

COMMITTEE ON PAPERS LAID ON THE TABLE  
(2003-3004)

(THIRTEENTH LOK SABHA)

**SIXTEENTH REPORT**

(Presented on 23.12.2003 )

LOK SABHA SECRETARIAT

NEW DELHI

December, 2003/Agrahayana, 1924 (Saka)

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- will be appended at the time of printing of the report.

**COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE**  
**(2003-2004)**

- |     |                              |   |                 |
|-----|------------------------------|---|-----------------|
| 1   | <b>Shri Prasanna Acharya</b> | - | <b>Chairman</b> |
| 2.  | Dr. Baliram                  |   |                 |
| 3.  | Shri Kanti Lal Bhuria        |   |                 |
| 4.  | Shri Namdeo Harbaji Diwathe  |   |                 |
| 5.  | Shri Haribhau Shankar Mahale |   |                 |
| 6.  | Shri Hannan Mollah           |   |                 |
| 7.  | Shri Rattan Lal Kataria      |   |                 |
| 8.  | Shri A.F. Golam Osmani       |   |                 |
| 9.  | Shri Deepak C. Patel         |   |                 |
| 10. | Shri Tarachand Sahu          |   |                 |
| 11. | Mohd. Shahabuddin            |   |                 |
| 12. | Shri Chandra Pratap Singh    |   |                 |
| 13. | Shri Shibu Soren             |   |                 |
| 14. | Shri Kodikunnil Suresh       |   |                 |
| 15. | Shri Dinesh Chandra Yadav    |   |                 |

**SECRETARIAT**

- |                     |   |                 |
|---------------------|---|-----------------|
| Shri S.K. Sharma    | - | Joint Secretary |
| Shri A.Louis Martin | - | Director        |
| Shri Ashok Balwani  | - | 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 Sixteenth Report.

2. As a result of 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 Report and Audited Accounts of the (i) National Institute of Homeopathy, Kolkata; (ii) Regional Institute of Technology, Jamshedpur for the year 2000-2001; (iii) Indian Institute of Technology, New Delhi ; (iv) Indian Council of Philosophical Research, New Delhi (v) Regional Engineering College, Silchar; and (vi) Indian School of Mines, Dhanbad for the year 1998-99

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 on delay in laying Annual Reports and Audited Accounts of (i) Indian Institute of Technology, Delhi ; (ii) Indian Council of Philosophical Research, New Delhi ; (iii) Indian School of Mines, Dhanbad. On 11 July, 2003, the Committee also took oral evidence of the representatives of Ministry of Health and Family Welfare (Department of ISM & H) on delay in laying Annual Report and Audited Accounts of National Institute of Homeopathy, Kolkata.

4. The Committee wish to express their thanks to the Officers of the Ministries of Human Resource Development (Department of Secondary & Higher Education) and Health and Family Welfare (Department of ISM & H) for furnishing information desired by the Committee.

5. The Committee considered and adopted this Report at their sitting held on 13.12.2003.

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

NEW DELHI  
December, 2003  
Agarahayaya, 1925 (Saka)

PRASANNA ACHARYA  
Chairman,  
Committee on Papers Laid on the Table.

(v)

**\* will be appended at the time of printing of the report.**

## **CHAPTER-I**

### **Delay in laying Annual Reports and Audited Accounts of National Institute of Homeopathy, Kolkata.**

...

National Institute of Homeopathy was established on 10 December, 1975 in Kolkata as an autonomous organisation under the Ministry of Health & Family Welfare Government of India. The Institute is affiliated to the University of Kolkata and recognised by the Central Council of Homeopathy to conduct regular under-graduate and post-graduate courses in Homeopathy viz. Bachelor of Homeopathic Medicine & Surgery (BHMS) and Doctor of Medicine in Homeopathy [M.D. (Hons.)] During the financial year 2000-2001, grants-in-aid of Rs. 580.28 lakh has been released to the Institute.

1.2 The delay in laying the Annual Report and Audited Accounts of the National Institute of Homeopathy, Kolkata was 26 months for the year 1998-99, 23 months for the year 1999-2000 and 12 months for 2000-01. The documents for the year 2001-2002 have not been laid till the matter was considered by the Committee on 11.7.2003. During the study tour of the Committee on Papers Laid to Kolkata in May, 2003, the reason for delay in laying the documents were discussed with the National Institute of Homeopathy.

1.3 It transpired during the discussions that the Governing Body of the Institute which is to approve the accounts of the Institute had not met since 1996 and the President of the Governing Body exercising Emergency Powers used to approve the accounts every year. There used to be delay in getting audit certificate seemingly due to absence of Governing

Body's approval for the Annual Accounts of the Institute. An executive committee with equal powers of the Governing Body formed in November, 1996 with a view to transact the business of the Institute was also dissolved in May, 1999. There was also no regular Director for the Institute since 1996. The Committee learnt that no developmental activities of the Institute took place in the absence of regular Director and the funds had to be surrendered.

