

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

SIXTEENTH LOK SABHA

FOURTH REPORT

(Presented on 11.08.2015)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
August, 2015/Shravana, 1937(Saka)**

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2014-2015)

Shri Chandrakant Khaire

-

Chairperson

MEMBERS

2. Shrimati Veena Devi
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SECRETARIAT

1. Shri K. Vijaykrishnan - Additional Secretary
2. Shri Shiv Kumar - Joint Secretary
3. Smt. Rita Jaiikhani - Director
4. Smt. Maya Lingi - Additional Director

INTRODUCTION

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

2. Those Organizations receiving Grants-in-aid from the Government are required to lay their Annual Report & Audited Accounts within nine months of the closure of the Accounting Year. The Committee considered the documents, information and material furnished by the Government - in connection with the delay in laying of the Annual Reports and Audited Accounts of the (i) Navodaya Vidyalaya Samiti, Noida; and (ii) National Institute of Disaster Management, New Delhi, on the Table of the Lok Sabha.

3. The Committee took evidence of the representatives of the Ministries of Human Resource Development (Department of Higher Education) and Home Affairs at their sitting held on 01 April, 2015 - in connection with detailed examination of the aforesaid subjects.

4. The Committee wish to express their thanks to the representatives of the Ministries of Human Resource Development (Department of Higher Education) and Home Affairs for tendering evidence before the Committee and making available the information requisitioned by the Committee, in connection with examination of the subjects.

5. The Committee considered and adopted this Report at their sitting held on 04.08.2015 and the Minutes of the sitting are given at Appendix – IV.

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

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

New Delhi
06 August, 2015
15 Sharavana, 1937 (Saka)

Chandrakant Khaire
Chairperson
Committee on Papers Laid on the Table

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

Chapter - I

Delay in laying of the Annual Reports and Audited Accounts of the Navodaya Vidyalaya Samiti, Noida

* * *

The Navodaya Vidyalaya Samiti (NVS), Noida, a registered society under the Registration of Societies Act, 1860, is an Autonomous Body under the Ministry of Human Resource Development (Department of School Education & Literacy). The Samiti is mainly financed by Grants-in-aid from the Government of India, the Ministry of Human Resource Development (Department of School Education & Literacy). During 2013-14, the Samiti received Rs. 1746.05 crore (i.e. Rs. 496.05 Crore under Non-Plan and Rs. 1250 Crore under Plan) as Grants-in-aid from the Government of India. The audit of the accounts of the Samiti was entrusted to the Director General of Audit (Central Expenditure) (DGACE)/Principal Director of Audit (Central) (PDA(C)), Allahabad.

1.2 In terms of the recommendation of the Committee on Papers Laid on the Table [First Report (5th Lok Sabha), para 3.5], presented to the House on 08 March, 1976, the Autonomous Organizations should lay their Annual Report, Audited Accounts and Review within nine months of the close of the respective Accounting Year. Further, it is the responsibility of the Administrative Ministry to lay the Annual Report and Audited Accounts of the Organisation on the Table of the House. However, if, for any reason, the Annual Reports and Audited Accounts could not be laid within the prescribed period of nine months, the Ministry concerned should lay a Statement within thirty days of the expiry of the said period or as soon as the House meets, whichever is later, explaining the reasons as to why the documents could not be laid in time.

1.3 The scrutiny by the Parliamentary Committee on Papers Laid on the Table reveals that there were repeated delays in laying of the Annual Report and Audited Accounts of NVS for the years 2006-2007 to 2013-2014. The dates of laying and extent in delays in laying of the Annual Reports and Audited Accounts of NVS have been given at **Annexure-I**. Moreover, it has been noted that the “Delay Statements” explaining the reasons for not laying the Annual Reports and Audited Accounts of the NVS have also not been laid on the Table for the years 2006-2007 to 2012-2013.

1.4 The Committee particularly examined the matter of delays in laying of the Annual Reports and Audited Accounts of the NVS for the years 2012-2013 and 2013-2014. The chronological sequence in respect of finalization of Annual Reports and Audited Accounts of NVS for the aforesaid years, as observed by the Committee from the “Delay Statements” laid along with Annual Report and Audited Accounts of NVS on the Table of the House, is appended at **Annexure-II**.

1.5 It may be seen from the chronological sequence of **Annexure-II** that the Audit Authorities took near about eight and five and a half months, respectively for the years 2012-2013 and 2013-2014 for auditing of Annual Accounts and furnishing the Final Audit Reports. It has also been observed that after receipt of Audited Accounts along with Audit Reports for the year 2012-2013, the NVS took more than seven months in the process of getting approval of the documents from the Finance Committee and Executive Committee/Hon'ble HRM, Chairperson of the Committee, for laying them on the Table of the House.

1.6 The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of NVS at their sitting held on 17 March, 2015 and took oral evidence of the representatives of the Ministry of Human Resource Development (Department of Higher Education) and NVS on 01 April, 2015 on the subject.

