

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

**(SIXTH LOK SABHA)**

**FOURTEENTH REPORT**

*(Presented on 13 APR 1979)*



**LÓK SABHA SECRETARIAT  
NEW DELHI**

*April, 1979/Chaitra, 1901 (Saka)*

*Price 1 Re. 1.0*

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(i)

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

**(1978-79)**

**Shri Kanwar Lal Gupta—Chairman.**

**MEMBERS**

2. Shri Faquir Ali Ansari
3. Shri G. M. Banatwalla
4. Shri Chandan Singh
5. Shri K. B. Chettri
6. Shri Sudhir Ghosal
7. Shri M. Kalyanasundaram
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9. Shri Hari Shankar Mahale
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11. Shri Mangal Deo
12. Shri Laxmi Narain Nayak
13. Shri Dwarikadas Patel
14. Shrimati B. Radhabai Ananda Rao
15. Shrimati Shanti Devi

**SECRETARIAT**

**Shri K. K. Saxena—Chief Examiner of Bills and Resolutions.**

**Shri P. C. Chaudhry—Senior Table Officer.**

## 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 Fourteenth Report.

2. On examination of certain papers laid during the First, Second, Third, Fourth, Fifth, Sixth and Seventh Sessions (Sixth Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying before Parliament the audit reports and the annual reports of the National Council of Educational Research and Training.

3. On 24th January, 1978, the Committee took evidence of the representatives of the Ministry of Education, Social Welfare and Culture on the subject.

4. The Committee wish to express their thanks to the Ministry of Education, Social Welfare and Culture for furnishing information desired by the Committee.

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

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

NEW DELHI;

April 4, 1979

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Chaitra 14, 1901 (Saka)

KANWAR LAL GUPTA,

Chairman,  
Committee on Papers Laid on the Table.

## REPORT

### DELAY IN LAYING BEFORE PARLIAMENT THE AUDIT REPORTS AND THE ANNUAL REPORTS OF THE NATIONAL COUNCIL OF EDUCATIONAL RESEARCH AND TRAINING

The Audit Report on the accounts of the National Council of Educational Research and Training for the year 1973-74 (both Hindi and English versions) were laid on the Table of Lok Sabha on 4th April, 1977 together with a statement showing reasons for delay in laying the audit report.

1.2. Rule 70(iv) of the Rules of the N.C.E.R.T., reads as under:—

“The accounts of the Council as certified by the Comptroller and Auditor General or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Government of India and the Government shall cause the same to be laid before the Houses of Parliament.”

1.3. In the statement showing reasons for delay in laying the aforementioned audit Report, the Ministry of Education, Social Welfare and Culture stated:

“The certified accounts of the National Council of Educational Research and Training for the year 1973-74 and the Audit Report thereon in English were received from the Accountant General, Central Revenues in May, 1976 and the Hindi version in September, 1976. These documents were sent to the Council for supplying printed copies.

The printed copies both in English and Hindi received from the Council were sent to Lok Sabha Secretariat on 29th January, 1977. Because of the dissolution of the Fifth Lok Sabha the papers could not be laid on the Table of Lok Sabha. The Report is being placed on the Table of the Sabha.”

1.4. Noting that a very formal view had been taken in preparing the ‘statement showing reasons for delay’, further information was called for from the Ministry of Education, Social Welfare and Culture on 6 May, 1977 and that Ministry furnished the requisite information *vide* their communication dated 20th July, 1977 stating *inter alia* as follows:—

(i) *Stage-wise progress of audit report of National Council of Educational Research and training for the year 1973-74 viz due date of submission of annual accounts to audit, exact date of completion of audit and examination of accounts, due date for receipt of Audit Report, exact date for receipt of audit report, etc.*

No due dates had been prescribed for submission of annual accounts to Audit earlier. (Due dates have now been prescribed

*vide* Ministry of Education and Social Welfare letter No. H. 11021/9/76 PU, dated 1st April, 1976 with which a copy of the Report of the 'Committee on papers laid on the Table' was forwarded). However, the N.C.E.R.T. was submitting the annual accounts to Audit within 6 to 8 months of the closure of accounts of a particular financial year.

The Annual Accounts of the Council for 1973-74 were given to the Audit in the beginning of November, 1974. Audit was completed in February, 1975. The A.G.C.R. furnished the Draft Audit Report to the Council in July, 1975. The Draft Audit Report contained 8 paras, and after correspondence the number of these paras was reduced to 4. Audit Report was finalised by the A.G.C.R. and sent to the Ministry in April, 1976. The Audit Report was received in the Council from the Ministry for printing in May, 1976. Before, however, the report could be printed, a modification in the Audit Report was received in the beginning of June, 1976. The necessary correction was carried out and the printed copies of English and Hindi of the report were sent to the Ministry in July, 1976 and November, 1976, respectively.