1.4 Replying to the above issues, the Ministry of Health and Family Welfare (Department of ISM &H) inter alia stated in a note (dt. 16.6.2003) as follows :-

*“It is fact that the meeting of GB could not be held since 1996. However, the GB had constituted an Executive Committee which exercised all functions of GB. The Executive Committee met 5 times and transacted business on behalf of GB.”*

*“The Executive Committee was exercising all powers of General Body. It was observed, in effect, a parallel General Body was created. It amounted to abdicating all powers of General Body. Therefore, Executive Committee of NIH Kolkata as also Executive Committees of all autonomous organizations were dissolved.”*

1.5 The Powers of the President of the Institute are derived from clause 10.7 of Memorandum of Rules and regulations which reads as under :-:

*“Nothing in the rules and regulations of NIH, shall prevent the President from exercising any or all the powers of the GB in case of emergency for the furtherance of the object of the institute. And the action taken by the President shall be reported to General Body. subsequently for ratification/ Information.”*

1.6 It has been stated that since General Body meeting could not be held as per schedule, the approval of the President was being sought in respect of the annual reports.

1.7 During the oral evidence held on 11 July, 2003, the Secretary, Department of ISM

& H stated :-

*“The Governing Body has to meet once a year. Yesterday we had a meeting of the Governing Body after a lapse of seven years. In the meantime there was an Executive Committee. It met four times. But then it was found that the Executive Committee was headed by a person from the private sector and may be, it was not desirable to have that Committee. So, it was dispensed with. After that the Governing Body could not meet. It is not for the lack of time on our part, it also depends on the convenience of the Hon’ble Minister who is the president of the Governing Body.”*

1.8 As regards delay in holding the meeting of the Governing Body, a representative of the Department of ISM & H stated :

*“In the Memorandum of Association, it is indicated that the President would be the Union Minister for Health and Family Welfare and the Vice – President would be the Minister of West Bengal in this case. In one other institute, a private reputed man has been put as the Vice-President. But normally, when there is a collaboration between a State Government and the Central Government, like the West Bengal Government has given land and everything in Calcutta, the Minister of the State is made the Vice-President who can hold the meeting. What we will do is that we have taken note of the concern of the Members. If the Minister, due to his preoccupation being the Minister of a heavy Ministry, does not find time, we will impress upon him and request that he should allow the Vice-President to hold the meeting so that the business is transacted and the legality is also completed.”*

1.9 When pointed out that consecutively for many years, the President of the Institute was exercising emergency power to approve the report without convening meeting of the Governing Body, a representative of the department stated that -

*“We have ten institutions where there is Governing Body of which the Minister is the President. Excepting two of them, in all the Governing Body memorandum, they say that the Minister will have powers to do things on behalf of the Governing Body when it is not meeting. But in NIH Kolkata and CCRYM, there is a word about emergency. And the Committee has rightly pointed out that emergency powers cannot become a regular and routine thing. Yesterday, we raised it in the meeting held in*

*NIH, Kolkata. We expressed the concern of the Committee and the Minister said, "I entirely agree with the recommendation of the Committee. I would like to use the emergency power in emergency situations. And it will not be a routine matter. Let the Governing Body meet periodically as required and I will not use emergency powers as a routine matter. These are the words of the Minister."*

1.10 Under the rules of the Institute, the action taken by the President in exercise of the emergency power is required to be reported to the Governing Body for ratification/information. It was observed that the Governing Body had not ratified the annual accounts of the Institute subsequent to President's approval of the Accounts in exercise of emergency powers in respect of any of the years since 1996. Thus the rules were flouted successively year after year.

1.11 When it was pointed out that there was no regular Director for the Institute for many years, the Ministry stated in a written note as follows :-

"Efforts were made to place a regular Director from 1996 itself. After the RRs were revised in 1997 selection to the post of Director was made but the selected candidate could not be appointed due to his involvement in a CBI case. The post was re-advertised in year 2000 but none of the candidates interviewed was found suitable. Therefore, Recruitment Rules were amended to provide for contractual appointment as the normal mode of recruitment namely, 'direct recruitment' and 'deputation' had failed in getting a suitable persons. However, Department put a senior person in charge all through. Now, a Director on contractual basis has been appointed."

