

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2017-2018)**

SIXTEENTH LOK SABHA

TWENTY THIRD REPORT

(Presented on 09 August, 2018)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
August, 2018/ Shravana, 1940(Saka)**

C O N T E N T S

PAGE

COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (2017-2018)	(iii)	
INTRODUCTION	(iv)	
<u>REPORT</u>		
Delay in laying of the Annual Reports and Audited Accounts of the Nehru Yuva Kendra Sangathan (NYKS).	01	
ANNEXURES		
Annexure-I	Statement showing grants in aid received by NYKS during the year 2012-13 to 2014-15.	12
Annexure-II	Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Nehru Yuva Kendra Sangathan (NYKS). for the years 2012-13 to 2016-2017.	13
Annexure-III	The chronological sequence in respect of finalization of Annual Reports and Audited Accounts of the Nehru Yuva Kendra Sangathan (NYKS) for the years 2012-13 to 2014-2015	14

APPENDICES		
Appendix-I	The Extracts of the Minutes of the sitting of the Committee held on 03 August, 2016	16
Appendix-II	Extracts of the Minutes of the sitting of the Committee held on 06 August, 2018.	19

COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE

(2017-2018)

Shri Chandrakant Khaire - ***Chairperson***

MEMBERS

2. Shri Dushyant Chautala
3. Shrimati Veena Devi
4. Shri P.C. Gaddigoudar
5. Shri Laxman Giluwa
6. Shri Choudhury Mohan Jatua
7. Shrimati Mausam Noor
8. Shri Bheemrao B. Patil
9. Shri Sanjaykaka Ramchandra Patil
10. Shri Bishnupada Ray
11. Shri Manohar Untwal
12. Shri Uday Pratap Singh
13. Shri Virendra Singh
14. Shri P.R. Sundaram
15. Vacant*

SECRETARIAT

1. Dr. Preeti Srivastava - Joint Secretary
2. Smt. Rita Jailkhani - Director
3. Smt. Maya Lingi - Additional Director
4. Smt. Rajni Bhagat - Committee Officer

* Shri Midhun Reddy resigned w.e.f 20.06.2018

INTRODUCTION

I, Chairperson of the Committee on Papers Laid on the Table of the House (2017-18), having been authorized by the Committee to present this Report on their behalf, present this Twenty Third Report in respect of delay in laying of the Annual Reports together with Audited Accounts of the Nehru Yuva Kendra Sangathan (NYKS), New Delhi.

2. In terms of the recommendation of the Committee on Papers Laid on the Table contained in its First Report, Second Report (5th Lok Sabha) and Second Report (6th Lok Sabha) presented to the House on 08 March 1976, 12 May 1976 and 22 December 1977 respectively, the Annual Report and Audited Accounts of the Organization/Company are required to laid on the Table of the House within nine months of the closure of Accounting Year.

3. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of the Nehru Yuva Kendra Sangathan (NYKS) and took oral evidence of the representatives of the Ministry of Youth Affairs and Sports(Department of Youth Affairs) at their sitting held on 03 August, 2016.

4. The Committee considered and adopted this Report at their sitting held on 06 August, 2018.

5. The Committee wish to express their thanks to the officers of the Ministry of Youth Affairs and Sports(Department of Youth Affairs) for furnishing the written replies, other material/information and for placing their views in the matter before the Committee.

6. The Observations/Recommendations of the Committee have been printed in bold letters at the end of the Report.

New Delhi
06th August 2018
15 Shravana, 1940(Saka)

Chandrakant B. Khaire
Chairperson
Committee on Papers Laid on the Table

REPORT

Delay in laying of the Annual Reports and Audited Accounts of the Nehru Yuva Kendra Sangathan (NYKS).

Nehru Yuva Kendra Sangathan (NYKS), an autonomous body was established in 1987 to take over the then Nehru Yuva Kendras (originally Nehru Yuva Kendras) - a district level youth centre set up on the recommendation of National Advisory Board on Youth in 1970. NYKS is funded by the Ministry of Youth Affairs and Sports, Government of India which releases Block Grants for salaries and establishment expenditure as well as for implementation of various programmes. NYKS also receives grants from other Central Ministries/ State Governments/ Organisations for implementation of specific projects. The Statement showing the grants received during the years from 2012-13 to 2014-15 is placed at **Annexure-I**.

