabbam Hari
7. Shri Ram Singh Kaswan
8. Shri Gandhi Dilipkumar Mansukhlal
9. Shri C. Rajendran
10. Shri Nilesh N. Rane
11. Dr. Sanjay Singh
12. Shri Jadhav Baliram Sukur
13. Shri Manicka Tagore
14. Shri Bhishma Shankar alias Kushal Tiwari
15. Shri Baidya Natha Mahato\*

**SECRETARIAT**

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

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\*Nominated vide Bulletin Part-II dated 22.11.2013

## **INTRODUCTION**

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

2. The Committee considered and adopted this Report at their sitting held on 11 March, 2014 and the Minutes of the sitting are given at Appendix – VII.

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

**NEW DELHI**  
**26 March, 2014**  
**05 Chaitra, 1936 (Saka)**

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

## **REPORT**

This Report of the Committee deals with the Action Taken by the Government on the recommendations/observations made in their Eighth, Tenth and Eleventh Reports (15<sup>th</sup> Lok Sabha) which were presented to Lok Sabha on 27.04.2012, 06.09.2012 and 02.05.2013 respectively.

2. The Eighth Report dealt with delay in laying of the Annual Reports and Audited Accounts of (i) National Highways Authority of India, New Delhi and (ii) Indian Council of World Affairs, New Delhi.

3. The Tenth Report dealt with Delay in laying of the Annual Reports and Audited Accounts of (i) Indian Institute of Management, Lucknow; and (ii) UEE Mission, New Delhi.

4. The Eleventh Report dealt with Delay in laying of the Annual Reports and Audited Accounts of (i) Postgraduate Institute of Medical Education and Research, Chandigarh; (ii) Bihar Education Project Council (Bihar Shiksha Pariyojna Parishad), Patna; and (iii) Kerala Mahila Samakhya Society, Thiruvananthapuram.

5. The Action Taken Notes have since been received from the Government in respect of all the recommendations/observations contained in the aforesaid three Reports. Accordingly, the Statements showing the action taken by the Government on the recommendations/observations contained in the Eighth, Tenth and Eleventh Reports (15<sup>th</sup> Lok Sabha) are given in Appendix-I, II & III respectively.

6. The Committee have dealt with the action taken by the Government on some of their recommendations/observations in the succeeding paragraphs.

### **(i ) Indian Institute of Management, Lucknow**

7. In paragraph 1.17 (10<sup>th</sup> Report, 15<sup>th</sup> Lok Sabha) relating to delay in laying of the documents of Indian Institute of Management, Lucknow the Committee had recommended as follow :-

*“The Committee find from the information furnished by the Ministry that a time schedule had been formulated indicating target dates for completion of each stage involved in preparation of Annual Reports and Audited Accounts of the Organizations and the same had been circulated to all the Organizations under*

*their control. The Administrative Ministry had also assured the Committee during evidence that they would impress upon the Institute to gear up the schedule to ensure that the documents are laid within nine months after close of the accounting year in future. The Committee hope that remedial action would be taken by the Ministry and the Institute in time as assured before the Committee and the Committee, in turn, would be informed thereabout accordingly.”*

8. In their Action Taken Note, the Ministry of Human Resource Development (Department of Higher Education) have stated

*“This Ministry has taken necessary steps to avoid delays in laying of Annual Reports and Audited Statement of Accounts of IIMs on the Table of both the Houses of Parliament. This Ministry had issued three reminders to the Institutes, to ensure timely submission of Annual Reports and Audited Statement of Accounts for the year 2010-11 before the Parliament.”*

9. **The Committee expressed their concern over recurring delays in laying of the Annual Reports and Audited Accounts of Indian Institute of Management, Lucknow for the years 2002-2003 to 2010-2011 vide 11<sup>th</sup> Report (15 Lok Sabha). The Committee had accordingly urged upon the Ministry to ensure that the requisite documents of the Institute are laid before Parliament within the stipulated period of nine months from the close of the Accounting Year. Pursuant to the recommendations of the Committee, corrective steps were taken by the Ministry which resulted in considerable systemic improvement entailing curtailment of delay in laying the documents for the subsequent period. While appreciating the progress made so far the Committee desire that concerted efforts should continue to be made by the Institute in future as well to maintain the initiative of completely eliminating delays in laying the documents before Parliament within the stipulated time.**

**(ii) U.E.E.Mission. New Delhi**

10. In paragraphs 2.19 and 2.20 of their 10<sup>th</sup> Report (15<sup>th</sup> Lok Sabha) relating to delay in laying of Annual Reports and Audited Accounts of U.E.E. Mission, Delhi, the Committee had recommended :

*“2.19 The Committee are concerned to note that though the Annual Accounts of the UEE Mission, Delhi for the years 2003-2004 to 2008-2009 were compiled by 31 March of their respective Accounting year. However, there was delay in appointment of auditors for auditing of Annual Accounts and submission of the same to the Auditors for the same years. After close of respective Accounting year for these*

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

2.20 The Committee further note that there was no delay at the stage of auditing of Annual Accounts and furnishing of Final Audit Reports by the Audit Authorities to the Mission for the year 2003-2004 to 2008-2009. However, another major factor which has substantially contributed towards delay has been getting the documents of the Mission translated, printed and sending of the same to the Ministry for laying them on the Table of the House. The Committee also find that the Audit Report for the year 2005-06 was sent to Ministry of Human Resource Development on 21.5.2007 however, the Annual Report for the same year was sent on 29.4.2010 after getting it duly printed in English and Hindi Version. The Committee are, however, happy as the Secretary during evidence apprised the Committee some of the remedial measure taken to reduce the delay in laying of the documents. The Director, UEE Mission also assured the Committee that the documents of Mission would be laid on the Table of the House within stipulated time period in future. The Committee appreciate that as a result of various corrective steps taken by the Administrative Ministry/Mission, the extent of delay in laying the documents of the Mission for the years 2006-2007 to 2010-2011 has come down substantially. While appreciating the fact that the extent of delay in laying of the documents has been brought down over the years, the Committee desire that concerted efforts are required be made by the Ministry/Mission to lay the documents within stipulated time period.”

11. Responding to the aforesaid recommendations of the Committee, in their Action Taken Note, the Ministry of Human Resource Development (Department of School Education & Literacy) have stated :-

“2.19 The State has informed that delay in appointment of Auditors for auditing of the Annual Accounts for the year 2003-2004 to 2008-2009 resulted in the delay in submission of the Annual Report & Audited Accounts. The delay in selection process and appointment of CA and auditors was due to staff shortage. Due to manpower shortage, more time was consumed in tracking all the relevant vouchers/expenditure-statements required for submission to the Auditors.....

2.20 The state has reported that the delay in getting the documents of the Mission translated, printed and sending of the same to the Ministry for laying them on the Table of the House was due to shortage of manpower in the mission and time consumed by the Govt. Press (Army/Delhi Cantonment Press) (due to its prior engagements) in translating and printing other documents.

This major factor for delay (i.e. printing and translation time of Hindi Version) has now been considerably reduced by adopting various corrective steps. The reports for 2009-10 and 2010-11 were sent within stipulated period vide letter dated 25.10.2010 and 24.10.2011, respectively....”

