

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2014-2015)**

SIXTEENTH LOK SABHA

SECOND REPORT

**[Action Taken by Government on the recommendations/observations made by the
Committee in their Twelfth and Thirteenth Reports (Fifteenth Lok Sabha)]**

Presented on 22 December, 2014



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI**

December, 2014/Pausa, 1936(Saka)

C O N T E N T S

	PAGE
COMPOSITION OF THE COMMITTEE	(iii)
INTRODUCTION	(v)
REPORT Action Taken by Government on the Recommendations/Observations made by the Committee on Papers Laid on the Table in their Twelfth and Thirteenth Reports (Fifteenth Lok Sabha)	01
Appendix-I Statement showing Action Taken by Government on the Recommendations/Observations of the Committee on Papers Laid on the Table in their Twelfth Report (15 th LS)	07
Appendix- II Statement showing Action Taken by Government on the Recommendations/Observations of the Committee on Papers Laid on the Table in their Thirteenth Report (15 th LS)	14
Annexure-I & II Letters to Principal Director of Audit reg. Audit of Accounts of NTCA.	19-20
Annexure- III Letters to Secretary, M/o Finance reg. Audit of Accounts of NTCA.	21
Annexure- IV U.O. Note of Comptroller and Auditor General of India to enroll the NTCA for Audit.	22
Annexure- V Time Schedule for completion of Annual Report and Audited Accounts of NTCA	24
Annexure-VI Letter to the CMPFO reg. early furnishing of documents for the year 2012-13 for laying on the Table of the House	25
Annexure-VII Minutes of the sitting of the Committee held on 18.12.2014.	27

COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE

(2014-2015)

Shri Chandrakant Khaire

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Chairperson

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2. Shrimati Veena Devi
3. Shri P.C. Gaddigoudar
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11. Shri Uday Pratap Singh
12. Shri Virendra Singh
13. Shri P.R. Sundaram
14. Shri Manohar Untwal
15. Vacant

SECRETARIAT

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

INTRODUCTION

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

2. The Committee considered and adopted this Report at their sitting held on 18.12, 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
18December, 2014
27 Agrahayana, 1936 (Saka)

Chandrakant Khaire,
Chairperson
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 Twelfth and Thirteenth Reports (15th Lok Sabha) which were presented to Lok Sabha on 13.08.2013 and 24.08.2013 respectively.

2. The Twelfth Report dealt with delay in laying of the Annual Reports and Audited Accounts of (i) National Tiger Conservation Authority, New Delhi; and (ii) GB Pant Institute of Himalayan Environment & Development, Almora

3. The Thirteenth Report dealt with delay in laying of the Annual Reports and Audited Accounts of (i) Coal Mines Provident Fund Organisation; and (ii) School of Planning and Architecture, New Delhi.

4. The Action Taken Notes have since been received from the Government in respect of all the recommendations/observations contained in the aforesaid two Reports. Accordingly, the Statements showing the action taken by the Government on the recommendations/observations contained in the Twelfth and Thirteenth Reports (15th Lok Sabha) are given in Appendix-I & II respectively.

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

7. In paragraph 1.16 (12th Report, 15th Lok Sabha) relating to delay in laying of the documents of **National Tiger Conservation Authority, New Delhi** the Committee had recommended as follows :-

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 the Parliament. The Committee are not at all convinced with the reasons adduced by the Ministry for the same. In the opinion of the Committee, had the Ministry planned their actions well in time and shown some sign of urgency towards fulfilling their Parliamentary Obligation of laying documents in time on the Table of the House, the procedural bottlenecks could have been easily overcome. The Committee deplore the casual attitude of the Ministry which resulted in the inordinate delays in laying of the documents on the Table of the House. The Committee are of the view that the internal mechanism in place to monitor the progress of laying of documents in time, has failed to undertake its assigned mandate, satisfactorily and needs to be strengthened. The Committee emphasise that National Authority of repute like NTCA ought to strictly adhere to the time schedule prescribed for the purpose of laying of Annual Report and Audited Accounts before Parliament, in time, and thereby set an example for others to follow the suit.”