2. According to the Provision of Rule 212(3)(iv) of General Financial Rule (GFR), 2005, the Annual Reports and Audited Accounts of the Autonomous Organisations are required to be laid on the Table of the House.

3. In term of recommendations of the Committee on Papers Laid on the Table contained in Paras 1.16 and 3.5 of its First Report of (5th Lok Sabha), Paras 4.16 and 4.18 of Second Reports of 5th Lok Sabha and Paras 1.12 and 3.6 to 3.8 of Second Report of 6th Lok Sabha presented to the House on 08.03.1976, 12.05.1976 and 22.12.1977 respectively, the Annual Report and Audited Accounts together alongwith Review Statement of the Institutes/Organisations (Statutory/Autonomous Organisation, Public Undertakings, NYKSs, Joint ventures, Societies etc.) are required to be laid within 09 months of the close of the respective Accounting Year. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and Accounts and their auditing. The Committee felt that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; printing of the Report and sending it to Government for laying. If for any reason, the Annual Reports and Audited Accounts of the Institutes could not be laid within the prescribed period of 9 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.

4. The Committee note that the Annual Reports and Audited Accounts of the Organization for the years 2012-13 to 2015-16 were laid on the Table of the House on 22.12.2015, 03.08.2016, 10.08.2017 and 02.08.2018 respectively with delays ranging from 19 months to 23^{1/2} months. Further, the Annual Reports and Audited Accounts of the Organization for the year 2016-17 have not yet been laid on the Table of the House. The details have been given at **Annexure-II**.

5. The chronological sequence, as submitted by the Organization, in respect of finalization of Annual Reports and Audited Accounts of the organization for the years 2012-13 to 2014-15 are given at **Annexure-III** .

6. Regarding the reasons for delay in laying the Annual Reports and Audited Accounts of NYKS, the Ministry in its written note dated 01.08.2016 submitted as under:-

" The delays in laying of the Annual Reports and Audited Accounts of NYKS has been due to delays in compilation of accounts and audit of the accounts of NYKS in the past. Some of the factors responsible for this delay have been as follows:

- a) *NYKS has structure going down to the District level. It has a vast geographical spread with 623 district-level offices, 29 state level offices and national headquarters at Delhi.*
- b) *Programmes are organized in remote villages through Youth Clubs. Preparation of Utilization Certificates at district level, Checking and authentication at State Levels and adjustment at Pay and Accounts offices are done before final compilation of accounts at headquarters level.*
- c) *District offices have skeletal staff of one Officer, one Accounts staff and one MTS. Against 623 posts of officers in as many districts, more than 50% are vacant. The same is the situation with Accounts staff not only at district level but also at state level and headquarters. There are few officials who are given additional charges of 3-4 districts. This compounds the quantum of work besides geographical imperatives.*
- d) *Annual Accounts once drawn are examined by Finance Committee of NYKS and then approved by the Board of Governors before submission to C&AG for statutory audit. This takes time.*
- e) *There was no Director General for the period from March 2014 to May 2015 and no Executive Director from May 2015 to June 2016, thus adding workload on the Director Finance, Personnel and Vigilance.*

f) *No training has been given to the officials for the purpose.*

However, despite the above constraints, there is little justification for delay in compilation of accounts. Hence NYKS needs to take necessary steps to speed up the entire process."

7. Elaborating the reasons for delay in laying of the documents of NYKS at different stages, the Ministry in their written reply stated as under:-

"a) *There is considerable delay at the stage of compilation of accounts. It may be seen from the information furnished in Table in reply to Question No.6 that in all 3 years, the accounts were compiled only by 31st March of the following financial year, which amounts to a delay to 9 months in each case. There has been considerable delay in hiring of CA Firms for compilation/ internal audit of Accounts through competitive bidding. For instance, CA Firm for 2012-13 Accounts was selected in December, 2013. For 2013-14 Accounts, the CA Firm was selected in November, 2014. Compilation of accounts also taken time as NYKS has offices all over the country and the accounting has not yet been fully computerized, as also no proper training has been given to the staff for many years.*

b) *The compiled accounts are required to be submitted by 30th June of the following year. However, even after compilation of accounts, there has been considerable delay in obtaining approval of Finance Committee and Board of Governors and then, submitting the accounts for audit. For instance, in case of 2012-13 Accounts, the compilation was completed on 31.03.2014, but the same were submitted for Audit on 24.02.2015 only.*

c) *There have been generally no delays during auditing process."*

8. About the status of computerization of Accounts to facilitate speedy and timely compilation of Accounts of the organization, the Ministry in its written Note have stated as under:-

