

COMMITTEE ON PAPERS LAID ON THE TABLE
(2014-2015)

SIXTEENTH LOK SABHA

THIRD REPORT

(Presented on 04.08.2015)



सत्यमेव जयते

LOK SABHA SECRETARIAT
NEW DELHI
August , 2015/Sharavana, 1937(Saka)

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2014-2015)

Shri Chandrakant Khaire - *Chairperson*

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2. Shrimati Veena Devi
3. Shri P.C. Gaddigoudar
4. Shri Laxman Giluwa
5. Shri Choudhary Mohan Jatua
6. Shrimati Mausam Noor
7. Shri Bheemrao B. Patil
8. Shri Sanjay Kaka Patil
9. Shri Bishnu Pada Ray
10. Shri P.V. Midhun Reddy
11. Shri Uday Pratap Singh
12. Shri Virendra Singh
13. Shri P.R. Sundaram
14. Shri Manohar Untwal
15. Shri Dushyant Chautala

SECRETARIAT

1. Shri Shiv Kumar - Joint Secretary
2. Smt. Maya Lingi - Additional Director

INTRODUCTION

I, the Chairperson, Committee on Papers Laid on the Table of the House, having been authorized by the Committee to present this Report on their behalf, present this Third Report.

2. The Organizations receiving Grants-in-aid from the Govt. are required to lay their Annual Report & Audited Accounts within nine months of the closure of the Accounting Year. The Committee considered the documents, information and material furnished by the Government in connection with the delay in laying of the Annual Reports and Audited Accounts of the (i) Banaras Hindu University, Varanasi ; and (ii) Aligarh Muslim University, Aligarh, on the Table of the Lok Sabha.

3. The Committee took evidence of the representatives of the Ministry of Human Resource Development (Department of Higher Education) at their sitting held on 18 November, 2014 in connection with detailed examination of the aforesaid subjects.

4. The Committee wish to express their thanks to the representatives of the Ministry of Human Resource Development (Department of Higher Education) for tendering evidence before the Committee and making available the information requisitioned by the Committee, in connection with examination of the subjects.

5. The Committee considered and adopted this Report at their sitting held on 19.05.2015 and the Minutes of the sitting are given at Appendix – IV.

6. For the facility of easy reference, observations / recommendations of the Committee have been printed in bold type in the body of the Report.

7. A Statement showing summary of recommendations / observations made by the Committee is appended to the Report (Appendix-V)*.

New Delhi
23 July, 2015
01 Sharavana, 1937 (Saka)

Chandrakant Khaire
Chairperson
Committee on Papers Laid on the Table

* will be appended at the time of printing the Report.

Chapter
Delay in laying of the Annual Reports and Audited Accounts of
Banaras Hindu University (BHU), Varanasi

The Banaras Hindu University (BHU), Varanasi, established in 1916 under the Banaras Hindu University Act, 1915, is one of the most prestigious Central Universities in the country. The University is financed mainly by the Grants-in-aid given by the Government of India. During the year 2013-2014 BHU received Grants-in-aid to the tune of Rs.643.63 Crore from Government of India.

1.2 Section 13(i) and (ii) of the Banaras Hindu University, 1915 state that -

(i)The Accounts of the University, shall once at least in every year and at intervals of not more than fifteen months, be audited by Comptroller and Auditor-General of India.

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

1.3 Though there is no provision of laying of the Annual Reports and Audited Accounts of University in the said Act, However, the papers were being laid on the Table of the House in compliance with the recommendation of the Committee on Papers Laid (First Report (5th Lok Sabha presented to the House on 08.03.1976.) which states that the Annual Reports and Audited Accounts of an organization, which receives Grants-in-aid from Government of India, are required to be laid on the Table of the House within nine months of the closure of respective Accounting year.

1.4 Accordingly, the matter regarding delay of 07 to 19 months in laying of the Annual Report and Audited Accounts of BHU for the years 1999 – 2000 to 2003-2004 was earlier taken up with the Ministry by the Committee. The Committee, had, then recommended in their 12 Report, 14 Lok Sabha presented to the House on 17 May, 2007 that a specific provision in the Banaras Hindu University Act, 1915 be made for laying of the Annual Report and Audited Accounts of the University on the Table of both the Houses of Parliament so that they are not legally handicapped.

1.5 Pursuant to recommendation of the Committee, the following amendment has been made in Banaras Hindu University Act, 1915 vide Central Universities Laws (Amendment) Act, 2008 -

In Section 13 of the BHU Act, after sub-section (2), the following sub-section has been inserted, namely:- “(3) A copy of the accounts, together with the auditor’s report, shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.”

Further, After section 13 of the BHU Act, the following section has been inserted, namely: - Annual report. - “13 A. (1) The annual report of the University shall be prepared under the direction of the Executive Council and shall be submitted to the Court on or before such date as may be prescribed by the Statutes and shall be considered by the Court in its annual meeting. (2) The Court may communicate its comments thereon to the Executive Council. (3) A copy of the annual report, as prepared under sub-section (1), shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

1.6 It has also been stated in the section 10 (4) of the statute of BHU Act that the Annual Report of the University shall be submitted to the Court in its Annual Meeting to be held latest by middle of November every year.