8. In their Action Taken Note, the National Tiger Conservation Authority, Ministry of Environment and Forests have stated :

“The following time frame has been evolved for completion of various steps in preparation/ completion of the Annual Report to ensure timely laying of such papers on the Table of both the Houses of the Parliament.

	<i>Steps</i>	<i>Timeline</i>
(i)	<i>Completion of NTCA Account</i>	<i>30th April</i>
(ii)	<i>Approval of NTCA</i>	<i>15th June</i>
(iii)	<i>Approach to CAG</i>	<i>30th June</i>
(iv)	<i>CAG Audit</i>	<i>July-October</i>
(v)	<i>Laying</i>	<i>November-December</i>

9. **The Committee expressed their concern over recurring delays in laying of the Annual Reports and Audited Accounts of National Tiger Conservation Authority (NTCA), New Delhi for the years 2008-2009 to 2010-2011 vide 12th Report (15 Lok Sabha). The Committee had accordingly urged upon the Ministry to strengthen their internal monitoring mechanism to ensure that the requisite documents of the NTCA would be laid before Parliament within the stipulated period of nine months from the close of the Accounting Year. Pursuant to the recommendations of the Committee, the Ministry have evolved the time schedule. However, the details of completion of task at various stages of finalisation of Annual Reports and Audited Accounts have not been mentioned by the Ministry in the time schedule laid down by them. The Committee fail to understand that in the absence of detailed time schedule, how would the Ministry ensure timely laying of the documents on the Table of the House. The Committee, therefore, stress that the Ministry of Environment & Forests should lay down a time schedule indicating target dates for completion of the task at each stage involved in finalisation of the documents, viz. compilation of Annual Accounts, preparation of Annual Report, audit of Accounts, approval of these documents by the Competent Authority, translation and printing, processing of the documents in the Ministry and also laying of the documents on the Table of the House. It should be ensured without fail that the time schedule so formulated is strictly adhered to both by the Authority and the Ministry. The Committee hope that with these measures, the Annual Report and Audited**

Accounts of the NTCA can be laid on the Table of the House within the stipulated time in future.”

10. In paragraphs 2.16 of their 12th Report (15th Lok Sabha) relating to delay in laying of Annual Reports and Audited Accounts of G. B. Pant Institute of Himalayan Environment & Development, Almora, the Committee had recommended :

The Committee are disappointed to note that delays in laying of the Annual Reports and Audited Accounts of G.B. Pant Institute of Himalayan Environment & Development, Almora increased from 2 to 16 months for the years 2006-2007 to 2009-2010 . The documents for the years 2010-2011 and 2011-2012 which were due for laying by 31.12.2011 and 31.12.2012 respectively had also not been laid by the end of Budget-Session, 2013. A scrutiny of the documents revealed that the major cause of delay in laying of the documents on the Table of the House was on the part of Institute it self at the stage of compilation of Annual Accounts for the aforesaid years and getting them approved from the Competent Authorities at different stages. The Committee are not at all convinced with the reasoning adduced by the Ministry for late laying of documents before Parliament. 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 time to submission of documents before Parliament The Committee consider it as a case of grave casualness on the part of the Administrative Ministry/Institute which in the opinion of the Committee is nothing short of abdicating responsibility towards Parliament. The Committee therefore, strongly emphasize the Ministry to pay due attention towards this systemic neglect and prevail upon the Institute to ensure that such kind of lapses do not occur in future.