**12. The Committee are not satisfied with the Action Taken Note furnished by the Government with respect to the recommendations contained in para 2.19 of 10<sup>th</sup> Report (15 Lok Sabha). As per the information furnished by the Ministry/Mission, the Mission took 1½ to 7½ months each for the years 2003-2004 to 2008-2009 for the appointment of auditors for auditing the Annual Accounts. And after appointment of auditors, the Mission further took 2 ½ to 6 months for submission of Annual Accounts to auditors. The Committee are disappointed to note that the documents of the Mission for the year 2009-2010 received by the Ministry on 25.10.2010 were laid on the Table of the House on 07.09.2011, taking a considerable time of 10 months. The Committee fail to understand the rationale of taking 10 months for laying of the documents of the said year. The Committee would like to emphasize that concerted efforts should be made by the Ministry/Mission in future to eliminate delays in laying of the documents before the House.**

**(iii) Bihar Education Project Council (Bihar Shiksha Pariyojna Parishad), Patna**

13. In paragraph 2.19 of their 11<sup>th</sup> Report (15<sup>th</sup> Lok Sabha) relating to delay in laying of Annual Reports and Audited Accounts of Bihar Education Project Council (Bihar Shiksha Pariyojna Parishad) , Patna, the Committee had recommended :-

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



14. On this issue, in their action taken note, the Ministry of Human Resource Development (Department of School Education & Literacy) have stated :-

The Ministry has been requesting Bihar State Project Parishad to comply with the time schedule for completion of each stage of finalization of documents laid down in the Manual on Financial Management and Procurement. Further in compliance to the recommendation of 11<sup>th</sup> report of the Committee on Paper Laid on Table of House. The State has been asked to submit the delay statement vide this Department's Letter dt. 4<sup>th</sup> July, 2013. Now, Ministry has received delay statement for the year 2011-12 on 22<sup>nd</sup> July, 2013.

15. **Taking a serious note of the persistent delay in laying of the Annual Reports and Audited Accounts of the Bihar Education Project Council (Bihar Shiksha Pariyojna Parishad), Patna for the years 2002-2003 to 2010-2011, the Committee had concluded in their 11<sup>th</sup> Report (15 LS) that the Administrative Ministry failed to evolve any mechanism to ensure timely laying of the requisite documents before Parliament. The Committee has taken note of the corrective steps taken by the Ministry in pursuance of their recommendations in the matter. They however, regret to find that Council continued to default in timely laying of the documents for succeeding years i.e. 2011-2012 and 2012-2013. Evidently, the remedial steps taken so far by the Ministry/Council have failed to yield the desire results. The Committee, are therefore, inclined to conclude that the chronology of events has brought into sharp focus the failure of the Ministry to put in place a system which would ensure submission of documents of Council to the Parliament within the stipulated period. The Committee can hardly overlook non-fulfillment of statutory responsibility of the part of the Ministry/Council concerned for such a prolong period. In the given situation, the Committee reiterate that every effort should be made to plug the systemic loopholes to eliminate avoidable delays and formulate an action plan so as to enforce statutory requirement in the matter of laying document in the House.**

11 March, 2014  
20 Phalguna, 1935 (Saka)

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

**APPENDIX – I**  
**(Vide Para 5 of the Report)**

**STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE  
RECOMMENDATIONS/OBSERVATIONS OF THE COMMITTEE CONTAINED IN THEIR  
EIGHTH REPORT (15TH LOK SABHA)**

**National Highways Authority of India, New Delhi**

**Recommendation (Paragraph No. 1.18)**

One of the oft repeated and major recommendations of the Committee is that if for any reasons the Annual Report and Audited Accounts of an Organization cannot be laid within nine months after the close of Accounting Year, the concerned Ministry should lay a Statement within 30 days after the expiry of nine months or as soon as the House meets, whichever is later explaining the reasons as to why the Annual Report and Audited Accounts could not be laid within stipulated time. However, the Committee regret to note that the Ministry of Road Transport and Highways did not comply with this requirement for the years 2004-2005 to 2008 2009. The Committee deplore the lack of seriousness on the part of the Ministry as they did not lay even a Delay Statement in time to apprise the House and Members of the Committee on Papers Laid about the reasons for delay in laying Annual Reports and Audited Accounts of the Authority. The Committee, therefore, strongly recommend the Ministry/Authority to invariably lay Delay Statement on the Table of the House within the stipulated period in future in case there happens to be a deviation from the time schedule prescribed for laying of the reports.

**Reply by the Government**

The Committee's observations have been noted for strict Compliance in future.  
(Ministry of Road Transport & Highways, O.M. No. RW.NH/4/39011/23/2012-P&P, dated 17 October, 2013)

**Recommendation (Paragraph No. 1.19)**

The Committee had also recommended in the past that in the "Statement of reasons of Delay", Government should invariably indicate in a chronological order the dates of finalisation of Reports and Accounts, their submission to audit Authorities, issue of Inspection Reports, replies given on the points raised in the Report and finally the receipt of Audit Report from the Audit Authorities so that the Committee may identify the stages of delay and the extent of delay at each stage and suggest remedial measures

therefor. However, the Committee find that the delay statements given by the Ministry of Road Transport and Highways for the aforesaid years did not contain the information in a chronological order as recommended by the Committee. The Committee, therefore, reiterate their earlier recommendation and expect the Ministry to scrupulously follow the same in future.

### **Reply by the Government**

Reasons for delay in finalisation of Annual Report and Audited Accounts for the year 2004-05 may be seen in Annexure-I.

Reasons for delay in finalisation of Annual Report and Audited Accounts for the year 2005-06 may be seen in Annexure-II.

Reasons for delay in finalisation of Annual Report and Audited Accounts for the year 2006-07 may be seen in Annexure-III.

Reasons for delay in finalisation of Annual Report and Audited Accounts for the year 2007-08 may be seen in Annexure-IV.

Reasons for delay in finalisation of Annual Report and Audited Accounts for the year 2008-09 may be seen in Annexure-V.

(Ministry of Road Transport & Highways, O.M. No. RW.NH/4/39011/23/2012-P&P, dated 17 October, 2013)

### **Recommendation (Paragraph No. 1.20)**

The Committee are disappointed to note that there had been delays ranging from 4 to 19 Months in laying the Annual Reports and Audited Accounts of National Highways Authority of India, for the years from 2004-2005 to 2008-2009. The Committee examined the reasons for delay particularly with respect to the documents for the year 2006-2007 since there was a prolonged delay of 19 months. The Committee find that the Authority took nearly 06 months for compilation of Annual Accounts for the year 2006-2007 as against prescribed 3 months for this purpose. After compilation of Annual Accounts, the Audit Authority took 5½ months at the stage of auditing of Accounts and furnishing the final Audit Report to Authority. After receipt of final Audit Report, the Authority took 6 months to place them before the Competent Authority for approval. The Authority also took more than 7 months at the stage of translation, printing and sending the Reports to the Ministry for laying them on the Table of the House. The Committee, however, note with satisfaction that due to the remedial measures taken by the Ministry/Authority, the Annual

Report and Audited Accounts of the Authority for the year 2009-2010 have been laid on the Table of the House within stipulated period. The Committee expect from the Ministry to strictly adhere to the time schedule and also ensure that the Annual Report and Audited Accounts of the Authority are always laid well within the timeframe in future.