1.12 The Annual Report and Audited Accounts of the Institute ought to be laid on the Table of the House within 9 months after closing of the financial year i.e. before the end of December every year in Winter Session of Parliament. The Department has since laid down a schedule for laying of the documents. The schedule is as under :-

(a)	Finalisation of Annual Accounts	30 June
(b)	Appointment of Auditors	15 July
(c)	Forwarding the Accounts to the Auditors	31 July
(d)	Completion of Audit by CA	31 August



	(e)	Approval of President, GB to Audited	15 September
	(f)	Submission of A.G.(Approved Accounts)	30 September
	(g)	Undertaking of accounts	31 October
	(h)	Date of issue of certificate by AG	30 November
sitting	(i)	Adoption of Report by Governing Body/ approval by the President of GB	in its next
	(j)	Completion of Translation and Printing and forwarding the paper to Ministry	31 December

1.13 It was observed from the time schedule drawn up by the Ministry that it had prescribed 31 December as the date for forwarding the papers by the Institute. This would mean that the documents cannot be laid before Winter Session concluding in December. When the attention of the Secretary, ISM & H was drawn to this aspect, she stated that the date had since been preponed and they must get these documents by November so that they could get it approved by the Minister and lay it by 31 December.

1.14 During their study visit in September, 2003 the Committee came across that the undue delay in laying of documents of the Rajiv Gandhi National Institute of Youth Development, Seriperumbudur was due to delay in getting approval of the annual accounts from their Executive Council headed by Hon'ble Minister of State for Youth Affaris and Sports. Similarly in the case of National Institute of Rural Development, Hyderabad there had been delay in according approval to the documents by their Executive Council headed by the Union Minister for Rural Development.

**1.15 The Committee regret to note that there has been inordinate delay in laying the Annual Report and Audited Accounts of the National Institue of Homeopathy, Kolkata year after year. There was a delay of 26 months in laying the documents for the year 1998-99, 23 months for the years 1999-2000 and 12 months for 2000-2001. The documents for the year 2001-2002 had not been laid until the matter was**

considered by the Committee. The reasons for delay in laying the documents were discussed with the Institute during the study visit of the Committee to Kolkata in May, 2003 as well as during oral evidence held on 11 July, 2003.

1.16 It transpired that the main reason for delay in laying the documents was that the Governing Body of the National Institute of Homeopathy which is to approve the accounts of the Institute had not met for seven years and the President of the Governing Body *viz.* the Union Minister of Health and Family Welfare exercising Emergency Powers used to approve accounts every year. This was being objected to by audit and resulted in delay. Under the rules, the Governing Body is required to ratify the action taken by the President in exercise of emergency powers. Sadly, this was not done for the past seven years until the matter was taken up by this Committee.

1.17 The Committee are glad to note that a meeting of the Governing Body of the Institute has since been held after the Committee went into the matter and the Health and Family Minister has reportedly now taken a stand that the Governing Body will meet periodically as required and that emergency powers will not be used as a routine matter.

1.18 Another reason for delay in laying of the documents is stated to be the absence of regular Director for the Institute since 1996. It is only now that a Director on contractual basis has been appointed. The Ministry's handling of the Institute as brought out in this and the preceding paragraphs leaves much to be desired. The Ministry have now drawn up a schedule indicating time limit for various stages involved in approval of the annual accounts and annual report and to

ensure laying of the documents on the Table of the House without delay. The Committee urge that the Ministry should ensure strict adherence to the time schedule and timely laying of documents in future.

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.

## **CHAPTER-II**

Delay in laying Annual Report and Audited Accounts of Regional  
Institute of Technology, Jamshedpur for the year 2000-2001.

...

Regional Institute of Technology, Jamshedpur established in 1960 is one of the seventeen Regional Engineering Colleges under the scheme of establishment of Regional Engineering Colleges. It is a Joint Venture of the Central Government and the State Government of Jharkhand. The Government of India is meeting the entire non-recurring expenditure. Both the Government of India and State Government of Jharkhand share the recurring expenditure on 50:50 basis. The Institute is administered by an autonomous Board of Governors, having representative of Central and State Governments, University Grants Commission, All India Council for Technical Education etc. as members. The Institute was affiliated to Ranchi University earlier. However, the Central Government has converted the RIT, Jamshedpur into National Institute of Technology, Jamshedpur on 27.12.2002 and given a status of 'Deemed University'.

2.2 During the year 2000-2001, the College was sanctioned a grant of Rs.780.88 lakh (Rs.385.88 lakhs as Non-Plan and Rs.395.00 lakhs as Plan) by the Central Government to meet its recurring and non-recurring expenditure.

2.3 The Annual Report and Audited Accounts of Regional Institute of Technology, Jamshedpur for the year 2000-2001 were laid on the Table on 22.4.2003 about 16

months after the stipulated date. There had been a delay of 7 months in laying the documents for the year 1999-2000, 4 months for the year 1998-99 and 11 months for the year 1997-98.