11. Responding to the aforesaid recommendation of the Committee, in their Action Taken Note, the Ministry of Environment, Forest & Climate Change have stated :-

“The Ministry and the Institute express deep regret at the delay in laying of the mandatory Reports of GB Pant Institute of Himalayan Environment & Development, Almora for the years 2006-07 to 2011-12 and state that laying of the Annual Reports entails following process :-

- | | |
|-----------|--|
| Stage I | Preparation of Annual Report by the Institute and finalisation of accounts after audit; |
| Stage II | Circulation of Annual Report to Scientific Advisory Committee (SAC) of the Institute for comments; |
| Stage III | Placement of Annual Report and Annual Accounts before the Finance Committee and the Governing Body (GB) of the Institute for approval; |

- Stage IV After Approval of the Governing Body, placement of Annual Report and Annual Accounts before Society of the Institute for adoption;
- Stage V Translation in Hindi and printing of Annual Report and Annual accounts after adoption by the Society;
- Stage VI Submission of published Annual Report and Annual Accounts (Hindi and English) to Ministry for laying in the Parliament; and
- Stage VIII Laying of Annual Report and Annual Accounts in the Parliament by the Ministry of Environment, Forests and climate Change.

The Institute and the Ministry accords highest priority to the timely laying of Annual Report along with Annual Accounts in the Parliament. The primary reason for occurrence of delay involved in Stages (III to IV) detailed above, is getting the reports adopted by the Society of the Institute. The meeting of the Society could not be held due to unavoidable circumstances.

The Annual Report and Audited Accounts of the GBPIHED for the year 2010-11 and 2011-12 will be laid on the Table of the Lok Sabha/Rajya Sabha after its approval/ adoption by the Society of the Institute in the forthcoming winter session of Parliament.”

12. Taking a serious note of the fact that getting approval of Annual Report and Audited Accounts of the G.B. Pant Institute of Himalayan Environment & Development, Almora from the Finance Committee, Governing Body and Society of the Institute for the years 2007-2008 to 2009-2010 had been the main reasons for delay in laying of the documents of the Institute, the Committee had recommended in their 12th Report (15 LS) that there was a need to pay due attention towards the systemic neglect and prevail upon the Institute to ensure timely laying of the documents in the Institute in future. The Committee, however, regret to find that Institute continued to default in timely laying of the documents in the succeeding years as well i.e. 2010-2011 to 2012-2013. The Committee are disappointed to note that despite the remedial measure taken by the Ministry, the same systemic failures have been repeated by the Ministry in their Action Taken Note. The Committee, are therefore, inclined to conclude that the chronology of events have brought into sharp focus the failure of the Ministry to put in place a system which would ensure submission of documents of the Institute to the Parliament - within the stipulated time. In the given situation, the Committee reiterate that no effort should be spread by the Ministry to plug the systemic loopholes to eliminate avoidable delays

and formulate an action plan so as to enforce compliance in the matter of laying document in the House.

13. In paragraphs 1.17 of their 13th Report (15th Lok Sabha) relating to delay in laying of Annual Reports and Audited Accounts of Coal Mines Provident Fund Organisation, Dhanbad, the Committee had recommended :

“From the foregoing, the Committee find that, regrettably, the advice rendered by the Committee (para 5.8, 8th Report of 8th 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 within a period of three months of laying of this Report.”

14. Responding to the aforesaid recommendation of the Committee, in their Action Taken Note, the Ministry of Coal have stated :

“The Ministry has been issuing instructions to CMPFO from time to time to follow timelines that have been fixed for each process in order to complete, Audit and lay the Annual Accounts of CMPFO before 31st December, 2013. The progress in this regard is being reviewed in the meeting of BOT..... As a result of these efforts the Annual Accounts of CMPFO for the year 2012-13 are expected to be laid in time during the forthcoming Winter Session of the Parliament.”