1.7 However, the scrutiny by the Parliamentary Committee on Papers Laid on the Table reveals that the Annual Reports and Audited Accounts of BHU for the years 2005-06, 2008-2009 and 2010-11 to 2013-2014 were laid on the Table of the House separately. The dates of laying and extent in delays, in laying of the Annual Reports/Audited Accounts of the University have been given at **Annexure-I.**

1.8 In the instant case, the Committee examined the reasons for delay in laying of the Audited Accounts of the BHU for the 2010-2011 to 2012-2013. The chronological sequence in respect of finalization of Annual Reports and Audited Accounts of the BHU for the 2010-2011 to 2012-2013 as received from the Administrative Ministry is indicated at **Annexure-II.**

1.9 It may be seen from the chronological sequence of **Annexure-II** that the major delays in laying of the Papers was on the part of Audit Authorities especially at the stage of Auditing of Accounts and furnishing of the Final Audit Reports for the aforesaid years. The Audit Authorities took more than 05 months to 06 months for the years 2010-2011 to 2012-2013 for auditing of Annual Accounts and furnishing the Final Audit Reports. After receipt of Audited Accounts alongwith Audit Reports of the BHU for the year 2012-2013, the Ministry took near about 05 months for laying them on the Table of the House.

1.10 The Committee at their sitting held on 03.11.2014(**Appendix-I**) considered the matter of delays in laying of the Annual Reports and Audited Accounts of BHU for the years 2010-2011 to 2012- 2013 and decided to take oral evidence of the representatives of the Ministry of Human Resource Development (Department of Higher Education) and Banaras Hindu University, Varanasi on 18.11.2014 (**Appendix-II**) on the subject.

1.11 On being asked by the Committee, the reasons for laying the Annual Reports and Audited Accounts of BHU separately, the Ministry in their written reply stated:-

" Finalization of Annual Reports involves the activities and authorities only within the University. Annual Reports are, therefore, normally got completed for laying within the prescribed time limit. On the other hand, preparation of Audited Annual Accounts entails a lot of roles by the external authority resulting into delay.

Laying of Annual Reports together with the Audited Annual Accounts would be an ideal situation. However, the documents are laid as they are received from the University.

Some of the Central Universities prepare their Annual Reports and Annual Accounts in a single volume. However, making preparation of Report and Accounts in a single volume compulsory may also delay the laying of Annual Reports besides making the documents voluminous."

1.12 When enquired as to how the Ministry justify the repeated delays in laying of the documents of the BHU, the Ministry in their written note submitted: -

" There has been considerable improvement in the timely laying of Annual Reports of the University. From 2008-09 onwards, barring the exception of the year 2009-10, the Ministry has been able to lay the Annual Reports well within the time line of 31st December of the relevant year.

As regards Audited Annual Accounts, it is true that the Ministry could not be successful in laying the Accounts within nine months of the closure of the relevant accounting year. However, from 2006-07 onwards except for the year 2012-13 the same were laid in Parliament in the next immediate session.

When the Annual Accounts are not laid in time, a delay statement is furnished. It is observed from the statements that delay happens mainly due to delay in sending Draft Audit Report and Separate Audit Report (SAR) by the concerned AG Offices.

1.13 Elaborating the reasons for delay in laying of the Annual Reports and Audited Accounts of the BHU for the year 2012-2013, the Secretary of the Ministry during evidence stated:

"Every activity occurred on right time. But, there is inordinate delay in commencement of the Audit by the DGACR. Submission of Drat Report is delay by 44 days, SAR is delayed by 44 days, thereafter, Papers were to be Laid in the House at the end of 2012-13. But that couldn't be done because at that time there was no Session. They required confirmation regarding this but Session ended on 21st February before confirmation was received due to which that was laid in the next part of Budget Session"

1.14 When the Committee asked about the efforts made by the Ministry/BHU to ensure timely auditing of Annual Accounts pertaining to BHU, the Ministry submitted:

" Best efforts were made by the University liaison with the Audit Office to get the Accounts Audited and finally receive the audit reports in time. "

1.15 When the Committee pointed out about internal Auditing mechanism to ensure timely compilation of Accounts and also to minimize the audit queries at the time of auditing the Account of the BHU, the Ministry in written Note stated:

"the University has its own Internal Audit Wing for this purpose. Though it is not commensurate with the size of the organization as pointed out by successive audit parties"

1.16 As regards the status of computerization of Accounts to facilitate speedy and timely compilation and Accounts of the BHU , the Ministry in their written note stated:-

" The process of Accounting has been computerized. Tally Software is being used for preparation of Annual Accounts and Bank Reconciliation work. "

1.17 The time schedule prescribed by the Ministry for finalization of Annual Accounts and Annual Report of the BHU indicating the target dates for completion of work is as follows:

