

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2022-2023)**

106

SEVENTEENTH LOK SABHA

ONE HUNDRED AND SIXTH REPORT

**[Delay in laying the Annual Reports and Audited Accounts of the Samagra Shiksha,
Shimla, Himachal Pradesh under the administrative control of the Ministry of Education
(Department of School Education & Literacy)]**

(Presented to Lok Sabha on 27 March, 2023)



सत्यमेव जयते

LOK SABHA SECRETARIAT

NEW DELHI

March, 2023/ Chaitra, 1945(Saka)

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2022-2023)

Shri Girish Chandra - **Chairperson**

MEMBERS

2. Shri Shafiqur Rahman Barq
3. Dr. A. Chellakumar
4. Shri Pallab Lochan Das
5. Shri Choudhury Mohan Jatua
6. Choudhary Mehboob Ali Kaiser
7. Dr. Amol Ramsing Kolhe
8. Shri Bharat Ram Margani
9. Shri Jamyang Tsering Namgyal
10. Smt. Aparupa Poddar
11. Shri T.N. Prathapan
12. Shri Sellaperumal Ramalingam
13. Shri Saptagiri Sankar Ulaka
14. Shri Devendrappa Y.
15. Shri Ashok Kumar Yadav

SECRETARIAT

1. Shri Vinay Kumar Mohan - Joint Secretary
2. Shri Naval K. Verma - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

INTRODUCTION

I, Chairperson of the Committee on Papers Laid on the Table of the House (2022-23), having been authorized by the Committee to present this Report on their behalf, present this One hundred and Sixth Report in respect of the delays in laying the Annual Reports and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh under the administrative control of the Ministry of Education (Department of School Education & Literacy).

2. In terms of the recommendations of the First Report (5th Lok Sabha) of the Committee, presented to the House on 8th March, 1976 and the Second Report (5th Lok Sabha) of the Committee, presented to the House on 12th May, 1976 and the Second Report (6th Lok Sabha) of the Committee on Papers Laid on the Table, presented to the House on 22nd December, 1977, the Annual Report and Audited Accounts of the all Statutory/Autonomous, Institutes, Companies, Public Undertakings, Corporations, Joint Ventures, Societies, etc. are required to be laid on the Table of the House within nine months of the closure of respective accounting year i.e. by 31 December.

3. The scrutiny by the Committee revealed that the documents of the Samagra Shiksha, Shimla, Himachal Pradesh for the years from 2015-16 to 2020-2021 were laid on the Table of the House, Lok Sabha with continuously delays. The requisite documents of the Samagra Shiksha, Shimla for the year 2021-22 have not been laid as yet. The Committee considered the matter of delays in laying the Annual Reports and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh and took oral evidence of the representatives of the Ministry of Education (Department of School Education & Literacy) at their sitting held on 22nd March, 2022.

4. The Committee considered and adopted the Report at their sitting held on 23 March, 2023.

5. The Committee wish to express their thanks to the officers of the Ministry of Education (Department of School Education & Literacy) Government of India and the Samagra Shiksha, Shimla, Himachal Pradesh for furnishing the written replies and other material/information for being placed before the Committee.

6. The Committee place on record their appreciation of the valuable assistance rendered to them by the officials of the Lok Sabha Secretariat attached to the Committee.

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

New Delhi

23 March, 2023
02 Chaitra, 1945 (Saka)

Girish Chandra
Chairperson
Committee on Papers Laid on the Table

COMMITTEE BRANCH-II
(Committee on Papers Laid on the Table)

Report

Delay in laying the Annual Reports and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh under the administrative control of the Ministry of Education (Department of School Education & Literacy).

The Centrally Sponsored Schemes of Sarva Shiksha Abhiyan (SSA) and Rashtriya Madhyamik Shiksha Abhiyan (RMSA) were implemented from 2002 and 2009, respectively till 2017-18. Accordingly, the Himachal Pradesh School Education Society was registered as a Society on 19th March, 2010. The Samagra Shiksha (SS), an integrated Centrally Sponsored Scheme for School Education extending from Pre-school to Class XII was launched from 1st April, 2018 by subsuming Sarva Shiksha Abhiyan, Rashtriya Madhyamik Shiksha Abhiyan and Teacher Education.

