

**COMMITTEE ON PAPERS LAID
ON THE TABLE
(2003-2004)**

THIRTEENTH LOK SABHA

FIFTEENTH REPORT

(Presented on _____)



**LOK SABHA SECRETARIAT
NEW DELHI**

December, 2003 (Agrahayana, 1925 (Saka))

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COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE
(2003-2004)

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3. Shri Ashok Baiwani — *Under Secretary*

INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table, having been authorised by the Committee to present the Report on their behalf, present this Fifteenth Report (13th Lok Sabha).

2. As a result of examination of Papers Laid on the Table of the House, the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) National Institute of Fashion Technology, New Delhi; (ii) Central Institution of Buddhist Studies, Leh (Ladakh) J&K; (iii) Central Instructional Media Institute, Chennai; and (iv) Dr. B.R. Ambedkar Regional Engineering College, Jalandhar (Punjab) and have made certain recommendations. The conclusions are reflected in the Report.

3. The Committee considered and adopted this Report at their sitting held on 7 November, 2003.

4. A statement showing summary of the recommendations/observations made by the Committee is appended to the Report (Appendix).

NEW DELHI;
November, 2003

Kartika, 1925 (Saka)

INDRACHANDRA ACHARYA,
Chairman,
Committee on Papers Laid on the Table.

CHAPTER I

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF NATIONAL INSTITUTE OF FASHION TECHNOLOGY (NIFT), NEW DELHI FOR THE YEAR 2000-2001

National Institute of Fashion Technology (NIFT), a premier institute of Fashion Education in India, was established in 1986 for development of textile, garments and allied sector. The prime objective of NIFT is to assist the fashion industry in India to meet the challenges of industrial competitiveness of global plane. It provides professional expertise to the industry which is vital in the context of our national aim of strengthening foreign exchange earnings and generating employment.

1.2 The Annual Report and Audited Accounts of National Institute of Fashion Technology (NIFT), New Delhi for the year 2000-2001 which were required to be laid on the Table by 31.12.2001 were actually laid on 29.11.2002. The period of delay in laying the Annual Report & Audited Accounts is about 11 months.

1.3 The reasons for delay as explained in the 'Delay Statement' are as under:—

"The accounts for 2000-01 was finalised after receipt of the Audit Certificate on the accounts for 1999-2000 from the Comptroller & Auditor General of India in May 2001. The same were approved in the first week of September, 2001. The accounts for 2000-01, after approval, were forwarded to Audit in September, 2001. The audit of the accounts by the Comptroller & Auditor General of India commenced in December, 2001 and ended in February, 2002. The revision of accounts in consultation with the C&AG Audit Team was completed in April, 2002. Thereafter, the revised accounts was submitted to Audit.

The Audit Certificate dated 14th August, 2002 for the accounts of NIFT for 2000-01 was received on 15th August, 2002. The Board of Governors of NIFT while adopting the accounts for 2000-01 approved submission of the Annual Accounts and Report for 2000-01 to Ministry of Textiles for being placed before the Parliament. Thereafter, the Hindi version of Annual Report and audited Annual Accounts was got ready. The Annual Report with the audited Annual Accounts, alongwith Hindi version, is being laid on the Table of the House."

1.4 Since the Annual Report and Audited Accounts of NIFT are laid on the Table by the Ministry of Textiles, the Ministry concerned were requested to furnish

information on certain points concerning the delay. The points raised and the replies furnished thereto by the Ministry are as under:—

Points		Replies
1	2	3
<i>I. Please state the dates when the</i>		
(a)	National Institute of Fashion Technology, New Delhi approached the audit authorities for appointment of auditors for auditing their accounts for the year 2000-01 and when were they appointed.	The appointment of the Statutory Auditors (C&AG) was for a period of five years, including the audit of the year 2000-01. The audit was to be commenced on receipt of Accounts by the Office of C&AG.
(b)	Accounts of National Institute of Fashion Technology, New Delhi were compiled and were ready for being handed over to Auditors.	29th August, 2001.
(c)	Accounts were actually handed over to the Auditors.	5th September, 2001.
(d)	Auditing of Accounts commenced by the Auditors and the time taken for it.	15th December, 2001 Audit Certificate dated 14.8.2002 received on 18.8.2002
(e)	Annual Report was finalised.	30th August, 2002.
(f)	Annual Report and Audited Accounts were got approved from the AGM/General Body/Executive/Finance Committee of the National Institute of Fashion Technology, New Delhi.	1st October 2002 by Board Governors.
(g)	Annual Report and Audited Accounts were taken up for translation and printing and time taken in it.	Printing work was started simultaneously and printed reports were delivered at NIFT on 14th October 2002.
(h)	Finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament.	16th October, 2002.
(i)	"Delay Statement" and "Review" were prepared by the Ministry.	18th October, 2002