No due date had been prescribed earlier for the receipt of the Audit Report though the same has now been prescribed *vide* Government's letter mentioned earlier.

(ii) *Reasons for delay, if any in stages mentioned in para (i)*

Some of the paras included in the Draft Audit Report pertain to Regional Colleges of Education and Field Advisers' Offices which are scattered all over the country. The necessary information for furnishing comments on the paras has to be collected from them and sometime when the information furnished is inadequate, additional information has to be collected. The intention is to settle as many paras in the Draft Audit Report as possible and this results in some delay.

(iii) *Specific steps taken to cut the delay at stages mentioned at (i)*

With a view to avoid delays in laying of the reports and accounts for autonomous organisations and in order to achieve some uniformity in this regard the Committee on papers laid on the Table have recommended that 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 and also translation and printing of reports should be completed within next 6 months so that the reports and audited accounts are laid before Parliament within 9 months after the close of the accounting year. In consultation

with the A.G.C.R. the Council now proposes to implement recommendations of the 'Committee on papers laid on the Table' fully. It is proposed to finalise the accounts of the Council for 1976-77 by 30th June, 1977 as laid down in the report and have the reports and audited accounts laid before Parliament within 9 months of the close of accounting year."

1.5. The Audit Report on the accounts of the National Council of Educational Research and Training for the year 1974-75 was laid on the Table of Lok Sabha on 13-6-1977. In the statement laid alongwith the Audit Report for 1974-75, showing reason for delay the Ministry of Education, Social Welfare and Culture explained:

"The certified accounts of the National Council of Educational Research and Training for the year 1974-75 and the Audit Report thereon in English were received from the Accountant General Central Revenues on 5-1-77 and the Hindi version on 19-3-77. These documents were sent to the Council for supplying printed copies.

The printed copies both in English and Hindi have now been received from the Council and are placed on the Table of the Sabha."

1.6. The Audit Report on the accounts of NCERT for the year 1975-76 was laid on the Table of Lok Sabha on 19-12-1977. The delay statement which was laid alongwith the Audit Report for 1975-76, reads as under:

"The certified accounts of the National Council of Educational Research and Training for the year 1975-76 and the Audit Report thereon in English were received from the Accountant General, Central Revenues in July, 1977 and the Hindi version in August, 1977. These documents were sent to the Council for supplying printed copies.

The printed copies both in English and Hindi have now been received from the Council and are being placed on the table of the Sabha."

1.7. The Annual Reports of the NCERT are also laid on the Table of the House. Rule 71 of the Rules of NCERT provides as under:

An Annual Report of the proceedings of the Council and of work undertaken during the year shall be prepared by the Executive Committee for the information of the Government of India and of the members of the Council. A draft of the annual report and the yearly accounts of the Council shall be placed before the Council at the Annual General Meeting for its consideration and approval."

1.8. The Annual Reports of NCERT for the year 1973-74, 1974-75 and 1975-76 were laid on the Table of Lok Sabha on 23-7-1975, 15-4-1976 and 19-12-1977 respectively. The Minister concerned had not laid the 'statement showing reasons for delay' with any of these Annual Reports. Further, the 'Review' on the working of the Council had been laid only with the Annual Report for 1975-76. The statement regarding 'Review' reads as under:

"The Government are in agreement with the Annual Report—1975-76 and the Audit Report—1975-76 and hence no review is being laid on the Table of the Sabha."

1.9. The Ministry of Education, Social Welfare and Culture had, in their communication dated 20 July, 1977, while explaining the reasons for delay in laying the Annual Report for 1975-76 (which had not been laid on the Table by then) stated *inter alia* as under:

"...the draft Annual Report for the year 1975-76 has been approved by the Executive Committee at its meeting held on 30-12-1976. The same is to be placed before the Annual General Meeting of the Council for approval in accordance with Rule 71 of the Rules of the Council. The Annual General Meeting of the Council was fixed for 27-2-1977 but the meeting had to be postponed on account of unavoidable circumstances. Steps are now being taken to convene this meeting. . . ."

1.10. Noting that considerable delay was involved in laying the Audit and Annual Reports of NCERT, the Committee invited the representatives of the Ministry of Education, Social Welfare and Culture and the National Council of Educational Research and Training to explain the reasons therefor at their sitting held on January 24, 1978.