1.7 On being asked by the Committee to elaborate about the reasons for delays in laying the Annual Reports and Audited Accounts NVS, the Ministry, in their written reply, stated:-

" The stage-wise delays in the preparation of Audited Accounts and Annual Reports of NVS have been analyzed and it has been observed that the major reasons for delays have been due to:

- i. Delay in commencement/conduct of Audit by the DGACE/PDA(C), Allahabad.
- ii. Delay in forwarding of draft Audit report to NVS for verification/comments.
- iii. Delay in receipt of final Audit report from DGACE/PDA(C), Allahabad by NVS."

1.8 The Committee desired to know whether any mechanism was in place in the Ministry to monitor the progress at each stage of finalization of documents of NVS so as to ensure timely laying of the documents. In response thereto, the Ministry, in a written note, stated:

"Samiti has been ensuring that Annual Accounts for each of the financial years from 2006-07 to 2013-14 are finalized and forwarded to Audit by the stipulated date of 30th June. Ministry has also prescribed a stage-wise time schedule to be followed by NVS. Reminders are also issued from the Ministry regularly to NVS for expediting action at their end."

1.9 On being further queried by the Committee as to whether efforts were made by the Ministry/NVS to ensure timely audit of Annual Accounts pertaining to NVS, the Ministry submitted as follows :-

"For the years, 2012-13 and 2013-14, Samiti has been taking up the matter with the Audit Authorities for completion of the Audit of Accounts vide Samiti's letter No(s) F.5-1/2012-NVS(F&A) dated 28.6.2013, 4.7.2013 and 5.9.2013 for the year 2012-13 and letter No(s) F.5-1/2013-NVS(F&A) dated 28.6.2014 and 30.7.2014 for the year 2013-14. "

The Ministry, in this regard, further explained in a written reply as follows :-

"After submission of the Annual Accounts to Auditors, the Samiti not only sends the reminders but also pursues with the Auditors telephonically/in person, for conducting audit and issuance of the final Audit Certificate thereon timely."

1.10 To a query by the Committee about the status of computerization of Accounts to facilitate speedy and timely compilation of Accounts of the NVS , the Ministry, in a written note, stated :-

"NVS is maintaining its accounts in MS Excel format for speedy and timely completion of accounting functions. However full fledged computerization linking the accounts of the HQ as well as those of the Regional Offices and at the school level is yet to be done."

1.11 On being asked about the Internal Auditing mechanism to ensure timely compilation of Accounts of the NVS and also to minimize audit queries at the time of auditing, the Ministry, in a written Note, stated as follows :-

"NVS has an internal Audit Wing at NVS (Hqrs.) and separate internal Audit Units at the Regional Office levels. The Internal Audit Unit of NVS Hqrs. undertakes the internal audit works, besides conducting the audit of Regional Offices. At the School level, the internal audit work is undertaken by the Internal Audit Unit of respective Regional Offices."

1.12 On being asked by the Committee as to how the Ministry could justify taking more than seven months in the process of obtaining approval of the documents of the NVS for the year 2012-2013, the Secretary, during evidence, submitted: -

"I would also like to bring to your notice why there was delay in 2012-13. However, we did it timely in 2013-14, but in 2012-13 we were delayed at two points. Navodaya Vidyalaya had submitted its report of 2012-13 on 28 June i.e. they submitted it to Audit, A.G. within schedule time. We received it on 19th February whereas their timeline was 31st August. There was one reason of too much delay. Second thing I request that there occurred some problem of processing. Once we received the report from AG we had to take it to the Navodaya Vidyalaya Samiti and at that time the Government changed and we put it before the new Government. There was some procedural delay in that. It was the settling phase of the Government too. Our file got approved from the Executive Committee of Final Audit on 01 July and on 30th September from the Samiti of the Navodaya Vidyalaya."

1.13 On being enquired by the Committee whether any remedial measures have been taken to ensure timely laying of the documents in the House, the Ministry, in a written note, stated as under:-

"All out efforts will be made to adhere to the time schedule prescribed by MHRD regarding laying of Annual Reports and Audited Accounts of the Samiti within the prescribed time limit in future. The stage-wise activities to be undertaken by NVS will also be scrupulously monitored. "

1.14 The Committee was informed that to streamline the process for timely laying of the documents of the NVS, the Ministry/NVS has suggested that -

1. A communication will be issued from the Ministry to the CAG/ PDA(C) Allahabad with the request to complete the audit of annual account and submit its report by 30th September to enable the Samiti to take further action.
2. Efforts will also be made by the NVS to respond to the observations of the Audit within minimum possible time.
3. It is felt that linking of the accounts at the School level and the Regional level with those at NVS (Hqrs.) through a computerized network would drastically bring down the time in consolidating the Annual Accounts and carrying out the rectifications pointed out by Audit.
4. Holding of the meetings of the FC and EC of NVS for adoption of Accounts in a timely manner, will be reiterated.

1.15 It may be pertinent to mention here that the Committee had earlier also examined the reasons for delay in laying of the Annual Reports and Audited Accounts of NVS for the year 1989-1990 and had commented upon the same in their 9th Report (10th Lok Sabha). The recommendation of the Committee and the Action Taken Replies thereto as received from the Ministry of Human Resource Development (Department of Higher Education) incorporated in 17th Report (10th Lok Sabha) are reproduced at **Annexure-III**.