" NYKS Headquarter and the Pay and Accounts offices of NYKS are using computers for accounting purposes, but these computers are not networked. Tally Accounting Software licenses was procured for all offices. Accounts staff were imparted basic training. Some of them have started using Tally on stand-alone computers. The Licenses have expired meanwhile and are required to be renewed by NYKS. In addition, minor pending work on customization is required to be completed by Tally for synchronization of data for compilation through the software. NYKS will take necessary steps to implement customized accounting software in this regard."

9. With regard to having the internal auditing mechanism to ensure timely compilation of accounts and also to minimize the audit queries, the Ministry in their written Note have stated as under:-

" NYKS appoints C.A. Firms from C&AG's panel for internal audit of all offices of NYKS every year. "

10. On being questioned by the Committee as to how the issue of auditing of Accounts and finally timely receipt of the Final Audit Report from the Audit Authorities was dealt with the Ministry/NYKS, the Ministry in its written reply stated as under:-

" Generally, there have been no issues/ delays at auditing level, except that issue of Certificate takes some time due to movement of files between the offices of DGA (CE) and C&AG. The audit authorities are prompt in taking up and conducting audit. "

However, the Committee observe that after submission of Annual Accounts of NYKS for the years 2012-2013 and 2013-2014, the Audit Authorities took 05 months and 07 months for these years respectively

11. On a query as to whether the Ministry/NYKS had faced procedural difficulties associated with convening the meeting of Competent Authority for getting approval and documents of NYKS, the Ministry in their written reply stated as under:-

" The Meetings of the Board of Governors (BOG) could not be held regularly. However, in such cases, the approval of BOG can be taken by circulation. For instance, the Annual Accounts for 2012-13 were got approved by circulation."

12. Regarding the procedure for translation of documents in Hindi Version in the NYKS, the Ministry in its written replies stated as under:-

" NYKS has not faced any difficulty as far as translation of the documents into Hindi and subsequent printing is concerned. "

13. When asked to state whether the Ministry have laid down any time schedule giving target dates for completion of work at each stage regarding finalisation of Annual Accounts and Report, the Ministry in their written reply have stated as under :-

" As per the laid down procedure, the compilation of accounts is required to be completed by 30th June of the following year. NYKS has laid down the following time-frame for various stages of compilation of accounts:

UCs to reach respective state offices : by 8th April

Checked & verified UCs to reach PAO : by 15th April

<i>Adjustment entries feeding at PAO</i>	:	<i>by 30th April</i>
<i>Internal Audit to start</i>	:	<i>by 15th May</i>
<i>Completion of Compilation of Accounts</i>	:	<i>by 30th June</i>

Regarding the detailed time schedule for various stages during auditing, the same has been laid down by the office of the Comptroller and Auditor General of India and the same is binding of NYKS and the Ministry. The same is as follows:

S. No	Task	Date by which task be completed
1.	<i>Approved and Authenticated Annual Accounts to be made available by the Autonomous Body to concerned Audit office and commencement of audit of annual accounts.</i>	<i>30th June</i>
2.	<i>Issue of Draft SAR to the Chief Executive of the autonomous body.</i>	<i>31st August</i>
3.	<i>Receipt of Reply to Draft SAR from the Management (two weeks from date of issue of Draft SAR).</i>	<i>14th September</i>
4.	<i>Submission of Draft SAR, with or without incorporating replies of the autonomous bodies, to Headquarters for approval.</i>	<i>21st September</i>
5.	<i>Sending approved SAR by Headquarter to the Field Office (two weeks from the date of receipt of draft SAR at Headquarter).</i>	<i>21st October</i>
6.	<i>Issue of Final SAR in English version with audit certificate to autonomous body/ Government concerned.</i>	<i>31st October</i>
7.	<i>Issue of Hindi version of Final SAR, where this is done by AG/ Pr. Director of Audit themselves with a copy of the Final SAR to the Headquarter.</i>	<i>15th November</i>

