

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2018-2019)**

25

SIXTEENTH LOK SABHA

TWENTY FIFTH REPORT

**[Action Taken by Government on the Recommendations/Observations made by the
Committee in their Sixth Report (Sixteenth Lok Sabha)]**

Presented on 18 December, 2018



सत्यमेव जयते

LOK SABHA SECRETARIAT

NEW DELHI

December, 2018/ Agrahayana 1940(Saka)

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE

(2018-2019)

Shri Chandrakant Khaire - Chairperson

M E M B E R S

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 Jaikhani - Director
3. Smt. Maya Lingi - Additional Director
4. Smt. Rajni Bhagat - Committee Officer

INTRODUCTION

I, the Chairperson of the Committee on Papers Laid on the Table, having been authorized by the Committee to present the Report on their behalf, present this Twenty Fifth Report on the action taken by Government on the Recommendations/Observations contained in the Sixth Report (Sixteenth Lok Sabha) of the Committee.

2. The Committee considered and adopted this Report at their sitting held on 12 December, 2018 and the Minutes of the sitting are given at Annexure .

3. For facility of reference, Observations/Recommendations of the Committee have been printed in bold type in the body of the Report.

NEW DELHI
December, 2018
Agrahayana, 1940 (Saka)

Chandrakant Khaire,
Chairperson
Committee on Papers Laid on the Table

REPORT

This Report of the Committee deals with the Action Taken by the Government on the Recommendations/Observations made in their Sixth Report (16th Lok Sabha) which was presented to Lok Sabha on 16.03.2016 .

2. The Sixth Report dealt with delay in laying of the Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata. In all, the Committee made 04 Observations / Recommendations in the Report. The Action Taken replies have since been received from the Government in respect of all the Recommendations/Observations contained in the aforesaid Report. Accordingly, the Statements showing the action taken by the Government on the recommendations/observations contained in the Sixth Report (16th Lok Sabha) is given in Appendix.

3. The Committee note that the Government have accepted all the recommendations of the Committee made in the said Report of the Committee. The Committee now deal with the action taken by the Government on the following recommendations/observations:-

4. In paragraphs 11 and 12 (6th Report, 16th Lok Sabha) relating to delay in laying of the documents of Victoria Memorial Hall, Kolkata, the Committee had recommended as follows :-

11. The Committee have time and again emphasized that both the Annual Report and Audited Accounts of an Organization should be laid on the Table simultaneously to enable the Members of Parliament to get a complete picture of the working activities of organization. And if for any reason, the Annual Reports and Audited Accounts of an organization cannot be laid within nine months after the closure of the Accounting Year, the concerned Ministry should lay a statement within 30 days of the expiry of nine months or as soon as the House meets, whichever is later explaining the reasons as to why the Annual Reports and Audited Accounts could not be laid within the stipulated time. However, the Committee are disappointed to note that the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata have not been laid within the stipulated time from the year 2002-03 to 2014-2015. The Committee, therefore, strongly recommend the Ministry/VMH to strictly adhere to the stipulation to this effect in future.

12. The Committee note that Annual Reports and Audited Accounts of the VMH for the years 2002-2003 to 2013-14 were laid on the Table of the House with delay ranging from 04 to 39 months. The Committee are concerned to note that the time schedule for completion of each stage, viz. compilation of accounts, getting them audited, furnishing of draft and final audit reports by Auditors, their adoption and authentication, then again in respect of translation, printing of Annual Reports, Audited Accounts and their laying on the Table of Lok Sabha within nine months after the close of the Accounting Year - prepared by the Ministry itself - to achieve the desired goal in pursuance to the

recommendation made by the Committee in their 10th Report (13 Lok Sabha) to this effect - had never been adhered to and recommendation of the Committee too have been disregarded with impunity. Taking a very serious note thereof and deploring this approach of the Ministry, the Committee strongly recommend the Ministry to pay utmost attention to the most pertinent recommendation of the Committee by making all out efforts to ensure that in future Annual Reports and Audited Accounts of the VMH are laid on the Table of the House within the stipulated time.

5. Responding to the aforesaid recommendations of the Committee, the Ministry of Culture in their Action Taken Note, have stated as under:-

Para 11. "The recommendation is noted for strict compliance.

The reason for non-adherence of the timeline in laying of the Annual Report and Audited Accounts from 2002-2003 to 2014-2015 is due to the fact that there are multiple stages of finalization of the Audited Accounts and preparation of the Annual Report before the same are presented to the Parliament. Once the accounts are compiled after closure of the financial year these are checked for correctness by the chartered accountant firm appointed by the Victoria Memorial Hall. Once the checking is over these are placed before the Executive and Finance Committees of the Museum and thereafter to the Board of Trustees for their approval. After the Annual Accounts have been approved by the Board of Trustees of the Museum, the Comptroller and Auditor General (C&AG) Auditors are requested to take up the audit. The C&AG auditors generally take a month to complete the Audit and submit the draft Audit Report. The observations contained in draft Audit Report are replied to by the Museum and then the final Audit Report is received from C&AG auditors. This Audit Report is placed before the Executive and Finance Committees for adoption and presentation to the Board of Trustees for their ratification. Thereafter Annual Report is printed and sent to the Ministry of Culture for laying before both Houses of Parliament.

