

CB-II (CPL) No.476

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2004-2005)**

FOURTHEENTH LOK SABHA

FIRST REPORT

(Presented on 2.12.2004)

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**LOK SABHA SECRETARIAT
NEW DELHI**

November ,2004/Agrahayana, 1926 (Saka)

Price Rs. 11.00

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COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE
(2004-2005)

1. **Shri Hannan Mollah - Chairman**
2. Shri A. Sai Prathap
3. Shri Avtar Singh Bhadana
4. Shri Suresh Chandel
5. Shri Sukhdev Singh Dhindsa
6. Shri K. Francis George
7. Shri Jai Prakash
8. Shri S. Mallikarjunaiah
9. Shri M.M. Pallam Raju
10. Shri Shripad Yesso Naik
11. Shri Jaisingrao Gaikwad Patil
12. Shri Tukaram Ganpatrao Renge Patil
13. Shri Tarachand Sahu
14. Dr. Arun Kumar Sarma
15. Shri Bagun Sumbrai

S E C R E T A R I A T

| | | |
|----------------------|------------|----------------------|
| Shri John Joseph | - | Additional Secretary |
| Shri V.K. Sharma | - | Joint Secretary |
| Shri A. Louis Martin | - | Director |
| Shri Ashok Balwani | - (iii) | Under Secretary |

INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table of the House, having been authorised by the Committee to present this report on their behalf, present this First Report.

2. As a result of examination of certain papers laid on the Table of Lok Sabha, the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) Sangeet Natak Akademi, New Delhi; (ii) Jamia Millia Islamia, New Delhi; (iii) School of Planning & Architecture, New Delhi; and National Council for Promotion of Urdu Language, New Delhi.

3. On 17 June, 2003, the Committee took oral evidence of the representatives of Ministry of Human Resource Development (Department of Secondary and Higher Education) in connection with the delay in laying Annual Reports and Audited Accounts of the School of Planning & Architecture, New Delhi.

4. The Committee wish to express their thanks to the representatives of the Ministry of Human Resource Development (Department of Secondary & Higher Education) for appearing before the Committee and furnishing information as required by the Committee.

5. The Committee considered and adopted this Report at their sitting held on 7 October, 2004.

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

NEW DELHI
7 October, 2004
15 Asvina, 1926 (Saka)

HANNAN MOLLAH
Chairman,
Committee on Papers Laid on the Table.

CHAPTER-I

Delay in laying Annual Reports and Audited Accounts of Sangeet Natak Akademi, New Delhi

Sangeet Natak Akademi - the National Academy of Music, Dance and Drama - was founded in 1953 for the furtherance of the performing arts of India, a task in which it cooperates with its counterparts in the States and voluntary organisations all over the country. The Akademi is an autonomous body fully financed by the Department of Culture, Government of India. During the year 2000-2001, the Akademi received grants amounting to Rs.520 lakh from the Department of Culture, Government of India.

1.2 The Annual Report and Audited Accounts of autonomous bodies are required to be laid on the Table within nine months of the close of the accounting year. There has been delay in laying the Annual Report and Audited Accounts of Sangeet Natak Akademi every year. The extent of delay in laying these documents since 1994-95 is as under :-

| <u>Year</u> | <u>Laid on</u> | <u>Extent of delay</u> |
|-------------|----------------|------------------------|
| 1994-95 | 20.12.1996 | 12 months |
| 1995-96 | 02.12.1998 | 23 months |
| 1996-97 | 07.12.1998 | 11 months |
| 1997-98 | 21.12.1999 | 12 months |
| 1998-99 | 18.08.2000 | 08 months |
| 1999-2000 | 23.04.2002 | 16 months |
| 2000-2001 | 25.11.2002 | 11 months |
| 2001-2002 | 04.08.2003 | 07 months |

1.3 The documents for the year 2002-2003 which should have been laid by 31.12.2003 were not laid till this report was considered by the Committee on.....

1.4 The Committee considered the matter relating to delay in laying the documents of the Academy at their sitting held on 17.6.2003 and decided to seek information from the Ministry of Tourism & Culture (Department of Culture) in this regard.

1.5 On being asked to state the time taken at various stages of the finalisation of the documents of the Akademi for the years 1998-99 to 2000-01, the Department of Culture in their written reply (dt. 6.8.2003) have furnished a statement of time taken at various stages of the finalisation of the documents as follows :-

| <u>Various stages involved</u> | <u>1998-99</u> | <u>1999-2000</u> | <u>2000-2001</u> |
|---|--------------------------|---------------------------|-------------------------------|
| <i>Submission of final accounts to the DACR</i> | 21.9.999 | 30.6.2000 | 27.8.2001 |
| <i>Duration of audit</i> | 1.11.1999 to 29.11.99 | 26.12.2000 to 2.2.2001 | 10.9.2001 15.10.2001 to |
| <i>Date of receipt of draft audit report from DACR</i> | 31.1.2000 | 18.5.2001 | 3.12.2001 |
| <i>Date on which draft audit report was replied by the organisation</i> | 23.2.2000 | 14.6.2001 | 8.2.2002 |
| <i>Date of issue of final audit report (English version) by the DACR</i> | 19.4.2000 | 2.11.2001 | 14.3.2002 |
| <i>Date on which copy of the Annual Report etc. was submitted to the Department</i> | 15.5.2000 | 19.2.2002 | 14.3.2002 |
| <i>Date on which the Reason for Delay Statement was submitted by the organisation to the Department</i> | 13.7.2000 | 4.3.2002 | 5.7.2002 |
| <i>Date on which the review of working of the organisation etc. was forwarded to Hindi Translation Unit of the Department for translation</i> | 18.7.2000 | 16.1.2002 | 10.7.2002 |
| <i>Date on which the Hindi version of the Review report etc. was received back in the section.</i> | 26.7.2000 | 23.1.2002 | 14.7.2002 |
| <i>Date on which the file was submitted to the Minister for authentication</i> | 3.8.2000 | 7.3.2002 | 16.7.2002 |
| <i>Date of authentication by the Minister</i> | 11.8.2000 | 8.3.2002 | 18.7.2002 |
| <i>Date of forwarding the Documents to the Lok Sabha</i> | 14.8.2000 | 9.4.2002 | 23.7.2002 |
| <i>Date of placing the documents on the table of Lok Sabha</i> | 18.8.2000 | 23.4.2002 | 25.11.2002 |

1.6 There was no response from the Ministry of Tourism & Culture (Department of Culture) to a query whether any time schedule had been laid down either by the Akademi or by the Ministry indicating normative time for completion of the task at each stage involved in finalisation of the documents. viz. finalisation/compilation of annual accounts and annual report, auditing of accounts, approval of documents from the competent

authority, translation & printing and processing in the Ministry for being laid on the Table.

