

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1978-79)**

(SIXTH LOK SABHA)

SIXTEENTH REPORT

(Presented on 4-5-1979)



**LOK SABHA SECRETARIAT
NEW DELHI**

May 1979/Vaisakha, 1901 (Saka)

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**COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON
THE TABLE**

(1978-79)

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INTRODUCTION

1. The Chairman of the Committee on Papers Laid on the Table of the House, having been authorised by the Committee to present the Report on their behalf, present this their Sixteenth Report.

2. On examination of certain papers laid during the Third, Fifth and Seventh Sessions (Sixth Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying before Parliament certified accounts of the Jawaharlal Nehru University.

3. On 3rd November, 1978, the Committee took evidence of the representatives of the Ministry of Education and Social Welfare on the subject.

4. The Committee wish to express their thanks to the Officers of Ministry of Education and Social Welfare and the representatives of University Grants Commission and Jawaharlal Nehru University for furnishing information desired by the Committee.

5. The Committee considered and adopted this Report at their sitting held on May 2, 1979.

6. A statement giving summary of recommendations/observations of the Committee is appended to the Report (Appendix II).

NEW DELHI;

KANWAR LAL GUPTA,

May 2, 1979

Chairman,

Vaisakha 12, 1901 (Saka)

Committee on Papers Laid on the Table.

REPORT

DELAY IN LAYING BEFORE PARLIAMENT CERTIFIED ACCOUNTS OF THE JAWAHARLAL NEHRU UNIVERSITY

The certified accounts of the Jawaharlal Nehru University for the year 1975-76 were laid on the Table of Lok Sabha on 23-12-1977 alongwith a statement showing reasons for delay in laying them. The statement of reasons for delay reads as under:

"The Annual Accounts of the Jawaharlal Nehru University for the year 1975-76 were forwarded to the Accountant General, Central Revenues on 30th September, 1976. The Preliminary audit report on the accounts of the University was received on April 5, 1977 and comments of the University on the various points raised in the audit report were sent to the Accountant General, Central Revenues on 22nd April, 1977. While the English version of the Annual Accounts as certified by Audit was received on 1st August, 1977, the Hindi version thereof was received on 6-10-1977 from the A.G.C.R. After getting the Annual Accounts printed, these were forwarded to this Ministry for being laid before Parliament, hence the delay."

1.2. The Public Accounts Committee had, in para 2.19 of their 114th Report (Fourth Lok Sabha), recommended as under:

"The Committee would like to reiterate their earlier views that the accountability of these universities to Parliament will in no way clash with their autonomy in the academic fields. On the contrary, it will make for more informed criticism of their affairs in Parliament. Government should after due consideration of this position come to an immediate decision on the question of laying the Audit reports of these universities before Parliament, so that this Committee would have an opportunity to examine them and report to Parliament."

1.3. Government had accepted the above recommendation and communicated their decision to Public Accounts Committee on 31-12-1970. Thereupon, the Public Accounts Committee, in para 1.19 of their 27th Action Taken Report (1971-72) while commenting

upon the action taken by Government on the above recommendation further recommended as under:

"The Committee are glad that Government have accepted their oft-repeated recommendation that the audited accounts and audit reports of the Central Universities should be laid before Parliament. Since incorporation of necessary provision in the relevant Acts is likely to take some time, the Committee would like Government to make it a convention to lay these accounts and audit reports before Parliament pending amendment of the Acts."

1.4. The Annual Reports of the Jawaharlal Nehru University are not at present laid on the Table of the House. Section 19 of the Jawaharlal Nehru University Act, 1966 provides as under:

"19(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 at its annual meeting.

(2) The Court may communicate its comments thereon to the Executive Council."

1.5. Statute No. 12 of the Statutes of the Jawaharlal Nehru University reads as under:

"12(1) An annual meeting of the Court shall be held on a date fixed by the Executive Council and at such annual meeting a report of the proceedings of the Executive Council and a report of the working of the University during the previous year together with a statement of the receipts and expenditure, the balance-sheet as audited and the Budget for the next financial year shall be presented by the Executive Council and any vacancies among the officers of the University or among the members of the Court or the Executive Council which ought to be filled up by the Court shall also be filled up.

(2) A copy each of the reports together with a copy of the statement of receipts and expenditure and of the balance-sheet and the budget referred to in clause (1) shall be sent to every member of the Court at least seven days before the date of the annual meeting."