Sl. No.	Stage Involved in Completion of the work	Normative Time Limit
1	Closing of Cash Book	31 st March
2	Final Adjustment	31 st May
3	Compilation of final Account and Balance sheet	15 th June
4	Submission of Accounts duly approved by the competent Authority	30 th June
5	Commencement of Audit by the DACR Party	June itself (if Possible)
6	Completion of audit by DACR Party	August end
7	Submission of draft audit report by the audit party	15 th Sep.
8	Submission of comments by the University	30 th September
9	Issue of SAR (English version)	31 st Oct.
10	Issue of SAR (Hindi version)	15 th November
11	Translation of Accounts in Hindi, Printing& Binding etc.	30 th November
12	Submission of Accounts & audit report to the Ministry	1 st December

1.18 On being asked by the Committee as to whether any mechanism was in the place in the Ministry to monitor the progress at each stage of finalization of documents of BHU so as to ensure timely laying of the documents. In response thereto, the Ministry in a written note stated:

"In the Finance Committee meetings, the representatives of the Ministry impress upon the authorities of the Universities to timely complete the Accounts. Well before the commencement of the Winter Session, letters are issued to the universities reminding them for timely submission of the Annual Accounts.

Besides, vigorous follow up is made by the higher authorities of the Ministry with the Heads of the Universities over phone to ensure the timely submission of the Reports/Accounts".

1.19 As regards the remedial measures taken to ensure timely laying of the documents in the House, the Ministry in a written note stated:-

"The Ministry has taken a lot of efforts for the timely submission of the Reports Accounts by the University. The Ministry has been substantially successful in ensuring timely submission of Annual Reports. However, in the matter of Annual Accounts the success is partial.

It is felt that the delay in timely completion of audit by the DACR Party is the root cause for the progressive delay in completion of other activities relating to the timely submission of the Annual Accounts. Another reason for the delay is late submission of draft audit report by the Audit party."

1.20 The Committee are disappointed to note that the Banaras Hindu University, Varanasi, one of the most prestigious Central Universities in the country, functioning under the control of Ministry of Human Resource Development (Department of Higher Education) could not overcome the problems that had arisen since 1999-2000 - in respect of timely laying of documents of the University on the Table of the House. The Committee had earlier also examined the reasons for delays in laying of documents of the University pertaining to the years 1999-2000 to 2003-2004 and recommended that there should be a specific provision in the Banaras Hindu University Act, 1915 for laying of the Annual Report and Audited Accounts of the University on the Table of both the Houses of Parliament. The Committee are disappointed to note that though, certain amendments had been made by inserting the Section 13 (3) and Section 13 (A) in the Banaras Hindu University Act, 1915 vide Central Universities Law (Amendment) Act, 2008 which states

that the Annual Report and Audited Accounts of the University shall also be submitted to Central Government for laying of the same before both of the Houses of Parliament, however, no time limit for laying these papers had been inserted in the aforesaid Section. The Committee, therefore, strongly recommend that a provision for laying of the Annual Reports and Audited Accounts of the University, within nine months from the closure of respective Accounting year, may also be incorporated in the statute as had been recommended by the Committee earlier. The Committee further recommend that the Ministry of Human Resource Development (Department of Higher Education) and the University should keep a constant vigil on the progress of work in finalization of the documents and ensure that documents of the University are laid on the Table within stipulated time limit in future.

1.21 The Committee note that the Annual Reports of the University for the years 2010 - 2011 to 2013-2014 were laid on the Table of the House within the stipulated period but the Audited Accounts for these years were laid on the Table of the House with delays ranging from 02 months to 07 months. The Ministry have attributed the delays for these years mainly to the non-receipt of timely audited Accounts alongwith Audit Report from Audit Authorities - despite reportedly the matter being taken up by them with Audit Authorities for timely submission of an Audit Certificate. In this context, the Committee also note one pertinent observation made by the successive audit parties about BHU's internal Audit Wing that it is not commensurate with size of the Organisation. The Committee would, therefore, impress upon the Ministry to pay due attention to the question of strengthening this internal Audit Wing of the Organisation - so as to ensure Audit task within the Organisation is completed with a prescribed period. The Committee would like to be apprised of action taken by the Ministry in this regard.

CHAPTER - II

Delay in laying of the Annual Reports and Audited Accounts of Aligarh Muslim University (AMU), Aligarh

Mohammedan Anglo Oriental (MAO) College was elevated as Aligarh Muslim University (AMU) by the Act of 1920 of the central Legislative Council. The AMU is being funded by the Government of India. The AMU received Rs. 728.17 crore as Grants-in-aid from the Ministry of Human Resource Development (Department of Higher Education) during the year 2013-14.

2.2 Section 34 (3) of the Act stipulates that a copy of the annual report, as submitted to the Visitor, shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

2.3 Similarly, Section 35 states that the Annual Accounts and balance sheet of the University shall be prepared under the direction of the Executive Council and shall once, at least every year and at intervals of not more than 15 months, be audited by the Comptroller and Auditor General of India or by such person or persons as he may authorize in this behalf and that a copy of the Annual Accounts, together with the Audit Report as submitted to the visitor, shall also be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

2.4 In terms of recommendation of the Committee on Papers Laid on the Table [First Report (5th Lok Sabha), para 3.5]; presented to the House on 08.03.1976 an Organization, which receives Grants-in-aid from the Government of India is required to lay their Annual Report, Audited Accounts together alongwith Review Statement within 09 months of the close of the respective Accounting Year.