2.4 A statement showing the reasons for delay in chronological order laid along with documents for the year 2000-2001 is as under:-

Date of submission of Annual Accounts to A.G. Office	28.6.2001
<i>Audit Started from</i>	9.7.2001 to 11.8.2001
3. Draft separate Audit Report received	11.8.2001
4. Reply to separate Audit Report submitted	8.9.2001
5. Corrected copy of Annual Accounts submitted on	14.9.2001
6. Date of receipt of English version of Accounts	21.9.2001
7. Date of placing order for printing	15.12.2001
8. Date of receipt of Hindi version of Accounts from AG	7.2.2002
9. Printing account received	26.2.2002
10. Date of approval by the Chairman, BOGs	2.5.2002
11. Date of submission to Govt. of India	
i) English	21.5.2002
ii) Hindi	21.5.2002

2.5 In their written communication dated 12 August, 2003 the Ministry of Human Resource Development (Department of Secondary & Higher Education) have stated as under:-

*The requisite numbers of the copies of the Annual and Audited Accounts along with the Review & Delay Statement of the college for the year 2000-2001 were*

*sent to Parliament on 6.8.2002 for laying. These could not be laid due to adjournment/sine die of the Parliament. The House has not returned the complete copies of the Annual & Audited report. We have asked again from the College. They took some more time in printing the required copies. Hence, it was submitted to the House for laying only during April, 2003.*

2.6 Asked to state the reasons for delay which were beyond control of the College/Ministry in finalisation of the documents of the college, the Department of Secondary & Higher Education stated in their written reply dated 12.8.2003 as follows:-

- (i) *There was no regular Principal of the college since 1999-2000. The Principal and Registrar of the college were also sent on EOL by the Chairman of the Board of Governors who is also the Minister of Science & Technology, Govt. of Jharkhand*
- (ii) *The college face the transition period for converting Regional Institute of Technology, Jamshedpur into National Institute of Technology, Jamshedpur (Deemed University status). Only during July, 2003, the Institute has their regular Director (earlier Principal). These are the reasons beyond the control of the College/Ministry.*

2.7 The latest position regarding finalisation of the Annual Report and Audited Accounts for the year 2001-2002 is stated to be as under:-

The BOGs meeting of National Institute of Technology, Jamshedpur (Formerly, Regional Institute of Technology, Jamshedpur) was held recently. The Members of the BOGs have approved the Annual Report and Audit Report for 2001-2002. The College will send the required reports shortly. These are expected to be laid on the Table of Lok Sabha in Winter Session. These have been unduly delayed. However, the Lok Sabha is being requested by the Ministry in this regard.

2.8 The Committee desired to know whether any time schedule had been laid down indicating normative time for completion of the task at each stage involved in finalisation of the documents viz. finalisation/compilation of annual accounts and report, auditing of accounts, approval of documents from the competent authority, translation & printing,

processing at Ministry for being laid on the Table of the House. The Ministry's reply is, however, silent on this query.

2.9 The Committee considered the matter at their sitting held on 7 November, 2003.

2.10 The Committee regret to note that there was a delay of about 16 months in laying the Annual Report and Audited Accounts of Regional Institute of Technology, Jamshedpur for the year 2000-2001. There had also been a delay ranging from 4 to 11 months in laying the documents pertaining to the years from 1997-98 to 1999-2000. The documents for the year 2001-2002 which were due for laying by 31.12.2002 had not been laid till the matter was considered by the Committee on 7 November, 2003.

2.11 The Committee examined the reasons for delay with particular reference to the year 2000-2001. It is observed that 8 months were consumed by auditors in auditing of accounts and furnishing their audit report and another 3 months were taken by the Institute for getting the documents printed. The Committee are of the view that the time taken for printing of documents is unreasonable. It has been stated that there was no regular principal of the College since 1999-2000 and the College faced conversion of Regional Institute of Technology into National Institute of Technology. It has also been stated that these documents were earlier sent to Parliament for laying on 6.8.2002 but these could not be laid due to sine die adjournment of the House. This however does not explain why the documents were not presented during Winter Session of Parliament in the year 2002. The documents were laid only in the Budget Session on 22.4.2003.

**2.12 It appears from the Ministry's response that no time schedule had been laid down by them indicating normative time for completion of task at each stage involved in finalisation of the documents viz. finalisation/completion of annual accounts and report, auditing of accounts, approval of the documents from the competent authority, translation and printing, processing at Ministry for being laid on the Table of the House. The Committee urge that a time schedule on the above lines should be prepared and laid down and it should be ensured that the time scheduled is adhered to strictly.**



## CHAPTER-III

### **Delay in laying Annual Reports and Audited Accounts of Indian Institute of Technology, Delhi**

....

The Indian Institute of Technology (IIT), Delhi, is one of the six Indian Institutes of Technology created for higher education, research and development in Science, Engineering and Technology in India. Established as College of Engineering in 1961, the Institute was declared an Institute of National importance under the Institutes of Technology (Amendment) Act, 1963 and was renamed as “Indian Institute of Technology, Delhi” The Institute is financed mainly by grants-in-aid from the Government of India besides realisation of fee from students. During the year 1998-99, the Institute received grants-in-aid of Rs.6950.00 lakhs.