The objectives of the scheme across all levels of schooling are:-

- i. Provision for Quality Education and enhancing learning outcomes of the Students;
 - ii. Bridging Social and Gender Gaps in the School Education;
 - iii. Ensuring equity and inclusion at all levels of the school education;
 - iv. Ensuring minimum standards in schooling provisions;
 - v. Promoting Vocationalisation of the education;
 - vi. Support States in implementation of Right of Children to Free; and
 - vii. Compulsory Education (RTE) Act 2009 and Strengthening and up-gradation of State Councils for Educational Research and Training (SCERT)/ State Institutes of Education and District Institutes for Education and Training.
2. On being enquired by the Committee to furnish year-wise funds released by the Government of India to the Samagra Shiksha, Shimla, Himachal Pradesh during the last five years, the Ministry has furnished the information that during 2016-2017 Rs. 356.98 crore, during 2017-2018 Rs. 229.24 Crore, during 2018-2019 Rs. 432.95 crore, during 2019-2020 Rs. 473.16 crore and during 2020-2021 Rs. 200.496 crore were released, which is placed at **Appendix –I**.

3. On being asked to state the provision and timeline for laying the Annual Reports and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh, the Ministry in its written replies has submitted that –

“As per rule 305A to 305 C of the Rules of Procedure and Conduct of Business in the Lok Sabha relating to Committee on Papers laid on the Table, the reports of Societies, framed and financed by the Government Institutions or bodies funded by Govt. or substantial grants provided by Govt., are required to be laid on the Table of the House.”

4. It has also been stated by the Ministry that –

“The Annual Report and Audited Accounts of the preceding year are required to be laid within the 9 months after closure of relevant financial year e.g. for the year 2018-19, ending March 2019, the reports are to be submitted by December, 2019”.

5. The Scrutiny by the Committee reveals that the Annual Report and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh for the year 2015-16 to 2020-21 have been laid on the Table of the House with repeated delay. The dates of laying and the extent of delay in laying the Annual Reports and Audited Accounts for these years have been at **Appendix – II**. It may be seen that during 2016-2017 the requisite documents of SSA was laid on 16.3.2020 with a delay of over 26 months and 16 days. During 2017-2018, the Annual Report and Audited Accounts of the Rashtriya Madhyamik Shiksha Abhiyan was laid on 19.09.2020 with delays of 20 months and 19 days.

6. The chronological sequence of different activities involved in finalization of the Annual Report and Audited Accounts of the Samagra Shiksha, Shimla, and Himachal Pradesh for the years 2015-16 to 2020-2021, as submitted by the Ministry is given in **Appendix – III**.

7. On being asked to state the reasons for the delay in laying the Annual Report and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh for the years 2015-16 to 2020-21, the Ministry in its written reply has submitted that –

“Upto the FY 2015-16 to 2018-19 Audit reports of Samagra Shiksha was submitted to MoE with the prescribed period of nine month from the closer of FY but due to Covid-19

pandemic audit report of FY 2019-20 was submitted to MoE in the Month of Feb. 2021 because of late submission of Schools due to closure.”

8. On being enquired as to whether the Ministry has identified the reasons for the delay in laying Annual Report and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh for the years 2015-16 to 2020-21, the Ministry in its written reply has submitted that –

“Yes. Delay in the State is due to the problem in collection of Utilization Certificates from the schools being the Schools in Himachal Pradesh are situated in the far flung areas.”

9. The Committee further desired to know as to how issue of auditing and the subsequent timely receipt of the Audit Report from the audit authorities was dealt with by the Ministry. The Ministry in its written replies has stated that –

“Regular communication is made with the State. The 2nd Installment of Central Share under Samagra Shiksha is released to the State only when the State furnishes Audited Reports of the previous financial year to this Department and is found in order.”

10. On being questioned by the Committee as to whether there is any internal audit mechanism to ensure timely compilation of the Audited Accounts and also to minimize the queries at the time of audit, the Ministry in their written replies has stated that –

“In the State, there is no in-house audit mechanism but the State appoints the CA firm for conducting the Internal Audit of the Accounts of Samagra Shiksha on concurrent basis every year as per the provision of manual on Financial Management and Procurement for Samagra Shiksha.”