2.5 However, the scrutiny by the Parliamentary Committee on Papers Laid on the Table reveals that the Annual Reports and Audited Accounts of Aligarh Muslim University for the years 2006-07, 2008-2009, 2012-2013 and 2013-2014 were laid on the Table of the House separately. The dates of laying and extent in delays, in laying of the Annual Reports/Audited Accounts of the University have been given at **Annexure-III**.

2.6 The chronological sequence in respect of finalization of Annual Reports and Audited Accounts of the AMU for the year 2006-07 to 2009-2010 and 2012-13 as received from the Administrative Ministry and for the year 2013-14 as laid on the Table of the House is indicated at **Annexure-IV**.

2.7 It may be seen from the chronological sequence of Annexure-IV that major delays in laying of the Papers was on the part of Audit Authorities especially the stage of Auditing of Accounts and furnishing of the Final Audit Reports for the aforesaid years. The Audit Authorities took 06 to 12 months for each of the years 2006-2007 to 2009-2010 and 2012-2013 & 2013-2014 for auditing of Annual Accounts and furnishing the Final Audit Reports. After receipt of Audited Accounts alongwith Audit Reports of the AMU for the year 2012-2013, the Ministry took near about 05 months for laying them on the Table of the House.

2.8 The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of AMU for the years 2006-07 to 2009-2010 and 2012-2013 at their sitting of held on 03.11.2014 (Appendix-I) and decided to take evidence of the representatives of the Ministry of Human Resource Development (Department of Higher Education) and Aligarh Muslim University, Aligarh on 18.11.2014(Appendix-III) on the subject.

2.9 On being asked by the Committee, the reasons for laying the Annual Reports and Audited Accounts of AMU separately, the Ministry in their written reply stated:-

"Finalization of Annual Reports involves the activities of authorities only within the University. Annual Reports are, therefore, normally got completed for laying within the prescribed time limit. On the other hand, preparation of Audited Accounts entails a lot of roles by the external authority resulting into delay.

Laying of Annual Reports together with the Audited Annual Accounts would be an ideal situation. However, the documents are laid as they are received from the University.

Some of the Central Universities prepare their Annual Reports and Annual Accounts in a single volume. However, making preparation of Report and Accounts in a single volume compulsory may also lead to delay in laying of Annual Reports besides making the documents voluminous."

2.10 On being asked by the Committee as to how the Ministry justify the repeated delays in laying of the documents of the AMU, the Ministry in their written note submitted: -

"There has been substantial improvement in the timely laying of Annual Reports and Annual Accounts of the University.

During the last three years all the Reports were laid within the prescribed time. Accounts were also laid in time in the last three years except for the year 2012-2013. In the case of Audited Annual Accounts for the year 2012-13 of AMU, the delay in submission of Accounts to Ministry was due to delay in sending Draft Audit Report and separate Audit Report by the AG UP, Allahabad."

2.11 Elaborating the reasons for delay in laying of the Annual Reports and Audited Accounts of the AMU, the Secretary during evidence stated:

"There has been delay with regard to submission of draft audit report by audit party, completion of audit and issue of English Version. Then, whatever was within the purview of the University, like preparation of annual report was done in time. Then, closing of cash book, final adjustment, compilation of final accounts etc. were done in time. But there has been delay with regard to commencement of audit. With regard to completion of the audit also, there has been some delay. There has been a delay of two months and one week in submission of draft audit report by the audit party. For English version there was delay of one month and 22 days. "

2.12 On being questioned by the Committee the efforts made by the Ministry/AMU to ensure timely auditing of Annual Accounts pertaining to AMU, the Ministry submitted:

"After completion of account and obtaining the approval of appropriate bodies, the intimation is sent to AGUP alongwith copies of Annual Accounts asking them for conducting the audit and after the completion of audit and after receiving the audit report and getting approved by the appropriate bodies it is immediately sent to the Ministry for laying before both the Houses."

2.13 It has, however, been stated by the Ministry/AMU that AMU has an internal Auditing mechanism to ensure timely compilation of Accounts and also to minimize the audit queries at the time of auditing the Account of the AMU.

2.14 As regards to the status of computerization of Accounts to facilitate speedy and timely compilation and Accounts of the AMU, the Ministry in their written note stated:-

"Partly computerized. The University making all the efforts to computerize the accounting system. "

2.15 The time Schedule prescribed by the Ministry for finalization of Annual Accounts and Annual Report of the AMU indicating the target dates for completion of work is as follows:

Sl.No.	Stage Involved in Completion of the work	Normative Time Limit
1	Closing of Cash Book	31 st March
2	Final Adjustment	31 st May
3	Compilation of final Account and Balance sheet	15 th June
4	Submission of Accounts duly approved by the competent Authority	30 th June
5	Commencement of Audit by the DACR Party	June itself (if Possible)
6	Completion of audit by DACR Party	August end
7	Submission of draft audit report by the audit party	15 th Sep.
8	Submission of comments by the University	30 th September
9	Issue of SAR (English version)	31 st Oct.
10	Issue of SAR (Hindi version)	15 th November
11	Translation of Accounts in Hindi, Printing& Binding etc.	30 th November
12	Submission of Accounts & audit report to the Ministry	1 st December

2.16 On being asked by the Committee as to whether any mechanism was in the place in the Ministry to monitor the progress at each stage of finalization of documents of University so as to ensure timely laying of the documents. In response thereto, the Ministry in a written note stated:

"In the Finance Committee meetings, the representatives of the Ministry impress upon the authorities of the Universities to timely complete the Accounts. Well before the commencement of the Winter Session, letters are issued to the universities reminding them for timely submission of the Annual Accounts.