On receiving the Final Audit Report (with Audit Certificate), NYKS is required to finalise the Annual Report, get the approval of the Competent Authority, get the Annual Report and Audited Statement of Accounts translated and printed and thereafter, send them to the Ministry by end of November, 2016, so that the same can be laid on the Table of the Parliament on or before 31st December in the Winter Session of the Parliament. "

14. On being desired by the Committee to know about the mechanism in place in the Ministry to monitor the progress of work and the remedial measures taken to ensure timely laying of the documents of the NYKS, the Ministry in its written reply stated as under :-

" The Ministry constantly monitors the progress of work right from the stage of compilation of accounts till their laying on the Table of the Parliament. The Ministry regularly sends communications to Director General, NYKS in this regard. For instance, in respect of the Annual Report and Annual Audited Accounts for the year 2013-14, the Ministry sent as many as 12 communications, at regular intervals between 24.07.2014 and 14.07.2016, advising NYKS to expedite process of compilation/ audit of accounts and to furnish their Annual Report and Annual Audited Accounts.

As soon as the printed Annual Report and Annual Audited Accounts are received in the Ministry, the same are laid on the Table of the Parliament without any further loss of time. For instance, the complete papers regarding Annual Report and Annual Audited Accounts for 2013-14 were received in the Ministry on 20.07.2016 and the same has already been sent to Lok Sabha and Rajya Sabha Secretariat on 28.07.2016, after completion of procedural requirements in the Ministry, for being laid on the Table of the Parliament in the ongoing Monsoon Session itself."

15. As regards the query of the Committee about the remedial measure taken to ensure timely laying of the documents in the House, within the prescribed period of nine months from the closure of Accounting year, the Ministry in their written reply have stated as under:-

- a) *The process for selection/ appointment of CA Firm for compilation/ internal audit will be started well in advance, so that as soon as the accounting year is over, the selected Firm can take up the work without further loss of time.*
- b) *As soon as compilation/ internal audit is over, the matter will be followed up on day-to-day basis on obtaining approval of the Finance Committee and Board of Governors, so that the Accounts can be submitted for Audit without delay. The approval will be taken by circulation, wherever necessary.*
- c) *The compilation of Accounts will be fully computerized by deployment of customised Accounting software in all offices of NYKS, to minimise time taken in compilation of accounts.*

Policy directions have been given to the field authorities to submit utilization certificates within 5 days of the conduct of programmes/activities. Also online financial reporting and compilations system is being instituted.."

16. The Committee took evidence of the representatives of the Ministry of Youth Affairs and Sports (Department of Youth Affairs) and the NYKS on this subject on **03** August, 2016.

17. The Secretary of the Ministry during evidence stated as under:-

"As the Hon'ble Member stated that we had around 50 percent vacancies and activity is very thinly spread out; so the visibility was low. Our budget is also very low. If we look at the budget for activity, we provide 60 crores of rupees for the same. It has 630 regional level centres. Each block has two volunteers which are called National Youth Core volunteers. Then they form youth clubs. Generally they are situated in villages and some in suburbs also. Thus, there are around 3 lack youth clubs"

He further submitted before the Committee that –

"There is always delay in accounts, but it is a fact as when we are making networking of accounts, usages has also been made online accordingly so that utilization certification could be issued from the field; thereafter account could be maintained properly and there is no delay in appointment of internal auditor. Then I think there are accounts for the year 2014-2015 which will get approval in the board meeting scheduled to be held in August. Thereafter, they will be submitted soon to CAG for their audit. There are accounts for the year 2015-2016 for which auditor has been appointed and they will be ready in the next three months. As soon as the accounts for the year 2014-2015 get ready, they will be submitted to CAG for audit. Thus, it will get expedited and then, I think we will submit them timely in the year 2016-2017."