15. **In their 13th Report (15 Lok Sabha), the Committee noted recurring delays in laying of the Annual Reports and Audited Accounts of Coal Mines Provident Fund Organisation, Dhanbad for the years 2007-2008 to 2009-2010. The Committee had accordingly urged upon the Ministry to ensure that the requisite documents of the Organisation be laid before Parliament within the stipulated period of nine months from the close of the Accounting Year. Pursuant to the recommendations of the Committee, corrective steps were taken by the Ministry which resulted in considerable systemic improvements entailing curtailment of delay in laying the**

documents for the subsequent period. While appreciating the progress made so far, the Committee desire that more concerted efforts should be made by the Ministry/Organisation in future as well to sustain the initiative of completely eliminating the delays in laying the documents before Parliament.

18 December, 2014
27 Agrahanaya, 1936 (Saka)

CHANDRAKANT KHAIRE,
Chairman,
Committee on Papers Laid on the Table

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

National Tiger Conservation Authority, New Delhi

Recommendation (Paragraph No. 1.13)

The Committee are constrained to note that there have been inordinate delays in laying of the Annual Report and Audited Accounts of the National Tiger Conservation Authority since 2008-09. The delay ranged from 14 to 24 months during period from 2008-09 to 2010-11. The Annual Report and Audited Accounts of the NCTA for the year 2011-12 - which were due for laying by 31.12.2012 had not been laid till the conclusion of Budget Session, 2013.

Reply by the Government

“There was no delay at the stage of compilation of Annual Accounts for years 2008-09 and 2009-10.

2. The financial year 2008-09 was the first year when the National Tiger Conservation Authority (NTCA) received “Grants-in-Aid” from Government of India. Being the first year, the NTCA was not on the roll of the Comptroller and Auditor General of India under section 20 (1) of the C&AG’s (DPC) act, 1971. Office of the NTCA, therefore, approached the Principal Director of Audit, Scientific Department, to undertake Audit of the Accounts of the NTCA on 04.05.2009 and 18.08.2009 (copy enclosed-Annexures-I & II). The Ministry of Finance, Department of Economic Affairs, New Delhi were also approached by the office of the NTCA vide its letter dated 13th October, 2009 (copy enclosed as Annexure-III).

3. Finally, office of the Comptroller and Auditor General of India, New Delhi, enrolled the NTCA for Audit vide its U.O. No. 8-Audit (AB)-29-2007 dated January 08, 2010 (Annexure-IV).

4. After enrolment in January, 2010, the Principal Director of Audit, Scientific Departments conducted the Audit of the Accounts of the NTCA in May-June, 2010 and submitted its final report on 06.04.2011. After receiving the Audit Report, Annual Report of the NTCA, was placed on the Table of the House on 19.12.2011. being the First Report delay occurred for 24 months as noted by the Hon’ble Committee.

5. *The Annual Report and Audited Accounts of the NTCA for the year 2011-12 has been laid in the House on 19.08.2013. ”*

(Ministry of Environment and Forests, National Tiger Conservation Authority, O.M. No. 15-7/2010-NTCA dated 11.10.2013)

Recommendation (Paragraph No. 1.14)

The Committee also note that there was no delay at the stage of compilation of Annual Accounts for years 2008-09 and 2009-10. The Committee, however, failed to understand the reasons for submitting the same to the Auditor for Auditing - with the delays ranging from 6½ and 11 months respectively.

Reply by the Government

“The year 2008-09 was the first year when the NTCA received the “Grants-in-Aid from Government of India. Accounts were ready for presentation of Audit on 04.05.2009 but as stated in Para 1.13, the NTCA had to get itself enrolled for the Audit. The accounts and records were called by the Office of the Principal Director of Audit, Scientific Department on 12.11.2009 and the same were provided to them on 13.11.2009.