1.6. The Committee on Papers laid on the Table have, in paras 1.16 and 3.5 of the First Report (Fifth Lok Sabha), recommended *inter alia* as under:

"1.16...after the close of the accounting year every autonomous organisation should complete its accounts within a period of 3 months and make them available for auditing. Auditing of the accounts and furnishing replies to audit objections, if any, and also translation and printing of Reports should be completed within the next six months so that the Reports and audited accounts are laid before Parliament within nine months after the close of the accounting year unless otherwise stipulated in the relevant Act, etc., under which the body has been set up. If for any reason the report and audited accounts cannot be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period."

"3.5...normally the Annual Report and audited accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it to Government for laying. If for any reason the report, audited accounts and audit report cannot be laid within the stipulated period of nine months the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the

reasons why the report and accounts could not be laid within the stipulated period.”

1.7. In paras 1.12 and 1.14 of their Second Report (Sixth Lok Sabha) the Committee on Papers laid on the Table have recommended *inter alia* as under:

“1.12....all Statutory/Autonomous Organisations, Public Undertakings, Corporations, Joint ventures, Societies etc., which are financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of shares, subsidies, grants-in-aid etc., either wholly or partly should lay their Annual Reports/Audit Reports (both English and Hindi versions) before both Houses of Parliament irrespective of the fact whether the Statutes, Rules or Regulations of such organisations provide therefor or not and whether they are registered under the Companies Act, 1956 or not.”

“1.14....Government might consider the feasibility of amending, where necessary, the relevant Statutes/Rules/Regulations of such organisations, to make it obligatory on the part of the administrative Ministry concerned to lay the Annual Reports/Audit Reports of such organisations under their administrative control before Parliament within nine months of the close of accounting year so that Parliament is apprised of their activities.”

1.8. The Ministry of Education and Social Welfare in their communication dated 12-7-78 explained the action taken by them on the recommendations of the Committee made in para 1.12 referred to above, as under:

“...so far as the seven Central Universities are concerned, there is a provision in the Acts of four of them, namely, the Aligarh Muslim University, Visva-Bharati, University of Hyderabad and North-Eastern Hill University, for submission of their Annual Reports to the Visitor. It has accordingly been decided that till such time as a provision for submission of their Annual Reports to Parliament is made in their Acts, as a matter of convention, their Annual Reports be laid before Parliament hereafter after getting the approval of the Visitor.

In view of the position explained above, the Aligarh Muslim University, Visva-Bharati, University of Hyderabad and North Eastern Hill University have been requested to

send to this Ministry copies of Hindi and English versions of their Annual Reports for 1977-78.

So far as the remaining three Universities, namely, Delhi University, Banaras Hindu University and Jawaharlal Nehru University are concerned there is no provision in their Acts even for submission of their Annual Reports to the Visitor. Submission of the Annual Reports of the aforesaid Universities to the Parliament will, therefore, have to wait till their Acts are amended to make a provision for laying their Annual Reports to the Visitor as well as the Parliament."

1.9. The certified accounts of the Jawaharlal Nehru University for the year 1976-77 were laid on the Table of Lok Sabha on 29-8-1978 alongwith a statement explaining the reasons for delay in laying those accounts. The delay statement reads as under:

"The Accounts for the year 1976-77 were finalised by the Jawaharlal Nehru University and made available to the audit on 9th August, 1977. The draft Audit Report on the accounts was received from the Accountant General, Central Revenues on 18-4-1978 for comments and verification of facts. The University sent its comments on 5th June, 1978.

The English version of the Audit Report was received by the University on 23rd June, 1978 and the Hindi version on 3rd August, 1978. The requisite number of copies of Annual Accounts together with Audit Report thereon were received by this Ministry from the University on 4th August, 1978. Hence, the same could not be laid before Parliament earlier."

1.10. With a view to seek further clarification in regard to the reasons for delay in laying the certified accounts of the Jawaharlal Nehru University, the Committee invited the representatives of the Ministry of Education and Social Welfare, the University Grants Commission and the Jawaharlal Nehru University to hear their views in the matter on 3-11-1978.

1.11. During evidence on 3-11-1978, the Committee noted that the certified annual accounts of the Jawaharlal Nehru University for the years 1975-76 and 1976-77 were laid on the Table of Lok Sabha on 23 December, 1977 and 29 August, 1978, respectively i.e., 21 months and 17 months after the close of the relevant accounting

year, and enquired about the reasons for the delay. The representative of the Ministry of Education and Social Welfare stated:

"I can only say that at that time there was not sufficient awareness about the need for placing the report on time. The time schedule prescribed by this august Committee somehow could not be adhered to. The accounts could not be submitted to the A.G. in time. The CAG also took more time than expected. Therefore, the whole thing got delayed. I would only submit that since then we have taken necessary steps in the Ministry as well as in the University to see that there is no such delay in future. I understand that on the basis of the discussions I have had with the University officials that the University has taken sufficient steps to see that there is no delay of this kind in future. Our effort is to lay before Parliament the Audit Report according to the prescribed time schedule. Every effort will be made in that direction."