Besides, vigorous follow up is made by the higher authorities of the Ministry with the Heads of the Universities over phone to ensure the timely submission of the Reports/Accounts".

2.17 As regards the remedial measures taken to ensure timely laying of the documents in the House, the Ministry in a written note stated:-

"The Ministry has taken a lot of efforts for the timely submission of the Reports Accounts by the University. The Ministry has been substantially successful in ensuring timely submission of Annual Reports. However, in the matter of Annual Accounts the success is partial.

It is felt that the delay in timely completion of audit by the DACR Party is the root cause for the progressive delay in completion of other activities relating to the timely submission of the Annual Accounts. Another reason for the delay is late submission of draft audit report by the Audit party."

2.18 The Committee regret to note that contrary to recommendation of the Committee, the Annual Reports and Audited Accounts of the Aligarh Muslim University, Aligarh for the years 2006-2007, 2008-2009, 2010-2011 to 2013-2014, which should have been laid together, were actually laid separately -with the plea that finalization of Annual Report involves the activities of Authorities stationed only within the University. However, the preparation of Audited Annual Accounts entails a lot of role of the external Authority resulting into delay. The Committee are not convinced with the reasons put forth by the Ministry; as the idea behind emphasizing laying the documents together is to keep the Members of Parliament fully informed of the performance and achievements of the Organisation. The very purpose is defeated, if both these documents are not presented to Parliament simultaneously. The Committee, therefore, urge the Ministry to pay serious attention to the recommendation of the Committee and ensure that in future Annual

Reports and Audited Accounts not only of the AMU but of also all the Organizations under the Administrative control of the Ministry are laid together on the Table of the House.

2.19 The Committee further note with concern that the Annual Reports of the University for the years from 2006-2007 to 2009-2010 were laid on the Table of the House with delays ranging from 02 to 08 months and the Audited Accounts for the years 2006-2007 to 2009-2010 and 2012-2013 & 2013-2014 were laid on the Table of the House with delay ranging from 02 months to 14 months. The main reasons for delay in laying the documents for these years were stated to be the delay in auditing the accounts and issue of final Audit Report. Not finding the reasons for taking such a long time in this regard justified, the Committee observe that the matter for early furnishing of Audit Reports was not taken up with Audit Authorities neither by the Department nor by the University. The Committee, therefore, recommend that the Department of Higher Education should take up the matter of delay in receipt of the Audit Report with the Audit Authorities and impress upon them to complete their task in time to avoid consequential delay in laying of the documents before Parliament. The Committee would also like to be apprised of the action taken in this regard.

**New Delhi
19 May, 2015
29 Vaisakha, 1937 (Saka)**

**Chandrakant Khaire
Chairperson
Committee on Papers Laid on the Table**

Annexure-I
vide para1.7 of the Chapter -I

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Banaras Hindu University, Varanasi.

Annual Report			Audited Accounts	
Year	Date of laying	Extent of Delay	Date of laying	Extent of Delay
2005-2006	15.05.2007	04 months	21.8.2007	08 months
2006-2007	11.03.2008	02 months	11.03.2008	02 months
2007-2008	24.02.2009	02 months	24.02.2009	02 months
2008-2009	16.12.2009	-	11.03.2010	02 months
2009-2010	25.03.2011	03 months	25.03.2011	03 months
2010-2011	27.12.2011	-	21.03.2012	02 months
2011-2012	19.12.2012	-	13.03.2013	02 months
2012-2013	18.12.2013	-	23.07.2014	07 months
2013-2014	23.12.2014	-	16.2.2015	02 months

Annexure-II
vide para 1.8 of the Chapter-II

Statement showing the chronological sequence in respect of finalization of the Annual Reports and Audited Accounts of the Banaras Hindu University, Varanasi.