Reply by the Government

NHAI has already been directed to ensure the timely submission of their Annual Reports and Audited Accounts to this Ministry so that the same can be laid invariably in the winter Session of the Parliament. In case of non submission of the Annual Reports and Audited Accounts the delay statement will be obtained from NHAI for furnishing to Lok Sabha Sectt. in the month of January every year.

(Ministry of Road Transport & Highways, O.M. No. RW.NH/4/39011/23/2012-P&P, dated 17 October, 2013)

### **Indian Council of World Affairs, New Delhi**

#### **Recommendation (Paragraph No. 2.16)**

The Committee have time and again emphasized that both the Annual Report and Audited Accounts of an Organisation should be laid simultaneously to enable the Members of Parliament to get a complete picture of the working and activities of the Organisation. The Committee, however, regret to note that the Annual Reports and Audited Accounts of the Indian Council of World Affairs, New Delhi for the years 1999-2000 to 2008-2009 were laid on the Table of the House separately and there was inordinate delay in laying of the Annual Reports and Audited Accounts during the aforesaid years except the Annual Report for the year 2007-2008. The Committee had also recommended in the past that in the "Statement of reasons of delay", Government should invariably indicate in a chronological order the dates of finalisation of Reports and Accounts, their submission to Audit Authorities, issue of Inspection Reports, replies given on points raised in the Report and finally the receipt of Audit Report from the Audit Authorities so that the Committee may identify the stages of delays and the extent of delay at each stage and suggest remedial measures therefor. However the Committee observe that the delay statements given by the Ministry of External Affairs for the aforesaid years did not contain the information in a chronological order. The Committee, therefore reiterate their earlier recommendations and expect the Ministry to strictly adhere to the same in future.

### **Reply by the Government**

The recommendations of the committee to lay the Annual Report and Annual Accounts simultaneously and also the instructions with reference to “Statements of reasons of delay” have been noted for compliance.

Further, it is submitted that the Annual Report and Annual Accounts for the Financial Year 2010-2011 have been submitted simultaneously and within the stipulated time i.e. laid on the table of Lok Sabha on 21.12.2011 and the table of Rajya Sabha on 22.12.2011.

(Ministry of External Affairs O.M. No. F(ii)12(05)2012 dated 25.02.2014)

### **Recommendation (Paragraph No. 2.17)**

The Committee further note that one of the reasons for delay in laying of the documents was delay in convening the meeting of Governing Body which is chaired by Hon’ble Vice President of India who is also the ex-officio President of the Governing Body of the Council. The Committee are not convinced by the reasons advanced by the Administrative Ministry in this regard. The Committee feel that had the matter for timely laying of the documents been taken up seriously by the Administrative Ministry/Council, delay occurred in the matter could have been minimized/avoided. In this regard, however, the Secretary, Ministry of External Affairs stated during evidence that though the meeting of General Body is held twice a year, however, if required the meeting of Governing Body would be convened specially for passing of accounts. The Committee hope that with these measures the delays would be avoided in future.

### **Reply by the Government**

The recommendations have been noted for compliance and as advised, the meeting of General Body would be convened specially for passing of accounts to adhere to the time scheduled for submission of accounts in both the Houses of Parliament.

(Ministry of External Affairs O.M. No. F(ii)12(05)2012 dated 25.02.2014)

### **Recommendation (Paragraph No. 2.18)**

The Committee also note that another reason for delay in laying of the Audited Accounts was recasting of Annual Accounts of the Council for the years 1999-2000 to 2006-2007. The Secretary during evidence stated that when the ICWA approached the C&AG, they pointed out certain difficulties in the accounts and wanted the accounts to be recast. Accordingly, the efforts were made by the Council to streamline the process so that all the obligations were met. The Committee are, however, happy to note that as a result of various steps taken by the Administrative Ministry/Council, the extent of delay in laying the documents of the Council for the years 1999-2000 to 2009-10 has come down substantially. While appreciating the fact that the extent of delay in laying of the documents has been brought down over the years, the Committee desire that much concerted efforts are required be made by the Ministry/Organisation to lay the documents within stipulated time period.

### **Reply by the Government**

The Concerted efforts have been made and a time schedule indicating the completion of various tasks as detailed below, has been made to ensure the laying of documents with stipulated time.

- i. ICWA Annual Accounts to be compiled on or before 15<sup>th</sup> May.
- ii. ICWA compiled Annual Accounts to be approved by ICWA Finance Committee on or before 31<sup>st</sup> May (Last week of May).
- iii. ICWA Annual Accounts to be approved by ICWA Governing Body on or before 1<sup>st</sup> week of June.
- iv. ICWA Annual Accounts to be approved by ICWA Governing Body to be sent to DGACE for certification on or before 30<sup>th</sup> June (Last week of June 2011).
- v. The work of auditing of Accounts & Issue of Audit Report/Certificate is completed by DGACE by 31<sup>st</sup> October.
- vi. After receipt of Audit Report/Certificate, the translation and printing of documents is to be completed within 10 working days and to be sent to Ministry of External Affairs of laying the documents in Parliament.

(Ministry of External Affairs O.M. No. F(ii)12(05)2012 dated 25.02.2014)

### **Recommendation (Paragraph No. 2.19)**

The Committee again note that no time schedule indicating the completion of various tasks involved at each stage of finalization of the documents by the Institute has so far been laid down by the Ministry. However the Secretary during evidence assured the Committee that they would work out a schedule working backward from December and a Senior Officer would be assigned task to follow the time schedule. The Committee hope that this should be immediately complied with. The time schedule must be laid down indicating the target dates for finalization of accounts, completion of audit, approval of Reports and Audited Accounts, translation & printing of documents, dispatch to the Ministry, processing by Ministry and laying of the documents on the Table of Lok Sabha. The Ministry of External Affairs should closely monitor the progress of completion of the task at every stage involved in the processing of the documents and ensure that the time schedule is strictly adhered to in future.

### **Reply by the Government**

The time schedule indicating the completion of various tasks, has since been made which is detailed below :

- i. ICWA Annual Accounts to be compiled on or before 15<sup>th</sup> May.
- ii. ICWA compiled Annual Accounts to be approved by ICWA Finance Committee on or before 31<sup>st</sup> May (Last week of May).
- iii. ICWA Annual Accounts to be approved by ICWA Governing Body on or before 1<sup>st</sup> week of June.
- iv. ICWA Annual Accounts to be approved by ICWA Governing Body to be sent to DGACE for certification on or before 30<sup>th</sup> June (Last week of June 2011).
- v. The work of auditing of Accounts & Issue of Audit Report/Certificate is completed by DGACE by 31<sup>st</sup> October.
- vi. After receipt of Audit Report/Certificate, the translation and printing of documents is to be completed within 10 working days and to be sent to Ministry of External Affairs of laying the documents in Parliament.

Director General, ICWA has been monitoring the work to be completed as per the schedule to avoid delay in laying the documents.