On further enquiry the Accounts Officer of the Jawaharlal Nehru University explained that in April, 1976 instructions had been received from the Ministry that the accounts had to be prepared by 30th June with the result that the preparation of accounts was expedited. On enquiry as to why earlier longer time was taken in preparation of the accounts, the witness informed the Committee that there were no instructions to the effect that the accounts might be laid before Parliament by a particular date.

1.12. Section 20(1) of the Jawaharlal Nehru University Act, 1966 provides as under:

"20(1) The accounts of the University shall, once at least in every year and at intervals of not more than fifteen months, be audited by the Comptroller and Auditor General of India, or any person authorised by him in this behalf."

1.13. Referring to Section 20(1) of the Act, the Committee enquired during evidence whether the University was following the said provision of the Act in so far as the auditing of the accounts of the University was concerned. The Accounts Officer of the Jawaharlal Nehru University stated:

"In the Act, of course, it is provided that the accounts should be audited by the CAG and the interval between the two

dates should not be more than 15 months. All efforts were made to prepare the accounts and the interval has never been more than 15 months. In fact, the interval was reduced from time to time. If it was taking 15 months, next time it took 14 months and then 13 months. Earlier, the accounts were being submitted in November and then in October."

Inviting the attention of the Committee to the Statements laid on the Table by the Minister of Education, Social Welfare and Culture, regarding reasons for delay in laying before Parliament, Annual Accounts of Jawaharlal Nehru University for 1975-76 and 1976-77, according to which the Annual Accounts for 1975-76 and 1976-77 were made available to Audit in September, 1976 and August, 1977 respectively, the representative of the Ministry explained that in terms of the provisions of Section 20(1) of the Jawaharlal Nehru University Act, there was no delay on the part of the University as it required the University to enable the Auditor General to undertake the audit within the year.

1.14. When the Committee enquired about the significance of 'the fifteen months interval' mentioned in Section 20(1) of Jawaharlal Nehru University Act, 1966, the witness stated:

"Supposing the A.G. undertakes the audit of a particular year in December of that year, then the next audit must take place within fifteen months from the date of that audit. That is the interpretation of the particular Section. Fifteen months do not relate to the beginning of the financial year but they relate to the preceding audit."

* * * * *

"The interval between the preceding audit and the following audit should not be more than fifteen months."

Explaining the position further the Secretary, University Grants Commission stated:

"....it (accounts) should be audited after the University submits them. They should say, 'Now the accounts are ready, you must audit the accounts.' The audit should be done by 31st March next year. Now the interval of not more than 15 months could possibly be given two interpretations. One is that the time lag between the two audits should be 15 months or the audit of that particular year which is to be done in the next year should not go beyond the

three months following that. That means 15 months from the end of a particular financial year.

• • • • •

These are the two possible interpretations. But on that basis I do not think the Nehru University has defaulted."

1.15. Asked as to when the audit certificate on the accounts for 1975-76 was received, the Rector, Jawaharlal Nehru University stated that it was received on 28th June, 1977. The Committee then asked the Secretary, University Grants Commission to explain whether the Certificate was in time. The witness explained that the Act would have been violated only if the audit had not been completed by 30th June, 1977.

1.16. The Committee enquired why the accounts for 1975-76 were laid on the Table in December, 1977 when the audit was completed in June 1977. The representative of the Ministry stated:

"...after the report is received from audit certain statutory—not laid down in the Act but in the statutes of the University—procedures have to be followed. It has to go to the Finance Committee and Executive Council. The Finance Committee gives its comments. Then it comes to executive Council which examines the whole thing. Then Hindi translation has to be got done and it has to be printed. We received this document in the Ministry on 18th October. As at that time Parliament was not in Session we placed it on the Table of the House in December, 1977."

1.17. Asked whether the accounts for 1975-76 and 1976-77 had been published in the Gazette of India, the Accounts Officer of the Jawaharlal Nehru University replied in the affirmative.

1.18. On enquiry about the comments of Audit on the accounts of Jawaharlal Nehru University, the witness explained that while there were no comments of Audit on the accounts for 1975-76, they had made certain observations on the accounts for 1976-77 which had been submitted to the Finance Committee of the University on 30 October, 1978. The witness further stated that the meeting of the Finance Committee could not consider the audit report on account of its adjournment and that the meeting would be held again within a week when the audit report would be placed before it.