Sl. No	Question	2010-11	2011-12	2012-13
1.	The date on which the BHU approached the Audit Authorities to appoint the auditors for auditing the Accounts and date of their appointment	21.06.2011 11.07.2011	N.A 20.06.2012	25.06.2013 11.07.2013
2.	The date of compilation of Annual Accounts of the BHU	20.06.2011	15.06.2012	05.06.2013
3.	The date on which the Annual Accounts were submitted to Auditors for auditing	11.07.2011	13.07.2012	25.06.2013
4.	The date and duration for auditing the Annual Accounts of the BHU by Auditors	11.07.2011 to 10.09.2011 i.e. 2 months	20.6.2012 to 24.08.2012 i.e. 2 months 5 days	11.07.2013 to 25.09.2013 i.e. 2 months 15 days
5.	The date of queries raised by Auditors during auditing of Annual Accounts	The audit queries were raised on various dates during the course of the audit	The audit queries were raised on various dates during the course of the audit	The audit queries were raised on various dates during the course of the audit
6.	The date on which the replies to the audit queries was furnished to the Auditors	Best efforts were made to give reply to the audit queries generally within 3 days. However, some queries are too voluminous, so the replies of the same were made as early as possible.	Best efforts were made to give reply to the audit queries generally within 3 days. However, some queries are too voluminous, so the replies of the same were made as early as possible.	Best efforts were made to give reply to the audit queries generally within 3 days. However, some queries are too voluminous, so the replies of the same were made as early as possible.
7.	The date on which draft Audit Report was issued by Audit Authorities	21.11.2011	03.10.2012	21.10.2013
8.	The date on which the final Audit Report received by BHU	30.12.2011	27.12.2012	24.12.2013
9.	The date of finalization of Annual Reports	17.12.2011	08.12.2012	04.12.2013
10.	The date on which documents were got approved from the Competent Authority	20.06.2011 (EC)	29.07.2012 (EC)	17.08.2013 (EC)

11.	The date on which documents were taken up for translation and printing and the time taken for completing the task	10.10.2011 The Accounts in Hindi & English English version are printed within a month, then after the Audit Report is received it is translated in to Hindi and both the version of report is printed thereafter the accounts along with audit report are bound together within 2 days.	08.10.2012 The Accounts in Hindi & English English version are printed within a month, then after the Audit Report is received it is translated in to Hindi and both the version of report is printed thereafter the accounts along with audit report are bound together within 2 days	21.10.2013 The Accounts in Hindi & English English version are printed within a month, then after the Audit Report is received it is translated in to Hindi and both the version of report is printed thereafter the accounts along with audit report are bound together within 2 days
12.	The date on which documents were sent to the Ministry for being laid in House and	02.01.2012	04.01.2013	30.12.2013
13.	The date of laying of the documents on the Table of the House	21.03.12	13.03.2013	23.07.2014

Annexure-III
vide para 2.5 of the Chapter - II

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the Aligarh Muslim University, Aligarh

Annual Report			Audited Accounts	
Year	Date of laying	Extent of Delay	Date of laying	Extent of Delay
2006-2007	11.03.2008	02 months	17.02.2009	14 months
2007-2008	20.07.2009	07 months	20.07.2009	07 months
2008-2009	11.03.2010	02 months	07.05.2010	04 months
2009-2010	17.08.2011	08 months	17.08.2011	08 months
2010-2011	27.12.2011	-	27.12.2011	-
2011-2012	19.12.2012	-	19.12.2012	-
2012-2013	18.12.2013	-	16.07.2014	07 months
2013-2014	23.12.2014	-	16.02.2014	02 months

Annexure-IV
vide para 2.6 of the Chapter - II

Statement showing the chronological sequence in respect of finalization of the Annual Reports and Audited Accounts of the Aligarh Muslim University, Aligarh

S. No.	Question	2006-07	2007-08	2008-09	2009-10	2012-13	2013-14
1.	The date on which the AMU approached for Audit Authorities to appoint the auditors for auditing the Accounts and date of their appointment	Accounts were prepared in the last week of July, 2007 and handed over to audit party in 19.07.2007	Accounts were prepared in the month of July, 2008 and handed over to audit party in 03.09.2008	Accounts were prepared in the month of July, 2008 and handed over to audit party in 06.07.2009	Accounts were prepared in the month of July, 2008 and handed over to audit party in 11.07.2010	Accounts were prepared in the month of July, 2008 and handed over to audit party in 11.07.2013	-
2.	The date of compilation of Annual Accounts of the AMU	July, 2007	July, 2008	May, 2009	May, 2010	July, 2013	10.06.2014
3.	The date on which the Annual Accounts were submitted to Auditors for auditing	19.07.2007 20.08.2007	03.09.2008	07.07.2009	07.08.2010	11.07.2013	28.06.2014
4.	The date and duration for auditing the Annual Accounts of the AMU by Auditors	19.07.2007 20.08.2007	03.09.2008 to 30.09.2008	06.07.2009 to 09.09.2009	07.08.2010 to 29.09.2010	11.07.2013 to 19.08.2013	28.06.2014 to 29.09.2014
5.	The date of queries raised by Auditors during auditing of Annual Accounts	During the course of audit i.e. 20.08.2007 to 01.10.2007	During the course of audit i.e. 03.09.2008 to 30.09.2008	06.07.2009 to 09.09.2009	07.08.2010 to 29.09.2010	-	-
6.	The date on which the replies to the audit queries was furnished to the Auditors	During the course of audit i.e. 20.08.2007 to 01.10.2007	During the course of audit i.e. 03.09.2008 to 30.09.2008	During the course of audit i.e. 06.07.2009 to 09.09.2009	During the course of audit i.e. 07.08.2010 to 29.09.2010	During the course of audit i.e. 11.07.2013 to 19.08.2013	11.07.2013 to 19.08.2013
7.	The date on which draft Audit Report was issued by Audit Authorities	24.12.2007	05.12.2008 Draft separate Audit Report received in the University	03.12.2009 Draft separate Audit Report received in the University	17.01.2011 Draft separate Audit Report received in the University	21.11.2013 Draft separate Audit Report received in the University	15.10.2014
8.	The date on which the final Audit Report received by AMU	11.07.2008	05.05.2009	30.01.2010	27.05.2011	22.01.2014	08.01.2015
9	The date on which documents were got approved from the Competent Authority	FC-11.10.2008 EC- 22.10.2008	FC-10.06.2009 EC- 28.06.2009	FC-26.04.2010 EC- 26.04.2010	FC-15.06.2011 EC- 15.06.2011	FC-18.02.2014 EC- 24.02.2014	-
10	The on which documents were taken up for translation and printing and the time taken for completing the task	The copies of Annual Accounts English as well Hindi version were prepared after completion of audit. 15 days	The copies of Annual Accounts English as well Hindi version were prepared after completion of audit. 15 days	The copies of Annual Accounts English as well Hindi version were prepared after completion of audit. 15 days	The copies of Annual Accounts English as well Hindi version were prepared after completion of audit. 15 days	The copies of Annual Accounts English as well Hindi version were prepared after completion of audit. 15 days	15.01.2015
11	The date on which documents were sent to the Ministry for being laid in House	23.10.2008	29.06.2009	26.04.2010	15.06.2011	25.02.2014	-
12	The date of laying of the documents on the Table of the House	17.02.2009	20.07.2009	07.05.2010	17.08.2011	16.07.2014	16.02.2015