1.11. On an enquiry as to when NCERT was set up and what were its main objects, the representative of the Ministry of Education, Social Welfare and Culture stated during evidence that it was set up in 1961 and its main objects were to advise the Government of India, the State Governments and other educational organisations and institutions on matters relating to education, to undertake the publication of books, periodicals and other literature as might be necessary for the furtherance of its objects, to establish and conduct a National Institute of Education at the headquarters of the Government of India for the development of research, advanced training (both pre-service and in-service) of educational administrators, teacher-educators and other high level personnel required for education and the provision of extension services, to establish and conduct regional institutes in different parts of the country for the development of research, training and extension in general and for the development of multi-purpose Secondary Education in particular.



1.12. While explaining the amount of contributions received by the NCERT during the years 1973-74, 1974-75 and 1975-76, the representative of the Ministry of Education and Social Welfare explained that during 1973-74 the Council received Rs. 2,47,42,000 as grants-in-aid from the Government of India Rs. 14,32,859 as grants from Government of India and other agencies for specific projects and Rs. 54,913 as contributions from other sources. In 1974-75, the Council received Rs. 4,30,57,000 as grants-in-aid from Government of India, Rs. 20,56,735 as grants from Government of India and other agencies for specific projects and Rs. 8,755 as contributions from other sources. Similarly, during 1975-76, Rs. 4,80,99,000 were received as grants-in-aid from Government of India, Rs. 37,48,455 as grants from the Government of India and other agencies for specific projects and Rs. 50,158 as contributions from other sources.

1.13. The Committee were informed that the financial adviser to the Ministry was the financial adviser to the Council and the accounts were under the overall supervision of the Financial Adviser. However, there was a specific delegation of financial powers which had been approved by the Executive Committee of the Council, under which financial powers were also enjoyed by the Director, Joint Director and Secretary. The witness further informed that the Council has its own internal finance unit under the Internal Financial Adviser and therefore, only those matters were referred to the Financial Adviser of the Ministry on which, according to the Council, advice of Financial Adviser was necessary. However, all matters which did not fall within the delegated field were referred to the Financial Adviser.

1.14. In reply to another question, the Committee were informed that the Finance Committee consisted of 5 members i.e., the Director of Council who was the Chairman, the Financial Adviser of the Ministry, the Joint Secretary of the Ministry under whose control the NCERT fell and two nominees of the Executive Committee.

1.15. On being asked whether, during 1973-74, 1974-75 and 1975-76, any situation arose when the Finance Committee had to review the financial position of the Council due to the accounts not being maintained properly, the representative of the Ministry explained:

"In 1974, they did review the position of the finances and the situation was rather difficult at that time in the sense that reconciliation of accounts was pending for a very long time. Their stock and stores had not been verified for a long time. Their provident fund accounts were not reconciled for a long time. There were number of defects or mistakes. The Finance Committee after reviewing the position stated that the Council authorities must lay down a specific time-table for audit and

rectification of these identified mistakes and they should report in every subsequent Finance Committee meeting the progress of each of these identified items. That is how the backlog was made up. Verification of stock and stores had been rectified under the supervision, control and guidance of the Finance Committee."

1.16. Rule 70(i) of the Rules of the National Council of Educational Research and Training reads as under:

"The Council shall maintain proper accounts and other relevant records and prepare annual accounts comprising the receipts and payment Account, statement of Liabilities in such form as may be prescribed by the Government of India in consultation with the Comptroller and Auditor General of India."

Inviting attention of the witness to the above mentioned Rule, the Committee enquired whether the form as mentioned in Rule had been prescribed by the Government. The witness answered in the affirmative.

1.17. Inviting the attention of the representative of the Ministry to Rule 70(iv) of the Rules of N.C.E.R.T. the Committee enquired whether any administrative instructions were issued specifying the time limit within which the audit report would be sent to the Government for laying the same before Parliament. The Chief Accounts Officer of NCERT stated:

"As far as I know, there was no instruction prior to June, 1976 when this Committee laid down the time-schedule that the accounts must invariably be completed within three months of the close of the year. Prior to June, 1976, there was no time-schedule but, even so, we were preparing the accounts every year in about six months time and writing to the AGCR. They were also auditing the accounts and sending the draft reports and were sending replies thereto. The final audit report of the CAG was taking some time."

Then the representative of the Ministry added that the Ministry of Finance had issued instructions that the CAG audit must be completed within a certain time.

1.18. In a subsequent note dated 7 March, 1978, the Ministry of Education, Social Welfare and Culture stated *inter alia* as under:

"After the close of the year, the annual accounts of the Council (including the Regional Colleges of Education and Field Advisers' Offices) are compiled and made available to the AGCR for the purpose of audit on behalf of the Comptroller and Auditor General of India as prescribed in the rules of the

**Council.** On completion of the audit the AGCR prepares a Draft Audit Report so that the final Audit Report may be prepared after taking into account the comments of the organisation. Thereafter the AGCR submits the final audit report to the Ministry in English and Hindi which is got printed by the Council. The Audit Report of the Council is then submitted to the Finance Committee, the Executive Committee and the General Body of the Council. The printed Audit Report is sent to the Government of India and the Government causes the same to be laid before the Houses of Parliament.