11. The Committee desired to know the computerization of Audited Accounts to facilitate a speedy and timely compilation of Audited Accounts. The Ministry in its written replies has submitted that –

“Yes, the accounts of the organization are maintained manually and computerized.”

12. The Ministry was asked as to whether any time schedule had been laid down by the Ministry/Samagra Shiksha, Shimla, Himachal Pradesh indicating normative time for compilation

of the task of each stage involved in the finalization of the Annual Report and Audited Accounts. The reply of the Ministry is placed at **Appendix – IV**

13. On being asked as to whether there is any mechanism in the Ministry to monitor the progress of work, the Ministry has submitted that :-

The Ministry raises the issue of delay in preparation of Audited Accounts and Annual Reports in the Project Approval Board (PAB) meetings and other meetings with State Education Secretaries. States Governments are also being pursued on telephone for early completion of the Audited Reports and Annual Reports.

The Ministry is making an effort to get the audited work completed within 6 months of the financial year so that Annual Report and Audited Accounts, including Hindi version are available on time.

“In order to guide and assist the implementing agencies in programme management, the Ministry of Education, Department of School Education & Literacy has brought together the procedures, rules and regulation at one place in the Financial Management and Procurement Manual (FMP Manual).

The FMP Manual is intended to be used by the States/Uts as a guide for budgeting and financial reporting procedures, accounting and auditing requirements, and procurement procedures to be followed throughout the country. The provisions laid down in the manual are mandatory and are to be followed by the States and Uts to ensure that funds are disbursed, utilized and accounted for in an efficient and effective manner.

Accordingly, the States and Uts were, vide D.O. letters dated 18.03.2021 and 14.08.2019, reminded to ensure finalization of accounts and audits as per timeline prescribed in FMP Manual of Samagra Shiksha.”

14. On being asked regarding any remedial measures that have been taken or proposed to be taken both by the Ministry and the Samagra Shiksha, Shimla, Himachal Pradesh to ensure timely laying of the documents before the Parliament within the prescribed period of nine months from the closure of the Accounting Year in future, the Ministry in their written reply has submitted as under:-

“Online modules for reporting and reviewing the progress of schemes are being developed. Auditors shall be appointed by 30th April after the close of the financial year.”

15. The Committee considered the matter of delays in laying of the Annual Report and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh from the year 2015-16 to 2020-2021 on the issue and took oral evidence of the representative of the Ministry of Education and Samagra Shiksha, Shimla, Himachal Pradesh on 22.03.2022 (**Appendix-V**).

16. When the Committee specifically desired to know as to why the Ministry has failed in timely laying of the requisite documents since 2015-2016, the Secretary of the Ministry submitted before the Committee that –

“Sir, two major reasons are there which have been given by the Government of Himachal Pradesh. One is about the delay in the submission of the Utilization Certificates....What the State of Himachal Pradesh has mentioned is, because of the closure of schools, they were not able to get the Utilisation Certificates from the schools. The pandemic has impacted many States in different ways. This was one of the reasons as they have said.

Secondly, they have also mentioned about the geographical and topographical difficulties, particularly not having the facilities of internet. Therefore, they have not been able to get the reports on time. So, these are the two main submissions that the Government of Himachal Pradesh has made.”

17. Explaining the reasons for delays at the stage of appointment of auditors, the representative of the Ministry stated that –

“The Financial Management and Procurement Manual says that the process of appointment of auditor has to begin in the month of January and should be over by the month of March. The audit should be started from the month of April But this has to be done with the prior approval of the Executive Committee. Executive Committee is normally headed by Secretary/Principal Secretary or ECS (Education), but also has Secretary (Finance), Secretary (Planning) as its members. In the month of January, in most of the States the budgeting process starts. The Secretary (Finance) invariably is not able to spare time for the meeting Therefore, invariably, almost in all these years upto 2019-20, we got time from ECS or Secretary (Finance) in the month of April only. So, in the month of April, we got the approval to appoint the auditors, in the month of May, we could appoint the auditors and then in the month of June, the audit could start. That was, primarily, the reason for delayed auditing and then submitting to the Government of India. However, realizing the gravity of the matter, now we have changed the procedure. As the Secretary (Education) is the Chairperson of the Executive Committee, now, with the approval of Secretary only we appoint the auditors and then we take the approval in the Executive Committee for ratification or ex-post facto approval. As a result of this, in the preceding year, that is, in the year 2020-21, we could appoint the auditors in the month of April itself as is required under the Manual. This year also we have started the process. We will be able to have the auditors on board by middle of April and the process will begin thereafter. I assure the Committee and Chairman that this year also we will be submitting the Audited Accounts and the Annual Report before the stipulated time period.”