**MINUTES OF THE THIRD SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2014-2015)**

The Committee sat on Monday, 03 November, 2014 from 1100 hrs to 1240 hrs.
in Committee Room No. '53', Parliament House, New Delhi.

PRESENT

Shri Chandrakant Khaire - **Chairperson**

MEMBERS

2. Shri P.C. Gaddigoudar
3. Shri Laxman Giluwa
4. Shri Choudhary Mohan Jatua
5. Shri Bheemrao B. Patil
6. Shri Bishnu Pada Ray
7. Shri Virendra Singh
8. Shri Manohar Untwal

SECRETARIAT

1. Shri R.S. Kambo - Joint Secretary
2. Shri Shiv Kumar - Director
3. Smt. Maya Lingi - Additional Director

2. At the outset, the Hon'ble Chairperson welcomed the Members to the sitting of the Committee.

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4. Thereafter, the Committee decided to take oral evidence of the representatives of the Ministry of Human Resources Development (Department of Higher Education) - in

connection with delay in laying of the Audited Accounts of the following 02

Organisations on 18.11.2014 :-

- (i) Banaras Hindu University (BHU), Varanasi; and
- (ii) Aligarh Muslim University (AMU), Aligarh.

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The Committee then adjourned.

**MINUTES OF THE FOURTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2014-2015)**

The Committee sat on Tuesday, 18 November, 2014 from 1430 hrs to 1600 hrs.
in Committee Room No. 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Chandrakant Khaire - **Chairperson**

MEMBERS

2. Shri P.C. Gaddigoudar
3. Shri Laxman Giluwa
4. Shri Choudhary Mohan Jatua
5. Shri Sanjay Kaka Patil
6. Shri P.V. Midhun Reddy
7. Shri Uday Pratap Singh
8. Shri Virendra Singh
9. Shri P.R. Sundaram
10. Shri Manohar Untwal

SECRETARIAT

1. Shri R.S. Kambo - Joint Secretary
2. Shri Shiv Kumar - Director

2. At the outset, the Hon'ble Chairperson welcomed the Members to the sitting of the Committee.

3. Then, the representatives of the Ministry of Human Resource Development (Department of Higher Education) and Banaras Hindu University, Varanasi (BHU) were ushered in. The following were present:

**REPRESENTATIVES OF THE MINISTRY OF HUMAN RESOURCE DEVELOPMENT
(DEPARTMENT OF HIGHER EDUCATION)**

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|----|---------------------------|------------------------|
| 1. | Shri Satyanarayan Mohanty | Secretary |
| 2. | Shri Sukhbir Singh Sandhu | Joint Secretary (CU&L) |

REPRESENTATIVES OF THE BANARAS HINDU UNIVERSITY, VARANASI

- | | | |
|----|-------------------------|---------------------|
| 1. | Prof. Kamal Sheel | Pro-Vice Chancellor |
| 2. | Shri Abhay Kumar Thakur | Finance Officer |

4. At the outset, the Chairperson welcomed the representatives of the Ministry of Human Resource Development (Department of Higher Education) and Banaras Hindu University, Varanasi to the sitting of the Committee.

5. The Committee, thereafter, took evidence of the representatives of the Ministry and BHU on the issue of delay in laying of the Audited Accounts of the BHU for the years 2005-2006 to 2012 -2013 and the Annual Reports of the BHU for the years 2005-2006 to 2007-2008 and 2009-2010.