3.2 There has been inordinate delay in laying the Annual Reports and Audited Accounts of IIT, New Delhi every year. The delay was about 11 months each for the year 1996-97 and 1997-98 and about 16 months each for the year 1998-99 and 1999-2000. In respect of the year 2000-01, the extent of delay came down to 4 months and the documents for the year 2001-2002 which were required to be laid by 31 December, 2002 had not been laid till the matter was considered by the Committee.

3.3 The Committee went into the details with particular reference to the time taken at various stages involved in finalisation of the documents for the year 1998-99. The information furnished in this regard by the Ministry in the ‘Delay Statement’ laid on the Table is as under:-

#### **I. *AUDIT REPORT***

1.	<i>Date of finalisation of Accounts by the Institute</i>	<i>18.06.1999</i>
2.	<i>Date of submission of Accounts to AG</i>	<i>18.06.1999</i>
3.	<i>Commencement of Inspection of Accounts</i>	<i>14.07.1999</i>
4.	<i>Completion of inspection of Accounts by AG</i>	<i>01.11.1999</i>
5.	<i>Date of approval of Accounts by the Inspecting Officer</i>	<i>02.03.2000</i>
6.	<i>Date of Dispatch of Audited Accounts by AG</i>	<i>02.03.2000</i>
7.	<i>Date of approval of BoG of the Institute</i>	<i>08.12.2000</i>
	<i>i) Draft Audit Report submitted/Reported before the Finance Committee meeting held on</i>	<i>25.11.2000</i>
	<i>ii) Copy of the final Audit Report received / collected in person from DGACR</i>	<i>10.11.2000</i>

iii) *Copy of this final report received/collected in person from the DGACR referred to Chairman BoG for approval on behalf of the Committee on* 08.12.2000

8. *Date of despatch of Audit Report and Audited Accounts by the Institute*

*English* 06.02.2001  
*Hindi* 16.02.2001

## **II. ANNUAL REPORT 1998-99**

1. *Date of Approval by Chairman BoG* 28.12.1999  
2. *Date of Despatch to the Ministry*  
*English* 29.12.1999  
*Hindi* 28.01.2000

3.4 The Committee took oral evidence of the representative of the Ministry of Human Resource Development (Department of Secondary and Higher Education) and the Indian Institute of Technology, Delhi at their sitting held on 17.6.2003.

3.5 At the outset, a representative of the Department of Secondary and Higher Education who appeared before the Committee said :-

“Sir, we recognise the importance of submitting these papers in time and it has been our persistent effort to ensure that these organizations speed up the submission of papers in time.....I also agree that there have been some delays in submission of these reports. Many a time, the situations are beyond the control of a particular organisation.”

3.6 Asked to explain the specific reasons for persistent delay in laying the documents of the Institute since 1996-97, the registrar, IIT informed that they submit accounts to the DGACR in the month of May-June and request them to send audit Party for commencement of audit. It takes 2 to 4 week to DGACR to send the audit party to their Institute. The audit party takes 2 to 4 months to complete the audit. Thereafter, C&AG take 2 to 4 months in issuing audit certificate. The Committee noted that the Institute took

about 2 months for translation and printing of the documents pertaining to the year 1998-99.

3.7 The Committee regret to note that there has been inordinate delay in laying the Annual Reports and Audited Accounts of the Indian Institute of Technology, Delhi. There was a delay of 11 months each for the years 1996-97 and 1997-98 and 16 months each for the year 1998-99 and 1999-2000. In respect of the year 2000-2001 the extent of delay came down to 4 months. The documents for the year 2001-2002 which were required to be laid on the Table by 31.12.2002 have not been laid till the matter was considered by the Committee. The Committee express their serious concern over persistent delay in this regard which denies timely information to members for use during budgetary discussion in Lok Sabha.

3.8 The Committee's examination of the reasons for 16 months delay in laying the documents pertaining to the year 1998-99 reveal that there was considerable delay in getting the audit of accounts completed and there was also delay in finalisation of the Annual Report. After receipt of the accounts from IIT on 18.6.1999, the auditors took one month to commence the audit and more than 3 months thereafter to complete the audit task. IIT, New Delhi took about 11 months for finalisation of the Annual Report which should have been finalised within six months after close of the accounting year. The Annual Report was got approved alongwith audited accounts at the AGM held on 8.12.2000. The Committee also find that after approval of the documents in their AGM, the Institute took 2 months for completing translation and printing work of the documents which exhibit the lackadaisical attitude of the Institute in finalisation of their documents. The Committee are unhappy to note that after receipt of the documents from the Institute, the administrative Ministry too took 2 months in preparing 'review', 'delay statement' and getting the documents authenticated from their Minister.

**3.9 The Committee regret to note that no 'delay statement' was laid by the Ministry within 30 days of expiry of the prescribed period for laying documents as had been recommended by the Committee in para 3.5 of First Report (Fifth Lok Sabha). The Committee urge that in case delay is anticipated in laying documents, a delay statement should be laid within 30 days of expiry of the stipulated date for laying of documents.**

**3.10 The Committee are distressed to note that no time schedule indicating time limit for completion of task involved in each stage of finalisation of the documents of 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, for 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 take up the matter suitably with Comptroller & Auditor General to ensure timely completion of audit task and ensure that the documents of the Institute are laid in time in future.**

## **CHAPTER-IV**

### **Delay in laying Annual Report and Audited Accounts of Indian Council of Philosophical Research (ICPR), New Delhi**

....