Observations/Recommendations

18. The Committee is perturbed to note that the Ministry of Education (Department of School Education & Literacy) which is responsible for timely laying the Annual Reports and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh, is defaulter in laying of the documents as the Ministry took more than 2 years, 13 months and 14 months for the years 2016-17, 2017-2018, 2018-2019 and 2019-2020, respectively in laying the requisite documents after receiving the documents from the Samagra Shiksha as per their reply. The Committee note that the Annual Reports and Audited Accounts of the Samagra Shiksha for the aforesaid years which had to be submitted to the Ministry by 30th November of the respective accounting years had actually been received by the Ministry on 20.02.2018, 18.02.2019, 23.12.2019 and 1.12.2020, respectively. The Committee are of the considered opinion that although the Samagra Shiksha had submitted their requisite documents with minor delays, a long time has been taken by the Ministry in laying the requisite documents that could not be justified on any ground. The Committee, therefore, strongly recommend for paying utmost attention to the General Financial Rules as well as the recommendation of the Committee towards timely laying of the requisite documents. The Committee would like to be informed about the specific reasons for the unreasonable time taken by the Ministry in this regard.

19. The Committee further observe that the Samagra Shiksha, Himachal Pradesh took 5 months or more for the years 2015-16 to 2018-2019 and 08 months for the year 2019-2020 as against three months recommended by the Committee for the purpose. The delay in this regard was stated to be due to difficulties being faced by the Samagra Shiksha in collecting the Utilization Certificates from the Schools in Himachal Pradesh which are situated in far flung areas. The representative of the Ministry during evidence apprised the Committee that an online module for reporting and reviewing the progress made in this regard has been introduced by the Ministry which will help the Samagra Shiksha to submit their annual accounts within the time limit as per General Financial Rules. The Committee, therefore, recommend that the online module introduced by the Ministry may be followed by the Samagra Shiksha so that delay at this stage could be avoided.

20. It has been informed by the Ministry that Samagra Shiksha has submitted their requisite documents to the Ministry for the year 2015-16 to 2018-19 within the prescribed period of nine months after the closure of the respective accounting Year. However, the Committee observe from the replies furnished by the Ministry that the requisite documents of the Samagra Shiksha for the year 2015-16 to 2018-19 were received by the Ministry on 6.1.17, 20.2.18, 18.2.19 and 23.12.19 respectively which were actually required to be submitted to the Ministry by 30th November of the respective accounting year. The Committee, therefore, recommend the Ministry to ensure that the requisite documents of the Samagra Shiksha should be received by the Ministry by 30th November so that the requisite documents of the Samagra Shiksha should be laid within the stipulated time in future.

21. The Committee also recommend that the Ministry of Education may prepare and put in place a 'Portal' wherein updated position on the progress regarding laying of the requisite documents of all the organizations under their administrative control could be ensured by putting an automatic alert system which would indicate the institutions one week before the deadline for completion of their work at each stage as per the given time schedule. The Committee would like to be informed of the action- taken by the Ministry in this regard.

22. The Committee Note from the replies finished by the Ministry that the Samagra Shiksha (SS), an integrated Centrally Sponsored Scheme for School Education extending from Pre-school to Class XII was launched from 1st April, 2018 by subsuming Sarva Shiksha Abhiyan, Rashtriya Madhyamik Shiksha Abhiyan and Teacher Education. From the replies furnished by the Ministry, it appears that the Annual Reports and Audited Accounts of the Sarva Shiksha Abhiyan and Rashtriya Madhyamik Shiksha Abhiyan were being laid on the Table of the House till the financial year 2017-2018. As regards the laying of the Annual Reports and Audited Accounts of Teacher Education, no reply has been furnished by the Ministry. The Committee, therefore, desire to know the background about the origin and functions of the Teacher Education, the funds granted to the organization by the Government of India and whether the requisite documents of the organization are required to be laid on the Table of the House.