1.7 The Department of Culture have stated that all the autonomous organizations under their control have been directed to submit their final accounts to the DGACR for auditing latest by 30 June of every year. The organizations have also been instructed to get the Annual Report and Audited Accounts approved by their General Council etc. immediately on receipt of audit certificate from DGACR.

1.8 When asked to indicate as to what extent the reasons for delay were beyond the control of the Management/Ministry, the Department of Culture have stated that “at times the Management of the institution itself has delayed the submission of the final accounts to DGACR. For the remaining steps the Management of the organisation or the Department as such could be held responsible.”

1.9 To another query as to whether there is any mechanism in the Ministry to monitor the progress of the work and ensure timely laying of documents, it has been stated that the Department propose to hold meetings with the senior officers of the Sangeet Natak Akademi to impress upon them the importance of submission of Annual Report with Audit Certificate to the Government in time so that the Government could place the same on the Table of Lok Sabha within nine months of the closure of the financial year to which the report relates.

1.10 The Committee had earlier also examined the delay in laying Annual Reports and Audited Accounts of Sangeet Natak Akademi, New Delhi and made recommendations in their 8th Report (1981-82) and 4th Report (1990-91). The Committee in their 4th Report (1990-91) had recommended as under:-

“3.6 The Committee are unhappy to note that the Annual Report and Audited Accounts together with delay statement and “Review” of the Sangeet Natak Akademi, New Delhi for the year 1987-88 were laid on the Table of Lok Sabha on 10th August, 1989 after a delay of about 7 months. In accordance with the recommendation of the Committee on Papers Laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these documents were required to be laid within 9 months of the close of the accounting year i.e. 31 December, 1988.

3.7 The Committee observed that the delay had occurred mainly at the stages of auditing of accounts and placing of documents on the Table of the House. The Annual Report and Audited Accounts of the Akademi were received by the Ministry of Human Resource Development (Department of Culture) from the Akademi on 16.1.1989 for laying on the Table of the House but these documents were actually laid by the Ministry on 10.8.1989. Hence there was undue delay in laying of the documents by the Ministry. The Committee do not find any justification for such a lapse. The Committee feel

that had the Ministry taken the matter seriously, the documents could have been laid on the Table of the House much earlier.

3.8 The Committee recommend that the Ministry of Human Resource Development (Department of Culture) must ensure that the documents are laid by them on the Table of the House well in time and there should not be any delay on their part in future.”

1.11 The Action taken reply of the Ministry of Human Resource Development (dated 27.2.1991) on the above recommendations as incorporated in 8th Report [(1992-93) (9th LS)] of the Committee on Papers Laid presented to the House on 27.4.1993 inter-alia reads as under:-

“The recommendations of the Committee have been noted for future guidance. The Department will do its best to avoid any delay in laying the Papers in both the Houses of Parliament.”

1.12 Sangeet Natak Akademi under the Control of the Ministry of Culture has been a habitual defaulter in the matter of timely laying of annual report and audited accounts. A scrutiny of the dates of laying of these documents of the Akademi pertaining to the years from 1994-95 to 2001-2002 shows that the delay in laying the documents ranges from 7 months to 23 months in respect of each year. The documents for the year 2002-2003 which should have been laid by 31.12.2003 have not been laid as yet. The delay in laying the Akademi’s documents by the Ministry is not of recent origin. The Committee had as early as in 1981-82 (8th Report) and again in 1990-91 (4th Report) brought out the Ministry’s failure to adhere to the time schedule of laying Sangeet Natak Akademi’s documents. The Committee are distressed to point out that the Ministry of Culture have not cared all these years to evolve any mechanism to ensure timely laying of the annual report and audited accounts and prompt discharge of their responsibility towards Parliament regarding Sangeet Natak Akademi which receives an annual grant of over Rs. 5 crore a year. The Ministry have now proposed to hold meetings with the senior officers of the Akademi to impress upon them the importance of submission of documents in time. The Committee hope that Ministry will institute a regular mechanism to monitor the progress and ensure timely laying of documents.

1.13 It appears that the Ministry have not drawn up any schedule laying down the completion of the task at each stage involved in finalisation of documents viz. compilation of annual accounts, preparation of annual report, audit of accounts, approval of documents, translation and printing, processing in the Ministry and laying on the Table of the House. The Committee urge that the Ministry should frame such a schedule and it should be ensured that the schedule so drawn up is strictly adhered to by all the organisations under the control of the Ministry. The Committee would like to be apprised of the action taken in this regard.

1.14 The Committee note that the time taken by DGACR for completing their task of audit report in respect of the Akademi was 7 months pertaining to the year 1998-99, 17 months for the year 1999-2000 and 7 months for the year 2000-2001. The reasons for taking such a long time for completing the audit report are not clear. The Committee would like the Ministry of Culture to take up with the DGACR and C&AG the question of the need for timely completion of audit to avoid consequential delay in laying the documents before Parliament.

CHAPTER-II

Delay in laying Annual Reports and Audited Accounts of Jamia Millia Islamia, New Delhi

...

Jamia Millia Islamia (University) was established in 1920 and registered in 1939 under the Societies Registration Act 1860 and given status of Central University w.e.f. 26 December, 1988 under the Jamia Millia Islamia Act, 1988. The University is financed mainly from the grants received from the University Grants Commission and the Central Government.

