

COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1978-79)

(SIXTH LOK SABHA)

SEVENTEENTH REPORT

(Presented on 8 May, 1979)



LOK SABHA SECRETARIAT
NEW DELHI

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**COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON
THE TABLE**

(1978-79)

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Shri N. N. Mehra—*Senior Taste Officer.*

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INTRODUCTION

1. The Chairman of the Committee on Papers Laid on the Table of the House, having been authorised by the Committee to present the Report on their behalf, present this their Seventeenth Report.

2. On examination of certain papers laid during the Second, Fourth, Fifth and Seventh Sessions (Sixth Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying certified accounts of the Visva-Bharati University, Santiniketan.

3. On 21 June, 1978, the Committee took evidence of the representatives of the Ministry of Education and Social Welfare on the subject.

4. The Committee wish to express their thanks to the Officers of the Ministry of Education and Social Welfare and the representatives of University Grants Commission and Visva-Bharati, Santiniketan for furnishing information desired by the Committee.

5. The Committee considered and adopted this Report at their sitting held on May 2, 1979.

6. A statement giving summary of Recommendations/Observations of the Committee is appended to the Report (Appendix).

NEW DELHI;

KANWAR LAL GUPTA,

May 2, 1979

Chairman,

Vaisakha 12, 1901 (Saka). *Committee on Papers Laid on the Table.*

REPORT

DELAY IN LAYING CERTIFIED ACCOUNTS OF THE VISVA-BHARATI UNIVERSITY, SANTINIKETAN

The Certified Accounts together with the Audit Reports thereon (Hindi and English versions) of the Visva-Bharati University, Santiniketan for the years 1973-74, 1974-75 and 1975-76 were laid on the Table of Lok Sabha by the Minister of Education and Social Welfare on 1-8-1977, 27-2-1978 and 27-3-1978 respectively, with statements giving reasons for delay in laying the certified accounts.

1.2. In the statement showing reasons for delay in laying the certified accounts for 1973-74, the Ministry have explained the position as under:—

“The certified accounts of the University of Visva-Bhàrati for the year 1973-74 together with the Audit Report thereon were sent by the A.G.C.R. to the University in June, 1977. According to the information furnished by the University, in spite of its best efforts, the University could not entrust the job of printing the Hindi version of the Accounts, etc., to any of the presses in Calcutta as none of them was willing to accept it before April, 1977. The University, therefore, on the advice of the Government, submitted the requisite number of copies only recently, in order to avoid further delay, and so the same could not be laid on the Table of the House earlier.”

1.3. As the above reasons advanced by the Ministry were not adequate the Ministry of Education and Social Welfare were asked to explain the stage-wise progress of accounts and Audit Reports, reasons for delay, steps taken to cut delay in submission of accounts to Audit, position as regards Annual Reports and audited accounts of subsequent years and the steps taken to eliminate delays in future.

1.4. In their O.M. dated 17-11-1977 the Ministry explained the various stages of finalisation of the accounts for 1973-74 as under:-

(i) Accounts compiled and placed before A.G. Central, W.B. for Audit.	July, 1974
(ii) Time taken for auditing the Accounts by A.G. Central, W. B.	25-7-1974 to 11-10-1974
(iii) Inspection Report issued by A.G. Central, W. B.	4-3-1975
(iv) Reply of the University on the points raised in the Inspection Report.	26-4-1975 and 17-5-1975
(v) Audit Certificate on the Accounts issued by the A.G. Central.	11-6-1976
(vi) Printing of English version of the Accounts completed on.	April, 1977
(vii) Cyclostyling of Hindi version of Accounts Completed on.	20-6-1977
(viii) Accounts Received by Government	
	-English version 13-5-1977
	-Hindi version 30-6-1977

1.5. As regards reasons for delay the Ministry have stated that the University Press remained busy in connection with examination and other urgent works and it required considerable time to get the accounts printed. The Hindi version of the accounts could not be printed for want of Press and copies were, therefore, cyclostyled. Arrangements have now been made by the University for printing English version of the accounts by private Press, if their own Press is very busy.