1	2	3
(j)	Annual Report and Audited Accounts alongwith "Review" and "Delay Statement" were got authenticated from the Minister, and	15th November, 2002.
(k)	Annual Reports and Audited Accounts of National Institute of Fashion Technology for the last three years i.e. 1997-98, 1998-99 and 1999-2000 were laid in Parliament.	1997-98—10.12.1999 1998-99—12.05.2000 1999-2000—23.08.2001
II.	Latest position regarding finalisation of Annual Report and Audited Accounts for the subsequent year 2001-02. When these are expected to be laid on the Table of the Lok Sabha.	The Annual Accounts for the year 2001-02 after attending to the Audit comments on the Accounts for the year 2000-01, is expected to be completed by end of January, 2003. After approval of the same, the accounts will be forwarded to Audit. On receipt of the Audit Certificate, the Annual Report will be prepared, got printed and Annual Report alongwith Audited Accounts for the year 2001-02 will be forwarded to Ministry of Textiles for laying the same on the Table of both the Houses of Parliament.
III.	Remedial measures taken or proposed to be taken both in the Ministry and NIFT, New Delhi to ensure timely laying of the Annual Report and Audited Accounts within the prescribed period of nine months from the close of the Accounting year in future.	Since finalisation of the Accounts for the subsequent year(s), depends on the receipt of the Audit Certificate for 2001-02, all-out efforts will be made by NIFT to get the accounts for 2001-02 audited expeditiously. Ministry of Textiles will forward the documents to Lok Sabha immediately after receipt of the same from NIFT.

1.5 The Committee considered the matter at their sitting held on 17.6.2003 and decided to seek information regarding laying of documents pertaining to the year 2001-2002.

1.6 The time schedule for completion of each stage involved in preparation of the Annual Reports and Audited accounts laid down is stated to be as follows:—

Events	Schedule Dates	Duration weeks
1	2	3
1) Finalisation/compilation of Annual Accounts and report	31 July	Sixteen
2) Auditing of accounts	15th October	Ten
3) Approval by the competent authority	31st October	Two
4) Translation & printing	14th November	Two
5) Forwarding to MOT	23rd November	One
6) Processing at Ministry for being laid on the Table of the House	10th December	Three

1.7 The actual dates of completion of each stage of finalisation of accounts against the dates stipulated during the last five years is as follows:—

Activity Details	Schedule Dates	1998-99	1999-2000-2001 2000 (original)	2000-01 (revised)	2001- 2002 2002	2001- 2002 2002
1. Finalisation/ compilation of Annual Accounts and report	31st July	6.10.99	16.6.2000	29.8.01	March 2004	7.2.02 31.7
2. Auditing of accounts	15th October	8.11.99 to 5.4.2000	18.9.2000 to 14.5.01	5.9.01 to 18.8.2002	--- December 2002 & April-July 2003	Oct
3. Approval by the Competent Authority	31st October	20.4.2000	16.6.01	NA	1.10.02	15.8.03 23.0
4. Translation & printing	14th November	20.4.2000 to 2.5.2000	16.6.01 to 25.7.01	NA	1.10.02 to 14.10.02	5.9.03 15.
5. Forwarding to MOT	23rd November	5.5.2000	9.8.01	NA	16.10.02	7.9.03 18.
6. Processing at Ministry for being laid on the Table of the House	10th December	May 2000	July 2001	NA	Oct. 02	15.9.03 25.

1.8 As regards finalisation of Annual Reports and Audited Accounts 2001-2002 and 2002-2003, the Ministry stated (18 July, 2003) that for the year 2002, the Audited Certificate was yet to be received by NIFT. NIFT was pursuing the matter with the office of C&AG. It was expected that the same would be made available to the Ministry of Textiles latest by September. As far as the year 2002-2003 concerned, the process of finalisation of accounts had been started and the same was expected to be sent to Ministry of Textiles as per agreed schedule depending on the date of receipt of audit certificate.