1.19. On further enquiry why so much time was taken in holding meeting of Finance Committee after audit report for 1976-77 was received, the witness stated that in future the meeting of Finance Committee would be held earlier for the purpose.

1.20. Explaining the role of University Grants Commission after the Audit Report was received, the Secretary, University Grants Commission stated that when the audit report was received by University Grants Commission the University was asked to furnish their comments thereon and that the proceedings of the Finance Committee were also received by University Grants Commission and University Grants Commission then went into the matter to see what action should be taken in the matter.

1.21. The Committee then enquired from the representative of the Ministry of Education and Social Welfare as to what action the Ministry took on the audit report of the Central Universities. The representative of the Ministry stated:

"The Education Ministry functions as the Secretariat for the Visitor whose functions are laid down in the Act; those functions include making a special enquiry, get special inspections done. We place funds at the disposal of the U.G.C. and the U.G.C. administers the funds on behalf of the Ministry. In the North-Eastern Hill University we received some complaints and we requested the C.A.G. to make a special audit. That kind of thing we do. Besides, there are nominees of the Visitor on the executive council and the court and they are drawn from special areas, they are distinguished academic persons who are nominated in their own right to make a contribution to the academic management and administration of the University."

1.22. Regarding the accounts of Jawaharlal Nehru University for 1976-77, the Secretary, University Grants Commission informed the Committee that the Audit Certificate for this year was also received in June, 1978.

1.23. Regarding the budget of Jawaharlal Nehru University for 1976-77 and 1977-78, the Committee were given the following information:

	1976-77	1977-78
Non Plan Expenditure	Rs. 165 lakhs	Rs. 193.48 lakhs
Plan Expenditure	Rs. 162.74 lakhs	Rs. 119.43 lakhs

1.24. Asked about the position of audit report of Jawaharlal Nehru University for 1977-78, the Accounts Officer of the University stated:

"It was sent on 28th August. They took the audit on 12th September; and presently, they are conducting the audit of the accounts.... It may not be possible because the period is 31st December, 1978, because after the complete audit, they will send a draft audit report and then they will ask for our comments. Then they will issue a final report with their audit report."

However, the witness stated that the accounts for 1978-79 would be laid on the Table of the House as per recommendation of the Committee as the practice of preparing monthly accounts of Jawaharlal Nehru University had been started.

1.25. When enquired whether the accounts for the months of September and October were ready, the witness stated:

"Then plan accounts are ready and the non-plan accounts are one month in arrears. We have put more than one person on the job to complete the work. By the end of next month, we will be in line with the instructions now received by us."

1.26. In reply to a question as to why the recommendation of the Committee had not been followed, the Rector, Jawaharlal Nehru University stated that the recommendation was received on 28th February, 1978 from the Ministry and that steps were being taken to follow the schedule recommended therein.

1.27. When the Committee enquired as to why the recommendation of the Committee was communicated to the University a long time after the presentation of their First Report (Fifth Lok Sabha), the representative of the Ministry admitted that there was an omission on the part of the Ministry. The witness assured the Committee that steps were being taken to see that it did not happen in future.

1.28. Regarding the Annual Reports of the Jawaharlal Nehru University, the Rector of the University informed the Committee that the Annual Reports of Jawaharlal Nehru University upto the year 1977 had been presented to the Court and the Report for 1978 was under preparation. The witness further stated that the recommendation which the University had received related to Audit Reports only

and not to Annual Reports. Thereupon, the representative of the Ministry of Education and Social Welfare stated:

“In Acts of four Central Universities there is provision for submission of annual report to the Visitor. As recommended by the Committee we agreed to place them on the Table. In respect of three universities, Delhi, JNU and Banaras, there is no such provision. In our letter dated 12th July, 1978 we have said this. Since we have no authority to oblige the University to submit report even to the Ministry, it would be difficult at this stage to give any such assurance. However, some new thinking has taken place. We have decided to review this decision. Subject to the University's Executive Council or Court agreeing, we would be happy to submit these also on the Table of the House, regarding these three universities.”

The witness also informed the Committee that the Minister of Education and Social Welfare had taken a decision to amend the Acts of three Universities to provide for laying the annual reports as well as the accounts on the Table of the House. Explaining the stand of the University in this regard, the Rector, Jawaharlal Nehru University stated that the Annual Reports of the University could be laid on the Table of the House if the Jawaharlal Nehru University Act was amended or the approval of the University bodies like Executive Council and the Court was obtained.

1.29. Asked whether the Ministry ever reviewed the working of the Jawaharlal Nehru University, the representative of the Ministry stated that a preliminary review of the working of the University had taken place recently and added that conducting of Audit by CAG was also a kind of enquiry. The witness further stated:

“U.G.C. undertakes a five yearly review of the working of the University. It examines the needs of the University for the following five years and on that basis it decides from year to year the kind of staff needed.”