(Ministry of External Affairs O.M. No. F(ii)12(05)2012 dated 25.02.2014)

**APPENDIX – II**  
**(Vide Para 5 of the Report)**

**STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE  
RECOMMENDATIONS/OBSERVATIONS OF THE COMMITTEE CONTAINED IN THEIR  
TENTH REPORT (15TH LOK SABHA)**

**Indian Institute of Management, Lucknow**

**Recommendation (Paragraph No. 1.14)**

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

Reply of the Government

**Reply by the Government**

This Ministry has been giving its utmost effort to follow the direction of the Hon'ble Committee in respect of laying of the Annual Reports and Audited Statement of Accounts of IIMs on the table of both the Houses of Parliament. Delay Statement regarding laying of Annual Reports, in respect of the year 2002-03 to 2010-11 has always been submitted before the Hon'ble Committee alongwith the Reports.

In respect of the Annual Report and Audited Accounts for the year 2010-11, it is pointed out here that the Annual Report was received from the Institute on 01.02.2012. The Annual Report alongwith draft review on the Annual Report and Audited Statement of Accounts was sent to the Lok Sabha Secretariat, Distribution Branch vide this Ministry's



OM F.No.4-3/2012-TS.V dated 18.04.2012 and the same was received by the Lok Sabha Secretariat, Distribution Branch on 24.04.2012. Lok Sabha Secretariat, Distribution Branch vide letter No. 3/6/12-D dated 31.08.2012 had also confirmed that the said report was received in their office and the same was sent to the Table office for further necessary action in the matter. Table Office had sent these Reports to Committee on Papers Laid on the Table stating that these were related to their Branch. Committee Branch-II has informed that they had received four copies of the Reports in question but authentication by the Minister concerned was not found. After the scrutiny, the Reports in question, could, however, not be traced out by Lok Sabha Secretariat, Distribution Branch. Further, Lok Sabha Secretariat, Distribution Branch requested to re-supply 25 copies of Annual Report alongwith one copy duly signed by the Minister concerned for laying the same on the Table of Lok Sabha. Accordingly, 25 copies of Annual Report for the year 2010-11 was re-supplied to Lok Sabha Secretariat, Distribution Branch on 29.11.2012. (Ministry of Human Resource Development O.M. No. 4/12/2010-TS.V Dated 06.05.2013)

### **Recommendation (Paragraph No. 1.15)**

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

### **Reply of the Government**

On scrutiny of verbatim of oral evidence dated 22.12.2010 taken by Committee on Papers Laid on the Table, Lok Sabha Secretariat, it is found that assurance for sending a person to Allahabad for expediting the work of Auditing by Auditor General was given by Director, IIM Lucknow. In this connection IIM Lucknow has informed that they have constantly been following, even by sending a person to Allahabad, for obtaining final comments and certificate from office of CAG for the last three years. The Institute has further informed that as a result, they have been able to submit their Annual Reports and Audited Accounts on time for the last three years.

(Ministry of Human Resource Development O.M. No. 4/12/2010-TS.V Dated 06.05.2013)

### **Recommendation (Paragraph No. 1.16)**

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

### **Reply of the Government**

The year wise broad reasons for delay in laying the Annual Reports and Audited Accounts for the year 2002-03 and 2005-06 to 2008-09 are as under :-

2002-03	Bilingual Reports were received in the Ministry after closing of Winter Session of 2003 of the Parliament. Hence these documents could be laid on 20.04.2004 during the Budget Session.
2005-06	Bilingual Reports were received in the Ministry on 23.04.2007. Thereafter, the authenticated reports were sent to Lok/Rajya Sabha Secretariat on 17.05.2007, but due to adjournment of the House Sine-die on 17.05.2007, all the documents were returned back by Lok Sabha Secretariat. Thereafter, all these documents were again sent on 16.11.2007 and hence. Finally, these documents could be laid on 20.11.2007.
2006-07	Bilingual Reports were received in the Ministry on 7.3.2008. Thereafter, the authenticated reports were sent to Lok/Rajya Sabha Secretariat on

	29.04.2008, but owing to the pre-mature Sine-die adjournment of the House on 05.05.2008, all the documents were returned back by Lok Sabha Secretariat. Again these documents were sent to Lok/Rajya Sabha Secretariat on 17.10.2008, and hence these documents could be laid on 21.10.2008.
2007-08	Bilingual Reports were received in the Ministry on 23.04.2007. Thereafter, the authenticated reports were sent to Lok/Rajya Sabha Secretariat on 09.07.2009 during its Budget Session (Period 2 <sup>nd</sup> July to 7 <sup>th</sup> August, 2009), these documents could be laid on 20.07.2009.
2008-09	<p>The Institute sent the Bilingual Reports to the Ministry on 10.06.2010, which was received in the Ministry on 16.06.2010.</p> <p>Examination of Annual Report 2008-09 in the Ministry</p> <ol style="list-style-type: none"> <li>1. Fund Released by the Ministry were not shown accurately. Discrepancies were communicated to the institute on 23.07.2010.</li> <li>2. Reply was received from the Institute on 26.07.2010.</li> <li>3. Reply was not in order as errata was not given by the Institute. This was pointed to the Institute on 02.08.2010.</li> <li>4. Errata were received from the Institute on 09.08.2010.</li> <li>5. IFD (MHRD) was consulted on 13.08.2010.</li> <li>6. Advice of IFD was received on 25.08.2010.</li> <li>7. The Institute was asked to incorporate the errata on 03.09.2010.</li> <li>8. The action taken by the Institute was reported to the Ministry on 04.10.2010.</li> <li>9. Annual Report sent for Minister's approval on 12.10.2010.</li> <li>10. MOS(HRD)'s approval was obtained on 21.10.2010.</li> <li>11. File was sent for authentication of MOS(HRD) on 18.11.2010.</li> <li>12. Authentication was submitted to Lok Sabha and Rajya Sabha on 23.11.2010.</li> <li>13. The reports were laid in Lok Sabha on 01.12.2010 and in Rajya Sabha on 03.12.2010.</li> </ol>

Ministry is quite serious on the issue of ensuring laying of Annual Report in time. Apart from sending letters to the Directors of IIMs for timely laying of Annual Reports, this issue has been included as one of the items of Annual Work Plan Documents of the Ministry. In each Bureau Head Meeting of HRM with the Chairpersons and Directors of IIMs, it is impressed upon the IIMs to send the Annual Reports and Audited Accounts within stipulated time.

(Ministry of Human Resource Development O.M. No. 4/12/2010-TS.V Dated 06.05.2013)

### **Recommendation (Paragraph No. 1.17)**

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

### **Reply of the Government**

This Ministry has taken necessary steps to avoid delays in laying of Annual Reports and Audited Statement of Accounts of IIMs on the Table of both the Houses of Parliament. This Ministry had issued three reminders to the Institutes, to ensure timely submission of Annual Reports and Audited Statement of Accounts for the year 2010-11 before the Parliament.