1.9 The Committee regret to note that there was a delay ranging from 4 to 11 months every year in laying the Annual Report and Audited Accounts of National Institute of Fashion Technology (NIFT) right from the year 1997-98 onwards. The documents for the year 2001-2002 which were required to be laid on the Table by 31.12.2002 has not been laid till the matter was considered by the Committee. Such recurring delays exhibit lethargic approach of the Institute in finalising its Annual Report and Audited Accounts. It appears that administrative Ministry also have not been paying due attention to the matter of timely laying of documents and the Members of Parliament have been denied timely information year after year about the working of the premiere Fashion Institute of India.

1.10 The Committee examined the reasons for delay particularly w.r.t. the year 2000-2001. NIFT has taken about 5 months for compilation of their accounts as against the prescribed period of 3 months. The audit of accounts commenced in December, 2001 and completed in February, 2002. 2 months were taken to revise the accounts in consultation with audit team. After completion of audit, it took 3 months for C&AG to issue necessary audit certificate. In all, 11 months have been taken in auditing of accounts and issue of audit certificate by C&AG. The Committee would like to know what necessitated the revision of accounts of NIFT and also the efforts made both by the Institute and the Ministry in getting the audit requirements completed in time.

1.11 The Committee note with satisfaction that a time schedule covering various stages of the finalization of the documents has been put in place. However, there is a need to adhere to the schedule in strict earnest. The Committee hope that the Institute and the Ministry will not be found wanting in this respect in future.

CHAPTER II

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF CENTRAL INSTITUTE OF BUDDHIST STUDIES, LEH (LADAKH) J&K FOR THE YEAR 2000-2001.

The Central Institute of Buddhist Studies, Leh was set up in 1959 advancement of studies in Buddhist Philosophy. The Institute was taken over Government of India in 1962. The Institute was registered as a Society at Leh, 1964 under the Jammu & Kashmir Societies Registration Act.

2.2 The Annual Report & Audited Accounts of Central Institute of Buddhist Studies, Leh (Ladakh) J&K for the year 2000-2001 were laid together with "Review" "Delay Statement" on the Table of Lok Sabha on 2.12.2002. The period of delay laying the Annual Report and Audited Accounts was about 11 months.

2.3 A statement showing the sequence of processing of documents in chronological order as furnished in the 'delay statement' for the year 2000-2001 is under:—

(i) Date on which copies of the Annual Accounts were supplied to Audit	28.08.20
(ii) Duration of Audit	21 days (from 28.08.2001 to 17.09.2001)
(iii) Date of which the draft audit report received	04.06.20
(iv) Date on which draft audit report was replied by Institute	15.06.20
(v) Date of issue final Audit Report (English Version) by A.G., J&K	26.06.20
(vi) Date on which the copies of Audited Report Received in the Department of Culture (English and Hindi versions)	02.08.20

2.4 The Ministry of Tourism & Culture who were requested to furnish clarifications on various points, have furnished the same on 13.3.2003 as under:—

	Points	Replies
1	2	3
	<i>I. Please state the dates when:</i>	
(a)	Central Institute of Buddhist Studies, Leh (Ladakh) J&K approached the audit authorities for appointment of auditors for auditing their accounts for the year 2000-2001 and when were they appointed;	Approached : 4.6.2001 Appointed : 3.7.2001

1	2	3
(b)	The Accounts of Central Institute of Buddhist Studies, Leh (Ladakh) J&K were compiled and were ready for being handed over to Auditors;	12.7.2001
(c)	The Accounts were actually handed over to the auditors;	28.8.2001
(d)	The auditing of Accounts commenced by Auditors and the time taken in it;	21 days w.e.f. 28.8.2001
(e)	The Annual Report was finalised;	5.5.2001
(f)	The Annual Report was got approved from the AGM/ General Body/Executive/ Finance Committee of the Central Institute of Buddhist Studies, Leh (Ladakh) J&K;	28.5.2001
(g)	The Annual Report and Audited Accounts were taken up for translation and the time taken;	Annual Report—2.6.2001 (one week) Audit Report—7.7.2002 (one week)
(h)	The time taken for printing work;	August, 2001 (Annual Report) 10.7.2002 (Audit Report)
(i)	The finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament;	29.1.2002 (Annual Report) 28.7.2002 (Audit Report)
(j)	The "Delay Statement" and "Review" were prepared by the Ministry;	28.7.2002
(k)	The Annual Report and Audited Accounts alongwith "Review" and "Delay Statement" were got authenticated from the Minister; and	20.11.2002
(l)	The Annual Report and Audited Accounts of Central Institute of Buddhist Studies, Leh (Ladakh) J&K for the last three years i.e. 1997-98, 1998-99 & 1999-2000 were laid in Parliament.	December, 2000

1	2	3
II. The remedial measures taken or proposed to be taken both in the Ministry and Central Institute of Buddhist Studies, Leh (Ladakh) J&K to ensure timely laying of the Annual Report and Audited Accounts the prescribed period of nine months from the close of the accounting year, in future.	The Board of Management decided to engage a Chartered Accountant to compile the Annual Accounts and also conduct the internal audit on half yearly basis so that final audit can be conducted in time.	