1.30. The certified accounts of the Jawaharlal Nehru University for the year 1977-78, which should have been laid on the Table of the House by 31st December, 1978, have not so far been laid. However, on 12th March, 1979, the Minister of Education and Social Welfare laid on the Table of Lok Sabha a statement showing reasons for delay in laying the Annual Reports together with Annual Accounts and Audit Reports of the Central Universities before Parliament (Appendix I).

1.31. The statement points out *inter alia* that:

“The various Central Universities had not been following the time-schedule prescribed by the Committee on Papers laid on the Table for completion of various stages of action, with the result that delay has taken place successfully in laying the various Annual Accounts before Parliament. Recently, steps have been taken to streamline the entire procedure. Time schedules have been communicated to all the Central Universities and they have been advised to ensure its compliance. Education Secretary has personally addressed letters to the Vice-Chancellors asking them to take all possible steps to see that the Accounts are finalized and submitted to concerned Accountants-General in time and the audit is also reminded periodically. The University Grants Commission has also issued necessary instructions to the Central Universities. A meeting of the Finance Officers of the Central Universities was also convened by the University Grants Commission to discuss this problem and guidelines for expeditious completion of Accounts were formulated.”

Further, according to the aforementioned statement, the Annual accounts and Audit Report of Jawaharlal Nehru University for 1977-78 are expected to be laid on the Table during the current Budget session, 1979. However, the Annual Report of Jawaharlal Nehru University would be laid on the Table only after a provision to that effect has been incorporated in the Jawaharlal Nehru University Act, 1966.

1.32. The Committee note that the certified accounts of the Jawaharlal Nehru University for the years 1975-76 and 1976-77 which in terms of their recommendation made in para 1.16 of their First Report (Fifth Lok Sabha), should have been laid on the Table by 31-12-1976 and 31-12-1977 respectively, were laid on the Table of Lok Sabha as late as on 23-12-1977 and 29-8-1978, respectively. From the statements laid alongwith the certified accounts of the Jawaharlal Nehru University for 1975-76 and 1976-77, showing reasons for delay in laying those accounts, the Committee find that the University took about 6 months time and 4 months time in compiling the accounts for 1975-76 and 1976-77, respectively and thereafter the audit took 10 months' time and 11 months' time in auditing those accounts, respectively. The Committee are constrained to observe that neither the Ministry of Education and Social Welfare who are responsible for laying on the Table the Certified accounts of the Central Universities nor the University Grants Com-

mission which disburses grants to the Central Universities, made any effort at any stage to enquire about the reasons for delay in compilation and auditing of accounts of the Jawaharlal Nehru University. The Committee have no doubt that if the question of delay had been taken up by the Ministry with the University well in time, the certified accounts could have been laid on the Table within the stipulated period.

1.33. The Committee are shocked that Ministry of Education and Social Welfare took as long as 2 years after the presentation of First Report (Fifth Lok Sabha) of the Committee on Papers laid on the Table to the House on 8-3-1976, in communicating the recommendation contained in para 1.16 of that Report to Jawaharlal Nehru University. This is a very serious lapse on the part of the Ministry. This leads the Committee to an inescapable conclusion that the Ministry of Education and Social Welfare itself contributed to the delay in laying the accounts before Parliament by not discharging its responsibility to communicate the recommendations of the Committee to the University in time. This initial lapse on the part of the Ministry led to a series of delays in laying the accounts of all subsequent years on the Table of the House. If the Ministry had been cautious and vigilant to circulate, with promptitude, to the university the aforementioned recommendation of the Committee on Papers laid on the Table immediately after presentation of their First Report (Fifth Lok Sabha), the certified accounts and audit report of Jawaharlal Nehru University could have been laid before Parliament in time.

✓ 1.34. The Committee need hardly stress that immediately on receipt of copies of their reports, each Ministry/Department of Government of India should take prompt action on the recommendations contained therein with a view to implementing the same. The Recommendations should be brought to the notice of all concerned for strict compliance, without fail, so as to leave no scope for laxity in implementation thereof.