2.2 One of the oft-repeated recommendations of the Committee on Papers Laid on the Table has been that the Annual Report and Audited Accounts of an organisation should always be laid together within the stipulated period. The Annual Reports and Audited Accounts of Jamila Millia Islamia are, however, observed to have been laid separately during the last few years, except for the years 1997-98 and 2000-2001. The dates of laying and the extent of delay involved in laying the Annual Reports and Audited Accounts of Jamila Millia Islamia for the years 1996-97 to 2001-2002 are as under :-

| <u>Year</u> | <u>Date of laying</u> | <u>Extent of delay</u> |
|-------------|-----------------------|-------------------------|
| | <u>Annual Report</u> | <u>Audited Accounts</u> |
| 1996-97 | 07.12.1998 | 20.7.1998 |
| 1997-98 | 21.12.1999 | 21.12.1999 |
| 1998-99 | 22.12.2000 | 16.05.2000 |
| 1999-2000 | 04.12.2001 | 19.03.2002 |
| 2000-2001 | 26.11.2002 | 26.11.2002 |
| 2001-2002 | 06.08.2003 | 22.08.2003 |

2.3 At their sitting held on 17 June, 2003, the Committee considered the matter relating to the delay in laying the Annual Reports and Audited Accounts of JMI and decided to seek certain clarifications in the matter.

2.4 On being asked to state the actual time taken for completion of the task at each stage involved in finalisation of the documents in respect of the last three years as against the normative time, the Ministry of Human Resource development (Department of Secondary and Higher Education) in their written reply (dt.19.8.03) furnished the following statement:

| S.N | Stage involved in Completion of the work | Normative time limit | Actual time taken | | |
|-----|---|----------------------|-------------------|------------|------------|
| | | | 1999-2000 | 2000-20001 | 2001-2002 |
| 1. | Closing of Cash Book | 31 March | 31.3.2000 | 31.3.2001 | 31.3.2002 |
| 2. | Final Adjustments | 31 May | 31.5.2000 | 31.5.2001 | 31.5.2002 |
| 3. | Compilation of Final Accounts & Balance sheet | 30 June | 28.6.2000 | 21.7.2001 | 10.7.2002 |
| 4. | Commencement of audit by the DACR Party | 15 July | 11.7.2000 | 19.9.2001 | 4.9.2002 |
| 5. | Completion of audit by the DACR Party | 15 September | 20.9.2000 | 11.1.2002 | 1.10.2002 |
| 6. | Submission of draft audit report by the audit party | 30 September | 5.1.2001 | 11.1.2002 | 26.11.2002 |
| 7. | Submission of comments by the University | 15 October | 1.2.2001 | 31.1.2002 | 18.12.2002 |
| 8. | Issue of SAR (English Version) | 31 October | 4.7.2001 | 27.4.2002 | 6.3.2003 |
| 9. | Issue of SAR (Hindi version) | 15 November | 5.8.2001 | 3.6.2002 | 2.5.2003 |
| 10. | Translation of accounts into Hindi, printing & Binding etc. | 30 November | 25.11.2001 | 25.6.2002 | 14.5.2003 |
| 11. | Submission of accounts & audit report to the Ministry | 1 December | 28.11.2001 | 27.6.2002 | 14.5.2003 |

2.5 According to the Ministry, the delay involved was mainly on the part of the office of the DGACR, in auditing of accounts and submission of the Audited Accounts, together with Audit Report and the Audit Certificate thereon, to the University.

2.6 To a query regarding appointment of auditors for auditing of accounts for the year 1999-2000 the Ministry stated (dt. 19.08.03) that the Audit was approached by the University on 30.6.2000 and the auditors were appointed on 6.7.2000.

2.7 It is observed from the Ministry's reply, that the final audit report together with the Audit Certificate for 1999-2000 was available to the University on 4.7.2001 and the Audited Accounts were got approved by the Executive Council only on 19.11.2001.

2.8 On being asked to state the steps proposed to be taken to monitor the progress of the work and to ensure timely laying of the documents in future, the Ministry in their written reply dated 19.8.2003 have stated as under: -

“In order that the delay involved on part of the Audit could be cut short thereby ensuring timely laying of the documents in future, the University was advised not

only to pursue the matter vigorously with the Audit Authorities by repeated reminders as well as through personal visit but also to closely monitor strict implementation of the time bound programme laid down by it for timely preparation and submission of the documents, duly approved by the appropriate authorities, to this Ministry. The officers of the University are reminded in this behalf during the meetings of the Finance Committee of the University and other fora.”

2.9 One of the oft-repeated recommendations of the Committee on Papers Laid on the Table has been that the Annual Report and Audited Accounts of an autonomous organisation should be laid together to enable the House to have a complete picture of the working of that body. The Committee regret to find that in the case of Jamia Millia Islamia (JMI), this recommendation of the Committee has not been strictly followed. The Annual Report and Audited Accounts of JMI have been laid separately every year since 1996-97 except for 1997-98 and 2000-2001. The Ministry of Human Resource Development (Department of Secondary and Higher Education) owe an explanation for the recurring failure to lay the Annual Report and Audited Accounts of JMI together.

2.10 There has also been inordinate delay every year in laying the Annual Report and Audited Accounts of Jamia Millia Islamia. The delay ranges from 7 to 12 months every year since 1996-97. The Committee are not convinced of the Ministry's attempt to attribute the delay entirely on DGACR. It is not clear whether the Ministry had taken up the matter with the DGACR to impress upon them to complete the Audit process expeditiously and within a time frame and if so, with what result. The Committee urge the Ministry to take up the matter at the Secretary level with the C&AG and to ensure that the audit task is completed by C&AG in a time bound manner. The Committee would like to be apprised of the position.

2.11 From the details in respect of three years viz. 1999-2000 to 2001-2002 furnished by the Ministry, the Committee observe that there was delay on the part of JMI in finalisation of Accounts for the years 2000-01 and 2001-02. In respect of the year 1999-2000, there was delay in appointment of Auditors. The JMI approached the audit authorities for appointment of auditors three months after the closure of the accounting year on 30.6.2000 and the auditors were appointed on 6.7.2000. There was also delay in getting the documents translated and printed. As against one month prescribed for translation, printing etc., JMI had taken over 4 ½ months in respect of the documents for the year 1999-2000 and 2 months each for the year 2000-2001 and 2001-02. The Committee feel that neither the JMI nor the Ministry appears to have made serious efforts to ensure timely finalisation and laying of the documents. The question of delays seem to have been taken as ‘routine’ and of ‘no consequence’. The Committee deprecate this attitude.