23. The Committee impress upon the Ministry that if due to some unavoidable reasons, the Annual Reports and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh, 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 the prescribed time period should be laid on the Table of the House within 30 days or as soon as the House convenes, whichever is later.

New Delhi

23 March, 2023

02 Chaitra, 1945 (Saka)

Girish Chandra

Chairperson

Committee on Papers Laid on the Table

Appendix- I

(vide paragraph no. 2 of the Report)

Statement showing the year-wise funds allocated to the Samagra Shiksha, Shimla, Himachal Pradesh for the years 2016-17 to 2020-21

<u>Year</u>	<u>Funds Released (Rs. In lakh)</u>
2016-17	35697.85
2017-18	22923.83
2018-19	43295.45
2019-20	47315.93
2020-21	50049.60

Appendix- II

(vide paragraph no. 5 of the Report)

Statement showing the dates of laying the Annual Reports and Audited Accounts of Samagra Shiksha, Shimla, Himachal Pradesh for the years 2015-16 to 2020-21

Year	Date by which required to be laid	Date of laying of Annual Reports and Audited Accounts	Extent of Delay (in months)
2015-16	31.12.2016	31.07.2017(SSA)* 11.08.2017(RMSA)**	07 months 07 months and 11 days
2016-17	31.12.2017	16.03.2020(SSA)* 16.07.2019 (RMSA)**	26 months and 16 days 18 months and 16 days
2017-18	31.12.2018	23.03.2020 (SSA)* 19.09.2020(RMSA)**	14 months and 23 days 20 months and 19 days
2018-19	31.12.2019	08.02.2021	13 months and 08 days
2019-20	31.12.2020	21.03.2022	14 months and 21 days
2020-21	31.12.2021	18.07.2022	06 months and 18 days
2021-22	31.12.2021	Not laid	-

*SSA – Sarva Shiksha Abhiyan

** Rashtriya Madhyamik Abhiyan

Appendix- III

(vide paragraph no. 6 of the Report)

Statement showing the chronological sequence, as submitted by the Ministry, in respect of the finalization of the Annual Reports and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh for the years 2015-16 to 2020-21

Sub-Question	Points	Financial Years					
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
7 (i)	Date of approach to the Audit Authorities	18.04.2016	11.05.2017	15.06.2018	25.07.2019	23.05.2020	06.04.2021
	Time taken after the closure of Accounting year	22 days	1 Month 11 days	2 Month 15 days	3 Month 21 days	1 Month 23 days	6 days
7(ii)	Date of appointment statutory auditors	19.05.2016	26.05.2017	02.07.2018	06.08.2019	20.07.2020	22.04.2021
	Time taken after the approaching the audit authorities for appointment of auditors	29 days	15 days	17 days	11 days	1 month 25 days	15 days
7(iii)	Date of compilation of annual Accounts	31.08.2016	08.09.2017	08.10.2018	27.09.2019	15.12.2020	31.07.2021
	Time taken after the closure of the accounting year	5 Month	5 Month 9 days	6 Month 8 days	5 Month 27 days	8 Month 15 days	4 Month
7(iv)	Date of submission of annual accounts to auditors	31.08.2016	08.09.2017	08.10.2018	27.09.2019	15.12.2020	16.08.2021
	Time taken after closure of respective accounting year	5 Month	5 Month 9 days	6 Month 8 days	5 Month 27 days	8 Month 15 days	4 month 15 days
7(v)	The date and duration for	15.10.2016	16.10.2017	15.11.2018	31.10.2019	15.01.2021	15.11.2021