The Indian Council of Philosophical Research, New Delhi was established as an autonomous organisation in 1977 with the objective of reviewing the progress of research in philosophy, to coordinate research activities and to take all measures necessary for the promotion of research in philosophy and allied disciplines. During the year 1998-99, the Ministry of Human Resource Development (Department of Secondary and Higher Education) provided a grant of Rs. 212.75 lakhs to the Council.

4.2 There has been delay in laying the Annual Report & Audited Accounts of Indian Council of Philosophical Research (ICPR), New Delhi every year since 1996-97. The delay was 13 months for the year 1996-97, 14 months for the year 1997-98, 16 months for the year 1998-99 and 11 months each for the years 1999-2000 and 2000-2001. The documents for the year 2001-2002 which were due for laying by 31.12.2002 have not been laid till the matter was considered by the Committee.

4.3 In the “Delay Statement” laid alongwith Annual Report and Audited Accounts of Indian Council of Philosophical Research (ICPR), New Delhi for the year 1998-99 the reasons for delay have been explained as under:-

“The Annual Accounts were submitted by the Council to the office of the Director General of the Audit on 30<sup>th</sup> July, 1999. The Accounts of the Council were audited from 16.12.1999 to 31.12.1999 and the Audit Certificate was received by the Council on 31<sup>st</sup> January, 2000.

The Governing Body approved and adopted the Audited Accounts and Audit Report of the Council in its meeting held on 7.2.2000. Printed copies of the Annual Report and Audited Accounts were received in the Ministry on 30<sup>th</sup> January, 2001. “

4.4 The Committee considered the matter at their sitting held on 11 April, 2002 and also took oral evidence of the representatives of the Ministry of Human Resource Development (Department of Secondary and Higher Education) and Indian Council of Philosophical Research on 17 June, 2003.

4.5 During oral evidence, the Chairman, ICPR submitted the reasons for delay in laying the documents of the Council and said that there was no Member Secretary in the Council for quite some time and there was paucity of Hindi Translators in the Council beside laxity on the part of subordinate officers. He further stated that the administrative Ministry have since given them a time schedule for completion of various stages involved in finalisation of the documents.

**4.6 The Committee are concerned to note that there has been inordinate delay in laying the Annual Reports & Audited Accounts of Indian Council of Philosophical Research (ICPR), New Delhi every year since 1996-97. The delay was 13 months for the year 1996-97, 14 months for the year 1997-98, 16 months for the year 1998-99, 11 months each for the year 1999-2000 and 2000-2001. The documents for the year 2001-2002 which were due for laying by 31.12.2002 have not been laid till the matter was considered by the Committee.**

**4.7 The Chairman, ICPR was candid enough to admit that there was some laxity on the part of ICPL which resulted in delay in laying the documents and mentioned in this connection the factors such as absence of Member Secretary in the Council for quite some time, paucity of Hindi Translators and laxity on the part of some subordinate staff. The Committee are of the view that these factors are within the**

**control of the management/Ministry and that these should be resolved at the earliest. The Ministry of Human Resource Development (Department of Secondary & Higher Education) has since laid down a time schedule for completion of various stages involved in finalisation of the documents. The Committee urge that the time schedule should be adhered to strictly and it should be ensured that the Annual Report and Audited Accounts are laid on the Table of the House within the stipulated time.**

## **CHAPTER-V**

### **Delay in laying Annual Report and Audited Accounts of Regional Engineering College, Silchar for the year 2000-2001.**

...

The Regional Engineering College, Silchar established in 1967 is one of the seventeen Regional Engineering Colleges started under the scheme of establishment of Regional Engineering Colleges. It is a Joint venture of the Central Government and the State Government of Assam. The Government of India is meeting the entire non-recurring expenditure. Both the Government of India and State Government of Assam share the recurring expenditure on 50:50 basis. Its management in the matter of finance and administration is vested in the duly constituted Board of Governors functioning under the Chairmanship of Hon'ble Minister for Technical Education of the State Government and having representatives of Central Government, State Government, University Grants Commission, All India Council for Technical Education etc. as members.

5.2 During the year 2000-2001, a total grant of Rs.514.00 lakhs (Rs.240.00 Lakhs under plan and Rs.275.00 lakhs under Non-Plan) was sanctioned to the Institute by the Central Government to meet its recurring and non-recurring expenditure.