2.12 The Committee urge that the time schedule laid down by the Ministry for completion of each stage involved in finalisation of Accounts should be strictly adhered to in future and it should be ensured that the Annual Report and Audited Accounts of JMI are laid together on the Table of the House within the prescribed time.

CHAPTER-III

DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF SCHOOL OF PLANNING & ARCHITECTURE, NEW DELHI.

....

The Institute was established by the Government of India in 1955 in the name of School of Town and Country Planning to provide facilities in education and training in the field of rural, urban and regional planning. The Institute was renamed as the School of Planning and Architecture (SPA) in 1959 after the department of Architecture was included. The Institute was conferred the status of 'deemed university' in 1979. During the year 2000-2001, the Institute received Rs. 10.65 crore as grants-in-aid from the Government of India.

3.2 The Annual Reports and Audited Accounts of the Institute are required to be laid before Parliament within 9 months after the close of the accounting year. There has been delay in laying the documents of the Institute as shown below :-

| <u>Year</u> | <u>Extent of delay</u> |
|-------------|------------------------|
| 1996-97 | 31 months |
| 1997-98 | 19 months |
| 1998-99 | 20 months |
| 1999-2000 | 14 months |
| 2000-2001 | 12 months |

The documents for the year 2001-2002 and 2002-2003 have not been laid so far.

3.3 In the 'delay statements' laid alongwith Annual Reports and Audited Accounts for the years 1999-2000 and 2000-2001, the chronology of finalisation of the documents is shown as under :-

| | <u>1999-2000</u> | <u>2000-2001</u> |
|--|-------------------|----------------------|
| I. <u>Annual Accounts</u> | | |
| 1. <i>Date of finalisation of Accounts by the School</i> | <i>Oct, 2000</i> | <i>July/Aug 2000</i> |
| 2. <i>Date of submission of Accounts to DGACR</i> | <i>06.11.2000</i> | <i>11.09.2001</i> |
| 3. <i>Commencement of Inspection of Accounts by DGACR</i> | <i>23.11.2000</i> | <i>13.09.2001</i> |
| 4. <i>Completion of Inspection of Accounts by DGACR</i> | <i>29.12.2000</i> | <i>18.10.2001</i> |
| 5. <i>Date of approval of Accounts by the Inspecting Officer</i> | <i>04.06.2001</i> | <i>10.01.2002</i> |
| 6. (i) <i>Date of Despatch of Audited Accounts by DGACR</i> | <i>18.10.2001</i> | <i>18.04.2002</i> |
| (ii) <i>Date of confirmation of Audit Certificate by DGACR</i> | <i>18.10.2001</i> | <i>18.04.2002</i> |
| 7. <i>Date of approval by the General Council</i> | <i>07.03.2002</i> | <i>25.07.2002</i> |

II. **Annual Report**

| | | | |
|----|---|------------|------------|
| 1. | <i>Date of approval by the General Council</i> | 07.03.2002 | 25.07.2002 |
| 2. | <i>Date of Despatch of Annual Report and Audited Accounts to the Ministry</i> | | |
| | (i) <i>English</i> | 18.01.2002 | 24.06.2002 |
| | (ii) <i>Hindi</i> | 25.02.2002 | 17.07.2002 |
| | <i>Date of laying</i> | 19.03.2002 | 26.11.2002 |

3.4 It may be observed from above that for the years 1999-2000 and 2000-2001 the Institute has taken 5 to 7 months in compilation of accounts as against 3 months recommended by the Committee for this purpose. The auditors have taken 7 to 11 months in auditing and issue of audit certificate. The Institute has taken 2 to 3 months in getting approval from the General Council.

3.5 The Committee considered the matter at their sitting held on 17.12.2002 and held discussion with the representatives of the Ministry as well as the School of Planning and Architecture on 17.6.2003.

3.6 Asked to explain the reasons for delay in laying the documents of the Institute, the Director, SPA stated as under :-

“ The position is indefensible. Let me admit it frankly. When I look through the record, I find that the delay has mainly taken place in our preparation of accounts. Instead of 3 months, we have taken 5-6 months. But the main delay has taken place at the end of the audit. Audit has taken inordinately long time and we cannot submit the report without the final audited statement.”

3.7 On being enquired about the reasons for taking seven months in compilation of accounts for the year 1999-2000, the Director, SPA stated as under :-

“In that year, we had sacrificed one post of Deputy Registrar. Earlier we had two Registrars, one to look after accounts and another to look after administration. Now, since one post was surrendered, we were advised by the Government that you take people on deputation who are trained in accounts. Since, someone comes for the deputation period, he goes. There is delay in getting another person. For the next person, naturally it takes a little time to finalise the accounts. So, that was reason for delay.”

3.8 To another query as to whether they pursued with auditors for early auditing of their accounts, the Director, SPA stated as under :-

“We have very good interaction with them. I have also argued with the auditors that they seem to object to minor issues and write a note. I told them why they cannot be avoided and settled across the table. It is because if they write a note it takes time. When the note comes, we should also reply and it takes time. I asked them whether it could not be sorted out over the table. Their view was that it must be all on record. So, they want to put all on record. Ultimately they waive it. But this is all on record. We have been trying to persuade them as much as possible that you do it within time. We are being asked by you questions which I find difficult to answer. But this is a fact that auditors do take a lot of time.

He further added that

“We will also write to DGACR to speed up things from their end so that it is not delayed...We will certainly improve upon this.”

3.9 On being pointed out the need for preparation of time bound schedule at each stages involved in finalisation of the documents, the Director, SPA stated that they would take this advise seriously.

3.10. The Committee observe that though there have been delays every year in laying the Annual Reports and Audited Accounts of the School of Planning & Architecture, New Delhi, the extent of delay has been diminishing over the years. The delay has come down from 31 months for the year 1996-97 to 19 months for the year 1997-98, 20 months for the year 1998-99, 14 months for the year 1999-2000 and 12 months for the year 2000-2001. The documents for the years 2001-2002 and 2002-2003 have not been laid so far. While appreciating that the extent of delay in laying the documents has been brought down over the years, the Committee urge that efforts should be made to lay the documents within the stipulated time in future.