1.16 The Committee are disappointed to note that the Annual Reports and Audited Accounts of the Navodaya Vidyalaya Samiti, Noida have not been laid within stipulated time from the year 2006-07 to 2013-2014. A scrutiny of these documents reveals that the delay in laying the same ranged from two to eleven months in respect of each Accounting year. The Committee are further concerned to note that the time Schedule for completion of each stage, viz. compilation of accounts, getting them audited, furnishing of draft and final audit reports by Auditors, their adoption and authentication, then again in respect of translation, printing of Annual Reports, Audited Accounts and their laying on the Table of Lok Sabha within nine months after the close of the Accounting Year - prepared by the Ministry itself - to achieve the desired goal in pursuance to the recommendation made by the Committee in their 9th Report (10 Lok Sabha) to this effect - had never been adhered to and recommendation of the Committee had been disregarded with impunity. Taking a very serious note thereof and deploring this approach of the Ministry, the Committee strongly recommend the Ministry to pay utmost attention to the most pertinent recommendation of the Committee by making all out efforts to ensure that Annual Reports and Audited Accounts of the Samiti are laid on the Table of the House within the stipulated time, in future.

1.17 In the instant case, however, the Committee particularly examined the reasons for delay in laying of the Annual Reports and Audited Accounts of the Samiti for the years 2012-2013 and 2013-2014. The Committee observe from the information furnished by the Ministry that the Ministry/Samiti took eight and five and a half months for auditing of Annual Accounts and furnishing the Final Audit Reports for the years 2012-2013 and 2013-2014, respectively. The Committee also observe that after receipt of Audited Accounts along with Audit Reports for the year 2012-2013, the NVS took more than seven months in the process of getting approval of the documents from the Competent Authorities, i.e. Finance Committee and Executive Committee. The Committee note that one of the main reasons for the delayed submission of Annual Reports and Audited Accounts of the Samiti for the year 2012-2013 was stated to be the late receipt of Audited Accounts and Audit Report thereon from the Audit Authorities. The Committee further note that the other reason for such delays was stated to be obtaining the approval of the documents from Competent Authorities at different levels of the Samiti, which could be done only after constitution of the new Government. The Committee, however, further note and appreciate that the documents of the Samiti for the year 2013-2014 were approved within reasonable time. As regards the delay on the part of Audit Authorities, the Committee observe from the Ministry's reply that they would take up the matter with Audit Authorities at their own level. The Committee, therefore, strongly recommend that the Ministry of Human Resource Development (Department of School Education & Literacy) should urgently take up the matter with Audit Authorities at the highest level to ensure timely completion of audit and to avoid consequential delays in laying the documents on the Table of the House. The Committee desire that the Committee be also apprised of the action taken in this regard.

1.18 The Committee note and appreciate that NVS is maintaining its accounts in MS Excel format for speedy and timely completion of accounting functions. However, full fledged computerization, linking the accounts of HQ as well as those of Regional Offices and at the school level is yet to be done. The Committee recommend that necessary steps be initiated by the Ministry to expeditiously computerize the accounts of HQ, Regional Offices and at the school level within a fixed time schedule to ensure timely compilation of accounts of the Navodaya Vidyalayas Samiti, Noida and revert back to the Committee.

Chapter - II

Delay in laying of the Annual Reports and Audited Accounts of the National Institute of Disaster Management, New Delhi

* * *

The National Institute of Disaster Management (NIDM) came into existence on 16 October, 2003. The Institute has achieved the status of a Statutory Organisation under the National Disaster Management Act, 2005. Section 42(1) of the Act has made the Institute responsible for 'planning and promoting training and research in the area of disaster management, documentation and development of national level information base relating to disaster management policies, prevention mechanisms and mitigation measures'. The Institute has been funded since its inception from the Ministry of Home Affairs, Government of India.

2.2 In terms of the recommendations of the Committee on Papers Laid on the Table [Second Report (6th Lok Sabha), para 1.12], presented to the House on 22 December, 1977, all Statutory /Autonomous Organisations, Public Undertakings, Corporations, Joint Ventures, Societies, etc., which are financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of shares, subsidies, grants-in-aid, etc., either wholly or partly should lay their Annual Reports/Audit Reports (both English and Hindi versions).

2.3 The Committee have, in their First Report (5th Lok Sabha) presented to the House on 08 March, 1976, emphasized that the Autonomous Organizations should lay their Annual Report, Audited Accounts and Review within nine months of the close of the respective Accounting Year. Further, it is the responsibility of the Administrative Ministry to lay the Annual Report and Audited Accounts of the Organisation on the Table of the House. However, if for any reason, the Annual Reports and Audited Accounts could not be laid within the prescribed period of nine months, the Ministry concerned should lay a Statement within 30 days of the expiry of the said period or as soon as the House meets, whichever is later, explaining the reasons as to why the documents could not be laid in time.