1.6. As regards reasons for not laying Annual Report of the University before Parliament, the Ministry have in their O.M. dated 19 December, 1977 stated that "there is no statutory or other requirement or practice for the Annual Reports of the University to be laid on the Table of Parliament."

1.7. In the statement explaining reasons for delay in laying the certified accounts for 1974-75, laid on the Table on 27-2-1978, the Ministry have explained the position as under:

"The accounts of Visva-Bharati for 1974-75 were audited by the Accountant General, Central, Calcutta during July to September, 1975. The audit certificate was received by the University in January, 1977. Thereafter arrangements were made by the University for printing the accounts in English and cyclostyling in Hindi. It had not been possible for the University press to arrange the printing of these

audited accounts on a priority basis on account of other more pressing jobs like printing question papers for periodical and final examinations. Due to certain difficulties, the University also did not consider it feasible to get these accounts printed at some outside press. Hence the delay."

1.8. In the statement giving reasons for delay in laying the certified accounts for the year 1975-76, laid on the Table on 27-3-1978, the Ministry have stated:

"The audit certificate on the Annual Accounts of the Visva-Bharati for 1975-76 was received by the University from the Accountant General, Central, Calcutta only in June, 1977. Thereafter, arrangements were made by the University for printing the accounts in English and cyclostyling in Hindi. It has not been possible for the University press to arrange the printing of these audited accounts on a priority basis on account of other more pressing jobs like printing question papers for periodical and final examinations. Due to certain difficulties the University also did not consider it feasible to get these accounts printed at some outside press. Hence, the delay."

1.9. Sections 35 and 36 of the Visva-Bharati Act, 1951 dealing with the Annual Reports and Accounts of the Visva-Bharati University, Santiniketan, read as under:—

"35. The annual report of the University shall be prepared under the direction of the Karma-Samiti (Executive Council) and shall be submitted to the Paridarsaka (Visitor) on or before such date as may be prescribed by the Statute.

36. *Annual Accounts*:—(1) The annual accounts and balance-sheet of the University shall be prepared under the direction of the Karma-Samiti (Executive Council), and shall be submitted to the Central Government.

(2) The accounts of the University shall, once at least in every year and at intervals of not more than fifteen months, be audited by the Comptroller and Auditor-General of India or any person authorised by him in this behalf.

(3) The accounts, when audited, shall be published in the Official Gazette and a copy of the accounts, together with the auditor's report shall be submitted to the Paridarsaka (Visitor).

- (4) The annual accounts and the financial estimates shall be considered by the *Paridarsaka* (Visitor) who may communicate his views to the *Karma-Samiti* (Executive Council) which shall take them into consideration and take such action thereon as it thinks fit or inform the *Paridarsaka* (Visitor) when no action is taken, of its reasons therefor."

1.10. In para 2.19 of their 114th Report (Fourth Lok Sabha) the Public Accounts Committee, while dealing with the question of laying of Audit Reports of Central Universities before Parliament, recommended as under:

"2.19. The Committee would like to reiterate their earlier views that the accountability of these universities to Parliament will in no way clash with their autonomy in the academic fields. On the contrary, it will make for more informed criticism of their affairs in Parliament. Government should after due consideration of this position come to an immediate decision on the question of laying the Audit reports of these universities before Parliament, so that this Committee would have an opportunity to examine them and report to Parliament."

1.11. The Government communicated their acceptance of the above recommendations of the Public Accounts Committee on 21-12-1970. While commenting upon the action taken by Government on the above recommendation, the Public Accounts Committee in para 1.19 of their 27th Action Taken Report (1971-72) further recommended as under:

"1.19. The Committee are glad that Government have accepted their off-repeated recommendation that the audited accounts and audit reports of the Central Universities should be laid before Parliament. Since incorporation of necessary provision in the relevant Acts is likely to take some time, the Committee would like Government to make it a convention to lay these accounts and audit reports before Parliament pending amendment of the Acts."