(Ministry of Human Resource Development O.M. No. 4/12/2010-TS.V Dated 06.05.2013)

**U.E.E. Mission, Delhi**

### **Recommendation (Paragraph No. 2.19)**

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

should be avoided in future. The Committee, urge the Ministry to evolve a fool proof mechanism to monitor the progress in regard thereto.

### **Reply of the Government**

The State has informed that delay in appointment of Auditors for auditing of the Annual Accounts for the year 2003-2004 to 2008-2009 resulted in the delay in submission of the Annual Report & Audited Accounts. The delay in selection process and appointment of CA and auditors was due to staff shortage. Due to manpower shortage, more time was consumed in tracking all the relevant vouchers/expenditure-statements required for submission to the Auditors.

The state has further informed that finalisation of Audited Accounts has improved due to the strengthening of staff in Accounts as well as Administration branch of UEE Mission. Accounts of the Mission are being finalized, Auditors are being appointed and Accounts are being submitted to the auditors for audit, strictly in accordance with the time schedule prescribed the MHRD. Fool proof mechanisms have been established to prevent any such delay in future. Further, regular meeting are being held under the Chairpersonship of State Project Director to review the progress made in this regard. At present the mission has sufficient manpower in Accounts and Administration Branch.

In the Department of School Education & Literacy the under SSA timelines for drafting of Audit Reports as been prescribed in the Financial Management Procurement Manual.

Sl. No.	Date of EC's approval for engagement of auditors	Between Jan and March of every year.
1.	Date of engaging CA firm	By April of every year at the outset.
2.	Finalization of annual accounts for the previous year	By 30 <sup>th</sup> June of every year.
3.	Progress on audit work	By 1 <sup>st</sup> July of every year
4.	Submission of audit report to SPO	By 30 <sup>th</sup> September of every year
5.	Approval of Annual Report and audited accounts	By 15 <sup>th</sup> October of every year.
6.	Dispatch date to GOI	By 1 <sup>st</sup> November of every year

The Ministry pursues the matter with the State implementing societies of SSA for expediting the Annual Reports. During SSA Annual Plan discussions in the Ministry with the States/UTs the matter of pending Annual Reports is specifically brought to the notice of State Governments/UTs, their status is reviewed every quarter in meetings with State officials/Finance Controllers, and also pursued through D.O. letters to State Project Directors of SSA and State Education Secretaries. The vigorous monitoring done at the state level and Ministry level has reduced the delay in submission of Audited Accounts considerably.

(Ministry of Human Resource Development O.M. No. 5-10/2012-EE.8 dated 12.07.2013)

### **Recommendation (Paragraph No. 2.20)**

The Committee further note that there was no delay at the stage of auditing of Annual Accounts and furnishing of Final Audit Reports by the Audit Authorities to the Mission for the year 2003-2004 to 2008-2009. However, another major factor which has substantially contributed towards delay has been getting the documents of the Mission translated, printed and sending of the same to the Ministry for laying them on the Table of the House. The Committee also find that the Audit Report for the year 2005-06 was sent to Ministry of Human Resource Development on 21.5.2007 however, the Annual Report for the same year was sent on 29.4.2010 after getting it duly printed in English and Hindi Version. The Committee are, however, happy as the Secretary during evidence apprised the Committee some of the remedial measure taken to reduce the delay in laying of the documents. The Director, UEE Mission also assured the Committee that the documents of Mission would be laid on the Table of the House with in stipulated time period in future. The Committee appreciate that as a result of various corrective steps taken by the Administrative Ministry/Mission, the extent of delay in laying the documents of the Mission for the years 2006-2007 to 2010-2011 has come down substantially. While appreciating the fact that the extent of delay in laying of the documents has been brought down over the years, the Committee desire that concerted efforts are required be made by the Ministry/Mission to lay the documents within stipulated time period.

### **Reply of the Government**

The state has reported that the delay in getting the documents of the Mission translated, printed and sending of the same to the Ministry for laying them on the Table of

the House was due to shortage of manpower in the mission and time consumed by the Govt. Press (Army/Delhi Cantonment Press) (due to its prior engagements) in translating and printing other documents.

This major factor for delay (i.e. printing and translation time of Hindi Version) has now been considerably reduced by adopting various corrective steps. The reports for 2009-10 and 2010-11 were sent with in stipulated period vide letter dated 25.10.2010 and 24.10.2011, respectively.

In order to solve the problem relating to long time taken for translation the Department of School Education & Literacy has now prescribed timelines for drafting of Annual Reports which also includes start of translation process. The time line prescribed is as follows.

Sl. No.	Stage involved in completion of the work	Normative time limit for Annual & Audit Report
1.	Commencement of drafting of Annual Report	1 <sup>st</sup> April of every year
2.	Completion of Annual Report drafting	15 <sup>th</sup> June of every year
3.	Tendering process for printing of Annual Report to be commenced.	30 <sup>th</sup> June of every year
4.	Translation of Annual Report in to Hindi English to be completed by	15 <sup>th</sup> August of every year
5.	Completion of tendering process for printing of Annual & Audit Report	15 <sup>th</sup> September of every year
6.	Approval of Annual Report with Audit Report by Executive Committee	15 <sup>th</sup> October of every year
7.	Printing of Hindi & English version of the Annual Report with Audit Report be completed.	25 <sup>th</sup> October of every year
8.	Submission of 60 copies of Audit and Annual Reports to the Ministry (both English and Hindi version)	1 <sup>st</sup> November of every year
9.	Laying of Annual & Audit Report in Parliament	Winter Session of Parliament/ December of every year

As desired by the committee the Mission has made concerted efforts and promise to continue with same to ensure the timely submission of Audit Reports and Annual Reports, in future.

(Ministry of Human Resource Development O.M. No. 5-10/2012-EE.8 dated 12.07.2013)

### **Recommendation (Paragraph No. 2.21)**

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

### **Reply of the Government**

In order to ensure that Annual Reports/Audit Report for the future period are laid in Parliament within stipulated time. The Ministry of Human Resource Development has laid emphasis with state for timely completion and submission of the Reports. Timelines have been prescribed for drafting of Annual Reports which is as follows:-

Sl. No.	Stage involved in completion of the work	Normative time limit for Annual & Audit Report
1	Commencement of drafting of Annual Report	1 <sup>st</sup> April of every year
2.	Completion of Annual Report drafting	15 <sup>th</sup> June of every year
3.	Tendering process for printing of Annual Report to be commenced.	30 <sup>th</sup> June of every year
4.	Translation of Annual Report in to Hindi English to be completed by	15 <sup>th</sup> August of every year
5.	Completion of tendering process for printing of Annual & Audit Report	15 <sup>th</sup> September of every year
6.	Approval of Annual Report with Audit Report by Executive Committee	15 <sup>th</sup> October of every year
7.	Printing of Hindi & English version of the Annual Report with Audit Report be completed	25 <sup>th</sup> October of every year
8.	Submission of 60 copies of audit and Annual Reports to the Ministry (both English and Hindi version)	1 <sup>st</sup> November, of every year
9.	Laying of Annual & Audit Report in Parliament	Winter Session of Parliament/ December of every year.



The above time lines have been shared with all States/UTs for compliance and the status is reviewed regularly in the quarterly review meetings.