1.35. The Committee are surprised over the admission during evidence by the representative of the Ministry of Education and Social Welfare that there was not sufficient awareness about the need for timely laying of the report on the Table of the House. The Committee would like to point out that the recommendation contained in para 2.19 of 114th Report (Fourth Lok Sabha) of the Public Accounts Committee, calling upon the Government to lay certified accounts of Central Universities on the Table of the House, is silent about the time limit for laying those accounts before Parliament with the Annual Report inasmuch as Parliament would get a

certified accounts could be delayed to any length of time. The very idea of laying on the Table the audited accounts of the University is to apprise Parliament of the manner in which the funds placed at the disposal of the University have been utilised during a particular year so that if any serious irregularity, misappropriation or embezzlement, is noticed in the accounts of that university timely corrective measures could be suggested therefor by Parliament. On the other hand, if the accounts are laid on the Table after lapse of considerable time after the close of the accounting year, there is every likelihood that the measures suggested at that late stage by Parliament, may prove futile, as the chances are that in the meantime the persons responsible for committing serious lapses or irregularities in the accounts might have retired or might otherwise not be there for action being taken against them. The Committee trust that the Ministry would in future be very careful and alert in the matter of timely laying of the certified accounts of the University, on the Table of the House.

1.36. The Committee note that the Ministry of Education and Social Welfare have recently taken a decision to lay on the Table the Annual Reports for 1977-78 and onwards in respect of the Aligarh Muslim University, Visva-Bharati University, North-Eastern Hill University and the University of Hyderabad as provisions already exist in the Acts of these universities for submission of their Annual Report to the Visitor. So far as the other three Central Universities, namely, the Jawaharlal Nehru University, Delhi University and Banaras Hindu University are concerned, their Annual Reports though prepared and placed before their respective Courts for consideration in accordance with the relevant provisions of their Acts, are not submitted to the Visitor and the Ministry have decided that their Annual Reports would be laid on the Table of the House only after necessary provisions in their Acts are made for submission of their Annual Reports to the Visitor.

1.37. The Committee do not agree with the decision of the Ministry of Education and Social Welfare for not laying the Annual Reports of three Universities namely, Jawaharlal Nehru University, Delhi University and Banaras Hindu University. The Committee are of the view that Annual Report of the University is not a document which cannot be made public. It merely reflects the activities and achievements of the University during a particular year and the Committee do not find anything objectionable if it is laid on the Table of the House. Rather, laying of certified accounts of the University would be more meaningful if the accounts are laid along with the Annual Report inasmuch as Parliament would get a

clearer picture of the working of the University when both the documents are placed before it simultaneously.

1.38. In December, 1970, the Ministry of Education and Social Welfare had accepted the recommendation contained in para 2.19 of the 114th Report (Fourth Lok Sabha) of the Public Accounts Committee and in implementation thereof started laying on the Table of the House, the certified accounts of the Central Universities pending incorporation of necessary provisions in the relevant Acts of the Universities. The Committee are surprised that Government have not as yet brought forth any amendment to any of the Acts of six Central Universities i.e. Aligarh Muslim University, Banaras Hindu University, Delhi University, Jawaharlal Nehru University, North Eastern Hill University and Visva Bharati University, to make necessary provisions for the laying of accounts before Parliament. The Committee trust that Ministry of Education and Social Welfare would not delay the matter any further and the Acts of the Central Universities would be suitably amended to provide for the laying of Annual accounts, Audit Reports and Annual Reports of the Central Universities before Parliament. However, till such time necessary provisions are made in the relevant Acts, as a matter of convention, Government should lay on the Table the Annual Reports of all the Central Universities including Jawaharlal Nehru University, Delhi University and Banaras Hindu University.

1.39. The Committee would also like the Government to prepare a comprehensive 'Review' on the functioning of the Jawaharlal Nehru University and lay the same on the Table of the House in accordance with the Committee's recommendation made in para 3.8 of their Second Report (Sixth Lok Sabha) mentioning therein the salient points of achievements, total expenditure incurred on the University and some details about the schemes and programme for the future. Where the Report or the Audit Report mentioned any serious irregularity or any other matter of importance which needed corrective action or further enquiry it is expected of the Government to include in the "Review" the remedial steps which had been taken or are proposed to be taken in that direction.

NEW DELHI;

KANWAR LAL GUPTA,

May 2, 1979.

Chairman,

Vaisakha 12, 1901 (Saka)

Committee on Papers laid on the Table.

APPENDIX I

(vide Para 1.30 of the Report)

MINISTRY OF EDUCATION AND SOCIAL WELFARE

Statement showing the reasons for delay in laying the Annual Report together with Annual Accounts and Audit Reports of Central Universities for some years before Parliament.

According to the recommendation of the Committee on Papers laid on the Table, the Annual Report together with audited Accounts and Audit Report thereon of all autonomous organisations for a particular year has to be laid on the Table of both the Houses of Parliament within 9 months of the close of the accounting year, unless otherwise stipulated in the Act or Rules under which the organisation has been set up.