In order to avoid delays in the laying of Reports and Accounts of autonomous organisations and to achieve some uniformity in this regard, the Committee on Papers laid on the Table recommend a time schedule. Special instructions were issued in this behalf by the Government of India, Ministry of Education and Social Welfare on 1st April, 1976. The instructions, *inter alia*, prescribe that the Audit Report will be laid before the Parliament within 9 months of the close of the financial year. There was delay in the submission of Audit Report for the years 1973-74, 1974-75 and 1975-76. A statement indicating the various stages involved in the finalisation of audit report for the 3 years in question is given in Appendix I. So far as the audit report for 1976-77 is concerned, the draft audit report has not been received so far, although the AGCR has completed the Audit of the NCERT Headquarters and the other units of the NCERT located in Delhi in December, 1977."

1.19. Noting that it took 3 years to lay the Audit Report for 1973-74 before Parliament the Committee enquired during evidence whether any action was taken against any officer of the Council for not maintaining the 'accounts properly. The representative of the Ministry replied in the negative.

1.20. In a subsequent note dated 20 April, 1978, the Ministry of Education, Social Welfare and Culture stated *inter alia* as under:

"In order to avoid delays in the laying of reports and audited accounts of autonomous organisations before the Parliament, the Committee on Papers laid on the Table recommended a time schedule in its report for 1975-76. Specific instructions were issued in this behalf by the Government of India, Ministry of Education and Social Welfare on 1st April, 1976. Prior to this, no specific time limit had been prescribed for the finalisation of the accounts, audit reports and their presentation to the Parliament.

The time taken in finalisation of the audit report in the preceding years is indicated below:—

Year	Date of Finalisation of Audit Report		Time taken
1970-71	October	1973	31 months
1971-72	February	1975	35 months
1972-73	August	1975	29 months
1973-74	April	1976	25 months
1974-75	December	1976	21 months
1975-76	June	1977	15 months
1976-77	April	1978	13 months

It will be seen from the above that prior to 1973-74, the time taken in finalisation of Audit Report was 2½ years to 3 years; however, with each successive year from 1973-74 onwards, the time-gap has been progressively reduced thus registering a distinct and marked improvement over the past years. The reasons for delay in finalisation of the audit report may be attributed to the absence of a time bound schedule; in any case, . . . for the years 1973-74, 1974-75 and 1975-76 the Council prepared its accounts within 6 to 7 months of the close of the financial year and made them available for audit and also promptly replied to queries made by the AGCR from time to time except in one case where information had to be collected from field units. Under the circumstances, the question of issuing any charge sheet or taking action against any officer is not called for."

1.21. On an enquiry whether the Audit was reminded in writing to expedite the finalisation of audit reports, the Chief Accounts Officer of NCERT stated that it was not the practice to write. However, he had met the Deputy Accountant General in regard thereto. Supplementing this the Secretary, NCERT added that in October, 1975 when accounts were completed, the Council wrote to AGCR but subsequently when the Audit Party audited the accounts but the draft report was not forthcoming the Council did not remind.

1.22. According to the Audit Report for 1973-74 "stocks of 7304 films of the Central Film Library of the Department of Teaching Aids of the Council, of a value of Rs. 28.99 lakhs have not been physically verified since 1969-70". The Committee enquired about the difficulties coming in the way of getting that physically verified. The representative of the Ministry stated that the Central Film Library being a lending library gave

films on loans. Moreover, the films remained always in circulation with the result that physical verification was delayed. However, a physical verification had been completed 6 months back. As regards physical verification of other stores of the Department of Teaching Aids of the value of Rs. 9.88 lakhs, the witness stated that the Department of Teaching Aids was the only Department the stores of which had not been verified due to various ramifications of the Central Film Library and also due to various embezzlements noticed in the Department for which disciplinary action against the head of one or two officers of that Department was in progress. However, a Committee had been appointed four months back for the physical verification of the stores.

1.23. When asked about the position of the Audit Report, for 1976-77 which had not been laid before Parliament, the witness explained that the accounts of NCERT for 1976-77 had been prepared in time *i.e.*, in June, 1977, and the Audit was approached in July, 1977 to audit the accounts. The Council did not remind the AGCR in writing. However, the Chief Accounts Officer of the Council met personally the Deputy Accountant General who in turn told him that they were short of audit parties. However, the audit Party visited the headquarters in October, 1977. The Council had four establishments in Delhi and regional colleges outside Delhi.