	auditing the annual accounts by statutory auditors	2 months	1 month 9 days	1 month 7 days	1 month 3 days	1 month	
7(vi)	The date of queries raised by auditors during auditing/after completion of the Annual Accounts	20.10.2016	23.10.2017	20.11.2018	05.11.2019	20.01.2021	22.11.2021
	Time taken by auditors in raising the queries during auditing/after completion of the Annual Accounts to Audit Authorities	5 days	7 days	5 days	5 days	5 days	7 days
7(vii)	The date on which the replies to the audit queries were furnished to the auditors	16.11.2016	10.11.2017	31.12.2018	20.11.2019	30.01.2021	15.12.2021
	The time taken to resolve the queries	26 days	20 days	1 Month 10 days	15 days	11 days	10 days
7(viii)	The date on which draft Audit Report was issued by Audit Authorities	30.11.2016	30.11.2017	21.01.2019	10.12.2019	05.02.2021	31.12.2021
	Time taken after auditing of the annual accounts	1 Month 11 days	1 Month 11 days	2 Month 11 days	1 Month 5 days	15 days	1 Month
7(ix)	The date on which the final Audit Report received by the organization	07.12.2016	12.12.2017	04.02.2019	21.12.2019	11.02.2021	02.01.2022
	Time taken after issue of draft Report	7 days	12 days	14 days	11 days	6 days	2 days

7(x)	Total time taken by the audit authorities after receiving of the annual accounts to furnishing the final audit report to the organization	3 Month 6 days	3Month 6 days	3Month 27 days	2 Month 24 days	1Month 26 days	1 month
7(xi)	Date of finalization of the annual report	30.11.2016	30.11.2017	21.01.2019	1.10.2019	26.11.2020	In progress
	Time taken after the closure of the financial year; and also	8 Months	8 Months	9 Months, 21 days	7 Months	8 Months	In progress
	Time taken after the receipt of the final audit report	Same time	Same time	Same time	Annual report prepared before Audit Report	Annual report prepared before Audit Report	In progress
7(xii)	The date on which documents were got approved from the Competent Authority	25/10/16	26/10/17	10/1/19	1/10/19	22/8/2020	02.01.2022
	Time taken after finalization of Annual Report	1 week	1 week	1 week	1 week	1 week	In progress
	Time taken after receipt of final audit report	Before audit report.	Before audit Report	Before audit report	Before audit Report	Before audit Report	In progress
7(xiii)	The date on which documents were taken up for translation & printing	24.12.2016	01.12.2017	15.01.2019	12.12.2019	02.01.2021	Correlated

	The time taken for Completing the task at each stage.	30 days	20 days	30 days	30 days	20 days	Correlated
7(xiv)	The date for sending the Documents to the Ministry for being laid in the House after the completion the task at each stage.	06.01.2017	20.02.2018	18.02.2019	23.12.2019	01.12.2020	In progress
	Time taken by the organizations in sending the documents to the Ministry	9 Months 6 days after closure of financial year	10 Months	9 Months 18 Days	8 Months 23 days	8 Months	In progress
7(xv)	The date of laying the Documents in the House.	31-07-2017 (SSA) 11-08-2017 (RMSA)	16-03-2020 (SSA) 16-07-2019 (RMSA)	23-03-2020	08-02-2021	Not Laid*	Not Laid**
	Time taken after receipt of the documents from the Organization	6 months (SSA) 7 months and 5 days (RMSA)	2 year 14 days (SSA) 1 year 4 months 24 days (RMSA)	1 year and 1 months	1 year and 2 months	NA	Correlated

*21.03.2022

**18.07.2022

Appendix- IV

(vide paragraph no. 12 of the Report)

Statement showing the time schedule laid down by the Ministry/Samagra Shiksha, Shimla, Himachal Pradesh indicating normative time for compilation of the task of each stage involved in the finalization of the Annual Report and Audited Accounts

1.	Date of EC's approval for engagement of auditors	Between Jan and March of every year.
2.	Date of engaging CA firm	By April of every year at the outset.
3.	Finalization of annual accounts for the previous year	By 30th June of every year.
4.	Progress on audit work	By 1st July of every year
5.	Submission of audit report to SPO	By 30th September of every year
6.	Approval of audited accounts	By 15th October of every year.
7.	Despatch date to GOI	By 1st November of every year
8.	Annual Report	Till 30 th Nov.

(vide paragraph no. 15 of the Report)

Committee On Papers Laid On The Table (2021-2022)

**Extract of the Minutes of the eighth sitting of the Committee on Papers Laid on the Table
held on 22nd March 2022**

The Committee sat on Tuesday, 22nd March, 2022 from 15:00 to 16:00 in Committee Room "B", Parliament House Annexe, New Delhi.