2. *Accounts for 2009-10 were ready for presentation on 16.04.2010 to the Audit but pre requisite condition of Audit Office was that the Accounts should be ratified by the NTCA in it formal meeting. The VI meeting of the NTCA was held on 01.03.2011, wherein the Accounts were ratified. After obtaining approval of the NTCA, the Accounts were presented to the Audit on 21.03.2011. ”*

(Ministry of Environment and Forests, National Tiger Conservation Authority, O.M. No. 15-7/2010-NTCA dated 11.10.2013)

Recommendation (Paragraph No. 1.15)

The Committee are surprised to note that the Audit Authorities took 16 and 09 months in auditing the Annual Accounts for the years 2008-09 and 2009-10. Further, it took 3 months for the year 2009-10 in getting documents approved from Competent Authority. The Annual Reports, which highlight the performance of an Organisation also delayed badly for the years under reference, for explained reasons.

Reply by the Government

“The Audit is conducted by the office of the Comptroller & Auditor General of India, a Constitutional Body and the Ministry could only request for an early Audit. The Audit programme is chalked out by C&AG.

2. Efforts will be made to obtain approval of the competent authority expeditiously as desired by the Hon'ble Committee.”

(Ministry of Environment and Forests, National Tiger Conservation Authority, O.M. No. 15-7/2010-NTCA dated 11.10.2013)

Recommendation (Paragraph No. 1.16)

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 the Parliament. The Committee are not at all convinced with the reasons adduced by the Ministry for the same. In the opinion of the Committee, had the Ministry planned their actions well in time and shown some sign of urgency towards fulfilling their Parliamentary Obligation of laying documents in time on the Table of the House, the procedural bottlenecks could have been easily overcome. The Committee deplore the casual attitude of the Ministry which resulted in the inordinate delays in laying of the documents on the Table of the House. The Committee are of the view that the internal mechanism in place to monitor the progress of laying of documents in time, has failed to undertake its assigned mandate, satisfactorily and needs to be strengthened. The Committee emphasise that National Authority of repute like NTCA ought to strictly adhere to the time schedule prescribed for the purpose of laying of Annual Report and Audited Accounts before Parliament, in time, and thereby set an example for others to follow the suit.”

Reply by the Government

“A time frame has been evolved for completion of various steps in preparation/ completion of the Annual Report to ensure timely laying of such papers on the Table of both the Houses of the Parliament. A copy of the details of the schedule is enclosed (Annexure-V) ”

(Ministry of Environment and Forests, National Tiger Conservation Authority, O.M. No. 15-7/2010-NTCA dated 11.10.2013)

(ii) G.B.Pant Institute of Himalayan Environment & Development, Almora

Recommendation (Paragraph No. 2.16)

The Committee are disappointed to note that delays in laying of the Annual Reports and Audited Accounts of G.B. Pant Institute of Himalayan Environment & Development, Almora increased from 2 to 16 months for the years 2006-2007 to 2009-2010 . The documents for the years 2010-2011 and 2011-2012 which were due for laying by 31.12.2011 and 31.12.2012 respectively had also not been laid by the end of Budget-Session, 2013. A scrutiny of the documents revealed that the major cause of delay in laying of the documents on the Table of the House was on the part of Institute it self at the stage of compilation of Annual Accounts for the aforesaid years and getting them approved from the Competent Authorities at different stages. The Committee are not at all convinced with the reasoning adduced by the Ministry for late laying of documents before Parliament. 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 time to submission of documents before Parliament The Committee consider it as a case of grave casualness on the part of the Administrative Ministry/Institute which in the opinion of the Committee is nothing short of abdicating responsibility towards Parliament. The Committee therefore, strongly emphasize the Ministry to pay due attention towards this systemic neglect and prevail upon the Institute to ensure that such kind of lapses do not occur in future.