1.24. In reply to a question, the Committee were informed that the Council received the recommendation of the Committee made in para 3.5 of the First Report (Fifth Lok Sabha) about laying of annual and audit reports of the autonomous bodies within 9 months of the close of the accounting year, only in July, 1976. On an enquiry as to when the recommendations of the Committee would be complied with, the representative of the Ministry stated that this year it would be difficult as they were awaiting the formal instruction from the Ministry of Finance regarding the procedure etc.

1.25. On being asked whether the Ministry examined the Annual Reports of NCERT and gave their comments thereon, the representative of the Ministry replied that the Ministry did not examine them separately because of the Ministry's representative being thereon the Executive Committee of the Council which approved those Reports. However, when the papers were laid on the Table of the House the Reports were brought to the notice of the Secretary in the Ministry.

1.26. As regards steps taken to avoid delay in translation of Reports into Hindi the representative of the Ministry informed the Committee that the Council had been advised to strengthen their translation machinery.

1.27. The Audit Report and Annual Report for 1976-77 were not laid on the Table of the House within the stipulated period *i.e.*, by 31st December, 1977. The Minister of Education, Social Welfare and Culture laid on the Table of the Lok Sabha on 20th March 1978 a statement showing reasons why the Audit and Annual Reports for 1976-77 could not be laid on the Table of the House within the stipulated period. The statement reads as under :

"According to time schedule laid down in the First Report of the Committee on Papers laid on the Table, the Audit Report/Annual Report for 1976-77 in respect of National Council of Educational Research and Training (NCERT), an autonomous body under the Ministry of Education and Social Welfare, was required to be laid before the Parliament by 31st December, 1977. The Ministry has not been able to lay the Reports before the Parliament by the due date. The reasons for non-compliance with this requirement have been delay in completing the audit of the accounts of NCERT by the AGCR. The Annual Accounts for 1976-77 were ready by 30th June, 1977 and on 23rd July, 1977 AGCR was requested by the NCERT to undertake the audit of the accounts. The AGCR has since completed the audit but a draft audit report for answering queries by NCERT has not been received in NCERT. The Ministry will be able to lay the audit report before the Parliament as soon as the final report from AGCR is received and printed copies are made available by NCERT.

As regards Annual Report for 1976-77, it may be mentioned that NCERT has to compile this report after collecting relevant material from its various departments and the 4 Regional Colleges which are stationed at Ajmer, Bhubaneswar Bhopal, Mysore and its Field Adviser's Offices located in various parts of the country.

The draft Annual Report for 1976-77 has already been prepared by NCERT and approved by its Executive Committee. The report is also required to be approved by the General Body of the Council before it is finally printed. It was included in the Agenda Papers of the meeting of the General Body scheduled to be held on 9th March but the meeting has been postponed due to the Budget Sessions of the State Assemblies. It will be laid before the Parliament as early as possible."

1.28. The English version of the Audit Report on the accounts of NCERT for 1976-77 was laid on the Table of Lok Sabha on 8th May 1978 alongwith a statement showing reasons for not laying the Hindi ver-

tion thereof simultaneously. The Hindi version of the Audit Report for 1976-77 was then laid on the Table on 18th July, 1978.

1.29. The Annual Report of NCERT for the year 1976-77 was laid on the Table of Lok Sabha on 14-8-1978 alongwith a statement that "the Government are in agreement with the Annual Report 1976-77 and hence no 'Review' is being laid on the Table of the Sabha."

1.30. Similarly, the Annual Report for 1977-78 was laid on the Table on 18-12-1978 alongwith a statement to the effect that "Government are in agreement with the Annual Report 1977-78 and hence no 'Review' is being laid on the Table of the Sabha."

1.31. The Audit Report on the accounts of the NCERT for the year 1977-78 which should have been laid on the Table of the House by the end of 1978, has not been laid so far. However, the Minister of Education, Social Welfare and Culture has on 12-3-1979 laid on the Table of Lok Sabha a statement explaining reasons for not laying the Audit Reports for 1977-78 of the Council within the stipulated period, which reads *inter alia* as under :

"While the Annual Report of the NCERT was laid on the Table of the respective Houses before the due date it has not been possible to fulfil the stipulation in respect of the Audit Report so far. The reason for non-compliance has been the delay by the Comptroller & Auditor General's Office in completing the audit. This delay is stated to be on account of the fact that the Audit Party of the Comptroller & Auditor General has undertaken this year a 'Review-cum-Audit' of the NCERT.