1.12. The Committee took evidence of the representatives of the Ministry of Education and Social Welfare, the University Grants Commission and the Visva-Bharati University, Santiniketan on 21 June, 1978 in regard to delay in laying on the Table of Lok Sabha certified accounts of the Visva-Bharati, Santiniketan for the years 1973-74, 1974-75 and 1975-76.

1.13. When asked about the extent of responsibility involved on the part of the Visva-Bharati University and the Accountant General, Central Calcutta in regard to delay in finalisation and auditing of the accounts for 1973-74, the Vice-Chancellor of the University explained that the University submitted the accounts to Audit in time i.e., on 25-7-1974. The auditing of accounts was completed on 11-10-1974 and the Inspection Report was received from Accountant General, Central, Calcutta on 13-3-1975. Replies to Inspection Report were sent on 26-4-1975 and 17-5-1975 but the Audit Certificate was received after 13 months on 11-6-1976.

1.14. In reply to a question whether any rule had been framed under the Visva-Bharati Act which prescribed that the Report should be laid on the Table of the House, the representative of the Ministry of Education and Social Welfare stated as under:

“There is no provision in the Visva-Bharati Act. The decision to place the Reports of the Central Universities, except Hyderabad University which has such a provision in its Act, was taken by Government on the recommendations of the Public Accounts Committee in June, 1974, then we issued a circular in June, 1974.”

1.15. When asked about the action taken by the Ministry on the recommendation of the Committee on Papers Laid on the Table made in para 1.16 of their First Report (Fifth Lok Sabha) which laid down that every autonomous organisation should lay its Report and audited accounts before Parliament within nine months after the close of the accounting year, the representative of the Ministry stated that the Ministry had circulated the said recommendation of the Committee on Papers Laid on the Table on 8-4-1976 and that of the Public Accounts Committee in June, 1974. The Vice-Chancellor, Visva-Bharati, Santiniketan, however, stated that the circular in regard to this recommendation of the Committee on Papers Laid on the Table was received only on 8-2-1978. On further questioning by the Committee, the representative of the Ministry of Education and Social Welfare admitted that they had taken follow-up action in this regard on 8-2-1978 and that the recommendation of Committee on Papers Laid on the Table was circulated to the Central Universities only on 8-2-1978.

1.16. In reply to a specific question whether any enquiry had been made from the Accountant General, Central in regard to the delay in issuing the Audit certificate and whether any written

communication was sent to him in this regard, the representative of the Visva-Bharati stated *inter alia*, as under:

"As far as I can remember, verbal reminders were sent. I agree with the Chairman that perhaps things could have been speeded up if there was a written reminder. There was a little confusion in our mind. I must admit since the Act did not clearly specify it and we got this communication only in February, 1978 about the stipulation of nine months."

1.17. When asked about the steps proposed to be taken to check delays in laying the audit reports before Parliament, the representative of the Ministry of Education and Social Welfare stated:

"I must apologise on behalf of the Ministry for this, but what I have decided now is that I must have a register showing the progress in respect of all the Universities in this respect and to keep a proper check."

1.18. In reply to a Committee's question, the representative of the University denied having received any communication from the University Grants Commission or the Ministry of Education regarding submission of the Audit Report. The representative of the University Grants Commission, however, informed the Committee that the Commission had requested the Visva-Bharati University, like other Universities, to send their Audit Reports so that final utilization certificate could be issued to them. All the Central Universities were addressed in this regard in October, 1976 and again in November, 1976. Giving details about the action taken in regard to sending their Audit Reports to University Grants Commission, the representative of the Visva-Bharati University stated:

"We have sent the accounts for all these periods in time to the Accountant General and also replied to their inspection reports. I find that for 1973-74, there was inordinate delay on their part to send their audit certificate. In respect of 1974-75 also, they sent the certificate on 1-1-1977.

Now that we have received this circular dated February 8, 1978, we have taken certain steps for following up the matters faster."

1.19. When the Committee enquired as to why its recommendations and that of the Public Accounts Committee regarding laying of Reports and audited accounts had not been complied with, the representative of the Ministry conceded:

"I agree that there should have been a very systematic watch over this."