Reply by the Government

“The Ministry and the Institute express deep regret at the delay in laying of the mandatory Reports of GB Pant Institute of Himalayan Environment & Development, Almora for the years 2006-07 to 2011-12 and state that laying of the Annual Reports entails following process :-

- | | |
|------------|--|
| Stage I | Preparation of Annual Report by the Institute and finalisation of accounts after audit; |
| Stage II | Circulation of Annual Report to Scientific Advisory Committee (SAC) of the Institute for comments; |
| Stage III | Placement of Annual Report and Annual Accounts before the Finance Committee and the Governing Body (GB) of the Institute for approval; |
| Stage IV | After Approval of the Governing Body, placement of Annual Report and Annual Accounts before Society of the Institute for adoption; |
| Stage V | Translation in Hindi and printing of Annual Report and Annual accounts after adoption by the Society; |
| Stage VI | Submission of published Annual Report and Annual Accounts (Hindi and English) to Ministry for laying in the Parliament; and |
| Stage VIII | Laying of Annual Report and Annual Accounts in the Parliament by the Ministry of Environment, Forests and climate Change. |

The Institute and the Ministry accords highest priority to the timely laying of Annual Report along with Annual Accounts in the Parliament. The primary reason for occurrence of delay involved in Stages (III to IV) detailed above, is getting the reports adopted by the Society of the Institute. The meeting of the Society could not be held due to unavoidable circumstances.

The Annual Report and Audited Accounts of the GBPIHED for the year 2010-11 and 2011-12 will be laid on the Table of the Lok Sabha/Rajya Sabha after its approval/ adoption by the Society of the Institute in the forthcoming winter session of Parliament.”

Recommendation (Paragraph No. 2.17)

The Committee are also surprised to note that the details of inputs/information ought to be incorporated in the Statement showing occurrence of delay (for details refer to Para 2.4) were not laid despite off repeated recommendations of the Committee, from time to time. While exhorting the Government to maintain time line drawn for the purpose of monitoring and laying of documents, the Committee also recommend that the requisite details as indicated above should also find place in the Delay Statement laid on the Table of the House. At the same time, the existing monitoring mechanism be strengthened in the Ministry to ensure timely laying of documents.

Reply by the Government

“2.17 The Institute and the Ministry holds the Committee in a very high esteem and assures its commitment to comply with the directions of the committee given from time to time. As directed by the Committee, the date wise details of different processes and stages for clearance of Annual Report of the Institute for years 2006-07 to 2011-12 are furnished as follows :-

Item No. Sl. No.	Particulars	Years						Reason for delay in laying of Annual Report on the Table of the House
		2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	
5.(ii)								
a)	The date on which the Institute approached the Audit Authorities to appoint the auditors for auditing the Accounts and date of their appointment	19.07.07	24.04.08 09.05.08	20.08.08 26.11.08	- 21.08.09	- 20.07.10	- 13.09.11	There is no delay
b)	The date of compilation of Annual Accounts of the Institute	19.07.07	05.07.08	25.08.09	28.07.10	27.08.11	17.08.12	Almost all accounts work completed in four months. some delay is due to remote location of units.
c)	The date on which the Annual Accounts were submitted to Auditors for auditing.	27.07.07	13.07.08	02.09.09	07.08.10	05.09.11	23.08.12	Completed in time bound manner.
d)	The date and duration for auditing the Annual Accounts of the Institute by Auditors	27.07.07 To 08.08.07	13.07.08 To 23.07.08	02.09.09 To 22.09.09	07.08.10 To 26.08.10	05.09.11 To 12.09.11	23.08.12 To 03.09.12	7-15 days is taken for audit
e)	The date of queries raised by Auditors during auditing of Annual Accounts	-	-	-	-	-	-	No written query received from Auditors.
f)	The date on which the replies to the audit queries was furnished to the Auditors	-	-	-	-	-	-	All queries discussed during audit and resolved

g)	The date on which draft Audit Report was issued by Audit Authorities	06.08.07	20.07.08	20.09.09	21.08.10	10.09.11	03.09.12	-
h)	The date on which the final Audit Report received by Institute	08.08.07	23.07.08	22.09.09	23.08.10	12.09.11	04.09.12	No delay

Further in consonance with the directions of the Committee to strengthen the existing monitoring mechanism and ensure timely laying of documents, the Institute has drawn a time schedule for process/procedure involved in Stage I, II and V to the Reports as detailed below :-