2.5 The Committee considered the matter at their sitting held on 17.6.2002 and decided to collect further information on certain points from the Ministry.

2.6 To a query whether any time schedule has been laid down for completion of each stage of finalisation of accounts, the Ministry of Tourism and Culture informed as follows:—

"No formal order has been issued by Department of Culture laying down time schedule for finalisation or submission of annual report and audited account. However, each organisation has been instructed to submit annual accounts before 2nd instalment is released and revised estimate is finalised, so that the organizations complete the process well before the target date of laying the annual report and audited accounts in Parliament."

2.7 The Actual time taken at each stage of finalisation of the documents was stated to be as under:—

1. Date on which copies of the Annual Accounts were supplied to Audit	28.8.200
2. Duration of Audit	21 days (28.8.2001 to 17.9.2001)
3. Date on which draft Audit was received by Institute	4.6.200
4. Date on which draft Audit was replied by Institute	15.6.200
5. Date of issue final Audit Report (English version) by AG, J&K	26.6.200
6. Date of issue of final Audit Report (Hindi version) by AG, J&K	Translated by the Institute
7. Date on which the copies of Audited Report received in the Department of Culture (English & Hindi versions)	2.8.200

2.8 The reasons for delay in laying the documents are stated to be as under:—

"The Central Institute of Buddhist Studies is located in Leh, which is not connected to the outside world by road-link for only six months. There is a

qualified person/Chartered Accountant in Leh, who can help the Institute. It may be seen from the statement that there is a lapse of almost ten months between audit and receipt of draft audit report. The Institute and the Ministry, on their part made best effort to complete the process within the shortest time possible."

2.9 The Ministry has stated that CIBS, Leh has been requested to appoint a Chartered Accountant for internal auditing so that annual accounts are finalised immediately after the end of financial year. Audit process will be started as soon as the accounts are finalised and the Chartered Accountant will be entrusted for liaison with the audit office at Srinagar.

2.10 The Committee regret to note that there was a delay of 23 months in laying the Annual Report and Audited Accounts of Central Institute of Buddhist Studies (CIBS), Leh for the year 1997-98 and delay of 11 months each in respect of the year 1998-99 and 2000-2001. The documents for the year 2001-2002 which were due for laying by 31.12.2002 were actually laid only on 18.8.2003 i.e. seven months after the stipulated date.

2.11 The Committee's examination of the reasons for delay in laying the documents pertaining to year 2000-2001 reveal that there was a delay of 2 months in finalisation of accounts and there was considerable delay in getting the audit report. It has been stated in this connection that the CIBS being located in Leh is connected to outside world by road link for only six months and that there is no qualified Chartered Accountant in Leh who can help the Institute. It is only now that Ministry has instructed the Institute to appoint a Chartered Accountant for internal audit. The Committee hope that the accounts and auditing of the Institute will be completed in time in future and the documents laid on the Table within the stipulated date.

2.12 The Committee are distressed to note that no time schedule indicating the time limit for completion of task involved in each stage of finalisation of the documents of the Institute has been laid down by the Ministry so far. The Committee urge that this should be done forthwith in consultation with the Institute and Audit Authorities laying down target dates for finalisation of accounts, completion of auditing, approval of reports and audited accounts, translation & printing, dispatch to the Ministry, processing by Ministry and laying on the Table. The Committee also stress that the time schedule so drawn up should be strictly adhered to both by the Institute and the Ministry and it should be ensured that the documents are laid in time in future.

CHAPTER III

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF CENTRAL INSTRUCTIONAL MEDIA INSTITUTE, CHENNAI FOR THE YEARS 1999-2000 AND 2000-2001

Central Instructional Media Institute (CIMI) was set up in December, 1986 by the Government of India as a Subordinate Office under Ministry of Labour, Director General of Employment and Training (DGE&T) with the assistance from Government of Germany through GTZ (German Agency for Technical Co-operation) as the executing agency. After the approval of the Cabinet for the Grant of Autonomous status to CIMI, the Institute was registered as a society on 1st April 1999 under the Tamil Nadu Societies Registration Act 1975. Since then it is functioning as an Autonomous Institute under the Ministry of Labour, DGE&T. An amount of Rs. 229.81 lakhs received by CIMI as grant-in-aid for the year 1999-2000 and Rs. 234 lakh for the year 2000-2001.