1.20. Asked about the position of the accounts of the University for 1976-77, the representative of the Visva-Bharati University informed the Committee that the accounts were submitted to Audit on 4-7-1977. The audit was completed on 9-9-1977 and the Inspection Report was received by the University on 7-4-1978. Replies to the Report would be sent by the University by 30-6-1978 and printed audited accounts would be sent to the Ministry within a fortnight thereafter. The witness assured the Committee that in future the audited accounts would be submitted in time. As regards accounts for 1977-78, the Committee were informed that reminders to the concerned authorities had been issued by the University and it would be ensured that these accounts are laid on the Table within the prescribed period.

1.21. In view of the difficulties expressed by the Visva-Bharati University in their delay statements in getting the accounts printed, the Committee enquired about the present arrangement made by that University for printing of accounts. The representative of the University replied that he did not anticipate any delay in future and that he would get them cyclostyled, if necessary, to avoid delay.

1.22. On being asked about the action taken on the recommendation of the Committee on Papers Laid on the Table made in para 1.12 of their Second Report (Sixth Lok Sabha)—*presented to Lok Sabha on 22-12-1977*—regarding laying of Annual Reports of all autonomous/Statutory organisations, on the Table, the representative of the Ministry of Education and Social Welfare stated that decisions on the said recommendation were taken in May, 1978 and orders were under issue.

1.23. When the Committee enquired as to why Government's "Review" on the working of Visva-Bharati University had not been laid on the Table alongwith the audited accounts for 1973-74, highlighting the improvements or deterioration in the working of the University, the representative of the Ministry of Education and Social Welfare stated:

"It is a general concept of giving autonomy to the Universities. The position is as has been described. It is left to the Executive Council to really manage the affairs of the Universities. That is not subjected to the strict scrutiny of the Ministry."

1.24. On being asked if the rules of the Visva-Bharati University had been amended to provide for laying of the Annual Report of the

University before Parliament in accordance with the recommendation of the Committee made in para 1.14 of their Second Report (Sixth Lok Sabha), the representative of the Ministry of Education and Social Welfare stated that the Act was being amended and the proposed amendment would be on the following lines:—

“Copy of the audited accounts alongwith the Audit Report submitted to the Visitor shall be submitted to the Central Government who shall, as soon as may be, cause the same to be laid before both Houses of Parliament.”

1.25. The Certified Accounts for the year 1976-77 together with the statement showing reasons for delay in laying the accounts were laid on the Table of Lok Sabha on 7-8-1978. In the statement, the delay has been explained as under:

“According to the information furnished by the Visva-Bharati University, the Accounts for 1976-77 were finalised and sent to audit on 4th July, 1977. The Audit Certificate was received from the Accountant General (Central) by the University in the last week of March, 1978. In view of the limited arrangements for printing the accounts in the University Press, it was possible to obtain the printed accounts from the Press only in June, 1978.

Necessary instructions have been issued to the University to ensure that the time schedule prescribed by the Committee on Papers Laid on the Table of Lok Sabha is adhered to in future.”

1.26. The Certified Accounts for the year 1977-78, which ought to have been laid on the Table by 31-12-1978, have not so far been laid. The Ministry of Education and Social Welfare have, however, laid on the Table on 12 March, 1979, a statement showing the reasons for not laying the Annual Reports together with Annual Accounts and Audit Reports of the Central Universities for the year 1977-78 before Parliament. In the statement the Ministry have *inter alia* stated as under:

“.....Recently, steps have been taken to streamline the entire procedure. Time-schedules have been communicated to all the Central Universities and they have been advised to ensure its compliance. Education Secretary has personally addressed letters to the Vice-Chancellors asking them to take all possible steps to see that the Accounts are finalised and submitted to concerned Accountants-General in time and the audit it also reminded

periodically. The University Grants Commission has also issued necessary instructions to the Central Universities. A meeting of the Finance Officers of the Central Universities was also convened by the University Grants Commission to discuss this problem and guidelines for expeditious completion of Accounts were formulated."