2.4 The Committee, in their 10th Report (Sixth Lok Sabha), presented to Lok Sabha on 23 November, 1978, had also recommended that the statement laid by the Government explaining the reasons for delay should invariably indicate in chronological order the dates of finalization of the reports and accounts, their submission to audit, issue of Inspection Reports, replies given on points raised in the inspection reports and finally the receipt of the audit certificates from the audit authorities, so that the House may be able to identify the stage and extent of delay and suggest remedial measures therefor.

2.5 The Annual Report and Audited Accounts of the National Institute of Disaster Management (NIDM) for the year 2012-13 was laid on the Table of the House on 02 December, 2014 with a delay of 11 months. The Annual Reports and Audited Accounts of the Institute for the previous year have not been laid as yet. The Annual Reports and Audited Accounts of the Institute for the year 2013-2014 were laid on Table of the House on 13 May, 2015 with a delay of four and a half months. Moreover, the Ministry have not adhered to any of the recommendations of the Committee as prescribed above.

2.6 On being enquired by the Committee to state the Act, Rule or Regulation under which the Annual Report and Audited Accounts of the aforesaid years was laid on the Table of the House, the Ministry, in their written Note, stated as follows :

Rule 212(3)(iv) of the General Financial Rules:

“The Annual Reports and audited statements of accounts of Autonomous Organizations are required to be laid on the table of the Parliament. In such cases, the Ministries or Departments of Central Government need not incorporate performance-cum-achievements reports in the annual reports. In all other cases, if the grants-in-aid exceed Rupees twenty-five lakhs, the Ministry or Departments of the Central Government should include in their annual report a review of the utilization of the grant-in-aid individually, specifying in detail the achievements vis-à-vis the amount spent, the purpose and destination of the grants. In case where the grants-in-aid are for Rupees twenty-five lakh or less, the Ministry or Departments of the Central Government should include in their annual report their own assessment of the achievements or performance of the Institution or Organisations.”

While there is no timeframe has been fixed under this provision, Government of India vide OM No. 17(3)/2011-E.IIA dated 5th September, 2011 has laid down nine months time after the close of financial year.

2.7 When the Committee enquired about the chronological sequence in respect of finalization of Annual Reports and Audited Accounts of the NIDM for the years 2012-2013 and 2013-2014, the Ministry forwarded the details as mentioned in the **Annexure**.

2.8 It may be seen from the chronological sequence of the **Annexure** that there was no delay at the stage of compilation of Annual Accounts of NIDM for the year 2012-2013; however, the NIDM took five months at the stage of compilation of Annual Accounts for the year 2013-2014 as against three months recommended by the Committee for the purpose. Further, there was no delay at the stage of auditing of Accounts and furnishing of the Final Audit Reports of the Institute for the years 2012-2013 and 2013-2014; however, the Institute took seven and twelve months, respectively, at the stage of finalization of Annual Reports for the aforesaid years. It has also been observed that after the finalization of the Annual Report for the year 2012-2013, the NIDM took near about 9 months in the process of getting them translated, printed and sending them to the Ministry. Further, the Ministry took four months for laying them on the Table of the House.

2.9 The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of NIDM at their sitting held on 17 March, 2015 and took oral evidence of the representatives of the Ministry of Human Resource Development (Department of Higher Education) and NIDM on 01 April, 2015 on the subject.

2.10 On being asked by the Committee to state the reasons for not laying of the Annual Reports alongwith Audited Accounts of the Institute for the previous years on the Table of the House in spite of the fact that the Institute is receiving Grants-in-aid from the Ministry of Home Affairs, the Ministry, in a written Note, stated as follows :-

It is submitted that the National Institute of Disaster Management (NIDM) was set up under Section 42(1) of the Disaster Management Act, 2005. Thus, it is a statutory body. It is a grantee institute under the aegis of MHA on full grant support. It is not registered as an autonomous society under the Societies Registration Act, 1860. As

per the Disaster Management (NIDM) Rules, 2006 , there is no provision for laying of Annual Report and Audited accounts of the Institute on the Table of the Parliament. Moreover, details regarding the performance of NIDM are reported in the Annual Report of the Ministry of Home Affairs, which is regularly laid in both the Houses. The accounts of the NIDM are audited by the team from C&AG as well as by the internal audit of MHA.

There was lack of clarity on the phrase 'autonomous organisation' cited in Rule 212 (3) (iv) of the GFR, because NIDM is not registered under the Societies Registration Act. NIDM is a statutory organisation under the Disaster Management Act, 2005. It receives grant in aid from the Ministry of Home Affairs, as per the budget sanctioned by Parliament. Because of this lack of clarity, the Annual Reports of NIDM in respect of the earlier years were not prepared and were not laid on the Table of Parliament. In January, 2013 a clarification was sought from office of the Director General of Audit. Reminders were issued on 05.04.2013 and 30.05.2013.

As no response was received from DG Audit office despite reminders, it was decided within the Ministry of Home Affairs to ask NIDM to prepare their annual report and laid on the Table of the House. NIDM was advised by Ministry of Home Affairs letter dated 04.06.2013 and reminder dated 30.09.2013 to prepare their Annual Report. As per the direction of MHA, NIDM submitted their annual report for the year 2012-13. It was laid in Parliament on 2nd & 3rd December, 2014 in Lok Sabha and Rajya Sabha respectively.