3.2 The main objective for the establishment of the Institute was to make available well prepared instructional material for the use of the trainees and trainers for securing overall improvement in the standard of training imparted in (i) Industrial Training Institute (ITIs) and (ii) Industries and establishments implementing the Apprenticeship training programme.

3.3 There was a delay of 28 months in laying the Annual Report and Audited Accounts of Central Instructional Media Institute for the year 1999-2000 and a delay of 16 months for the year 2000-2001.

3.4 The dates in chronological order in the process of appointment of auditors for auditing of account of the year 1999-2000 were stated to be as follows:-

1	2	3
(i)	Request was made to Accountant General/Tamil Nadu & Pondicherry for auditing CIMI accounts	23.5.2000
(ii)	As advised by AG Tamil Nadu & Pondicherry request was placed with CAG, New Delhi for necessary instruction to AG Tamil Nadu & Pondicherry on the matter	20.6.2000
(iii)	AG (Audit-I) Tamil Nadu advised CIMI to seek for exemption for the provisions in the Societies Registration Rules as per see 54 of Tamil Nadu Societies act for sole audit for entrusted to CAG as Superimposed Audit	21.09.2000

1	2	3
(iv)	Letter to Secretary to Govt. of Tamil Nadu Commercial taxes & Religious endowment for seeking exemption	5.10.2000
(v)	Proposal for auditing of the Accounts by Chartered Accountant received from CIMI, Chennai	09.02.2001
(vi)	Approval of competent authority i.e. IFD, Ministry of Labour for appointing Chartered Accountants & incurring Expenditure towards auditing.	22.03.2001

3.5 The time taken at the stage of auditing of accounts was stated to be as follows:—

	1999-2000	2000-2001	
1	3	4	
(i)	Accounts were compiled for handing over to auditors.	March, 2001	June, 2001
(ii)	Accounts were actually handed over to Chartered Accountant.	2.4.2001	17.9.2001
(iii)	Time taken by Chartered Accountants in auditing.	2.4.2001 to 16.4.2001	27.9.2001 to 28.9.2001
(iv)	Submission of Reports by Chartered accountant.	18.4.2001	9.10.2001
(v)	Audited Accounts placed in the first General Body meeting & 4th Governing Council Meeting.	7.12.2001	7.12.2001
(vi)	Proposal to superimpose the audit by CAG was forwarded to Department of Expenditure, M/o Finance through IFD of Ministry.	24.12.2001	24.12.2001
(vii)	Approval to superimposed audit by CAG from department of expenditure, Ministry of Finance.	28.3.2002	28.3.2002
(viii)	Superimposed Audit by AGTN.	24.4.2002 to 6.5.2002	24.4.2002 to 6.5.2002
(ix)	AG reports communicated to CIMI on	6.6.2002	6.6.2002
(x)	As major procedural irregularities were pointed out in the AG's report in the financial statements prepared by Chartered accountants,	25.10.2002	25.10.2002

were actually completed ten months thereafter. Ten months were lost on this account due to correspondence between CIMI and the organisations such as Accounts General, C&AG, Government of Tamil Nadu and the Government of India. It is regrettable that there was delay in completing initial formalities like approval of the Institute for entrustment of audit for superintended audit. The Ministry has attributed the delay to the fact that the Institute was in transition stage of converting from a govt. department to an autonomous body (Society). The Committee are not convinced of this reason. It is evident that no serious efforts were made to quicken the process of appointment of auditors.

3.10 The Committee regret to note that no 'delay statement' was laid within 30 days of expiry of the prescribed period for laying documents as recommended by the Committee in para 3.5 of First Report (Fifth Lok Sabha). The Committee urge that in case any delay is anticipated in laying documents, a delay statement should be laid within 30 days of expiry of the stipulated date for laying of documents.

3.11 The Committee note with some satisfaction that a time schedule has been formulated indicating target dates for completion of various stages involved in preparation of Annual Report and Audited Accounts. The Committee urge that the time schedule should be strictly adhered to and a senior officer in the Central Instructional Media Institute and the Ministry of Labour should be entrusted with the task of monitoring the progress made at each stage of finalisation of the documents and to ensure that the documents are laid in time.