The Ministry pursues the matter with the State implementing societies of SSA for expediting the Annual Reports. During SSA Annual Plan discussions in the Ministry with the States/UTs the matter of pending Annual Reports is specifically brought to the notice of State Governments/UTs, their status is reviewed every quarter in meetings with State officials/Finance Controllers, and also pursued through D.O. letters to State Project Directors of SSA and State Education Secretaries.

(Ministry of Human Resource Development O.M. No. 5-10/2012-EE.8 dated 12.07.2013)

**APPENDIX – III**  
**(Vide Para 5 of the Report)**

**STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE  
RECOMMENDATIONS/OBSERVATIONS OF THE COMMITTEE CONTAINED IN THEIR  
ELEVENTH REPORT (15TH LOK SABHA)**

**Postgraduate Institute of Medical Education and Research, Chandigarh**

**Recommendation (Paragraph No. 1.20)**

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

**Reply of the Government**

The reasons for delay in laying of the Annual and Audited Accounts Report of Post Graduate Institute of Medical Education and Research, Chandigarh have been submitted for the kind consideration of the Hon'ble Committee on Paper Laid on the Table. Internal discussions within the Institute have been held on the issue and all the concerned officers have been directed to take necessary steps so that Annual Report and Audited Accounts are laid before the Parliament in time. The schedule of activities is as below:

S. No.	Schedule of Activities	Activity Date
1	Submission of Accounts to Director Of Audit	30th June
2	Commencement of Audit by Director of Audit	1st August
3	Receipt of Audit Certificate	1 <sup>st</sup> Week of November
4	Approval of Governing Body	Mid November
5	Translation of Annual Report and	3 <sup>rd</sup> Week of November

	Audited Accounts	
6	Printing of Papers	30 <sup>th</sup> November
7	Submission of Annual Report and Audited Accounts	1 <sup>st</sup> Week of December

To ensure this the Deputy Director (Admn.), PGIMER, Chandigarh has been appointed as a Nodal Officer to co-ordinate with all the officers concerned/involved for processing/preparing the Annual Report of the Institute.

It is submitted that the report for the financial year 2011-12 was submitted in time.

(Ministry of Health & Family Welfare O.M. No.H.11021/2/2012-ME.II dated 21 June, 2013)

### **Recommendation (Paragraph No. 1.21)**

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

### **Reply of the Government**

The reasons for delay in laying of the Annual and Audited Accounts Report of Post Graduate Institute of Medical Education and Research, Chandigarh have been submitted for the kind consideration of the Hon'ble Committee on Paper Laid on the Table. Internal discussions within the Institute have been held on the issue and all the concerned

officers have been directed to take necessary steps so that Annual Report and Audited Accounts are laid before the Parliament in time as per following prescribed schedule of activities in future.

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

To ensure this the Deputy Director (Admn.), PGIMER, Chandigarh has been appointed as a Nodal Officer to co-ordinate with all the officers concerned involved for processing/preparing the Annual Report of the Institute.

It is submitted that the report for the financial year 2011-12 was submitted in time.

(Ministry of Health & Family Welfare O.M. No.H.11021/2/2012-ME.II dated 21June June, 2013)

### **Bihar Education Project Council (Bihar Shiksha Pariyojna Parishad)**

#### **(Recommendation (Paragraph No. 2.19)**

The Committee are constrained to note that there have been inordinate delays in laying of the Annual Reports and Audited Accounts of the Bihar State Project Parishad since 2002-03. The delay ranged from 08 to 59 months during the period from 2002-03 to 2010-11. The Committee were apprised that the main reasons for delay in laying of documents of the BSPP for the years 2002-2003 to 2008-2009 were the shortage of accounting as well as other professionals in Bihar State Project Parishad. In the initial years of 2002-03 and 2003-04, the capacity constraints of professionals were cause of delay in preparing Reports. The delay recorded was 20 and 8 months, respectively. The problem accentuated thereafter. In the years 2004-05, 2005-06 and 2006-07, the delay was of the order of 55, 59 and 47 months, respectively. The Audited Accounts for the

years 2005-06 and 2006-07 approved in December, 2009. The Committee do not understand the rationale of devoting one complete year, in despatching approved Audited Accounts to Govt. of India for the year 2007-08. What is further disturbing to note, is that the Annual Report and Audited Accounts for the year 2011-12 which were due for laying by 31 December, 2012, have not been laid in the House as yet. The Committee feel that delays in laying of the documents of BSPP by the Ministry shows that there has been some inherent and fundamental wrong in the system, in vogue which, have failed to ensure the accountability to the Parliament. The Committee consider it as a grave casualness on the part of the Administrative Ministry/BSPP and is nothing short of abdicating responsibility towards Parliament. The Committee therefore, strongly urge the Ministry to pay due attention towards this systematic neglect and prevail upon the BSPP to ensure that such kind of lapses do not recur in future.

### **Reply of the Government**

The reply of Bihar State Project Parishad, BSPP /SSA is at Annexure VI. From the M/O HRD side it is submitted that the BSPP has been sent several reminders for timely submission of Annual Report and Audited Accounts. For the year 2011-12, the Ministry has sent Five (5) reminders for early submission of Annual Report and Audited Accounts for 2011-12.

Annual Report and Audited Accounts of Bihar SSA for the year 2011-12 has since been received without delay Statement. The State has been asked to submit delay statement for the year 2011-12 . Now, Ministry has received delay statement of the year 2011-2012 on 22<sup>nd</sup> July,2013. The Annual Report and Audited Accounts will be laid on the Table of the House in the forthcoming Monsoon session.

(Ministry of Human Resource Development O.M. No. 14.12/2012-EE-11 dated 24<sup>th</sup> July, 2013.)

### **Recommendation (Paragraph No.2.20)**

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

### **Reply of the Government**

The Ministry has been requesting Bihar State Project Parishad to comply with the time schedule for completion of each stage of finalization of documents laid down in the Manual on Financial Management and Procurement. Further in compliance to the recommendation of 11<sup>th</sup> report of the Committee on Paper Laid on Table of House. The State has been asked to submit the delay statement vide this Department's Letter dt. 4<sup>th</sup> July, 2013. Now, Ministry has received delay statement for the year 2011-12 on 22<sup>nd</sup> July, 2013.

(Ministry of Human Resource Development O.M. No. 14.12/2012-EE-11 dated 24<sup>th</sup> July, 2013.)

### **Kerala Mahila Samakhya Society(KMSS)**

#### **Recommendation (Paragraph No.3.16)**

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

### **Reply of the Government**

The candidate selected for the post of State Programme Director for Kerala Mahila Samakhya Society by the Selection Committee in its meeting held on 8<sup>th</sup> March 2013 was not willing to join the post and vacancy was re-advertised again. Selection Committee again met on 28.6.2013 and selected the candidate for the vacant post. It is expected that

appointment of a full time SPD for the Society will ensure smooth functioning of programme in the State of Kerala and inter-alia result in timely submission of Annual Report by the MS Society.