During this lengthy process delay generally occur in the course of the audit of the accounts by the chartered accountants firm and on some occasions for seeking the approval of the Annual Accounts from the Executive and Finance Committees and the Board of Trustees. Due to aforesaid reasons the laying of the Annual Report and Audited Accounts before the Houses of Parliament gets delayed.

All efforts have been made by MoC in recent past that the Annual Report & Audited Accounts are simultaneously laid on the Table of Parliament. In addition, a review on the working of the organization along with delay statement is also laid.

In this connection, it is also submitted that in the event of delay in submission of Annual Report & Audited Accounts of the organizations, the Ministry invariably seek and obtain the extension of time for laying the Accounts Report and Audited Statement of accounts from Committee on Papers laid on the Table (COPLLOT) of the Lok Sabha/Rajya Sabha.

The Ministry is regularly monitoring the progress in laying of the Audited Accounts and Annual Reports of the VMH by holding internal review meetings. A calendar of completing the process of finalization of the Audited Accounts and Annual Report has also been sent to VMH got compliance.

Para 12. The recommendation is noted for strict compliance.

It is humbly submitted that though delays up to 39 months have occurred in the past. The period of delay is gradually coming down. The main reasons for delay are lack of competent staff in Accounts unit and delay in finalization of accounts by Chartered Accountants firm. Other reasons include the unavailability of CAG audit team and the difficulty in scheduling meetings of Board of Trustees/Executive and Finance Committee at the precise time.

The Ministry of Culture is trying its best to ensure that the annual Reports and Audited Accounts of VMH laid on the table on time. There is no question of disregarding the recommendations of the Hon'ble Parliamentary Committee with impunity.

6. The Committee expressed their concern over recurring delays in laying of the Annual Reports and Audited Accounts of Victoria Memorial Hall (VMH), Kolkata for the years 2002-2003 to 2013-2014 vide 06th Report (16 Lok Sabha). The Committee had accordingly urged upon the Ministry to adhere the time Schedule prepared by them so that the requisite documents of the VMH would be laid before Parliament within the stipulated period of nine months from the closure of the respective Accounting Year. However, the Committee regret to find that the Annual Report and Audited Accounts of the VMH for the years 2014-2015 and 2015-2016 have been laid on the Table of the House with delays of 13 and 11^{1/2} months respectively. The documents of the VMH for the year 2016-2017 have not been laid as yet. Apparently the measures taken by the Ministry have not proved effective enough to ensure timely laying of these documents before Parliament.

7. The Committee is constrained to point out that the gradual decline in the period of delay should not be a matter of satisfaction for the Ministry as they are still failing in fulfillment of their Parliamentary obligations of laying these documents within the stipulated time frame and this failure cannot be justified on any ground. The Committee directs the Ministry of Culture that all possible efforts be made to plug the systemic

loopholes and an action plan be prepared and enforced to ensure timely laying documents in the House. Any delay on this account in future will be viewed very seriously.

December, 2018
Agrahayana, 1940(Saka)

CHANDRAKANT B. KHAIRE,
Chairperson,
Committee on Papers Laid on the Table

APPENDIX
(Vide Para 02 of the Report)

**STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE
RECOMMENDATIONS/OBSERVATIONS OF THE COMMITTEE CONTAINED IN
THEIR SIXTH REPORT (16TH LOK SABHA)**

Victoria Memorial Hall, Kolkata

Recommendation (Paragraph No. 11)

The Committee have time and again emphasized that both the Annual Report and Audited Accounts of an Organisation should be laid on the Table simultaneously to enable the Members of Parliament to get a complete picture of the working activities of the organisation. And if for any reason, the Annual Reports and Audited Accounts of an organisation cannot be laid within nine months after the close of the Accounting Year, the concerned Ministry should lay a statement within 30 days of the expiry of nine months or as soon as the House meets, whichever is later explaining the reasons as to why the Annual Reports and Audited Accounts could not be laid within the stipulated time. However, the Committee are disappointed to note that the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata have not been laid within the stipulated time from the year 2002-03 to 2014-2015. The Committee, therefore, strongly recommend the Ministry/VMH to strictly adhere to the stipulation to this effect in future.

Reply by the Government

“The recommendation is noted for strict compliance.