Observations/Recommendations

18. The Committee have time and again emphasized that both the Annual Reports and Audited Accounts of an Organization should be laid on the Table of the House simultaneously so as to enable the Members of Parliament to get a complete picture of the working and activities of the Organization. However, the Committee are disappointed to note that the Ministry of Youth Affairs and Sports (Department of Youth Affairs) has failed to comply with the specific recommendations of the Committee in laying the requisite documents of the NYKS, New Delhi before the Parliament for the years 2012-2013 to 2016-2017. The Annual Reports and Audited Accounts of the NYKS for the years 2012-2013 and 2015-2016 were laid on the Table of the House with delay ranging from 19 to 23½ months. The Annual Reports and Audited Accounts of the NYKS for the year 2016-2017 have not been laid till date. The Committee expressed their displeasure that the time lines for completion of each stage prepared by the Ministry have never been adhered to. The Committee direct the Ministry to monitor the progress at regular intervals in order to adhere to the time schedule and to ensure that in future Annual Reports and Audited Accounts of the NYKS are laid on the Table of the House within the stipulated time.

19. While examining the reasons for delay ranging from 19 to 23½ months in laying of the documents of the NYKS for the years 2012-2013 to 2014-2015, the Committee note that compilation of Annual Accounts, obtaining approval of the documents from the Competent Authorities, time taken in sending the documents to the Ministry concerned were the main reasons for delay. They also note that the NYKS took 12 months each for the year at the stage of compilation of Annual Accounts for the aforesaid years as against 03 months prescribed by the Committee in this regard. The

reasons in this regards were attributed to delay in receipt of data/utilization certificates from 623 district level offices, 29 state level offices and national head quarter at Delhi. Further, inadequate staff is also stated to have hampered the work related to compilation of Accounts. However, hiring of CA Firms for compilation/internal audit of Accounts through competitive bidding, which is standard procedure for processing the services, cannot be accepted as a reason for delay in compilation of Accounts as stated by the Ministry of Youth Affairs and Sports (Department of Youth Affairs). The Ministry of Youth Affairs and Sports (Department of Youth Affairs) are expected to take the time taken in these processes into Account and plan each activity well in advance to ensure timely laying of these documents.

20. The Committee further note that delay in convening the meeting of the Competent Authorities resulted in undue delay in finalisation of Annual Accounts. The Committee observe that after compilation of Annual Accounts of NYKS for the year 2012-2013 and 2013-2014, NYKS took near about 11 months and 03 months respectively in submitting the Annual Accounts of NYKS to Audit Authorities. It was further informed by the Ministry that the Annual Accounts of the NYKS for the year 2012-2013 were got approved amongst the Members of the Board by circulation. The Committee, however, could not find any justification for taking 11 months in obtaining approval of the documents by circulation. The Committee, feel that if delay was anticipated in convening the meeting of the NYKS, the timely steps should have been taken in right earnest to get the Annual Accounts approved by circulation. The Ministry should realize that allowing such inordinate delay in laying of these documents, amounts to abdicating accountability towards the Parliament.

21. Another reason which is stated to have attributed to delay relates to comparatively longer time taken by Auditors to Audit the Accounts and issuing of the requisite Audit certificates. The Audit Authorities took 05 and near about 07 months for the years 2012-2013 and 2013-2014 respectively, in completing the process of Accounts. The reasons for taking such a long time have not been furnished by the Ministry/NYKS. The Committee, therefore, recommend that the matter be appropriately taken up by the Department of Youth Affairs, the NYKS with the Audit Authorities at the earliest for a viable solution. The Committee may also be informed of the action taken in the matter.

22. The Secretary of the Department of Youth Affairs apprised the Committee that the compilation of Annual Accounts of the NYKS are being networked, and the utilization of funds has also been uploaded online so as to ensure timely receipt of the utilization certification. The process for selection/ appointment of CA Firm for compilation/internal audit will be started well in advance, so that as soon as the accounting year is over, the selected Firm can take up the work without further loss of time. The Secretary of the Ministry assured the Committee that they would be able to lay the Annual Report and Audited Accounts of the NYKS for the year 2016-2017 within stipulated time. However, the Committee expressed its displeasure over the fact that despite the assurance given by the Secretary of the Ministry, the Annual Reports and Audited Accounts of the NYKS for the year 2016-2017 have not been laid on the Table of the House till date. This sorry state of affairs clearly indicate that the corrective measure mentioned by the Ministry/NYKS have either not been implemented properly or are not adequate to check inordinate delay in the mater. The Committee, directs the Ministry/NYKS to ensure laying of the documents without any further delay.