3.11 The Institute had taken seven months to compile the accounts for the year 1999-2000 as against the prescribed period of 3 months and the delay in this regard is attributed to the delay in filling up the post of Deputy Registrar on deputation. The Committee are not convinced of the reasons of this nature which are within the control of the management. Besides, maintenance of accounts has been so simplified with computerization that there is no justification whatsoever for delay in compilation of accounts. It should be ensured that the accounts are compiled immediately after closure of the accounting year in future.

3.12 Another reason advanced for delay in laying the documents is that there has been considerable delay on the part of DGACR in completing their audit. The auditors have taken about 11 months to complete the audit in respect of the year 1999-2000 and 7 months in respect of the year 2000-2001. It has been stated that

most of the issues raised by auditors can be sorted out across the table and the delay can be avoided. The Committee feel that the Institute through the Ministry of Human Resource Development (Department of Secondary and Higher Education) should suitably take up the matter at a high level with the Comptroller & Auditor General to ensure timely completion of audit and to avoid consequential delay in laying the documents on the Table of the House.

3.13 It appears that that no schedule indicating time limits for completion of tasks involved at each stage of finalisation of the documents by the Institute has been laid down by the Ministry. The Committee urge that this should be done forthwith. The time schedule must lay down target dates for finalisation of accounts, completion of auditing, approval of reports and audited accounts, translation & printing of the documents, dispatch to the Ministry, processing by Ministry and laying on the Table. The Committee also stress that the Ministry of Human Resource Development (Department of Secondary and Higher Education) should closely monitor the progress of completion at each stage involved in the preparation of the documents and ensure that they are laid in time in future.

CHAPTER-IV

Delay in laying Annual Report and Audited Accounts of National Council for Promotion of Urdu Language, New Delhi

The National Council for Promotion of Urdu Language (NCPUL) is a Society registered under the Societies Registration Act of 1860. NCPUL came into being on conversion of erstwhile Bureau for promotion of Urdu w.e.f. 1 April, 1996. The Council is fully financed by grants from the Government of India. During the year 2001-2002 NCPUL received a grant of Rs. 850 lakh from the Ministry of Human Resource Development.

4.2 The Annual Reports and Audited Accounts of the National Council for Promotion of Urdu Language, New Delhi have invariably been laid separately. The information in this regard from the year 1996-97 is as follows:-

| <u>Year</u> | <u>Annual Report Laid on</u> | <u>Audited Accounts Laid on</u> | <u>Extent of delay</u> |
|-------------|----------------------------------|-------------------------------------|------------------------|
| 1996-97 | 23.12.1998 | 14.12.1999 | 12 to 23 months |
| 1997-98 | 23.12.1998 | 14.12.1999 | 11 months |
| 1998-99 | 22.08.2000 | 22.08.2000 | 8 months |
| 1999-2000 | 31.08.2001 | 19.03.2002 | 8 to 15 months |
| 2000-2001 | 17.07.2002 | 09.05.2003 | 7 to 16 months |
| 2001-2002 | 06.05.2003 | 30.07.2003 | 4 to 7 months |

4.3 The documents for the year 2002-2003 were not laid until the matter was considered by the Committee.

4.4 The Committee, at their sitting held on 17 June, 2003 considered the delay in laying the documents of NCPUL and decided to seek further information from the Ministry of Human Resource Development (Department of Secondary and Higher Education) regarding the reasons for delay.

4.5 To a query whether any time schedule has been laid down either by NCPUL or by the Ministry indicating normative time for completion of the task at each stage involved in finalisation of the documents, the reply of the Ministry Human Resource Development (Department of Secondary & Higher Education) was silent. The Ministry however furnished (O.M. dt. 20.11.03) a statement of actual time taken at various stages of finalisation of the documents in respect of the years 1999-2000 to 2001-2002 as under:-

| <u>Year</u> | <u>1999-2000</u> | <u>2000-2001</u> | <u>2001-2002</u> |
|--|--|--|--|
| <i>Annual Accounts</i> | 25.9.2000 | 3.9.2001 | 29.6.2002 |
| <i>Date of submission to DGACR</i> | | | |
| <i>Date of Audit</i> | 11.12.2000 to 22.12.2000 | 27.9.2001 to 16.10.2001 | 10.9.2002 to 30.9.2002 |
| <i>Date of Receipt of Draft Audit Report</i> | 17.5.2001 | 14.12.2001 | 2.12.2002 |
| <u>Date of Reply by NCPUL</u> | 22.5.2001 | 24.12.2001 | 9.12.2002 |
| <i>Date of Receipt of Final Audit Report from DGACR</i> | 3.10.2001 (in English) 28.1.2002 (in Hindi) | 23.3.2002 (in English) 23.4.2002 (in Hindi) | 13.2.2003 (in English) 21.3.2003 (in Hindi) |
| <i>Date of submission to Ministry for laying in Parliament</i> | 4.2.2002 | 13.5.2002 | 14.5.2003 |

Annual Report

| <u>Year</u> | <u>1999-2000</u> | <u>2000-2001</u> | <u>2001-2002</u> |
|--|------------------|------------------|------------------|
| <i>Date of Adoption by the Executive Board</i> | 9.3.2001 | 14.3.2002 | 17.9.2002 |
| <i>Date of Adoption by the Council</i> | 3.5.2001 | 16.10.2002 | 16.10.2002 |
| <i>Date of submission to Ministry for laying in Parliament</i> | 22.6.2001 | 24.2.2003 | 24.2.2003 |

4.6 The delay in laying the Audited Accounts and Annual Reports of NCPUL is stated to be on account of the following reasons which are shown year wise as under :-

Annual Accounts

1999-2000: NCPUL, an autonomous body, came into being on conversion of the erstwhile Bureau for Promotion of Urdu w.e.f. 1.4.1996. Preparation of accounts in the NCPUL was different from the way the accounts were prepared in BPU, a subordinate government office. The annual accounts for the year 1996-97 and 1997-98 were recast and sent to DGACR on 18.2.1999 and the audit of these accounts was taken up during 30.03.1999 to 8.4.1999. *Therefore, the process of preparation of annual accounts for the year 1999-2000 could not be started immediately on the close of financial year.* Therefore, the annual accounts for the year 1999-2000 could be submitted to the DGACR only on 25.9.2000.