CHAPTER IV

DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF DR. B.R. AMBEDKAR REGIONAL ENGINEERING COLLEGE, JALANDHAR (PUNJAB) FOR THE YEAR 2000-2001

Dr. B.R. Ambedkar Regional Engineering College, Jalandhar is the seventeenth in the chain of Regional Engineering Colleges established in the major States of the country and is a joint venture of the Government of India and the State Government of Punjab. The college is registered under the Societies Registration Act, 1860. The Government of India meets the entire non-recurring expenditure. The recurring expenditure is shared by the Government of India and the Government of Punjab on 50:50 basis for undergraduate courses.

4.2 During 2000-2001, a total grant of Rs. 525 lakhs (Rs. 350 lakhs under plan and Rs. 175 lakhs under non-plan) was released to the college by the Government of India.

4.3 The Annual Report and Audited Accounts of Dr. B.R. Ambedkar Regional Engineering College, Jalandhar for the year 2000-2001 which were required to be laid on the Table by 31.12.2001 have actually been laid on 22.4.2003 after a delay of 16 months. These documents for the years 1998-99 and 1999-2000 have been laid within the stipulated period.

4.4 A statement showing the chronology of events in finalisations of the documents for the year 2000-2001 is as under:—

A. AUDIT REPORT

1. Date of finalisation of Accounts by the College	17.09.2001
2. Date of submission of Accounts to AG	17.09.2001
3. Commencement of Accounts by AG	17.09.2001
4. Completion of inspection of Accounts by AG.	28.09.2001
5. Date of approval of accounts by the Inspecting Officer	14.03.2002
6. Date of dispatch of Audited Accounts by AG	14.03.2002
7. Date of approval of Finance Committee of College	06.06.2002
8. Date of dispatch of Audit Report and Audited Accounts by the College	
(i) English	31.01.2003
(ii) Hindi	31.01.2003
9. Date of receipt of Audited Report and Audited Accounts	21.02.2003

B. ANNUAL REPORT

1. Date of approval by Board of Governors

2. Date of dispatch to the Ministry

(i) English 31.01.2003

(ii) Hindi 31.01.2003

4.5 Asked as to what extent the reasons for delay were beyond control of the College/Ministry, the Department of Secondary & Higher Education in their written reply dated 12 August, 2003 stated as under:—

“The final accounts of the college was to be prepared on the new format prescribed by the Comptroller & Auditor General, therefore, the final accounts were finalised on 17.9.2001. Thus, the final accounts of the year 2000-2001 were submitted to Accountant General, Punjab on 17.9.2001.

The audit of accounts for the year 2000-2001 was conducted from 17.9.2001 to 28.9.2001 by the Accountant General, Punjab and Report was submitted on 4.3.2002. The delay was of about six months. The annual and audit report 2000-2001 was got approved from Board of Governors on 6.5.2002.

During the second half of the financial year 2001-2002, the activities of the college came to a stand still because. Dr. H.S. Sagar the then Principal continued in service beyond 30.9.2001 i.e., date of superannuation, inspite of the refusal of the Central Government to grant him extension. Due to this reason the annual report in Hindi version could not be prepared in time by the College. Hence, the matter got delayed.”

4.6. When enquired as to whether any time schedule has been laid down regarding completion of task at each stage involved in the finalisation of the documents, the Ministry's reply was silent on this question. It appeared that no time schedule indicating time for completion of the task at each stage involved in the finalisation of the documents had been laid down either by the Ministry or the by College.

4.7. The latest position regarding finalisation of Annual Report and Audited Accounts for the year 2001-2002 was stated to be as under (O.M. dated 12 August, 2003):—

“The BOGs meeting of Dr. B.R. Ambedkar National Institute of Technology, Jalandhar (Formerly, Dr. B.R. Ambedkar Regional Engineering College, Jalandhar) was held recently. The members of the BOGs have approved the Annual Report and Audited Report for 2001-2002. The College will send the required reports shortly. These are expected to be laid on the Table of Lok Sabha in Winter Session. These have been unduly delayed.”

4.8 The Committee considered the matter at their sitting held on 27.10.2003.

4.9 The Committee regret to note that there was a delay of 16 months in laying the Annual Report and Audited Accounts of Dr. B.R. Ambedkar Regional Engineering College, Jalandhar for the year 2000-2001. The documents for the year 2001-2002 are expected to laid in Winter Session of 2003 i.e. 12 months after the stipulated date.