In this regard, the representative of the Ministry, during evidence, further elucidated:-

"Our submission is that for all practical purposes, the Disaster Management Act also requires that the officers and the staff, including the faculty members, employees and the consultants for NIDM, shall be provided by the Government. So, for all practical purposes, NIDM has been functioning as a Government organisation. Actually, our understanding was that there was no autonomy in the sense of Executive Director having any power of making any appointments or getting any personnel or doing anything by direct initiative because the scope of the training institute was very limited to certain specified activities. Therefore, our understanding was like that.

We tried for getting the clarification from the C&AG office. We submitted a written letter to them in reply to the original point raised by them. After that, we have taken a decision that it is better that we err on the side of caution and even if the GFR is not clear, still it is our duty to submit the accounts.

Earlier, the practice was that the Annual Report of the Ministry of Home Affairs had invariably a section about disaster management. In that section, specifically there were details of the work done by NIDM. The entire activities of NIDM were not hidden from the august House. They were reflected in the report of the MHA. But being a grantee organisation, it would have been better had we reported this. Now that we have learnt this point, from next year onwards, we will ensure that there is no delay. But for the first year, since it is a teething trouble and we are transitioning into a new awareness because now we are all clear and NIDM is also clear – the Executive Director and the staff – that these accounts have to be submitted."

2.11 On being asked by the Committee, the reasons for delays in laying the Annual Reports and Audited Accounts of the NIDM for the year 2012-2013, the Ministry, in their written reply, stated:-

".... there was lack of clarity on the phrase 'autonomous organisation' cited in Rule 212 (3) (iv) of the GFR, because NIDM is not registered under the Societies Registration Act. Because of this lack of clarity, the Annual Reports of NIDM were not prepared and were not laid on the Table of Parliament."

2.12 On being asked about the Internal Auditing mechanism in existence, to ensure timely compilation of Accounts of the NIDM and also to minimize the audit queries at the time of auditing, the Ministry in a written Note stated :-

"No, being a lean organisation the Institute does not have its internal audit mechanism. However, being a grantee institution in accordance with the provision of General Financial Rules 211 (1) it is open to inspection by the sanctioning authority and by the internal audit of Chief Controller of Accounts, Ministry of Home Affairs."

2.13 The Committee were, however, informed by the Ministry that the NIDM is fully computerized to facilitate speedy and timely compilation and Accounts of the Institute.

2.14 On being further queried by the Committee as to whether any mechanism was in place in the Ministry to monitor the progress at each stage of finalization of documents of NIDM so as to ensure timely laying of the documents, the Ministry, in a written note, stated as follows :-

" Yes. Disaster Management Division in the Ministry monitors the progress of the work of the National Institute of Disaster Management."

2.15 As regards the remedial measures taken to ensure timely laying of the documents in the House, the Ministry, in a written note, informed the Committee as follows :-

" As stated earlier there was a lack of clarity on the phrase 'autonomous organisation' cited in Rule 212 (3) (iv) of the GFR, because NIDM is not registered under the Societies Registration Act. NIDM is a statutory organisation under the Disaster Management Act, 2005. It receives grant-in-aid from the Ministry of Home Affairs, as per the budget sanctioned by Parliament. Because of the lack of clarity, the Annual Reports of NIDM in respect of the earlier year were not laid on the Table of Parliament. Moreover, for the first time when the report of NIDM was prepared there were some transitional glitches. In respect of future, efforts will be made to comply with the requirements in the prescribed time limit.."

2.16 The Committee note that the National Institute of Disaster Management came into existence on 16 October 2003 and had achieved the status of a Statutory Organisation under the National Disaster Management Act, 2005. Though the Institute is getting regular grant support from the Government of India since its inception, its Annual Reports and Audited Accounts for the years from 2003-2004 to 2011-2012 have not been laid on the Table of the House till date. The Committee take a serious view of the reply given by the Ministry that they had a lack of clarity on the issue as to whether Rule 212 (3) (iv) of the GFR is only meant for Annual Reports and Audited Statements of Accounts to be laid in respect of Autonomous Organisations and not for statutory organisations since the NIDM

is a statutory organisation under the Disaster Management Act, 2005. The Committee also note that there has been no provision in the Disaster Management (NIDM) Rules, 2006 for laying of the Annual Reports and Audited Accounts of the Institute on the Table of Parliament. The Committee express their strong displeasure and deep concern over the casual approach of the Ministry in the matter of ensuring financial accountability to Parliament and urge them to incorporate a specific provision in the Disaster Management (NIDM) Rules, 2006 for laying of the Annual Report and Audited Accounts of the Institute within nine months after the close of the Accounting year. The Committee also recommend that the Annual Reports and Audited Accounts of the Institute for the previous years should be laid on the Table of the House, without any further delay. The Committee will like to be apprised of the action taken in this regard.