The draft Audit Report was sent by the Comptroller & Auditor General to the NCERT on January 2, 1979. The comments regarding the same were finalised and sent to the Comptroller & Auditor General on January 5, 1979.

It is expected that the Audit Report will be ready very soon and will be laid before the Parliament in the current session."

1.32. The Committee regret to note that despite the express provisions of Rule 70(iv) of the Rules of National Council of Educational Research and Training that the accounts of the Council as certified by the Comptroller and Auditor General of India shall be forwarded to the Central Government and that Government shall cause the same to be laid before Parliament, the Audit Reports on the accounts of the National Council of Educational Research and Training in respect of 1973-74, 1974-75 and 1975-76 were laid on the Table of Lok Sabha as late as on 4-4-1977, 13-6-1977 and 19-12-1977 respectively, i.e., 36 months, 26½ months and 20½ months after the close of the relevant accounting year.

r 33. On persual of the 'statement showing reasons for delay which was laid alongwith the Audit Reports for 1973-74, 1974-75 and 1975-76, the Committee note that the delay has been attributed only to the time taken by the Audit in auditing the accounts but from the information furnished subsequently by the Ministry of Education, Social Welfare and Culture, the Committee observe that though the Audit had taken quite a long time in auditing the accounts for all these years yet the whole blame for the delay cannot be thrown on them exclusively. The NCERT cannot be absolved of its responsibility in contributing towards delay as it took about 8 months, 7 months and 6 months in compiling the accounts for 1973-74, 1974-75 and 1975-76 respectively after the close of the accounting year.

1.34. During the course of evidence, the Committee were informed that it was not the practice to remind the Audit in writing and that the Chief Accounts Officer of NCERT had met the Deputy Accountant General and had reminded him verbally. In the Committee's opinion the responsibility of the Council did not cease after it had handed over the accounts to the Audit for auditing. Much of the delay could have been obviated had the Audit authorities been reminded in writing persistently and at regular intervals so as to get the Audit Reports expedited at the other end.

1.35. The Committee need hardly stress that in case the Audit Report is not forthcoming within a reasonable time, the Ministry or the organisation concerned should immediately take up the matter with the Audit authorities, so that there is no avoidable delay.

1.36. The Committee are constrained to observe that due care was not taken in preparing the 'statements showing reasons for delay' which were laid alongwith the Audit Reports for 1973-74, 1974-75 and 1975-76, inasmuch as these do not give a clear picture of the extent of delay at various stages involved in the compilation of accounts by NCERT and finalisation and submission of audit reports by the Audit Department. In the absence of such details the House is deprived of the actual reasons and the factors responsible for the delay and it cannot suggest remedial measures to cut down such delays in future.

1.37. The Committee, therefore, recommend that in the 'delay statement' the Government should invariably indicate in chronological order all the relevant dates about various stages involved in the preparation of accounts and finalisation of audit reports. The delay statements should specify the dates about compilation of accounts, their submission to Audit, receipt of the draft audit report, replies given on points raised by the Audit in the draft audit report, receipt of final Audit Report from the Audit, translation of the certified accounts and audit report into Hindi and their printing, etc.



1.38. The Committee also note from the information furnished by the Ministry of Education, Social Welfare and Culture that after completing the audit on the accounts of NCERT for 1973-74 in February, 1975 the AGCR furnished the draft Audit Report in July, 1975. The draft Audit Report contained 8 paras and after some correspondence their number was reduced to 4 and then the Audit Report was sent to the Ministry in April, 1976 i.e., about 9 months after the draft Audit Report had been received by the Council. The Committee are of the opinion that as far as possible necessary clarifications sought by the Audit might be given at a meeting of the accounts officers of the Council and the officers conducting the audit instead of entering into long and protracted correspondence. This would go a long way in reducing delay in finalisation of the Audit Report.

1.39. From the information furnished by the Ministry of Education, Social Welfare and Culture vide their communication dated 20 July, 1977 the Committee note that the draft Annual Report for 1975-76 as approved by the Executive Committee on 30-12-1976 was to be placed before the Annual General Meeting of the Council on 27-2-1977 but the meeting was postponed on account of 'unavoidable circumstances'. The Ministry had also stated that 'steps are now (July, 1977) being taken to convene this meeting'. Thus, after the report was approved by the Executive Committee, the NCERT took about a year in completing the other formalities like reconvening the Annual General Meeting to get the Report adopted thereat, printing, translating and finally laying that Report on the Table of the House. The Committee are constrained to observe that the Ministry took a casual note of the recommendation contained in para 3.5 of their First Report (Fifth Lok Sabha) which lays down that the Annual Reports together with the audited accounts and Audit Report of an autonomous organisation should be presented to Parliament within 9 months of the close of the accounting year. Had the Ministry been more serious and vigilant and taken prompt steps to get the Annual Report for 1975-76 approved by the General Body of the Council, the Report could have been laid much earlier. It is needless to point out that the very idea behind laying reports about the functioning of an organisation like NCERT wherein huge sums of money are spent by the Government out of the funds voted by Parliament, is negated if the reports are not laid before Parliament within a reasonable time. The Annual and Audit Reports of an organisation are the only media through which Parliament can know and judge its performance and achievements during a particular year for the purpose of determining the quantum of funds which might be allocated to such an organisation for the next following year.