4.10 The Committee note that the College had taken 6 months in finalising their accounts for the year 2000-2001 and handling them over to auditors as against 3 months prescribed for this purpose. The delay at this stage was stated to be due to new format of accounts prescribed by the Comptroller & Auditor General. It is observed that Audit had taken 6 months in furnishing the audited accounts to the College after completion of inspection of accounts. The reasons for delay in this regard are not clear. The Committee would like to know whether there was any delay on the part of the College in furnishing clarifications required by audit.

4.11 The Committee are unhappy to note that unduly long time of 3 months has been taken by the College in getting approval of the accounts by the Finance Committee of the College and seven months in dispatching the audited accounts to the Ministry for laying. This is indicative of lack of seriousness of the part of the College in getting the documents laid on the Table of Lok Sabha in time. The Committee need hardly to stress that such inordinate delay in laying the documents before Parliament deprives the members of an opportunity to examine the accounts of the College during the discussion of Demands for Grants of the administrative Ministry.

4.12 The Committee urge that Ministry of Human Resource Development (Department of Secondary & Higher Education) must draw up a time schedule indicating the time limit for completion of task at various stages viz. appointment of auditors, auditing of accounts by auditors, finalisation of Annual Report, approval of the document by the competent authority and dispatch of the documents to the Ministry for laying. A senior officer in the Ministry as well as College must be entrusted with the task of monitoring the progress at each stage of finalisation of the documents. With these measures, the Committee hope that the Annual Report and Audited Accounts of the College will be laid in time.

NEW DELHI;
November, 2003
Kartika, 1925 (Saka)

PRASANNA ACHARYA,
Chairman,
Committee on Papers Laid on the Table.

APPENDIX

SUMMARY OF RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE REPORT

Sl. No.	Ref. to Para No. of the Report	Summary of Recommendations/observations
	2	3
1.	1.9	<p>The Committee regret to note that there was a delay ranging from 4 to 11 months every year in laying the Annual Report and Audited Accounts of National Institute of Fashion Technology (NIFT) right from the year 1997-98 onwards. The documents for the year 2001-2002 which were required to be laid on the Table by 31.12.2002 has not been laid till the matter was considered by the Committee. Such recurring delays exhibit lethargic approach of the Institute in finalising its Annual Report and Audited Accounts. It appears that administrative Ministry also have not been paying due attention to the matter of timely laying of documents and the Members of Parliament have been denied timely information year after year about the working of the premiere Institute of India.</p>
2.	1.10	<p>The Committee examined the reasons for delay particularly w.r.t the year 2000-2001. NIFT has taken about 5 months for compilation of their accounts as against the prescribed period of 3 months. The audit of accounts commenced in December, 2001 and completed in February, 2002. 2 months were taken to revise the accounts in consultation with audit team. After completion of audit, it took 3 months for C&AG to issue necessary audit certificate. In all, 11 months have been taken in auditing of accounts and issue of audit certificate by C&AG. The Committee would like to know what necessitated the revision of accounts of NIFT and also the efforts made both by the Institute and the Ministry in getting the audit requirements completed in time.</p>

- 1.11 The Committee note with satisfaction that a time schedule covering various stages of the finalisation of the documents has been put in place. However, there is a need to adhere to the schedule in strict earnest. The Committee hope that the Institute and the Ministry will not be found wanting in this respect in future.
- 2.10 The Committee regret to note that there was a delay of 23 months in laying the Annual Report and Audited Accounts of Central Institute of Buddhist Studies (CIBS), Leh for the year 1997-98 and delay of 11 months each in respect of the year 1998-99 and 2000-2001. The documents for the year 2001-2002 which were due for laying by 31-12-2002 were actually laid only on 18.8.2003 i.e. seven months after the stipulated date.
- 2.11 The Committee's examination of the reasons for delay in laying the documents pertaining to year 2000-2001 reveal that there was a delay of 2 months in finalisation of accounts and there was considerable delay in getting the audit report. It has been stated in this connection that the CIBS being located in Leh is connected to outside world by road link for only six months and that there is no qualified Chartered Accountant in Leh who can help the Institute. It is only now that Ministry has instructed the Institute to appoint a Chartered Accountant for internal audit. The Committee hope that the accounts and auditing of the Institute will be completed in time in future and the documents laid on the Table within the stipulated date.
- 2.12 The Committee are distressed to note that no time schedule indicating the time limit for completion of task involved in each stage of finalisation of the documents of the Institute has been laid down by the Ministry so far. The Committee urge that this should be done forthwith in consultation with the Institute and Audit Authorities laying down target dates for finalisation of accounts, completion of auditing, approval of reports and audited accounts, translation & printing, despatch.