2.17 The Committee further note with concern that the Institute took five months at the stage of compilation of Annual Accounts for the year 2013-2014 as against three months recommended by the Committee for the purpose and also took seven and twelve months, respectively for the years 2012-2013 and 2013-1014 at the stage of finalization of Annual Reports. Further, after finalization of Annual Report for the year 2012-2013, the Institute took near about nine months in the process of getting them translated, printed and sending them to the Ministry. Thereafter, the Ministry took another four months for laying them on the Table of the House. The Committee are of the considered view that time taken for execution of these tasks is within the control of the Institute and as such as delay in this regard should be avoided. The Committee, therefore, impress upon the Ministry to lay down a prescribed time limit/schedule to achieve target for completion of the task, at each stage, involved in finalization of the documents, viz. compilation of Annual Accounts, audit of Accounts, preparation of Annual Report, approval of the documents, translation and printing, processing in the Ministry and laying on the Table of the House. Provision should also be made to ensure that the time schedule is strictly adhered to for avoiding any delay in future. The Committee trust that with these measures, the Annual Report and Audited Accounts of the Institute would be laid on the Table of the House within the stipulated time, in future

2.18 The Committee further impress upon the Ministry that if due to extremely unavoidable circumstances, the Annual Reports and Audited Accounts of the Institute are not laid on the Table of the House within the stipulated time, the requirement of laying of the 'Delay Statement' within 30 days of the prescribed period as had been recommended by the Committee (Para 3.5, 1st Report of 5th Lok Sabha) must be strictly adhered to by the Ministry.

New Delhi
04 August, 2015
13 Sharvana, 1937 (Saka)

Chandrakant Khaire
Chairperson
Committee on Papers Laid on the Table

Annexure -I
vide para 03 of the Chapter -I

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Navodaya Vidyalaya Samiti, Noida 2006-207 to 2013-2014

Annexure-I

Year	Date of laying of Annual Reports and Audited Accounts	Extent of delay
2006-07	21.10.2008	10 months
2007-08	27.07.2009	07 months
2008-09	05.05.2010	04 months
2009-10	25.03.2011	03 months
2010-11	28.03.2012	03 months
2011-12	07.08.2013	07 months
2012-13	26.11.2014	11 months
2013-14	11.03.2015	02 months

Annexure -II
vide para 04 of the Chapter-I

Statement showing the finalization of Annual Accounts and Report of the Navodaya Vidyalaya Samiti, Noida for the years 2012-2013 and 2013-14.

Sl. No		<u>2012-13</u>	<u>2013-14</u>
1.	<i>Submission of Annual Accounts by NVS to Principal Director of Audit (Central), Allahabad for conducting audit. English version Hindi version</i>	28.06.2013 06.12.2013	28.06.2013 12.12.2014
2.	<i>Audit conducted by PDA(C)</i>	30.09.2013 to 19.10.2013	09.10.2014 31.10.2014
3.	<i>Draft Audit Report sent to NVS by PDA(C) for verification of facts and figures</i>	09.12.2013	18.11.2014
4.	<i>Facts and figures of Draft Audit Report verified and returned to PDA(C)</i>	30.12.2013	20.11.2014
5.	<i>Final Audit Report received by NVS from PDA(C) English version Hindi version</i>	19.02.2014 -	09.12.2014 -
6.	<i>Final Audit Report approved by Finance Committee, FA, Chairperson of the Committee</i>	02.04.2014	12.12.2014
7.	<i>Final Audit Report approved by Executive Committee, Hon'ble HRM, Chairperson of the Committee</i>	01.07.2014	16.12.2014
8.	<i>Approval of Annual Report by Executive Committee/ Hon'ble HRM, Chairperson of the Committee</i>	01.07.2014	16.12.2014
9.	<i>Annual Reports and Audited Accounts approved by the Society, Hon'ble HRM, Chairperson of the Committee</i>	30.09.2014	16.12.2014
10.	<i>Receipt of Annual Report by the Department School Education & Literacy of from NVS</i>	10.10.2014	17.12.2014
11.	<i>Receipt of Annual Accounts by the Department from NVS</i>	10.12.2014	17.12.2014
12.	<i>Submission of Annual Report and Audited Accounts to the Minister for approval</i>	11.11.2014	17.12.2014
13.	<i>Date of approval by Minister</i>	12.11.2014	18.12.2014
14.	<i>Receipt of approved file from Minister in the Section</i>	14.11.2014	19.12.2014
15.	<i>Submission of authenticated material to Lok Sabha/Rajya Sabha</i>	17.11.2014	03.03.2015 -
16.	<i>Date of laying the documents on the Table of the House</i>	26.11.2014	11.03.2015

Annexure-III
vide para 15 of the Chapter-I

The recommendation of the Committee regarding the reasons for delay in laying of the Annual Report and Audited Accounts of NVS for the year 1989-1990 as commented upon in their 9th Report (10th Lok Sabha) and the Action Taken Replies thereto as received from the Ministry of Human Resource Development (Department of Higher Education) and Reported upon 17th Report (10 Lok Sabha)]

Recommendation of the Committee

Para 3.9 - The Committee recommend that the Ministry should draw up a time schedule for completion of each stages, viz. compilation of accounts, getting them audited, furnishing of draft and final audit reports by Auditors, adoption, authentication, translation, printing of Annual Reports, Audited Accounts and Review and their laying on the Table of Lok Sabha within nine months of the close of the accounting years and to achieve the desired goal, the time schedule so drawn up should strictly be adhered to in the Ministry as well as in the Samiti."