Present

Shri Ritesh Pandey - ***Chairperson***

Members

2. Dr. A. Chellakumar
3. Shri PallabLochan Das
4. Choudhary Mehboob Ali Kaiser
5. Smt. Aparupa Poddar
6. Shri Ashok Kumar Yadav

Secretariat

1. Smt. Suman Arora - Joint Secretary
2. Shri Sundar Prasad Das - Director
3. Shri Uttam Chand Bharadwaj - Additional Director

Witnesses

Ministry of Education (Department of School Education & Literacy)

1. Shrimati Anita Karwal - Secretary
2. Shri Vipin Kumar - Joint Secretary

Samagra Shiksha, Himachal Pradesh, Shimla

Dr. Virender Sharma

- State Project Director,
Samagra Shiksha, Himachal Pradesh

2. At the outset, the Chairperson welcomed the Members of the Committee to the sitting and apprised them about the agenda.

3. and 4 xx xx xx xx

5. Thereafter, the Committee took up the case of the delays in laying the Annual Reports and Audited Accounts of the Samagra Shiksha (SS), Himachal Pradesh, Shimla, for the years 2015-2016 to 2020-2021 which is under the administrative control of the Department of School Education & Literacy (DSE&L)

Then the witnesses of the Department of School Education & Literacy and the Samagra Shiksha (SS), Himachal Pradesh, Shimla were called in.

6. The representatives of the DSE&L and *the SS, Himachal Pradesh, Shimla* were requested to tender oral evidence on the subject i.e., delays in laying the Annual Reports and Audited Accounts of the *SS, Himachal Pradesh, Shimla* for 2015-2016 to 2020-2021.

7. The Chairperson welcomed the representatives of the DSE&L and the *SS, Himachal Pradesh, Shimla* to the sitting of the Committee and informed them about the agenda of the sitting. The Chairperson also explained to the witnesses, the provisions of Direction 58 of Directions by the Speaker, Lok Sabha regarding the confidentiality of the proceedings.

8. The representative of the DSE&L and the *SS, Himachal Pradesh, Shimla* admitted the delay on their part and submitted that there are 15,300 schools in Himachal Pradesh. Out of these, 369 schools are in the Tribal areas. The three sub-divisions of the Himachal Pradesh, i.e. – Keylong, Udaipur and Pangi are the areas where there is no internet connectivity. Therefore, it was very difficult to obtain Utilization Certificates from the schools. The Committee was also informed that getting approval of the annual accounts from the Executive Committee, before sending it to the auditors, was also one of the reasons for delays. In order to address the issue they would take

approval from the Chairperson of the Executive Committee and would send the annual accounts to the auditors in the month of May so that those could be audited in the month of June. It was submitted that ex-post facto approval of the Executive Committee would be obtained by them as and when the meeting of the Executive Committee would be convened.

9. The Secretary of the DSE&L also apprised the Committee that the requisite documents of the SS, Himachal Pradesh, Shimla for 2019-2020 had been laid on 21st March, 2022 and for 2020-2021 would be laid during the ongoing session.

10. The Chairperson, thereafter, suggested to the representatives of the DSE&L/SS, Himachal Pradesh, Shimla to prepare a software or dashboard wherein the updated position regarding laying of the documents of the all organisations under their administrative control could be made available by them and an automatic reminders might be sent by the DSE&L to the organisations, in case of a delay. The Chairperson directed the representatives of the DSE&L to submit the timeline and plan of action with regard to the preparation of a dashboard/software.

11. The Hon'ble Chairperson thanked the representatives of the DSE&L and the SS, Himachal Pradesh, Shimla for their free and frank views in connection with the examination of the subject.

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

The Committee then adjourned.

(i) Delay in laying the Annual Reports and Audited Accounts of the Samagra Shiksha, Shimla, Himachal Pradesh under the administrative control of the Ministry of Education (Department of School Education & Literacy).

(ii) to xii x xxx xx xx

The above mentioned four Reports and eight Action Taken Reports were unanimously adopted by the Committee and the Chairperson was authorized by the Committee to finalize and present Reports to the Lok Sabha.

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xx	xx	xx	xx

(A Copy of the verbatim proceedings of the sitting is kept.)

The Committee then adjourned.