2000-2001 : NCPUL had to acquire the assets (including library books, publications etc.) of the erstwhile Bureau for Promotion of Urdu. The decision of the Ministry of HRD that “all assets of the erstwhile BPU may be automatically deemed to have been taken over by NCPUL” was conveyed to the Council vide letter No. F.3-18/99-D.III(L) dated 30.1.2001. A comprehensive list of assets taken over by the NCPUL was also required to be furnished to the Ministry. This involved physical verification of each and every item, preparation of its inventory, classification, assessing its value etc. which was a time consuming process. After these were listed, the assets amounting to Rs. 15,90,466/- were classified under the relevant heads of accounts and shown in the annual accounts for the year 2000-2001. Hence the accounts for the year 2000-2001 could be submitted with the office of DGACR only on 3.9.2001.

2001-2002 : The annual accounts for the year 2001-2002 could not be laid in both the Houses of Parliament within nine months from the close of the financial year (i.e. by 31.12.2002) as the final audit report was received as late as on 21.3.2003 from the DGACR, New Delhi which caused the delay in submitting the accounts in Parliament.

Annual Report

1999-2000 : The Annual Report of the NCPUL is to be endorsed by the Executive Board for approval of the Council. The Chairman of the Council is Hon'ble Human Resource Development Minister. The Executive Board could meet only on 9.3.2001 and the Annual Report was endorsed for approval of the Council. The Council adopted the Annual Report for the year 1999-2000 in its meeting held on 3.5.2001 and it was then translated and printed. The printed copies were submitted to the Ministry on 22.6.2001 for laying before both the Houses of Parliament.

2000-2001 : The Annual Report could not be laid before the Parliament in time due to the fact that the Annual General Meeting of the National Council for Promotion of Urdu Language could not be held before the expiry of nine months from the close of the accounting year. Passing of Annual Report at the Annual General Meeting of NCPUL is a statutory requirement and this meeting is chaired by HRM. The Annual Report was ready on 1 July, 2001. However, the meeting of the Executive Board in which the Annual Report was endorsed could be held only on the 14th March, 2002. It was possible only by 16 October, 2002 that it was adopted by the Council. After the Annual Report was approved by the Council, its translation into Hindi and printing was undertaken which explains the delay.

2001-2002 : The audit of the Annual Accounts of the Council for the year 2001-2002 was undertaken during the month of September, 2002 and as such it was anticipated that final audit report from the DGACR, New Delhi will be made available to the Council by 31.12.2002 and that the Annual Report alongwith duly Audited Annual Accounts of the Council for the year 2001-2002 will be laid on the Table of both the Houses of Parliament within the prescribed period. However, this could not be done as the audited accounts were not received by this Council from the office of DGACR by the prescribed date and the annual report was submitted to the Ministry on 24.2.2003.

4.7 The Committee regret to note that there has been delay every year since 1996-1997 in laying the Annual Reports and Audited Accounts of the National Council for Promotion of Urdu Language (NCPUL). The delay ranged from 4 months to 23 months. The Annual Report and Audited Accounts of the Council for the year 2002-2003 which were required to be laid by 31.12.2003 have not been laid until the matter was considered by the Committee on 7 October, 2004. The Committee hardly need to stress that the Annual Report and Audited Accounts of an organization are laid before Parliament as a measure of fulfilling accountability to Parliament and to enable scrutiny of these documents by the House at the time of consideration of demands for grants pertaining to the Ministry. The documents laid after the stipulated time lose their utility and relevance and do not serve any purpose except to fulfil the statutory requirement of being laid on the Table. The Committee expect the Ministry of Human Resource Development (Department of Secondary and Higher Education) to ensure by proper monitoring and follow up, timely laying of documents pertaining to all organizations under their control in future.

4.8 The delay in compilation of accounts by NCPUL in respect of the years from 1996-97 to 2000-01 is attributed to recasting of accounts consequent on conversion of erstwhile "Bureau for Promotion of Urdu" - a Subordinate government office into NCPUL - an autonomous body w.e.f. 1.4.1996. It is observed that receipt of audit report from DGACR has also taken unduly long time every year contributing to the delay in laying of documents. The Committee would like to know whether the Ministry made any efforts to impress upon the DGACR and C&AG to complete their audit in respect of NCPUL without delay. The Committee urge the Ministry to take up the matter with the C&AG at the level of the Secretary and to ensure that the audit task is completed by C&AG in a time bound manner. The Committee would like to be apprised of the action taken in this regard.

4.9 The Committee find that another major factor which has contributed to the recurring delay in laying the documents is the delay in convening of and getting approval from the AGM of NCPUL which is required to be chaired by the Minister for Human Resource Development. The Committee feel that the question of Ministers heading Governing bodies of organizations under the control of their Ministries should be reviewed at the highest level as already recommended by the Committee in their 16th Report (13th LS), the relevant para of which is reproduced below:-

"1.19 Incidentally, the Committee note that delay in according approval to the annual accounts by Governing Bodies/Executive Committee is the main reason for delay in laying of documents by a number of organisations. These include Rajiv Gandhi National Institute of Youth Development, Sriperumbudur under the Ministry of Youth Affairs and Sports, National

Institute of Rural Development, Hyderabad under the Ministry of Rural Development and a score of organizations under the Ministry of Health and Family Welfare. Governing Bodies/Executive Councils of all these organizations are stated to be headed by the Union Ministers and due to their pre-occupation they could not spare time to hold periodical meetings of Governing Bodies/Executive Councils. Consequently, not only the documents requiring approval of these bodies got delayed, there was also consequential delay in their being laid on the Table of the House. Such avoidable delays, the Committee feel lead to inevitable adverse impact on the efficient functioning of these organisations. The Committee, therefore, feel that the question of Ministers heading Governing Bodies of various organizations under the control of their respective Ministries should be reviewed at the highest level and if the review brings out any need for corrective measures, suitable steps be taken in the light thereof. “

4.10 The Committee are unhappy to note that the Annual Reports and Audited Accounts of the Council which are required to be laid together have actually been laid separately every year since 1996-97 except for the year 1998-99. The Committee have time and again emphasized that the Annual Report and Audited Accounts of an organisation should be laid together. The idea behind laying the two documents together is to keep the members of Parliament fully informed of the performance and achievements of the organisation. The purpose is defeated if both these documents are not presented to Parliament simultaneously. The Committee urge that the Ministry should pay serious attention to the recommendation of the Committee and ensure that in future Annual Report and Audited Accounts of NCPUL are laid together on the Table of the House.