The reason for non-adherence of the timeline in laying of the Annual Report & Audited Accounts from 2002-2003 to 2014-2015 is due to the fact that there are multiple stages of finalization of the Audited Accounts and preparation of the Annual Report before the same are presented to the Parliament. Once the accounts are compiled after closure of the financial year these are checked for correctness by the chartered accountant firm appointed by the Victoria Memorial Hall. Once the checking is over these are placed before the Executive and Finance Committees of the Museum and thereafter to the Board of Trustees for their approval. After the

Annual Accounts have been approved by the Board of Trustees of the Museum, the C&AG Auditors are requested to take up the audit. The Comptroller & Auditor General auditors are generally take a month to complete the Audit and submit the draft Audit Report. The observations contained in draft Audit Report are replied to by the Museum and then the final Audit Report is received from C&AG auditors. This Audit Report is placed before the Executive and Finance Committees for adoption and presentation to the Board of Trustees for their ratification. Thereafter Annual Report is printed and sent to the Ministry of Culture for laying before both Houses of Parliament.

During this lengthy process delay generally occur in the course of the audit of the accounts by the chartered accountants firm and on some occasions for seeking the approval of the Annual Accounts from the Executive and Finance Committees and the Board of Trustees. Due to aforesaid reasons the laying of the Annual Report and Audited Accounts before the Houses of Parliament gets delayed.

All efforts have been made by MoC in recent past that the AR & AA are simultaneously laid on the Table of Parliament. In addition, a review on the working of the organization along with t delay statement is also laid.

In this connection, it is also submitted that in the event of delay in submission of Annual Report & Audited Accounts of the organizations, the Ministry invariably seek and obtain the extension of time for laying the Accounts Report and Audited Statement of accounts from Committee on Papers laid on the Table (COPLLOT) of the Lok Sabha/Rajya Sabha.

The Ministry is regularly monitoring the progress in laying of the Audited Accounts and Annual Reports of the VMH by holding internal review meetings. A calendar of completing the process of finalization of the Audited Accounts and Annual Report has also been sent to VMH got compliance

(Ministry of Culture O.M. No. 16-9/2016-M.II dated 14 September, 2016)

Recommendation (Paragraph No. 12)

The Committee note that Annual Reports and Audited Accounts of the VMH for the years 2002-03 to 2013-14 were laid on the Table of the House with delay ranging from 04 to 39 months. The Committee are concerned to note that the time schedule for completion of each stage, viz. compilation of accounts, getting them audited, furnishing of draft and final audit reports by Auditors, their adoption and authentication, then again in respect of translation, printing of Annual Reports, Audited Accounts and their laying on the Table of Lok Sabha within nine months after the close of the Accounting Year - prepared by the Ministry itself - to achieve the desired goal in pursuance to the recommendation made by the Committee in their 10th Report (13 Lok Sabha) to this effect - had never been adhered to and recommendation of the Committee too have been disregarded with impunity. Taking a very serious note thereof and deploring this approach of the Ministry, the Committee strongly recommend the Ministry to pay utmost attention to the most pertinent recommendation of the Committee by making all out efforts to ensure that in future Annual Reports and Audited Accounts of the VMH are laid on the Table of the House within the stipulated time.

Reply of the Government

The recommendation is noted for strict compliance.

It is humbly submitted that though delays up to 39 months have occurred in the past. The period of delay is gradually coming down. The main reasons for delay are lack of competent staff in Accounts unit and delay in finalization of accounts by Chartered Accountants firm. Other reasons include the unavailability of CAG audit team and the difficulty in scheduling meetings of Board of Trustees/Executive & Finance Committee at the precise time.

Ministry of Culture is trying its best to ensure that the annual Reports and Audited Accounts of VMH laid on the table on time. There is no question of disregarding the recommendations of the Hon'ble Parliamentary Committee with impunity.

(Ministry of Culture O.M. No. 16-9/2016-M.II dated 14 September, 2016)

Recommendation (Paragraph No. 13)

While explaining the reasons for delay in laying of the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata for the years 2007-2008 to 2013-2014, the Committee observe from the information furnished by the Ministry that the main reason for the delay in this regard is primarily due to the time taken by internal Auditors for auditing the Annual Accounts of the VMH for the aforesaid years. Further, the time taken by Audit Authorities in auditing of Accounts and furnishing the final Audit Reports for the aforesaid years was another reason for the delay. However, the Ministry has not furnished any explanation for delay in this regard. The Committee would, therefore, impress upon the Ministry to strengthen internal Audit Wing of the Organization, so as to ensure completion of Audit task within the Organization within the prescribed period. Further, the Ministry should take up the issue with Audit Authorities immediately after submitting the accounts to them at the highest level and impress upon them to complete their task in time to avoid consequential delay in laying of the documents before the Parliament.