- Stage I Preparation of Annual Report by the Institute and finalisation of accounts to be completed by end of July of the subsequent financial year;
- Stage II Completion of the circulation of Annual Report to Scientific Advisory Committee (SAC) of the Institute for approval by middle of August of the subsequent financial year;
- Stage III to IV Difficult to fix time frame due to externalities involved in convening the meeting and getting its approval/adoption;
- Stage V Translation and printing of Annual Report and Annual accounts after approval/adoption by the competent body to be completed within three weeks of the approval; and
- Stage VI Submission of published Annual Report and Annual Accounts (Hindi and English) to Ministry for laying it on the Table of Lok Sabha/Rajya Sabha within one week after printing.

All out efforts will be made to expedite the process of approval/adoption as per Stages III and IV.

It is further submitted that the Annual Report and Annual Accounts for the years 2010-11, 2011-12 and (also 2012-13 and 2013-14) have since been prepared by the Institute. The approval of Scientific Advisory Committee has also been obtained. The Audited Accounts will be placed before the Finance Committee for examination and thereafter the reports will be placed in the Governing Body and the Society of the Institute for its approval/adoption. Thereafter, these will be laid on the Table of the Lok Sabha/Rajya Sabha in forthcoming winter session of Parliament.

(Ministry of Environment, Forests and Climate Change O.M. No. 15/25/2013-CS-I dated 16.09.2014)

(Vide Para 5 of the Report)

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

Coal Mines Provident Fund Organisation, Dhanbad (CMPFO)

Recommendation (Paragraph No. 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 2008-09 to 2010-11. 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 long time taken in auditing of accounts. However, the main reason for delay has been on part of CMPFO itself 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.

Reply of the Government

The Ministry would like to apprise the Hon'ble Committee that the Annual Accounts for the year 2011-12 has already been laid on the table of both the houses of Parliament in the Monsoon Session i.e. in Lok Sabha on 3.9.2013 and Rajya Sabha on 4.9.2013. Further, Audit of Annual Accounts for the year 2012-13 has been completed and reply to Audit Memo's has also been submitted to Principal Director of Commercial Audit (PDCA) on 5th November, 2013. PDCA vide their letter dated 17.10.2013 had informed that the Issue of final SAR would be done by 10.1.2014. CMPFO vide their letter dated 11th November, 2013 have requested PDCA to expedite the matter and issue the final SAR by first week of December, 2013 so that the Annual Accounts could be laid on the table of both the houses of the Parliament before 31st December, 2013.

(Ministry of Coal O.M No. 20/530/8/2013-PRIW-III dated 28th November, 2013)

Recommendation (Paragraph No. 1.17)

From the foregoing, the Committee find that, regrettably, the advice rendered by the Committee (para 5.8, 8th Report of 8th 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.

Reply of the Government

The Ministry has been issuing instructions to CMPFO from time to time to follow timelines that have been fixed for each process in order to complete, Audit and lay the Annual Accounts of CMPFO before 31st December, 2013. The progress in this regard is being reviewed in the meeting of BOT. Copies of various instructions and communications issued by Ministry at various stages in order to follow up the progress of work for preparation of Annual Accounts for the year 2012-13 is enclosed herewith as Annexure-VI. As a result of these efforts the Annual Accounts of CMPFO for the year 2012-13 are expected to be laid in time during the forthcoming Winter Session of the Parliament.

(Ministry of Coal O.M No. 20/530/8/2013-PRIW-III dated 28th November, 2013)

School of Planning and Architecture, New Delhi

Recommendation (Paragraph No. 2.19)

The School of Planning and Architecture, New Delhi which is functioning under the administrative control of Ministry of Human Resource 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.