5.3 The Annual Report and Audited Accounts of Regional Engineering College, Silchar for the year 2000-2001 which were required to be laid on the Table by 31.12.2001 have actually been laid on 22.4.2003 with a delay of 16 months. The documents were laid on time during the preceding two years. The documents for 1998-99 were laid on 16.12.1999 and for 1999-2000 on 15.12.2000.



5.4 In the 'Delay Statement' laid alongwith Annual Report and Audited Accounts, a statement showing the dates of finalisation of accounts and other activities in chronological order has been mentioned as under :-

*AUDIT REPORT*

1.	<i>Date of finalisation of Accounts and approval by Inspecting Officers</i>	<i>18.10.2001</i>
2.	<i>Date of submission of Accounts to AG</i>	<i>05.02.2002</i>
3.	<i>Commence of Inspection of Accounts by AG</i>	<i>20.02.2002</i>
4.	<i>Completion of Inspection of Accounts by AG</i>	<i>30.03.2002</i>
5.	<i>Date of dispatch of Annual Report and Audited Accounts by the College</i>	
	(i) <i>English</i>	<i>20.04.2002</i>
	(ii) <i>Hindi</i>	<i>20.04.2002</i>

**ANNUAL REPORT**

*Date of dispatch to the Ministry*

<i>English</i>	<i>20.04.2002</i>
<i>Hindi</i>	<i>20.04.2002</i>

5.5 Asked to indicate the time taken by the statutory auditors in auditing the accounts of the College, the Ministry of Human Resource Development (Department of Secondary & Higher Education) in their written reply dated 11 August, 2003 stated that accounts were made ready for audit on 25.5.2001. Statutory Auditors were requested by the College on 16.7.2001 to take up the audit. Accounts were approved by the Statutory Auditors on 18.10.2001 but some errors were noticed which were rectified in February, 2002.

5.6 *It has also been mentioned that the Annual Report and Audited Accounts of the College were sent to the Ministry on 20.4.2002 for laying. However, the Ministry found some discrepancies and after rectification, the Ministry could prepare review and delay statement in February, 2003 and got these documents authenticated from their Minister on 31.3.2003.*

5.7 The following reasons are stated to be beyond the control of the Management:-  
(a) *non-cooperation movement by Faculty and Staff during June-July, 2001;*

*(b) strike by Faculty and Staff during August-September, 2001 and December, 2001 & January, 2002; and*

*(c) undue delay in holding BOG's meeting to approve the Annual Report and Audited Accounts.*

5.8 Asked to state whether any time schedule has been laid down either by the Ministry or by the College, the Department of Secondary and Higher Education stated that their Ministry has intimated all Regional Engineering Colleges from time to time to submit the Annual Report and Audited Accounts within nine months of the close of the accounting year.

5.9 The latest position regarding finalisation of the Annual Report and Audited

Accounts for the year 2001-2002 was stated to be as under (O.M. dt. 11 August, 2003) :-

*“ The BOGs meeting of National Institute of Technology, Silchar (Formally, Regional Engineering College, Silchar) was held on 19.07.2003 in the Ministry. These could not have been held in Silchar due to bad situation of the area. In the meeting held In Ministry, the Members of the BOGs have approved the Annual Report and Audit Report for 2001-2002. The College will send the required reports shortly. These are expected to be laid on the Table of Lok Sabha in Winter Session. These have been unduly delayed. However, the Lok Sabha is being requested by the Ministry in this regard.”*

5.10 About remedial measure taken or proposed to be taken to ensure timely laying of the documents, it has been stated that the Ministry will in future instruct the College to submit the Annual Report and Audited Accounts well before stipulated period so that there is enough time with the Ministry to lay the reports in both Houses of Parliament.

5.11 The Committee considered the matter at their sitting held on 7 November, 2003.

5.12 The Committee note that though the Annual Report and Audited Accounts of Regional Engineering College, Silchar were laid on time in the year 1998-99 and 1999-2000, for the year 2000-2001 these were laid on 22.4.2003 i. e. 16 months after the stipulated date. The documents for the year 2001-2002 which were to be laid by 31.12.2002 have not been laid till the matter was considered by the Committee on 7 November, 2003. The Committee regret to note that the College had taken 6 months for compilation of their accounts of 2000-2001 and another three months to hand over the accounts to auditors as against 6 months prescribed for this purpose. The delay is stated to be due to non-cooperation/strike by faculty & staff of the College and undue delay in holding the meeting of Board of Governors to approve the annual report and accounts.