1.40. The Committee trust that the recommendation contained in para 3.5 of their First Report (Fifth Lok Sabha) would be implemented in letter and spirit by the Ministry of Education, Social Welfare and Culture and

the Annual and Audit Reports of NCERT would henceforward be laid before Parliament within the stipulated period of 9 months after the close of the accounting year. 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 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.

1.41. The Committee note that although there is no enabling provision in the Rules of the National Council of Educational Research and Training for laying its Annual Reports before Parliament yet the Ministry of Education, Social Welfare and Culture lay the Annual Reports of the Council on the Table of the House. The Committee further note that the rules of the Council are also silent about the time limit within which its audit reports are required to be laid on the Table of the House.

1.42. The Committee, therefore, recommend that urgent steps should be taken to amend the Rules of NCERT so as to incorporate therein necessary provisions making it obligatory on the part of the Government to lay on the Table of both Houses of Parliament the Annual and Audit Reports of NCERT within 9 months of the close of its accounting year.

KANWAR LAL GUPTA,

*Chairman,*

*Committee on Papers laid on the Table.*

NEW DELHI;

April 2, 1979 .

*Chaitra 12, 1901 (Saka)*

## APPENDIX I

(Vide Para 1.18 of the Report)

*Statement showing date-wise position of accounts/audit Reports for 1973-74, 1974-75 and 1975-76 of N.CERT at various stages involved in compilation and finalisation thereof.*

Sl. No.	Stage of account /Audit Report	Accounts/Audit Report for		
		1973-74	1974-75	1975-76
1	Date of finalisation of accounts and submission to A. G. C. R. for under-taking audit.	November, 1974	October, 1975	September, 1976
2	Date of completion of audit by A.G.C.R.	February, 1975	February, 1976	December, 1976
3	Date of receipt of Draft Audit Report from A. G. C.R.	July, 1975	July, 1976	March, 1977
4	Date of reply off to Draft Audit Report	October, 1975	August, 1976	April, 1977
5	Date of final submission of Audit Report to Ministry by A. G. C. R. English version Hindi version	April, 1976 September, 1976	January, 1977 March, 1977	June, 1977 August, 1977
6	Date of receipt of the Audit Report by the NCERT for printing English version Hindi version	May, 1976 September, 1976	January, 1977 March, 1977	July, 1977 September, 1977
7	Date of submission of printed copies of the Audit Report to the Ministry English version Hindi version	July, 1976 November, 1976	April, 1977 May, 1977	September, 1977 September, 1977
8	Date of submission of Audit Report by the Ministry to the Lok Sabha.	April, 1977	May, 1977	December, 1977

## APPENDIX II

### Summary of Recommendations/observations contained in the Report

S. No.	Reference to Para No. of the Report	Summary of Recommendations/ Observations
1	2	3
1	1.32	The Committee regret to note that despite the express provisions of Rule 70(iv) of the Rules of National Council of Educational Research and Training that the accounts of the Council as certified by the Comptroller and Auditor General of India shall be forwarded to the Central Government and that Government shall cause the same to be laid before Parliament, the Audit Reports on the accounts of the National Council of Educational Research and Training in respect of 1973-74, 1974-75 and 1975-76 were laid on the Table of Lok Sabha as late as on 4-4-1977, 13-6-1977 and 19-12-1977, respectively, i.e., 36 months, 26½ months and 20½ months after the close of the relevant accounting year.
2	1.33	On perusal of the 'statement showing reasons for delay' which was laid alongwith the Audit Reports for 1973-74, 1974-75 and 1975-76, the Committee note that the delay has been attributed only to the time taken by the Audit in auditing the accounts but from the information furnished subsequently by the Ministry of Education, Social Welfare and Culture, the Committee observe that though the Audit had taken quite a long time in auditing the accounts for all these years yet the whole blame for the delay cannot be thrown on them exclusively. The NCERT cannot be absolved of its responsibility in contributing towards delay as it took about 8 months, 7 months and 6 months in compiling the accounts for 1973-74, 1974-75 and 1975-76, respectively, after the close of the accounting year.