1.27. The Annual Report of the Visva-Bharati University was not previously laid on the Table as the Visva-Bharati Act, 1951 provides for submission of the Report to the Visitor and not for laying before Parliament. A decision has, however, been taken by the Government in pursuance of the recommendation of this Committee made in para 1.12 of their Second Report (Sixth Lok Sabha) to lay the same from 1977-78 onwards before Parliament. The Annual Report (English version) for 1977-78 was, however, laid on the Table of Lok Sabha on 26-3-1979.

1.28. It is disconcerting to note that the certified accounts of the Visva-Bharati University, Santiniketan for the years 1973-74, 1974-75, 1975-76 and 1976-77 were laid on the Table of Lok Sabha as late as on 1-8-1977, 27-2-1978, 27-3-1978 and 7-8-1978, i.e., 40 months, 35 months, 24 months and 16 months respectively after the close of the accounting year. Even if the period of delay in laying the accounts of the University for the years mentioned above is reckoned from the date of presentation to Lok Sabha (8-3-1976) of the First Report of Committee on Papers Laid on the Table the periods of delay come to 17 months, 24 months, 15 months and 7 months respectively. The Committee are led to the conclusion that such abnormal delays depict a very dismal picture of the functioning of the accounts department of the Visva-Bharati University and that there is total lack of coordination among the various authorities, namely, the Ministry of Education and Social Welfare, University Grants Commission (which sanctions grants to the Central Universities) and the Visva-Bharati University.

1.29. The Committee note that the certified accounts for 1977-78, which ought to have been laid on the Table by 31-12-1978, have not so far been laid even though the Committee were assured during evidence that "it would be ensured that these accounts are laid on the Table within the prescribed period".

1.30. The Committee feel perturbed that despite their recommendation made in para 1.16 of their First Report (Fifth Lok Sabha)

which prescribed a period of 9 months after the close of the accounting year for laying the audited accounts and audit reports of autonomous organisations before Parliament neither the Visva-Bharati University nor the Government took any concrete steps to implement the recommendations of the Committee. On the other hand persistent delays occurred year after year in laying the accounts and audit reports of the University on the Table of the House. The Committee find no tangible improvement in the position of laying of accounts of the Visva-Bharati before Parliament even when the Committee had very clearly laid down the time schedules within which the certified accounts should be laid, as far back as March, 1976.

1.31. The Committee need hardly stress that such inordinate delays in laying the audit Reports etc. before Parliament is a serious matter inasmuch as Parliament is deprived of the opportunity to examine the accounts of the University in time and to suggest remedial measures, where necessary, in so far as the implementation of various programmes of the University is concerned. The Committee hope that these points will be kept in view by the University and in future certified accounts will be made available to the Ministry of Education and Social Welfare well in time for laying before Parliament within the prescribed period.

1.32. From the information given to the Committee in connection with the preparation of accounts of the Visva-Bharati University the Committee find that the University compiled and placed the accounts for 1973-74 before the Accountant-General (Central) West Bengal in July, 1974, but the Audit took more than a year in issuing the Audit Certificate (issued on 11-6-1976) after the University and furnished replies to the Inspection Report in May, 1975. Again the accounts for 1974-75 were audited by the Accountant-General from July to September, 1975 but the Audit Report was issued in January, 1977, i.e., 16 months after auditing of accounts. The Audit Certificates relating to the accounts for the years 1975-76 and 1976-77 were received from Audit Office in June, 1977 and March, 1978 respectively. The Committee feel that the Visva-Bharati University cannot be absolved of its responsibility in causing delays in laying the accounts before Parliament in time as it appears, the Visva-Bharati took no steps to pursue the matter vigorously with the Audit for getting the Audit reports in time particularly when these were being delayed by the Audit year after year. The complacency on the part of the University is amply revealed by the fact that during

the period of 13 months (May 1975 to June, 1976) taken by Audit in submitting the Audit Report on the accounts for 1973-74 the University did not even care to send a written reminder to Audit. The information given to the Committee during evidence that "verbal reminders were sent" itself proves lack of seriousness on the part of the University in finalising the accounts. The Committee have no doubt that had the Visva-Bharati University followed up the matter at a higher level with Audit through written communications, things would have moved quickly and the results would definitely have been better. The Committee, therefore, need hardly stress that such omissions in office procedure should not be repeated in future and written communications should invariably be sent to get things done speedily. To watch progress in this regard the University should entrust this job to some senior officer in the University so that things do not remain stuck up in the Audit Department.