4.11 It appears that the Ministry of Human Resource Development (Department of Secondary and Higher Education) have not laid down any schedule indicating target dates for completion of each stage involved in finalisation and laying of the documents. The Committee urge that the Ministry should without delay formulate a time schedule fixing target dates for completion of various stages involved in preparation of Annual Report and Audited Accounts, viz. compilation of annual accounts, preparation of annual report, completion of audit, approval for the documents, completion of translation and printing, dispatch of papers to the Ministry and completion of formalities in the Ministry. The Committee desire that the time schedule so prepared should be made applicable not only to NCPUL but also to other bodies under the control of the Ministry.

NEW DELHI
November , 2004
Agrahayana, 1926 (Saka)

HANNAN MOLLAH
Chairman,
Committee on Papers Laid on the Table

APPENDIX

SUMMARY OF RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE REPORT

| Sl. No. | Ref. to para No. of the Report | Summary of Recommendations/observations |
|------------|-----------------------------------|---|
| 1 | 2 | 3 |
| 1. | 1.12 | <p>Sangeet Natak Akademi under the Control of the Ministry of Culture has been a habitual defaulter in the matter of timely laying of annual report and audited accounts. A scrutiny of the dates of laying of these documents of the Akademi pertaining to the years from 1994-95 to 2001-2002 shows that the delay in laying the documents ranges from 7 months to 23 months in respect of each year. The documents for the year 2002-2003 which should have been laid by 31.12.2003 have not been laid as yet. The delay in laying the Akademi's documents by the Ministry is not of recent origin. The Committee had as early as in 1981-82 (8th Report) and again in 1990-91 (4th Report) brought out the Ministry's failure to adhere to the time schedule of laying Sangeet Natak Akademi's documents. The Committee are distressed to point out that the Ministry of Culture have not cared all these years to evolve any mechanism to ensure timely laying of the annual report and audited accounts and prompt discharge of their responsibility towards Parliament regarding Sangeet Natak Akademi which receives an annual grant of over Rs. 5 crore a year. The Ministry have now proposed to hold meetings with the senior officers of the Akademi to impress upon them the importance of submission of documents in time. The Committee hope that Ministry will institute a regular mechanism to monitor the progress and ensure timely laying of documents.</p> |

2. 1.13 It appears that the Ministry have not drawn up any schedule laying down the completion of the task at each stage involved in finalisation of documents viz. compilation of annual accounts, preparation of annual report, audit of accounts, approval of documents, translation and printing, processing in the Ministry and laying on the Table of the House. The Committee urge that the Ministry should frame such a schedule and it should be ensured that the schedule so drawn up is strictly adhered to by all the organisations under the control of the Ministry. The Committee would like to be apprised of the action taken in this regard.

3. 1.14 The Committee note that the time taken by DGACR for completing their task of audit report in respect of the Akademi was 7 months pertaining to the year 1998-99, 17 months for the year 1999-2000 and 7 months for the year 2000-2001. The reasons for taking such a long time for completing the audit report are not clear. The Committee would like the Ministry of Culture to take up with the DGACR and C&AG the question of the need for timely completion of audit to avoid consequential delay in laying the documents before Parliament.

4. 2.9. One of the oft-repeated recommendations of the Committee on Papers Laid on the Table has been that the Annual Report and Audited Accounts of an autonomous organisation should be laid together to enable the House to have a complete picture of the working of that body. The Committee regret to find that in the case of Jamia Millia Islamia (JMI), this recommendation of the Committee has not been strictly followed. The Annual Report and Audited Accounts of JMI have been laid separately every year since 1996-97 except for 1997-98 and 2000-2001. The Ministry of Human Resource Development (Department of Secondary and Higher Education) owe an explanation for the recurring failure to lay the Annual Report and Audited Accounts of JMI together.

5. 2.10. There has also been inordinate delay every year in laying the Annual Report and Audited Accounts of Jamia Millia Islamia. The delay ranges from 7 to 12 months every year since 1996-97. The Committee are not convinced of the Ministry's attempt to attribute the delay entirely on DGACR. It is not clear whether the Ministry had taken up the matter with the DGACR to impress upon them to complete the Audit process expeditiously and within a time frame and if so, with what result. The Committee urge the Ministry to take up the matter at the Secretary level with the C&AG and to ensure that the audit task is completed by C&AG in a time bound manner. The Committee would like to be apprised of the position.

6. 2.11 From the details in respect of three years viz. 1999-2000 to 2001-2002 furnished by the Mnistry, the Committee observe that there was delay on the part of JMI in finalisation of Accounts for the years 2000-01 and 2001-02. In respect of the year 1999-2000, there was delay in appointment of Auditors. The JMI approached the audit authorities for appointment of auditors three months after the closure of the accounting year on 30.6.2000 and the auditors were appointed on 6.7.2000. There was also delay in getting the documents translated and printed. As against one month prescribed for translation, printing etc., JMI had taken over 4 ½ months in respect of the documents for the year 1999-2000 and 2 months each for the year 2000-2001 and 2001-02. The Committee feel that neither the JMI nor the Ministry appears to have made serious efforts to ensure timely finalisation and laying of the documents. The question of delays seem to have been taken as 'routine' and of 'no consequence'. The Committee deprecate this attitude.

7. 2.12. The Committee urge that the time schedule laid down by the Ministry for completion of each stage involved in finalisation of Accounts should be strictly adhered to in future and it should be ensured that the Annual Report and Audited Accounts of JMI are laid together on the Table of the House within the prescribed time.