Reply of the Government

S. No.	Proposed	<u>Time schedule</u>
1.	Receipts of Annual Accounts by DGACR from NVS	June 30
2.	Draft Audit Report sent to NVS by DAGR	August 31
3.	Final Audit Report sent to NVS by DAGR	September, 30
4.	Receipt of Audit Report by Department of Education	15 th October
5.	Approval of Annual Report by Executive Committee of NVS	15 th October
6.	Receipt of Annual Report by Department of Education	15 th October
7.	Submission of Annual Reports and Audited Accounts to Minister for approval	22 nd October
8.	Date of approval by Minister	-
9.	Receipt of approval file from Minister in the Section	30 th November
10.	Submission of approval material to Lok/Rajya Sabha	December (winter session of the Parliament)

Annexure-IV
vide para 06 of the Chapter -II

Statement showing the chronological sequence in respect of finalization of the Annual Reports and Audited Accounts of the National Institute of Disaster Management, New Delhi for the years 2012-13 to 2013-2014

S. No.	Particulars	2012-13	2013-14
a	Date of approach to Audit	30.05.2013	03.09.2014
b	Date of Appointment of Auditors	-	-
c	Date of Compilation of A/c	23.5.2013	27.8.2014
d	Date of submission of A/c to Audit	30.5.2013	3.09.2014
e	Date and duration for auditing by auditors	15.07.2013 to 23.07.2013	08.09.2014 to 16.09.2014
f	Date of queries raised by Audit	15.07.2013 to 23.07.2013	08.09.2014 to 16.09.2014
g	Date of Reply to Audit queries		
h	Date of issue of draft Audit Report by Audit Authorities	23.07.2013	16.09.2014
i	Date of Receipt of final Audit Report	23.07.2013	16.09.2014
j	The Date of Finalization of Annual Reports	02.11.2013	26.03.2015
k	The Date on which document got approved from Competent Authority	02.11.2013	26.03.2015
l	Date and time taken for translation, printing and completing the task	03.12.2013	-
m	Date on which documents sent to Ministry for laying and reasons for delay	01.08.2014	-
n	Date of laying of documents on the table of House and delay in Ministry, if any	02.12.2014	13.05.2015

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

The Committee sat on Tuesday, 17 March, 2015 from 1500 hrs to 1600 hrs. in Committee Room No. 62, Parliament House, New Delhi.

PRESENT

Shri Chandrakant Khaire - **Chairperson**

MEMBERS

2. Smt. Veena Devi
3. Shri Choudhary Mohan Jatua
4. Smt. Mausam Noor
5. Shri Bheemrao B. Patil
6. Shri Uday Pratap Singh
7. Shri Virendra Singh
8. Shri Dushyant Chautala

SECRETARIAT

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

2. At the outset, the Hon'ble Chairperson welcomed the Members to the sitting of the Committee. He also specially welcomed and congratulated Shri Dushyant Chautala, MP for his nomination as Member of the Committee.

3. xx xx xx

4. The Committee also decided to hold the next sitting of the Committee on 01.04.2015 at 1500 hours onwards to take oral evidence of the representatives of the following Ministries:

- (i) The Ministry of Home Affairs - in connection with delay in laying of the Annual Reports and Audited Accounts of National Institute of Disaster Management, New Delhi; and
- (ii) The Ministry of Human Resource Development (Department of School Education & Literacy) - in connection with delay in laying of the Annual Reports and Audited Accounts of Navodaya Vidyalaya Samiti, Noida.

The Committee then adjourned.

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

The Committee sat on Wednesday, 01 April, 2015 from 11:00 hrs to 13:50 hrs. in Committee Room No. 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Chandrakant Khaire - Chairperson

MEMBERS

2. Shri P.C. Gaddigoudar
3. Shri Laxman Giluwa
4. Shri Choudhary Mohan Jatua
5. Shri Bishnu Pada Ray

SECRETARIAT

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

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

3. Then, the representatives of the Ministry of Human Resource Development (Department of School Education & Literacy) and Navodaya Vidyalaya Samiti, Noida were ushered in. The following were present:

**REPRESENTATIVES OF THE MINISTRY OF HUMAN RESOURCE DEVELOPMENT
(DEPARTMENT OF SCHOOL EDUCATION & LITERACY)**

1. Smt. Vrinda Sarup - Secretary
2. Dr. Satbir Bedi - Joint Secretary

REPRESENTATIVES OF THE NAVODAYA VIDYALAYA SAMITI, NOIDA

1. Shri G.S. Bothyal - Commissioner
2. Shri Naresh Kumar - Joint Commissioner

4. At the outset, the Chairperson welcomed the representatives of the Ministry of Human Resource Development (Department of School Education & Literacy) and Navodaya Vidyalaya Samiti, Noida to the sitting of the Committee.