1.33. During evidence it was also revealed that lack of proper arrangements for printing of accounts and reports of the University were also a major factor which contributed towards delay in laying them before both the Houses of Parliament. For instance in the case of accounts for 1973-74 the University took more than 10 months in printing English version and 12 months in cyclostyling Hindi version, after receipt of the Audit Certificate in June, 1976. The Committee also note from the information repeatedly given by the Ministry in almost all the statements showing reasons for delay that "it has not been possible for the University Press to arrange the printing of these audited accounts on a priority basis on account of other more pressing jobs like printing question papers for periodical and final examinations" that neither the Ministry nor the University attached any importance to this job knowing fully well that the accounts are to be laid before Parliament within the stipulated period. The Committee are not at all convinced with these oft-repeated reasons as printing of question papers for examinations is regular feature with the University. The University should have by now made some permanent arrangements for the printing of audited accounts and Audit Reports. The Committee trust that in future such lame excuses will not be advanced to justify delay and adequate steps would be taken in right earnest to overcome the difficulty in printing of reports and accounts.

1.34. The Committee are surprised to find that their recommendation made in para 1.16 of their First Report (Fifth Lok Sabha)—presented to Lok Sabha on 8.3.1976—was communicated by the Ministry

of Education and Social Welfare to the Central Universities in February, 1978, i.e., about 2 years after the presentation of the Report. The Committee take a serious note of this lapse. It was expected of the Ministry of Education and Social Welfare to bring the recommendation of the Committee to the notice of the Central Universities with utmost promptitude. The Committee, therefore, cannot help concluding that their recommendation was not given due regard and importance. The Committee have no hesitation in holding the Ministry of Education and Social Welfare mainly responsible for delay in laying the accounts for the years under report and consequently for depriving Parliament of their right to get information about the affairs of the Visva-Bharati University in time. The Committee, therefore, recommend that their recommendations should in future be brought to the notice of the concerned organisations at the earliest opportunity after copies of the Report are received by the Ministry concerned.

1.35. The Annual Report of the Visva-Bharati University was previously not being laid before Parliament as Section 35 of the Visva-Bharati Act, 1951 dealing with the Annual Report does not provide for its laying. The Committee are, however, happy to note that in pursuance of a decision recently taken by Government to lay the Annual Reports for 1977-78 before Parliament in respect of the Central Universities in whose Acts there is provision for submission of Annual Report to the Visitor, the Annual Report (English version) of the Visva-Bharati University has been laid on the Table of Lok Sabha on 26.3.1979. The Committee hope that Hindi version thereof will be laid on the Table without delay.

1.36. The Committee recommend that the Ministry of Education and Social Welfare should take immediate action to make suitable provision in the Visva-Bharati Act, 1951 for laying before Parliament Annual accounts, Audit Reports and Annual Reports of the Visva-Bharati in terms of the recommendations of the Committee made in paras 1.12 and 1.14 of their Second Report (Sixth Lok Sabha).

1.37. The Committee hope that the certified accounts for 1977-78 would be laid on the Table without any further delay and in future the Annual Report, audited accounts and the Audit Report of the Visva-Bharati University would be laid together within the time limit prescribed by the Committee together with a 'Review' giving the salient features about the achievement of the University, total expenditure incurred by the Government on the University and broad details of the future programmes of the University. Where the Report or the Audit Report mentioned any serious irregularity or

any other matter of importance which needed corrective action or further enquiry, it was expected that Government would make a mention in the "Review" of the action being taken in that direction.

1.38. The Committee need hardly emphasise that the requirement to lay the "Review" should not be treated as a mere formality by the Government but on the contrary the "Review" should be realistic and it should present a true picture of the working of the organisation to which it relates.

NEW DELHI;

KANWAR LAL GUPTA,

May 2, 1979.

Chairman,

Vaisakha 12, 1901 (Saka)

Committee on Papers laid on the Table.