Reply of the Government

The work of strengthening the internal Audit Wing of VMH is in progress through the filling of vacant posts and by urging the Chartered Accountants firm to strictly adhere to the stipulated timeline for the submission of Audited Accounts.

In view of the directions of the Parliamentary Committee the O/o principal Director of Audit, Central Kolkata has been requested vide D.O. letter dated 19.07.2016 to issue suitable directions

to the concerned authorities so as to ensure the timely completion of the auditing of Accounts of VMH, Kolkata and furnishing of the final Audit Report.

(Ministry of Culture O.M. No. 16-9/2016-M.II dated 14 September, 2016)

Recommendation (Paragraph No. 14)

The Committee further note with concern that the VMH took 12 to 17 months at the stage of compilation of the Annual Reports of the VMH for the years 2007-2008 to 2012-2013. Further, after finalization of the Annual Reports for these years, the VMH took considerable time in the process of getting them translated, printed and sending them to the Ministry. Thereafter, the Ministry took another 04 and 07 for laying the documents of the VMH for the years 2007-08 and 2008-09 respectively on the Table of the House. The Committee are of the considered view that time taken for execution of these tasks is within the control of the VMH and as such the delay in this regard should be avoided. The Committee are, however, happy to note that as a result of various steps taken by the Administrative Ministry/VMH, the extent of delay in laying the documents of the VMH from the year 2007-08 to 2013-14 has come down substantially. While appreciating the fact that the extent of delay in laying of the documents has been brought down over the years, the Committee desire that in future much concerted efforts are required be made by the Ministry/Organisation to lay the documents within stipulated time period.

Reply of the Government

Noted for strict compliance. All efforts are being taken by VMH to avoid any such delay in the future.

(Ministry of Culture O.M. No. 16-9/2016-M.II dated 14 September, 2016)

**EXTRACTS OF THE MINUTES OF THE FIRST SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE**

The Committee sat on Wednesday, 12 December, 2018 from 15:00 hrs to 15:45 hrs. in Committee Room "C", Parliament House Annexe , New Delhi.

PRESENT

Shri Chandrakant Khaire - **Chairperson**

MEMBERS

2. Smt. Veena Devi
3. Shri P.C. Gaddigoudar
4. Shri Virendra Singh
5. Shri P.R. Sundaram

SECRETARIAT

1. Dr. Preeti Srivastava - Joint Secretary
2. Smt. Maya Lingi - Additional Director
3. Shri Munish Kumar Rewari - Deputy Secretary

2. At the outset, Chairperson welcomed the Members to the sitting of the Committee.
3. Thereafter, the Committee took up the following xx xx, six Action Taken Reports and three Draft Reports for consideration :-

xx	xx	xx
xx	xx	xx

(iii) *Draft Reports relating to the Action Taken by Government on the recommendations/observations made by the Committee in their **Sixth Report** on Delay in laying of Annual Report and Audited Accounts of the Victoria Memorial Hall Kolkata;*

(iv) *Draft Reports relating to the Action Taken by Government on the recommendations/observations made by the Committee in their **Seventh***

Report on Delay in laying of Annual Report and Audited Accounts of the Rail Land Development Authority New Delhi;

- (v) *Draft Reports relating to the Action Taken by Government on the recommendations/observations made by the Committee in their **Eighth Report** on Delay in laying of Annual Report and Audited Accounts of the Delhi Development Authority New Delhi;*
 - (vi) *Draft Reports relating to the Action Taken by Government on the recommendations/observations made by the Committee in their **Ninth Report** on Delay in laying of Annual Report and Audited Accounts of the University Grants Commission New Delhi;*
 - (vii) *Draft Reports relating to the Action Taken by Government on the recommendations/observations made by the Committee in their **Tenth Report** on Delay in laying of Annual Report and Audited Accounts of the National Institute of Social Defence New Delhi;*
 - (viii) *Draft Reports relating to the Action Taken by Government on the recommendations/observations made by the Committee in their **Eleventh Report** on Delay in laying of Annual Report and Audited Accounts of the National Commission for Women New Delhi;*
 - (ix) *Draft Reports regarding delay in laying of the Annual Report and Audited Accounts of the Central Pollution Control Board(CPCB), New Delhi;*
 - (x) *Draft Reports regarding delay in laying of the Annual Report and Audited Accounts of the National Mission for Clean Ganga (NMCG), New Delhi; and*
 - (xi) *Draft Reports regarding delay in laying of the Annual Report and Audited Accounts of the Office of the Chief Commissioner for Persons with Disabilities (CCPD), New Delhi.*
4. After deliberations, the Committee adopted the xx xx Reports without modifications.
5. The Committee authorized the Hon'ble Chairperson to present the same to the Parliament during ongoing Session.

Then the Committee adjourned.