2. The Annual Accounts together with Audit Reports of the Aligarh Muslim University and the Banaras Hindu University for 1976-77 and 1977-78 and of the North-Eastern Hill University for the years 1975-76, 1976-77 and 1977-78 and those of the Delhi University, Jawaharlal Nehru University, Hyderabad University and Visva-Bharati for the year 1977-78 could not be laid on the Table of the two Houses of Parliament within the stipulated period for the following reasons:—

- (i) The various Central Universities had not been following the time-schedule prescribed by the Committee on Papers laid on the Table for completion of various stages of action, with the result that delay has taken place successively in laying the various Annual Accounts before Parliament. Recently, steps have been taken to streamline the entire procedure. Time-schedules have been communicated to all the Central Universities and they have been advised to ensure its compliance. Education Secretary has personally addressed letters to the Vice-Chancellors asking them to take all possible steps to see that the Accounts are finalized and submitted to concerned Accountants-General in time and the audit is also reminded periodically. The University Grants Commission has also issued necessary instructions to the Central Universities. **A**

meeting of the Finance Officers of the Central Universities was also convened by the University Grants Commission to discuss this problem and guidelines for expeditious completion of Accounts were formulated.

- (ii) As a result of the above steps, it has been possible to clear the backlog, and it is expected that soon the position will be up-to-date. The Annual Accounts for 1976-77 in respect of Banaras Hindu University and those for 1977-78 in respect of Delhi University have already been received by the Government and action is being taken to lay them on the Table of the two Houses shortly. The Annual Accounts due from other Universities are also expected to be received by Government before the end of the Budget Session, 1979 of Parliament.

3. As regards Annual Reports, decision has been taken by Government to lay the same for 1977-78 before Parliament in respect of Aligarh Muslim University, Hyderabad University, North-Eastern Hill University and Visva-Bharati, as the Acts of these Universities have provision for submission of Annual Report to the Visitor. As the decision was taken only recently, the Universities have not been able to follow the prescribed time-schedule in this case also. Copies of Annual Report have already been received from the Hyderabad University and the Visva-Bharati and action is being taken to lay the same before Parliament. It is expected that copies of the Report will be received from the remaining two Universities, namely Aligarh Muslim University and North-Eastern Hill University, before long. The Annual Reports of the other three Universities, namely, Banaras Hindu University, Delhi University and Jawaharlal Nehru University will be laid on the Table only after a provision for the purpose is made in their Acts of Incorporation.

APPENDIX II

Summary of Recommendations|Observations contained in the Report.

Sl. No.	Reference to page No. of the Report	Summary of Recommendations Observations
(1)	(2)	(3)
1	1.32	<p>The Committee note that the certified accounts of the Jawaharlal Nehru University for the years 1975-76 and 1976-77 which in terms of their recommendation made in para 1.16 of their First Report (Fifth Lok Sabha), should have been laid on the Table by 31-12-1976 and 31-12-1977 respectively, were laid on the Table of Lok Sabha as late as on 23-12-1977 and 29-8-1978, respectively. From the statements laid along-with the certified accounts of the Jawaharlal Nehru University for 1975-76 and 1976-77 showing reasons for delay in laying those accounts, the Committee find that the University took about 6 months time and 4 months time in compiling the accounts for 1975-76 and 1976-77, respectively and thereafter the audit took 10 months time and 11 months time in auditing those accounts, respectively. The Committee are constrained to observe that neither the Ministry of Education and Social Welfare who are responsible for laying on the Table the certified accounts of the Central Universities nor the University Grants Commission which disbursed grants to the Central Universities, made any effort at any stage to enquire about the reasons for delay in compilation and auditing of accounts of the Jawaharlal Nehru University. The Committee have no doubt that if the question of delay had been taken up by the Ministry with the University well in time, the certified accounts could have been laid on the Table within the stipulated period.</p>

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The Committee are shocked that the Ministry of Education and Social Welfare took as long as 2 years after the presentation of First Report (Fifth Lok Sabha) of the Committee on Papers laid on the Table to the House on 8-3-1976 in communicating the recommendation contained in para 1.16 of that Report to Jawaharlal Nehru University. This is a very serious lapse on the part of the Ministry. This leads the Committee to an inescapable conclusion that the Ministry of Education and Social Welfare itself contributed to the delay in laying the accounts before Parliament by not discharging its responsibility to communicate the recommendations of the Committee to the University in time. This initial lapse on the part of the Ministry led to a series of delays in laying the accounts of all subsequent years on the Table of the House. If the Ministry had been cautious and vigilant to circulate, with promptitude, to the university the aforementioned recommendation of the Committee on Papers laid on the Table immediately after presentation of their First Report (Fifth Lok Sabha), the certified accounts and audit report of Jawaharlal Nehru University could have been laid before Parliament in time.