APPENDIX

Summary of Recommendations/Observations contained in the Report

Sl. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
(1)	(2)	(3)
1.	1.28	<p>It is disconcerting to note that the certified accounts of the Visva-Bharati University, Santiniketan for the years 1973-74, 1974-75, 1975-76 and 1976-77 were laid on the Table of Lok Sabha as late as on 1-8-1977, 27-2-1978, 27.3.1978 and 7-8-1978, i.e., 40 months, 35 months, 24 months and 16 months respectively after the close of the accounting year. Even if the period of delay in laying the accounts of the University for the years mentioned above is reckoned from the date of presentation to Lok Sabha (8.3.1976) of the First Report of Committee on Papers Laid on the Table the periods of delay come to 17 months, 24 months, 15 months and 7 months respectively. The Committee are led to the conclusion that such abnormal delays depict a very dismal picture of the functioning of the accounts department of the Visva-Bharati University, and that there is total lack of coordination among the various authorities, namely, the Ministry of Education and Social Welfare, University Grants Commission (which sanctions grants to the Central Universities) and the Visva-Bharati University.</p>
2.	1.29	<p>The Committee note that the certified accounts for 1977-78, which ought to have been laid on the Table by 31-12-1978, have not so far been laid even though the Committee were assured during evidence that "it would be ensured that these accounts are laid on the Table within the prescribed period".</p>

(1)	(2)	(3)
3.	1.30	<p>The Committee feel perturbed that despite their recommendation made in para 1.16 of their First Report (Fifth Lok Sabha) which prescribed a period of 9 months after the close of the accounting year for laying the audited accounts and audit reports of autonomous organisations before Parliament neither the Visva-Bharati University nor the Government took any concrete steps to implement the recommendations of the Committee. On the other hand persistent delays occurred year after year in laying the accounts and audit reports of the University on the Table of the House. The Committee find no tangible improvement in the position of laying of accounts of the Visva-Bharati before Parliament even when the Committee had very clearly laid down the time schedules within which the certified accounts should be laid, as far back as March, 1976.</p>
4	1.31	<p>The Committee need hardly stress that such inordinate delays in laying the audit reports etc. before Parliament is a serious matter inasmuch as Parliament is deprived of the opportunity to examine the accounts of the University in time and to suggest remedial measures, where necessary, in so far as the implementation of various programmes of the University is concerned. The Committee hope that these points will be kept in view by the University and in future certified accounts will be made available to the Ministry of Education & Social Welfare well in time for laying before Parliament within the prescribed period.</p>
5.	1.32	<p>From the information given to the Committee in connection with the preparation of accounts of the Visva-Bharati University the Committee find that the University compiled and placed the accounts for 1973-74 before the Accountant-General (Central) West Bengal in July, 1974, but the Audit took more than a year in issuing the Audit Certificate (issued on</p>

(1)

(2)

(3)

11-6-1976) after the University had furnished replies to the Inspection Report in May, 1975. Again the accounts for 1974-75 were audited by the Accountant-General from July to September, 1975 but the Audit Report was issued in January, 1977, i.e., 16 months after auditing of accounts. The Audit Certificates relating to the accounts for the years 1975-76 and 1976-77 were received from Audit Office in June, 1977 and March, 1978 respectively. The Committee feel that the Visva-Bharati University cannot be absolved of its responsibility in causing delays in laying the accounts before Parliament in time as it appears, the Visva-Bharati took no steps to pursue the matter vigorously with the Audit for getting the Audit Reports in time particularly when these were being delayed by the Audit year after year. The complacency on the part of the University is amply revealed by the fact that during the period of 13 months (May 1975 to June, 1976) taken by Audit in submitting the Audit Report on the accounts for 1973-74 the University did not even care to send a written reminder to Audit. The information given to the Committee during evidence that "verbal reminders were sent" itself proves lack of seriousness on the part of the University in finalising the accounts. The Committee have no doubt that had the Visva-Bharati University followed up the matter at a higher level with Audit through written communications, things would have moved quickly and the results would definitely have been better. The Committee, therefore, need hardly stress that such omissions in office procedure should not be repeated in future and written communications should invariably be sent to get things done speedily. To watch progress in this regard the University should entrust this job to some senior officer in the University so that things do not remain stuck up in the Audit Department.