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During the course of evidence, the Committee were informed that it was not the practice to remind the Audit in writing and that the Chief Accounts Officer of NCERT had met the Deputy Accountant General and had reminded him verbally. In the Committee's opinion the responsibility of the Council did not cease after it had handed over the accounts to the Audit for auditing. Much of the delay could have been obviated had the Audit authorities been reminded in writing persistently and at regular intervals so as to get the Audit Reports expedited at the other end.

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The Committee need hardly stress that in case the Audit Report is not forthcoming within a reasonable time, the Ministry or the organisation concerned should immediately take up the matter with the Audit authorities, so that there is no avoidable delay.

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The Committee are constrained to observe that due care was not taken in preparing the 'statements showing reasons for delay' which were laid along with the Audit Reports for 1973-74, 1974-75 and 1975-76, inasmuch as these do not give a clear picture of the extent of delay at various stages involved in the compilation of accounts by NCERT and finalisation and submission of audit reports by the Audit Department. In the absence of such details the House is deprived of the actual reasons and the factors responsible for the delay and it cannot suggest remedial measures to cut down such delays in future.

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The Committee, therefore, recommend that in the 'delay statement' the Government should invariably indicate in chronological order all the relevant dates about various stages involved in the preparation of accounts and finalisation of audit reports. The delay statements should specify the dates about compilation of accounts, their submission to Audit, receipt of the draft audit report, replies given on points raised by the Audit in the draft audit report,

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receipt of final Audit Report from the Audit, translation of the certified accounts and audit report into Hindi and their printing, etc.

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The Committee also note from the information furnished by the Ministry of Education, Social Welfare and Culture that after completing the audit on the accounts of NCERT for 1973-74 in February, 1975 the AGCR furnished the draft audit report in July, 1975. The draft Audit Report contained 8 paras and after some correspondence their number was reduced to 4 and then the Audit Report was sent to the Ministry in April, 1966 *i.e.*, about 9 months after the draft audit report had been received by the Council. The Committee are of the opinion that as far as possible necessary clarifications sought by the Audit might be given at a meeting of the accounts officers of the Council and the Officers conducting the audit instead of entering into long and protracted correspondence. This would go a long way in reducing delay in finalisation of the audit report.

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From the information furnished by the Ministry of Education, Social Welfare and Culture *vide* their communication dated 20th July, 1977 the Committee note that the draft Annual Report for 1975-76 as approved by the Executive Committee on 30th December 1976 was to be placed before the Annual General Meeting of the Council on 27th February, 1977 but the meeting was postponed on account of 'unavoidable circumstances'. The Ministry had also stated that "steps are now (July, 1977) being taken to convene this meeting". Thus, after the report was approved by the Executive Committee, the NCERT took about a year in completing the other formalities like reconvening the Annual General Meeting to get the Report adopted thereat, printing, translating and finally laying that Report on the Table of the House. The Committee are constrained to observe that the Ministry took a casual note of the recommendation contained in para 3.5 of their First Report (Fifth Lok Sabha) which lays down that the Annual Reports to-

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gether with the audited accounts and audit Report of an autonomous organisation should be presented to Parliament within 9 months of the close of the accounting year. Had the Ministry been more serious and vigilant and taken prompt steps to get the Annual Report for 1975-76 approved by the General body of the Council, the Report could have been laid much earlier. It is needless to point out that the very idea behind laying reports about the functioning of an organisation like NCERT wherein huge sums of money are spent by the Government out of the funds voted by Parliament, is negated if the reports are not laid before Parliament within a reasonable time. The Annual and Audit reports of an organisation are the only media through which Parliament can know and judge its performance and achievements during a particular year for the purpose of determining the quantum of funds which might be allocated to such an organisation for the next following year.

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The Committee trust that the recommendation contained in para 3.5 of their First Report (Fifth Lok Sabha) would be implemented in letter and spirit by the Ministry of Education, Social Welfare and Culture and the Annual and Audit Reports of NCERT would henceforward be laid before Parliament within the stipulated period of 9 months after the close of the accounting year. 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 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.

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1.41

The Committee note that although there is no enabling provision in the Rules of the National Council of Educational Research and Training for laying its Annual Reports before Parliament yet the Ministry of Education, Social Welfare and Culture lay the Annual Reports of the Council on the Table of the

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House. The Committee further note that the rules of the Council are also silent about the time limit within which its audit reports are required to be laid on the Table of the House.

**11****1.42**

The Committee, therefore, recommend that urgent steps should be taken to amend the Rules of NCERT so as to incorporate therein necessary provisions making it obligatory on the part of the Government to lay on the Table of both Houses of Parliament the Annual and Audit Reports of NCERT within 9 months of the close of its accounting year.

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