23. The Committee also impress upon the Ministry that if for any reasons, the Annual Reports and Audited Accounts of the NYKS could not be laid on the Table of the House within the stipulated time; a statement explaining the reasons as to why the requisite documents could not be laid within prescribed period should be laid on the Table of the House strictly within 30 days as recommended by the Committee in its earlier Report.

New Delhi
06th August 2018
15 Shravana, 1940(Saka)

Chandrakant B. Khaire
Chairperson
Committee on Papers Laid on the Table

Statement showing the funds released to the Nehru Yuva Kendras, New Delhi for the years 2012-13 to 2014-15

Year	Budget Allocation (Block Grants)	Fund against specific projects	Total In Crore (Rs.)
2012-13	134.66	57.48	192.14
2013-14	149.24	48.40	197.64
2014-15	168.65	60.37	229.02

Annexure-II
vide para 04 of the Report

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Nehru Yuva Kendra Sangathan (NYKS) for the years 2012-2013 to 2016-2017.

Year	Date by which required to be laid	Date of laying of Annual Reports and Audited Accounts	Extent of delay
2012-2013	31.12.2013	22.12.2015	23 1/2 months
2013-2014	31.12.2014	03.08.2016	19 months
2014-2015	31.12.2015	10.08.2017	19 months
2015-2016	31.12.2016	02.08.2017	19 months
2016-2017	31.12.2017	Not Laid	-

Annexure-III

vide para 05 of the Report

The chronological sequence in respect of finalization of Annual Reports and Audited Accounts of the Nehru Yuva Kendra Sangathan (NYKS) for the year 2012-13 to 2014-15.

S No		2012-13	2013-14	2014-15
A)	The date on which NYKS approached the auditing authorities to appoint the auditors for auditing the Accounts and date of their appointment. Time taken in Appointment after closure of F/Y	NYKS approached Govt. of India on 03.08.2011 for re-entrustment of statutory Audit of next five-year Block from 2011-12 to 2015-16 and the entrustment was done 28.11.2011.		
B)	The date of compilation of Annual Accounts of the NYKS Time taken after closure of F/Y	31.03.2014 12 months	31.03.2015 12 months	31.03.2016 12 months
C)	The date on which the annual accounts of the Company were submitted to Auditors for auditing Time taken after compilation of Accounts	24.02.2015 10 months 24 days	24.07.2015 03 months 24 days	-
D)	The date and duration for auditing the annual accounts of the company by auditors;	27.02.2015 4 weeks	03.09.2015 3 weeks	
E)	The date of queries raised by auditor during auditing the annual accounts	Half Margins and Memos were replied during the course of audit.		
F)	The date on which the replies to the audit queries was finished to the Auditors;			
G)	The date on which draft Audit Report was issued by Audit Authorities; Time taken after auditing of Annual Accounts	06.05.2015 01 Month 09 days	17.11.2015 01 Month 17 days	

H)	The date on which the final Audit Report received by NYKS The Time taken after issued of Draft Report	27.05.2015 21 days	18.02.2016 03 months	10.08.2017
I)	The date of finalization of Annual Report Time taken after receipt of final Audit Report	05.06.2015* 09 days	26.04.2016 2 months 08 days	
J)	The date on which documents were got approved from the Competent Authority Time taken after finalization of Annual Report	16.06.2015** 11 days	29.04.2016 3 days	
K)	The date on which documents were taken up for translation & printing and The time taken for completing the task	05.08.2015 01 Months 19 days	19.05.2016 21 days	
L)	The date on which documents were sent to the Ministry for being laid in the House; Time taken after documents sent to Translation and Printing	10.08.2015 05 Days	20.07.2016 02 Months	
M)	The date of laying of the documents on the Table on the House. Time taken by the Ministry after receipt of the Annual Report and Audited Account	23.12.2015 04 Months 13 days	03.08.2016 13 days	

*Subject to final audit report/ audit certificate.

**Board of Governors (BoG) of NYKS approved, subject to final audit report/ audit certificate being shown in the next meeting of BoG.

***Papers were received by Ministry on 10.08.2015, but since the Monsoon Session was only upto 13.08.2015, the same could not be laid on the Table in Monsoon Session and were laid on Table during the Winter Session.