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| 6. | 1.33. | <p>During evidence it was also revealed that lack of proper arrangements for printing of accounts and reports of the University were also a major factor which contributed towards delay in laying them before both the Houses of Parliament. For instance in the case of accounts for 1973-74 the University took more than 10 months in printing English version and 12 months in cyclostyling Hindi version, after receipt of the Audit Certificate in June, 1976. The Committee also note from the information repeatedly given by the Ministry in almost all the statements showing reasons for delay that "it has not been possible for the University Press to arrange the printing of these audited accounts on a priority basis on account of other more pressing jobs like printing question papers for periodical and final examinations" that neither the Ministry nor the University attached any importance to this job knowing fully well that the accounts are to be laid before Parliament within the stipulated period. The Committee are not at all convinced with these of repeated reasons as printing of question papers for examinations is a regular feature with the University. The University should have by now made some permanent arrangements for the printing of audited accounts and Audit Reports. The Committee trust that in future such lame excuses will not be advanced to justify delay and adequate steps would be taken in right earnest to overcome the difficulty in printing of reports and accounts.</p> |
| 7. | 1.34 | <p>The Committee are surprised to find that their recommendation made in para 1.16 of their First Report (Fifth Lok Sabha)—presented to Lok Sabha on 8-3-1976 was communicated by the Ministry of Education and Social Welfare to the Central Universities in February, 1978, i.e., about 2 years after the presentation of the Report. The Committee take a serious note of this lapse. It was expected of the Ministry of</p> |
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		<p>Education and Social Welfare to bring the recommendation of the Committee to the notice of the Central Universities with utmost promptitude. The Committee, therefore, cannot help concluding that their recommendation was not given due regard and importance. The Committee have no hesitation in holding the Ministry of Education and Social Welfare mainly responsible for delay in laying the accounts for the years under report and consequently for depriving Parliament of their right to get information about the affairs of the Visva-Bharati University in time. The Committee, therefore, recommend that their recommendations should in future be brought to the notice of the concerned organisations at the earliest opportunity after copies of the Report are received by the Ministry concerned.</p>
8.	1.35	<p>The Annual Report of the Visva-Bharati University was previously not being laid before Parliament as Section 35 of the Visva-Bharati Act, 1951 dealing with the Annual Report does not provide for its laying. The Committee are, however, happy to note that in pursuance of a decision recently taken by Government to lay the Annual Reports for 1977-78 before Parliament in respect of the Central Universities in whose Acts there is provision for submission of Annual Report to the Visitor, the Annual Report (English version) of the Visva-Bharati University has been laid on the Table of Lok Sabha on 26-3-1979. The Committee hope that Hindi version thereof will be laid on the Table without delay.</p>
9.	1.36	<p>The Committee recommend that the Ministry of Education and Social Welfare should take immediate action to make suitable provision in the Visva-Bharati Act, 1951 for laying before Parliament Annual accounts, Audit Reports and Annual Reports of the Visva-Bharati in terms of the recommendations of the Committee made in</p>

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paras 1.12 and 1.14 of their Second Report (Sixth Lok Sabha).

10. 1.37 The Committee hope that the certified accounts for 1977-78 would be laid on the Table without any further delay and in future the Annual Report, audited accounts and the Audit Report of the Visva-Bharati University would be laid together within the time limit prescribed by the Committee together with a 'Review' giving the salient features about the achievements of the University, total expenditure incurred by the Government on the University and broad details of the future programmes of the University. Where the Report or the Audit Report mentioned any serious irregularity or any other matter of importance which needed corrective action or further enquiry, it was expected that Government would make a mention in the "Review" of the action being taken in that direction.
11. 1.38 The Committee need hardly emphasise that the requirement to lay the "Review" should not be treated as a mere formality by the Government but on the contrary the "Review" should be realistic and it should present a true picture of the working of the organisation to which it relates.
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