**5.13 The Committee also note that after receipt of documents in the Ministry on 22.4.2002, some discrepancies were found and it took 11 months for the Ministry to get the discrepancies rectified and to place the documents on the Table of the House.**

**The Committee fail to understand the unreasonable time taken by the Ministry in this regard. The Committee would like to know the nature of discrepancies found and the efforts made by the Ministry in getting those discrepancies rectified expeditiously.**

**5.14 The Committee regret to note that no time schedule has been laid down by the Ministry indicating normative time for completion of task at each stage viz. appointment of auditors, compilation of accounts and handing over to auditors, auditing of accounts, finalisation of Annual Report, approval of the documents from the competent authority, translation and printing and processing at Ministry for being laid on the Table of the House. The Committee urge that this should be done forthwith. A senior officer both in the College and Ministry should also be entrusted with the task of monitoring the progress made at each stages of the finalisation of the documents and to ensure timely completion of the work. With this measures, the Committee hope that the Annual Report and Audited Accounts of the Regional Engineering College, Silchar would be laid within the stipulated period of nine months after close of the accounting year in future. The Committee desire that a schedule of time limits so prepared be furnished to the Committee for their information.**

## **CHAPTER-VI**

### **Delay in laying Annual Report and Audited Accounts of Indian School of Mines, Dhanbad for the year 1998-99.**

.....

Indian School of Mines (ISM), Dhanbad was established in 1926 for providing trained manpower to the Mining Industry. In 1967, Indian School of Mines was converted into an autonomous institution under the Central Government with the 'Deemed to be University' status. Till 1998-99, the School was being funded through UGC for its development activities and maintenance. Hence, the activities of the Institute were being included in the report of UGC. 1998-99 was the first year of Indian School of Mines for laying its Annual Report and Audited Account separately before Parliament. During the financial year 1998-99, the School has been released a total grant in aid of Rs. 1303/- lakh.

6.2 The Annual Report and Audited Accounts of Indian School of Mines, Dhanbad for the year 1998-99 were laid (on 22.12.2003) with a delay of 12 months after the stipulated period. There had also been a delay of 7 months in laying the documents of ISM for the year 1999-2000, 3 months for the year 2000-01 and 2 months for the year 2001-2002.

6.3 The time taken for finalisation of documents of ISM for the year 1998-99 as detailed in the 'delay statement' is as under :-

#### *I. Audit Report*

1. Date of finalisation of Accounts by the School	01.10.1999
2. Date of submission of Accounts to DGACR	06.10.1999
3. Commencement of Inspection of Accounts by DGACR	15.11.1999
4. Completion of Inspection of Accounts by DGACR	24.12.1999
5. Date of Approval of Accounts by the Inspecting Officer	18.01.2000
6. (a) Date of Dispatch of Audited Accounts by DGACR	16.08.2000
(b) Date of Confirmation of Audit certificate by DGACR	22.08.2000
7. Date of Approval by the Executive Board	20.09.2000

8. *Date of Dispatch of Audit Report and Audited Statement of accounts to the Ministry:*

(i) English	23.11.2000
(ii) Hindi	23.11.2000

**II. Annual Report**

1. Date of Approval by the General Council	06.04.2000
2. Date of Dispatch to the Ministry	
(i) English	23.11.2000
(ii) Hindi	23.11.2000

6.4 The Committee considered the matter at their sitting held on 14.9.2001 and took oral evidence of the representatives of Ministry of Human Resource Development (Department of Secondary and Higher Education) and Indian School of Mines, Dhanbad at their sitting held on 17.6.2003.

6.5 At the outset, a representative of the Ministry of Human Resource (Department of Secondary & Higher Education) apologised for the delay in laying the documents of the ISM, Dhanbad. She also added that there has been considerable improvement and the delay has been reduced in the succeeding years.

6.6 Explaining the reasons for delay in laying the documents for the year 1998-99, the Director, ISM stated during evidence that till 1997-98 the Indian School of Mines was funded by the University Grants Commission and that only from 1998-99, the Institute is being funded directly by the Ministry of Human Resource Development. The reason for delay in laying the report for the year 1998-99 was reportedly due to shifting of the office of the Auditor General from Patna to Ranchi and due to change in the format of accounts. It has been stated that the regularisation process took some time and that they had to make visit to Ranchi office to sort out the various queries. In the subsequent years, the period of delay has been substantially brought down. The Director, ISM also stated that the whole process had since been streamlined and they were in a position to submit the report in time.

**6.7** The Committee note that there was a delay of 12 months in laying the Annual Report and Audited Accounts of Indian School of Mines (ISM), Dhandbad for the year 1998-99. It has been stated that it was for the first time that the Annual Report and Audited Accounts of ISM were laid before the Parliament and the delay was mainly due to change in the format of accounts and due to shifting of office of AG from Patna to Ranchi.

**6.8** The Committee are glad to note that the extent of delay in laying the documents has been substantially brought down in the subsequent years and the delay in laying the documents for the year 2001-2002 was 2 months. The Committee hope that as assured during oral evidence it would be ensured that all formalities including compilation of accounts, approval of documents from the competent authority, translation & printing would be completed in a time bound manner and the Annual Report and Audited Accounts of ISM are laid on the Table of the House within nine months of the close of the accounting year in future.

**NEW DELHI**  
**ACHARYA**  
December, 2003  
Agrahayana, 1925 (Saka)

**PRASANNA**  
Chairman,  
Committee on Papers Laid on the Table.