Also, in view of the persistent late submission of Annual Reports by the MS Societies, a calendar providing a time line for preparation and submission of Audited Accounts and Annual Report has been circulated by this Department on 15.5.2013 to all MS Societies to streamline the entire process of preparation and submission of Annual Reports. The timeline prescribed in the calendar is as follows:

S.No.	Particulars	Date
1.	Commencement of drafting of Annual Report	1 <sup>st</sup> April of every year
2.	Completion of drafting of Annual Report	By 31 <sup>st</sup> May of every year
3.	Commencement of tendering process for printing of Annual Report	By 30 <sup>th</sup> June of every year
4.	Translation of Annual Report	By 31 <sup>st</sup> July of every year
5.	Completion of tendering process for printing of Annual Report	By 15 <sup>th</sup> August of every year
6.	Approval of Annual Report along with Audited Accounts by the Executive Committee	By 31 <sup>st</sup> August of every year
7.	Printing of English and Hindi version of Annual Report	By 15 <sup>th</sup> September of every year
8.	Submission of printed copies of Annual Report to the Ministry	By 30 <sup>th</sup> September of every year

The Ministry also pursues the matter with State MS Societies to expedite the Annual Reports during their EC meetings as well as with written communications. The above mechanism has reduced the delay in submission of Annual Reports considerably.

(Ministry of Human Resource Development O.M. No. 8-13/2012-EE7. dated 24<sup>th</sup> July, 2013)

### **Recommendation (Paragraph No.3.17)**

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

need to fulfill this prescribed requirement also, so as to ensure that the desired obligations can be met.

### **Reply of the Government**

The Ministry has requested State MS Societies to furnish the following information whenever there is a delay in submission of Annual Reports which will be included in the Statement showing reasons for delay to be laid alongwith the Annual Reports which sent to House after the stipulated time.

S. N.	Particulars
1.	Date of preparation of Annual Accounts
2.	Date of submission of Annual Accounts to Auditors
3.	Date of queries raised by Auditor
4.	Date of reply given on points raised in the draft audit report to Auditors
5.	Date of receipt of Final Audit Report by Society from the Audit Authorities
6.	Date of finalization of Annual Report
7.	Date of Approval by EC
8.	Date of receipt of translated Copy
9.	Date of English printing
10.	Date of Hindi printing
11.	Date of Submission to Ministry (English)
12.	Date of Submission to Ministry (Hindi)

It will be ensured that the various activities indicated above are incorporated in the statement of reasons for delay whenever there is a delay in laying of Annual Report on the Table of the House.

(Ministry of Human Resource Development O.M. No. 8-13/2012-EE7. dated 24<sup>th</sup> July, 2013)



## **ANNEXURE-I**

**Reasons for delay in finalization of Annual Report and Audited Accounts of NHAI for the year 2004-05 are as under:**

- i) The Annual Accounts of NHAI for 2004-05 were forwarded to Principal Director of Commercial Audit and Ex-officio Member Audit Board for Audit and report on 10.11.2005 after approval of the NHAI's Board.
- ii) Observations (143 Half Margin Memos) raised by the Audit Office on accounts have been examined in consultations with field offices across the country and replied by NHAI.
- iii) Provisional comments of Audit on accounts were received on 03.01.2006 and the same have been replied on 02.02.2006 by NHAI.
- iv) The Final Audit Report was finalized by Comptroller & Auditor General of India on 23.03.2006.
- v) On receipt of the Final Audit Report, the NHAI prepared the replies for approval of their Board. The annual Report together with the Audited Accounts was approved by the Authority in its 58<sup>th</sup> Meeting held on 20.04.2006. Thereafter, the Annual Report was sent for printing.

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## **ANNEXURE-II**

**Reasons for delay in finalization of Annual Report and Audited Accounts of NHAI for the year 2005-06 are as under:**

- i) The Annual Accounts of NHAI for 2005-06 were forwarded to Principal Director of Commercial Audit and Ex-officio Member Audit Board for Audit scrutiny on 31.07.2006 after approval of the NHAI's Board.
- ii) Observations (229 half margin) raised by the Audit Office on accounts have been examined in consultations with field offices across the country and replied by NHAI.
- iii) Provisional comments of Audit on accounts were received on 06.10.2006 and 09.10.2006 and the same have been replied on 11.10.2006 by NHAI.
- iv) The Final Audit Report was finalized by Comptroller & Auditor General of India on 04.12.2006.
- v) On receipt of the Final Audit Report, the NHAI prepared the replies for approval of their Board. The Annual Report together with the Audited Accounts was approved by the Authority in its 62<sup>th</sup> Meeting held on 02.02.2007. Thereafter, the Annual Report was sent for printing.
- vi) The final printed copy of Annual Report and Audited Accounts were sent to Ministry on 13.08.2007 for laying on the Table of the Lok Sabha.
- vii) Ministry vide its OM dated 13.8.07 sent the Annual Report and Annual Accounts to Lok Sabha Sectt. for laying on the Table of Lok Sabha.

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### **ANNEXURE-III**

**Reasons for delay in finalization of Annual Report and Audited Accounts of NHAI for the year 2006-07 are as under:**

- i) The Annual Account of NHAI for 2006-07 was forwarded to Principal Director of Commercial Audit and Ex-officio Member Audit Board for Audit and report on 27.09.2007.
- ii) Observations (155 half margin) raised by the Audit Office on accounts have been examined in consultations with field offices across the country and replied by NHAI.
- iii) Provisional comments of Audit on accounts were received on 31.12.2007 and 02.01.2008 and the same have been replied by NHAI.
- iv) The Audit Report was finalized by Comptroller & Auditor General of India and received on 25.02.2008 by NHAI.
- v) On receipt of the Final Audit Report, the NHAI prepared their replies by 07.03.2008.
- vi) The Annual Account of NHAI for the year 2006-07 alongwith the management replies were received in Administration Division of NHAI from Finance Division on 17.03.2008.
- vii) After the Audit Report was finalized, the descriptive text of the Annual Report was prepared. Finalization of the text took 3-4 months and the Annual Report was finally approved by the NHAI's Board in August, 2008.
- viii) Order for printing of the report was given in the month of October, 2008. Proofs, were received/checked in the months of January/ February, 2009, and final print was received in April, 2009.
- ix) The Annual Report for the year 2006-07 was forwarded by the NHAI to Ministry in the month of May, 2009 for laying in the Parliament.
- x) The chronological sequence of work undertaken during 2009 are under:
  - 1<sup>st</sup> January 2009 - First proof of Annual Report 2006-07 received. This proof was corrected and forwarded to printing agency for presentation of colour proof.
  - 13<sup>th</sup> February 2009- Colour proof of Annual Report 2006-07 received from printer.
  - 31<sup>st</sup> March 2009 - Final colour proof of Annual Report 2006-07 forwarded to printer after all corrections for final printing of Annual Report 2006-07.
  - 21<sup>st</sup> April 2009 - Final printed copies of Annual Report 2006-07 received from printer.
  - 6<sup>th</sup> May 2009 - Annual Report 2006-07 submitted to MoRT&H alongwith delay statement.
- xi) The final printed copy of Annual Report and Audited Accounts was sent to Ministry on 22.07.2009 for laying on the Table of the Lok Sabha.
- xii) The Annual Report and Audited Accounts were sent to Lok Sabha Sectt. on 22<sup>nd</sup> July, 2009 for laying on the Table of Lok Sabha.