5. The Committee, thereafter, took evidence of the representatives of the Ministry and Samiti on the issue of delay in laying of the Annual Reports and Audited Accounts of the Samiti for the years 2006-2007 to 2013 -2014.

6. The Secretary of the Ministry explained before the Committee that one of the main reason for delayed submission of Annual Reports and Audited Accounts of the Samiti for the year 2012-2013 was the late receipt of Audited Accounts and Audit Report thereon from the Audit Authorities. Another reason for delay was stated to be getting approval of the documents from Competent Authority of the Samiti - which could be done only after constitution of the New Government. Further, the Committee were apprised about the remedial measures taken or proposed to be taken by the Samiti for ensuring timely laying of the documents of the Samiti before Parliament. The Committee impressed upon the Ministry/ Samiti to take every corrective measure to curb delays in laying of the documents in the House.

7. Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry of Human Resource Development (Department of School Education & Literacy) and Samiti for responding to queries raised by the Members - in connection with examination of the subject. As regards the points on which the representatives of the Ministry and Samiti could not readily respond, they were asked to furnish written information to the Secretariat within two weeks' time

8. The witnesses then withdrew.

9. XX XX XX XX

The Committee then adjourned.

**EXTRACTS OF THE MEINUTES OF THE NINTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2014-2015)**

The Committee sat on Wednesday, 01 April, 2015 from 11:00 hrs to 13:50 hrs. in Committee Room No. 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Chandrakant Khaire - Chairperson

MEMBERS

2. Shri P.C. Gaddigoudar
3. Shri Laxman Giluwa
4. Shri Choudhary Mohan Jatua
5. Shri Bishnu Pada Ray

SECRETARIAT

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

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

xx xx xx

9. Thereafter, the representatives of the Ministry of Home Affairs and the National Institute of Disaster Management, New Delhi were ushered in. The following were present:

REPRESENTATIVES OF THE MINISTRY OF HOME AFFAIRS

1. Shri B.K. Prasad Additional Secretary (Foreigners)
2. Shri G.V.V. Sarma Joint Secretary (Disaster Management)

**REPRESENTATIVES OF THE NATIONAL INSTITUTE OF
DISASTER MANAGEMENT, NEW DELHI**

1. Prof. Santosh Kumar Executive Director
2. Smt. Aastha S. Khatwani FA (NDMA)

10. The Chairperson welcomed the representatives of the Ministry of Home Affairs and the National Institute of Disaster Management, New Delhi to the sitting of the Committee.

11. The Committee, thereafter, took evidence of the representatives of the Ministry and the Institute on the issue of delay in laying of the Annual Report and Audited Accounts of the Institute for the year 2012-2013 and not laying of the Annual Reports and Audited Accounts of the Institute for the earlier years since its inception as the Institute has been receiving Grants-in-aid from the Government of India continuously. The Additional Secretary during evidence apprised the Committee that there had been no provision in the Rules of National Institute of Disaster Management, New Delhi for laying the Annual Report. In this context, the Committee were apprised that details of work done by the Institute for the earlier years were being reflected in the Annual Report of the Ministry of Home Affairs. Finally on this issue, the Additional Secretary during evidence submitted before the Committee that the Annual Report and Audited Accounts of the Institute for the year 2012-2013 were laid on the Table of the House after realization/clarity about the fact that documents of the Institute are required to be laid on the Table of the House as per General Financial Rules, 2005. To ensure and ascertain timely laying of the documents of the Institute in future, the Committee suggested certain steps to streamline the entire process involved in laying of the documents before Parliament.

12. Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry of Home Affairs and the National Institute of Disaster Management, New Delhi for furnishing information that the Committee desired - in connection with examination of the subject and also for frankly replying to the queries raised by Members of the Committee.

13. The witnesses then withdrew.

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

The Committee then adjourned.

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

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The Committee sat on Tuesday, 04 August, 2015, from 1500 hours to 1535 hours in Committee Room 'E', Parliament House Annexe, New Delhi.

PRESENT

Shri Chandrakant Khaire - **Chairperson**

MEMBERS

2. Smt. Veena Devi
3. Shri P.C. Gaddigoudar
4. Shri Laxman Giluwa
5. Shri Choudhary Mohan Jatua
6. Shri Bheemrao B. Patil
7. Shri Bishnu Pada Ray
8. Shri Virendra Singh
9. Shri P.R. Sundaram
10. Shri Dushyant Chautala

SECRETARIAT

1. Shri Shiv Kumar - Joint Secretary
2. Smt. Rita Jaiikhani - Director
3. Smt. Maya Lingi - Additional Director

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

3. Thereafter, the Committee took up for consideration the draft Fourth Report containing the following two chapters:

I. Delay in laying of the Annual Reports and Audited Accounts of the Navodaya Vidyalaya Samiti, Noda; and

II Delay in laying of the Annual Reports and Audited Accounts of the National Institute of Disaster Management, New Delhi.

4. After deliberations, the Committee adopted the Report with minor modifications and authorized the Hon'ble Chairperson to present the same during the Monsoon Session itself.

The Committee then adjourned.