6. The representatives of the Ministry and the BHU explained before the Committee that the main reason for delayed submission of Audited Accounts of the BHU for those years was the late receipt of Audited Accounts and Audit Report thereon from the Audit Authorities. They also apprised the Committee about the remedial measures taken or proposed to be taken by them for ensuring timely laying of both the documents of the BHU. The Committee impressed upon the Ministry/ BHU to take every corrective measure to curb delays in laying of the documents in the House.

7. The Committee also expressed concern over the pathetic condition of recently constructed Trauma Centre of BHU and in this context asked the Ministry to furnish a detailed Report on the funds/Grants in aid released by the Government of India and the funds/Grants in aid utilized therefrom by the BHU - for the purpose.

8. Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry of Human Resource Development (Department of Higher Education) and BHU for furnishing information that the Committee desired - in connection with examination of the subject and also for frankly replying to the queries raised by Members of the Committee. The Chairperson also directed the representatives of the Ministry and BHU to furnish the information on certain other points desired by the Committee, which was not readily available with them, to the Secretariat within two weeks' time

9. The witnesses of the BHU then withdrew

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The Committee then adjourned.

**MINUTES OF THE FOURTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2014-2015)**

The Committee sat on Tuesday, 18 November, 2014 from 1430 hrs to 1600 hrs.
in Committee Room No. 'C', Parliament House Annexe, New Delhi.

PRESENT

Shri Chandrakant Khaire - **Chairperson**

MEMBERS

2. Shri P.C. Gaddigoudar
3. Shri Laxman Giluwa
4. Shri Choudhary Mohan Jatua
5. Shri Sanjay Kaka Patil
6. Shri P.V. Midhun Reddy
7. Shri Uday Pratap Singh
8. Shri Virendra Singh
9. Shri P.R. Sundaram
10. Shri Manohar Untwal

SECRETARIAT

1. Shri R.S. Kambo - Joint Secretary
2. Shri Shiv Kumar - Director

2. At the outset, the Hon'ble Chairperson welcomed the Members to the sitting of the Committee.

3. Then, the representatives of the Ministry of Human Resource Development (Department of Higher Education) and XX XX XX were ushered in. The following were present:

**REPRESENTATIVES OF THE MINISTRY OF HUMAN RESOURCE DEVELOPMENT
(DEPARTMENT OF HIGHER EDUCATION)**

- | | | |
|----|---------------------------|------------------------|
| 1. | Shri Satyanarayan Mohanty | Secretary |
| 2. | Shri Sukhbir Singh Sandhu | Joint Secretary (CU&L) |

10. Thereafter the representatives of the Aligarh Muslim University, Aligarh were ushered in. The following were present:

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|----|------------------------------------|-----------------|
| 1. | Lt. Gen. (Retd.) Zameer Uddin Shah | Vice Chancellor |
| 2. | Shri J.A. Khan | Finance Officer |

11. The Chairperson welcomed the representatives of the Aligarh Muslim University (AMU), Aligarh to the sitting of the Committee.

12. The Committee, thereafter, took evidence of the representatives of the Ministry and AMU on the issue of delay in laying of the Audited Accounts of the AMU for the years 2006-2007 to 2009 -2010 and 2012-2013 and the Annual Reports of the AMU for the years 2006-2007 to 2009-2010

13. The representatives of the Ministry and AMU explained before the Committee the reasons for delay and also apprised the Committee about the remedial measures taken or proposed to be taken by them for ensuring timely laying of the documents pertaining to the AMU. The Committee suggested certain steps to streamline the process and curb delays in laying of the documents in the House.

14. The Committee also desired to know about the plan of AMU to set up its new Centres in different parts of the Country. In this regard, the representative of AMU stated that the AMU is facing difficulties in managing already created three centres and as such there is no plan to set up new centres of AMU in near future.

15. Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry of Human Resource Development (Department of Higher Education) and AMU for furnishing information that the Committee desired - in connection with examination of the subject and also for frankly replying to the queries raised by Members of the Committee.

16. The witnesses then withdrew.

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

The Committee then adjourned.

**MINUTES OF THE ELEVENTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2014-2015)**

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The Committee sat on Tuesday, 19 May, 2015 from 1100 hours to 1240 hours in Committee Room No. '139', First Floor, Parliament House Annexe, New Delhi.

PRESENT

Shri Chandrakant Khaire - **Chairperson**

MEMBERS

2. Smt. Veena Devi
3. Shri P.C. Gaddigoudar
4. Shri Choudhary Mohan Jatua
5. Shri Bishnu Pada Ray
6. Shri Virendra Singh

SECRETARIAT

1. Shri R.S. Kambo - Joint Secretary
2. Smt. Maya Lingi - Additional Director

2. At the outset, Hon'ble Chairperson welcomed the Members to the sitting of the Committee.

3. Thereafter, the Committee took up for consideration of the draft third Report containing the following chapters:

I. Delay in laying of the Annual Reports and Audited Accounts of the Banaras Hindu University, Varanasi; and

II Delay in laying of the Annual Reports and Audited Accounts Aligarh Muslim University, Aligarh.

4. After deliberations, the Committee adopted the Report without any modification and authorized the Hon'ble Chairperson to present the same during Monsoon Session, 2015 of the House .

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The Committee then adjourned.