8. 3.10 The Committee observe that though there have been delays every year in laying the Annual Reports and Audited Accounts of the School of Planning & Architecture, New Delhi, the extent of delay has been diminishing over the years. The delay has come down from 31 months for the year 1996-97 to 19 months for the year 1997-98, 20 months for the year 1998-99, 14 months for the year 1999-2000 and 12 months for the year 2000-2001. The documents for the years 2001-2002 and 2002-2003 have not been laid so far. While appreciating that the extent of delay in laying the documents has been brought down over the years, the Committee urge that efforts should be made to lay the documents within the stipulated time in future.

9. 3.11 The Institute had taken seven months to compile the accounts for the year 1999-2000 as against the prescribed period of 3 months and the delay in this regard is attributed to the delay in filling up the post of Deputy Registrar on deputation. The Committee are not convinced of the reasons of this nature which are within the control of the management. Besides, maintenance of accounts has been so simplified with computerization that there is no justification whatsoever for delay in compilation of accounts. It should be ensured that the accounts are compiled immediately after closure of the accounting year in future.

10. 3.12 Another reason advanced for delay in laying the documents is that there has been considerable delay on the part of DGACR in completing their audit. The auditors have taken about 11 months to complete the audit in respect of the year 1999-2000 and 7 months in respect of the year 2000-2001. It has been stated that most of the issues raised by auditors can be sorted out across the table and the delay can be avoided. The Committee feel that the Institute through the Ministry of Human Resource Development (Department of Secondary and Higher Education) should suitably take up the matter at a high level with the Comptroller & Auditor General to ensure timely completion of audit and to avoid

consequential delay in laying the documents on the Table of the House.

11. 3.13 It appears that that no schedule indicating time limits for completion of tasks involved at each stage of finalisation of the documents by the Institute has been laid down by the Ministry. The Committee urge that this should be done forthwith. The time schedule must lay down target dates for finalisation of accounts, completion of auditing, approval of reports and audited accounts, translation & printing of the documents, dispatch to the Ministry, processing by Ministry and laying on the Table. The Committee also stress that the Ministry of Human Resource Development (Department of Secondary and Higher Education) should closely monitor the progress of completion at each stage involved in the preparation of the documents and ensure that they are laid in time in future.

12. 4.7 The Committee regret to note that there has been delay every year since 1996-1997 in laying the Annual Reports and Audited Accounts of the National Council for Promotion of Urdu Language (NCPUL). The delay ranged from 4 months to 23 months. The Annual Report and Audited Accounts of the Council for the year 2002-2003 which were required to be laid by 31.12.2003 have not been laid until the matter was considered by the Committee on 7 October, 2004. The Committee hardly need to stress that the Annual Report and Audited Accounts of an organization are laid before Parliament as a measure of fulfilling accountability to Parliament and to enable scrutiny of these documents by the House at the time of consideration of demands for grants pertaining to the Ministry. The documents laid after the stipulated time lose their utility and relevance and do not serve any purpose except to fulfil the statutory requirement of being laid on the Table. The Committee expect the Ministry of Human Resource Development (Department of Secondary and Higher Education) to ensure by proper monitoring and follow up, timely laying of documents pertaining to all organizations under their control in future.

13. 4.8 The delay in compilation of accounts by NCPUCL in respect of the years from 1996-97 to 2000-01 is attributed to recasting of accounts consequent on conversion of erstwhile "Bureau for Promotion of Urdu" - a Subordinate government office into NCPUL – an autonomous body w.e.f. 1.4.1996. It is observed that receipt of audit report from DGACR has also taken unduly long time every year contributing to the delay in laying of documents. The Committee would like to know whether the Ministry made any efforts to impress upon the DGACR and C&AG to complete their audit in respect of NCPUL without delay. The Committee urge the Ministry to take up the matter with the C&AG at the level of the Secretary and to ensure that the audit task is completed by C&AG in a time bound manner. The Committee would like to be apprised of the action taken in this regard.

14. 4.9 The Committee find that another major factor which has contributed to the recurring delay in laying the documents is the delay in convening of and getting approval from the AGM of NCPUL which is required to be chaired by the Minister for Human Resource Development. The Committee feel that the question of Ministers heading Governing bodies of organizations under the control of their Ministries should be reviewed at the highest level as already recommended by the Committee in their 16th Report (13th LS), the relevant para of which is reproduced below:-

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Bodies/Executive Councils of all these organizations are stated to be headed by the Union Ministers and due to their pre-occupation they could not spare time to hold periodical meetings of Governing Bodies/Executive Councils. Consequently, not only the documents requiring approval of these bodies got delayed, there was also consequential delay in their being laid on the Table of the House. Such avoidable delays, the Committee feel lead to inevitable adverse impact on the efficient functioning of these organisations. The Committee, therefore, feel that the question of Ministers heading Governing Bodies of various organizations under the control of their respective Ministries should be reviewed at the highest level and if the review brings out any need for corrective measures, suitable steps be taken in the light thereof. “

15. 4.10 The Committee are unhappy to note that the Annual Reports and Audited Accounts of the Council which are required to be laid together have actually been laid separately every year since 1996-97 except for the year 1998-99. The Committee have time and again emphasized that the Annual Report and Audited Accounts of an organisation should be laid together. The idea behind laying the two documents together is to keep the members of Parliament fully informed of the performance and achievements of the organisation. The purpose is defeated if both these documents are not presented to Parliament simultaneously. The Committee urge that the Ministry should pay serious attention to the recommendation of the Committee and ensure that in future Annual Report and Audited Accounts of NCPUL are laid together on the Table of the House.

16. 4.11 It appears that the Ministry of Human Resource Development (Department of Secondary and Higher Education) have not laid down any schedule indicating target dates for completion of each stage involved in finalisation and laying of the documents. The Committee urge that the Ministry should without delay formulate a time schedule fixing target dates for completion of various stages involved in preparation of Annual Report and Audited Accounts, viz.

compilation of annual accounts, preparation of annual report, completion of audit, approval for the documents, completion of translation and printing, dispatch of papers to the Ministry and completion of formalities in the Ministry. The Committee desire that the time schedule so prepared should be made applicable not only to NCPUL but also to other bodies under the control of the Ministry.