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#### **ANNEXURE-IV**

**Reasons for delay in finalization of Annual Report and Audited Accounts of NHAI for the year 2007-08 are as under:**

- i) The Annual Accounts of the Authority for the Financial Year 2007-08, duly approved by the Board of NHAI, was submitted to resident Audit Party (C&AG) on 01.08.2008 for Audit.
- ii) Audit Party conducted accounts audit of Head Office as well as 30 Project Inspection Units in the country/CMUs and issued 224 Half Margins on different dates. Based on compliance note of PIUs/CMUs replies were furnished to Audit Party.
- iii) The Audit Report of C&AG of India on the Accounts of the Authority for the year ended 31/03/2008 was received on 27.11.2008.
- iv) The Annual Accounts together with the Audit Report and the Managements' reply on the Audit Report were approved by Board of NHAI and the same were received in January, 2009.
- v) Even though Audit Report for 2007-08 was available in January, 2009 the work for annual report 2007-08 was taken up only after completion of work for Annual Report 2006-07.
- vi) The chronological sequence of work undertaken during 2009 are under :

June-August 2009 -	Preparation of draft Annual Report 2007-08.
26 <sup>th</sup> Aug 2009 -	Quotations invited for printing of Annual report 2007-08.
30 <sup>th</sup> September 2009 -	Quotations opened.
26 <sup>th</sup> Oct. 2009 -	Work order given to printer.

- vii) Colour proof of Annual Report 2007-08 received from printer on 29.12.2009 following which Draft Annual Report was approved by the Authority (through circulation) on 15.01.2010.
- viii) Final printed copies of Annual Report received on 1<sup>st</sup> February 2010.

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## **ANNEXURE-V**

**Reasons for delay in finalization of Annual Report and Audited Accounts of NHAI for the year 2008-09 are as under:**

- i) The Annual Accounts of NHAI for the year 2008-09, duly approved by the Board, was submitted to resident Audit Party (C&AG) on 22.07.2009.
- ii) Audit Party conducted accounts audit of HO as well as 24 PIU/CMUs in the country and issued 332 Half Margins.
- iii) The Audit Report was finalized by C&AG for the year ended 31.03.2009 was received on 28.01.2010.
- iv) Annual Report alongwith Audited Accounts approved by the Authority on 15.04.2010.
- v) The final printed copy of Annual Report and Audited Accounts was sent to Ministry on 30.04.2010 for laying on the Table of the Lok Sabha.
- vi) This Ministry on 30.4.2010 sent the Annual Report and Audited Accounts to Lok Sabha Sectt. for laying on the Table of Lok Sabha.

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## **Annexure - VI**

### **Point wise reply on point No. 2.19 & 2.20 for Annual Reports and Audited Accounts of Bihar Education Project Council, Patna**

Point No.	Description	Reply
2.19	<p>The Committee are constrained to note that there have been inordinate delays in laying of the Annual Reports and Audited Accounts of the Bihar State Project Parishad since 2002-03. The delay ranged from 08 to 59 months during the period from 2002-03 to 2010-11. The Committee were apprised that the main reasons for delay in laying of documents of the BSPP for the years 2002-2003 to 2008-2009 were the shortage of accounting as well as other professionals in Bihar State Project Parishad. In the initial years of 2002-03 and 2003-04, the capacity constraints of professionals were cause of delay in preparing Reports. The delay recorded was 20 and 8 months, respectively. The problem accentuated thereafter. In the years 2004-05, 2005-06 and 2006-07, the delay was of the order of 55, 59 and 47 months, respectively. The Audited Accounts for the years 2005-06 and 2006-07 approved in December, 2009. The Committee do not understand the rationale of devoting one complete year, in dispatching approved Audited Accounts to Govt. of India for the year 2007-08. What is further disturbing to note, is that the Annual Report and Audited Accounts for the year 2011-12 which were due for laying by 31 December, 2012, have not been laid in the House as yet. The Committee feel that delays in laying of the documents of BSPP by the Ministry shows that there has been some inherent and fundamental wrong in the system, in vogue which, have failed to ensure the accountability to the Parliament. The Committee consider it as a grave casualness on the part of the Administrative Ministry/BSPP and is nothing short of abdicating responsibility towards Parliament. The Committee therefore, strongly urge the Ministry to pay due attention towards this systematic neglect and prevail upon the BSPP to ensure that such kind of lapses do not recur in future.</p>	<p>The year wise (2005-06 to 2010-11) delay statement have already been sent to MHRD, New Delhi. However, same is being attached for needful. The Annual Report and Audited Accounts for the year 2011-12 (English &amp; Hindi) is being sent vide letter no. – SPD/MIS/4047, dated – 12.06.2013.</p> <p>Now, there is no backlog of submission of Annual Report and Audited Accounts of BSPP. The observations of the Committee has been noted and taken care of seriously. In future we will submit the report in due time.</p>
2.20	<p>The Committee also find that a time schedule indicating target dates for completion of each stage of finalisation of the documents laid down by the Ministry has never been adhered to by the BSPP. The Committee view such inaction, with all seriousness it deserve. The Committee desire that the time schedule laid down for various activities right from the stage of compilation of accounts to their placing before Parliament should be followed in letter &amp; spirit and without any exception. Further, the monitoring mechanism should be strengthened further so as to prevent slippages in future.</p>	<p>The BSPP will adhere to time schedule indicating target dates for completion of each stage of finalisation of documents. We will try our level best and leave no stone un-tuned to make available the report on time and tackle this issue in future.</p>

- sd -  
Signature of SPD

**MINUTES OF THE FIFTH SITTING OF THE  
COMMITTEE ON PAPERS LAID ON THE TABLE (2013-2014)**

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The Committee sat on Tuesday, 11 March, 2014 from 1245 hrs to 1345 hrs. in Committee Room '53', First Floor, Parliament House, New Delhi

**PRESENT**

**Shri Harin Pathak** - **Chairman**

**MEMBERS**

2. Tarachand Bhagora
3. Shri Ram Singh Kaswan
4. Shri Jadhav Baliram Sukur
5. Shri Baidya Nath Prasad Mahato

**SECRETARIAT**

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

2. At the outset, the Chairman welcomed the Members to the sitting of the Committee.
3. The Committee then took up for consideration the draft Report on Action Taken by the Government on the recommendations/observations contained in 8<sup>th</sup>, 10<sup>th</sup> and 11<sup>th</sup> Reports (15<sup>th</sup> Lok Sabha) of the Committee. After some discussion, the Committee adopted the Report without any modification.
4. Taking into consideration that the term of 15<sup>th</sup> Lok Sabha is to end soon, the Committee authorized the Hon'ble Chairman to finalise the Report and present the same to Hon'ble Speaker in accordance with Direction 71 A of the Directions by Speaker, Lok Sabha.
5. The Committee placed on record their high appreciation for quality of work and cooperation extended to them by the Secretariat to the Committee during 15<sup>th</sup> Lok Sabha.
6. The Committee also had a Group Photograph Session alongwith the Committee Officials of the Secretariat.

**The Committee then adjourned.**