1.	2.	3.
		to the Ministry, processing by Ministry and laying on the Table. The Committee also stress that the time schedule so drawn up should be strictly adhered to both by the Institute and the Ministry and it should be ensured that the documents are laid in time in future.
3.8		The Committee note that the Annual Report and Audited Accounts of Central Instructional Media Institute (CIMI), Chennai, for the years 1999-2000 and 2000-2001 were laid on the Table on 9.5.2003 i.e. after a delay of about 28 months and 16 months respectively.
8.	3.9	From the information furnished by the Ministry of Labour, the Committee find that the accounts of the Central Instructional Media Institute, Chennai for the year 1999-2000 were compiled nearly one year after the closure of the accounts as against 3 months recommended by the Committee for this purpose. Eight months were taken for placing the audited accounts of 1999-2000 as well as of 2000-2001 before the General Body for their approval. The Committee regret to note that the action for appointment of auditors for auditing of accounts of the Institute was taken on 23.5.2000 i.e. nearly 2 months after closure of the financial year and the auditors were actually appointed ten months thereafter. Ten months were lost on this account due to protracted correspondence between CIMI and the organisations such as Accountant General, C&AG, Government of Tamil Nadu and the Government of India. While admitting that there was delay in completing initial formalities like approval from C&AG, entrustment of audit for super imposed audit. The Ministry has attributed the delay to the fact that the Institute was in transition stage of converting from a govt. department to an autonomous body (Society). The Committee are not convinced of this reason. It is evident that no serious efforts were made to quicken the process of appointment of auditors.

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9	3.10	<p>The Committee regret to note that no 'delay statement' was laid within 30 days of expiry of the prescribed period for laying documents as recommended by the Committee in para 3.5 of First Report (Fifth Lok Sabha). The Committee urge that in case any delay is anticipated in laying documents, a delay statement should be laid within 30 days of expiry of the stipulated date for laying of documents.</p>
10.	3.11	<p>The Committee note with some satisfaction that a time schedule has been formulated indicating target dates for completion of various stages involved in preparation of Annual Report and Audited Accounts. The Committee urge that the time schedule should be strictly adhered to and a senior officer in the Central Instructional Media Institute and the Ministry of Labour should be entrusted with the task of monitoring the progress made at each stage of finalisation of the documents and to ensure that the documents are laid in time.</p>
11.	4.9	<p>The Committee regret to note that there was a delay of 16 months in laying the Annual Report and Audited Accounts of Dr. B.R. Ambedkar Regional Engineering College, Jalandhar for the year 2000-2001. The documents for the year 2001-2002 are expected to laid in Winter Session of 2003 i.e. 12 months after the stipulated date.</p>
12.	4.10	<p>The Committee note that the College had taken 6 months in finalising their accounts for the year 2000-2001 and handing them over to auditors against 3 months prescribed for this purpose. The delay at this stage was stated to be due to new format of accounts prescribed by the Comptroller & Auditor General. It is observed that Audit has taken 6 months in furnishing the audited accounts to the College after completion of inspection accounts. The reasons for delay in this regard are not clear. The Committee would like to know whether there was any delay on the part of the College in furnishing clarifications are required by audit.</p>

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13.	4.11	<p>The Committee are unhappy to note that unduly long time of 3 months has been taken by the College in getting approval of the accounts by the Finance Committee of the College and seven months in dispatching the audited accounts to the Ministry for laying. This is indicative of lack of seriousness on the part of the College in getting the documents laid on the Table of Lok Sabha in time. The Committee need hardly stress that such inordinate delay in laying the documents before Parliament deprives the members of an opportunity to examine the accounts of the College during the discussion of Demands for Grants of the administrative Ministry.</p>
14.	4.12	<p>The Committee urge that Ministry of Human Resource Development (Department of Secondary & Higher Education) must draw up a time schedule indicating the time limit for completion of task at various stages viz. appointment of auditors, auditing of accounts by auditors, finalisation of Annual Report, approval of the document by the competent authority and dispatch of the documents to the Ministry for laying. A senior officer in the Ministry as well as College must be entrusted with the task of monitoring the progress at each stage of finalisation of the documents. With these measures, the Committee hope that the Annual Report and Audited Accounts of the College will be laid in time.</p>