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The Committee need hardly stress that immediately on receipt of copies of their reports, each Ministry/Department of Government of India should take prompt action on the recommendations contained therein with a view to implementing the same. The Recommendations should be brought to the notice of all concerned for strict compliance, without fail, so as to leave no scope for laxity in implementation thereof.

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The Committee are surprised over the admission during evidence by the representative of the Ministry of Education and Social Welfare that there was not sufficient awareness about the need for timely laying of the report on the Table of the House. The Committee would like to

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point out that the recommendation contained in para 2.19 of 114th Report (Fourth Lok Sabha) of the Public Accounts Committee, calling upon the Government to lay certified accounts of Central Universities on the Table of the House, is silent about the time limit for laying those accounts before Parliament. It cannot, however, be stretched to mean that the laying of certified accounts could be delayed to any length of time. The very idea of laying on the Table the audited accounts of the University is to apprise Parliament of the manner in which the funds placed at the disposal of the University have been utilised during a particular year so that if any serious irregularity, misappropriation or embezzlement, is noticed in the accounts of that university timely corrective measures could be suggested therefor by Parliament. On the other hand, if the accounts are laid on the Table after lapse of considerable time after the close of the accounting year, there is every likelihood that the measures suggested at that late stage by Parliament, may prove futile, as the chances are that in the meantime the persons responsible for committing serious lapses or irregularities in the accounts might have retired or might otherwise not be there for action being taken against them. The Committee trust that the Ministry would in future be very careful and alert in the matter of timely laying of the certified accounts of the University, on the Table of the House.

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The Committee note that the Ministry of Education and Social Welfare have recently taken a decision to lay on the Table the Annual Reports for 1977-78 and onwards in respect of the Aligarh Muslim University, Visva-Bharati University, North-Eastern Hill University and the University of Hyderabad as provisions already exist in the Acts of these universities for submission of their Annual Report, to the Visitor. So far as the other three Central Universities, namely, the Jawahar-

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lal Nehru University, Delhi University and Banaras Hindu University are concerned, their Annual Reports though prepared and placed before their respective Courts for consideration in accordance with the relevant provisions of their Acts, are not submitted to the Visitor and the Ministry have decided that their Annual Reports would be laid on the Table of the House only after necessary provisions in their Acts are made for submission of their Annual Reports to the Visitor.

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The Committee do not agree with the decision of the Ministry of Education and Social Welfare for not laying the Annual Reports of three Universities namely, Jawaharlal Nehru University, Delhi University and Banaras Hindu University. The Committee are of the view that Annual Report of the University is not a document which cannot be made public. It merely reflects the activities and achievements of the University during a particular year and the Committee do not find anything objectionable if it is laid on the Table of the House. Rather, laying of certified accounts of the University would be more meaningful if the accounts are laid alongwith the Annual Report in as much as Parliament would get a clearer picture of the working of the University when both the documents are placed before it simultaneously.

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In December, 1970, the Ministry of Education and Social Welfare had accepted the recommendation contained in para 2.19 of the 114th Report (Fourth Lok Sabha) of the Public Accounts Committee and in implementation thereof started laying on the Table of the House, the certified accounts of the Central Universities pending incorporation of necessary provisions in the relevant Acts of the Universities. The Committee are surprised that Government have not as yet brought forth any amendment to any of the Acts of six Central Universities, i.e., Aligarh Muslim Uni-

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versity, Banaras Hindu University, Delhi University, Jawaharlal Nehru University, North Eastern Hill University and Visva Bharati University, to make necessary provisions for the laying of accounts before Parliament. The Committee trust that Ministry of Education and Social Welfare would not delay the matter any further and the Acts of the Central Universities would be suitably amended to provide for the laying of Annual accounts, Audit Reports and Annual Reports of the Central Universities before Parliament. However, till such time necessary Provisions are made in the relevant Acts, as a matter of convention, Government should lay on the Table the Annual Reports of all the Central Universities including Jawaharlal Nehru University, Delhi University and Banaras Hindu University.

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The Committee would also like the Government to prepare a comprehensive 'Review' on the functioning of the Jawaharlal Nehru University and lay the same on the Table of the House in accordance with the Committee's recommendation made in para 3.8 of their Second Report (Sixth Lok Sabha) mentioning therein the salient points of achievements, total expenditure incurred on the University and some details about the schemes and programme for the future. Where the Report or the Audit Report mentioned any serious irregularity or any other matter of importance which needed corrective action or further enquiry it is expected of the Government to include in the "Review" the remedial steps which had been taken or are proposed to be taken in that direction.