(Reply of the Government)

The Ministry admits that the reasons adduced for justifying the delay in laying of the Annual Report and Audited accounts for the period 2003-04 to 2011-12 are not sufficient. However, the Ministry is constantly endeavoring to ensure timely laying of documents on the table of the House and in future, the Ministry would make all out efforts to adhere to the time lines. A schedule for timely completing the activities involved has been prepared for laying the documents before the Parliament and the Ministry is ensuring its strict adherence.

(Ministry of Human Resource Development O.M No. 3-10/2012-TS.VI dated 12th November, 2013)

Recommendation (Paragraph No. 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 26.03.2010 and the School 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 said period indicates total casualness on the part of the School in carrying out their responsibilities diligently.

(Reply of the Government)

It is submitted that accounts are finalized on a year to year basis and the School approaches the audit authorities only on finalization of the accounts. For instance, for the financial year 2008-09, the accounts were finalized by the School on 12.10.2009 and submitted to the Auditor on 17.12.2009 and on completion of the audit by the authorities concerned, the Audit Report for the year 2008-09 was received in the School on 26.03.2010. Similarly for the year 2009-10, the accounts were finalized on 27.08.2010 and submitted to audit on 11.01.2011 and was received on 25.05.2011.

Further it is submitted that the institute normally approach the Audit authorities for initiating the process of finalization of the Annual Reports and Audited Accounts only after the Accounts of the institute are compiled and approved by the Finance Committee constituted for the purpose. The procedure involved gets prolonged at times due to certain administrative exigencies. In order to eliminate such delays, the Institute has been advised to finalize the accounts, duly adopting all laid down parameters and get the same approved by the Finance Committee without any loss of time. The Institute has also been advised to convene the meeting of the Finance Committee as soon as the accounts are finalized.

(Ministry of Human Resource Development O.M No. 3-10/2012-TS.VI dated 12th November, 2013.)

Recommendation (Paragraph No. 2.21)

In the opinion of the Committee, had the Ministry planned their action 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 Organisation/School 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.

(Reply of the Government)

It is humbly submitted that the Ministry has drawn up a schedule of activities and is constantly striving to adhere to the schedule. However, at times, delays do occur, the reasons for which are beyond the control of the Ministry, like for instance finalization of accounts by the School, time taken by the Auditor, approval of the same by the General Council of the Institute. The Ministry is trying to overcome such delays and the school authorities are being reminded frequently to adhere to the schedule drawn up by the Ministry. With regard to the monitoring system put in place by the Ministry, Secretary (HE) reviews the position on a fortnightly basis.

The Ministry assures the Hon'ble Committee that it would endeavour to minimize if not eliminates the delays in future.

(Ministry of Human Resource Development O.M No. 3-10/2012-TS.VI dated 12th November, 2013)

**MINUTES OF THE FIFTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2014-2015)**

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The Committee sat on Thursday, 18 December, 2014 from 1600 hours to 1700 hours in Room No. '136', First Floor, Parliament House Annexe, New Delhi.

PRESENT

Shri Chandrakant Khaire - Chairperson

MEMBERS

2. Smt Veena Devi
3. Shri Bheemrao B. Patil
4. Shri Sanjay Kaka Patil
5. Shri Uday Pratap Singh
6. Shri Virendra Singh
7. Shri P.R. Sundaram

SECRETARIAT

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

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

3. Thereafter, the Committee took up for consideration of the following two Reports:

I. **First Report contains two chapters re : (i) Delay in laying of the Annual Reports and Audited Accounts of All India Council for Technical Education (AICTE), New Delhi; and (ii) Delay in laying of the Annual Reports and Audited Accounts of Prasar Bharati (Broadcasting Corporation of India), New Delhi**

II. Second Report relates to the Action Taken by Government on the recommendations/observations made by the Committee in their Twelfth and Thirteenth Reports (Fifteenth Lok Sabha)]

5. After deliberations, the Committee adopted the Reports without any modification and authorised the Hon'ble Chairperson to present the same to the House.

6. XX XX XX.

The Committee then adjourned.