

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2018-2019)**

38

SIXTEENTH LOK SABHA

THIRTY EIGHTH REPORT

**Report on
Delay in laying of the Annual Reports and Audited Accounts of the
National Institute of Technology, Meghalaya**

(Presented on 07th January, 2019)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
January, 2019/ Pausa, 1940(Saka)**

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE

(2018-2019)

Shri Chandrakant Khaire - *Chairperson*

M E M B E R S

2. Shri Dushyant Chautala
3. Shrimati Veena Devi
4. Shri P.C. Gaddigoudar
5. Shri Laxman Giluwa
6. Shri Choudhury Mohan Jatua
7. Shrimati Mausam Noor
8. Shri Bheemrao B. Patil
9. Shri Sanjaykaka Ramchandra Patil
10. Shri Bishnupada Ray
11. Shri Uday Pratap Singh
12. Shri Virendra Singh
13. Shri P.R. Sundaram
14. Vacant
15. Vacant*

SECRETARIAT

1. Dr. Preeti Srivastava - Joint Secretary
2. Smt. Maya Lingi - Additional Director
3. Shri Munish Kumar Rewari - Deputy Secretary
4. Shri R. K. Chaudhary - Committee Officer

*Consequent upon resignation of Shri Manohar Untwal w.e.f. 21.12.2018

INTRODUCTION

I, Chairperson of the Committee on Papers Laid on the Table of the House (2018-19), having been authorized by the Committee to present this Report on their behalf, present this Thirty-Eighth Report in respect of delay in laying of the Annual Reports together with Audited Accounts of the National Institute of Technology, Meghalaya, an autonomous institute under the Ministry of Human Resource and Development.

2. In terms of the recommendations of the Committee on Papers Laid on the Table [Second Report (6th Lok Sabha), para 1.12], presented to the House on 22 December, 1977, 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).

The Committee have, in their First Report (5th Lok Sabha) presented to the House on 08 March, 1976, emphasized that the Autonomous Organizations should lay their Annual Report, Audited Accounts and Review within nine months of the close of the respective Accounting Year.

3. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of the National Institute of Technology, Meghalaya and took oral evidence of the representatives of the Ministry of Human Resource and Development at their sitting held on 15th June, 2016.

4. The Committee considered and adopted this Report at their sitting held on 27th December, 2018.

5. The Committee wish to express their thanks to the officers of the Ministry of Human Resource and Development for furnishing the written replies, other material/information and for placing their views in the matter before the Committee.

6. The Observations / Recommendations of the Committee have been printed in bold letters at the end of the Report.

**New Delhi
December, 2018
Pausa, 1940 (Saka)**

**Chandrakant B. Khaire
Chairperson
Committee on Papers Laid on the Table
Lok Sabha**

Report

Delay in laying of the Annual Reports and Audited Accounts of the National Institute of Technology Meghalaya.

The National Institute of Technology Meghalaya is an autonomous Institute functioning under the Ministry of Human Resource and Development. It was established in the year 2010 under the National Institute of Technology, Science Education & Research (NITSER) Act 2007 (Amended in 2012) with the objective to provide instructions and research in such branches of engineering and technology, management, education, sciences and arts, as the Institute may think fit, for the advancement of learning and dissemination of knowledge in such branches.

2. As per the Clause 22 (4) of National Institute of Technology, Science Education & Research (NITSER) Act, 2007 provides under:

"The accounts of the every Institute as certified by the Comptroller and Auditor General (C&AG) or any other person appointed by him in this behalf together with the audited report thereon, shall be forwarded to the Central Government and the Government shall cause the same to be laid before the Houses of Parliament in accordance with such procedure as may be laid down by the Central Government."

3. The Institute, NIT Meghalaya is fully funded by the Ministry of Human Resource Development. The statement showing the grant-in-aid provided to the Institute by the Ministry for the years 2013-14 and 2014-15 is at [Annexure-I](#).

4. In terms of the recommendations of the Committee on Papers Laid on the Table [Second Report (6th Lok Sabha), para 1.12], presented to the House on 22 December, 1977, 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).

5. The Committee have, in their First Report (5th Lok Sabha) presented to the House on 08 March, 1976, emphasized that the Autonomous Organizations should lay their Annual Report, Audited Accounts and Review within nine months of the close of the respective Accounting Year. Further, it is the responsibility of the Administrative Ministry to lay the Annual Report and Audited Accounts of the Organisation on the Table of the House. However, if for any reason, the Annual Reports and Audited Accounts could not be laid within the prescribed period of nine months, the Ministry concerned should lay a Statement within 30 days of the expiry of the said period or as soon as the House meets, whichever is later, explaining the reasons as to why the documents could not be laid in time.

6. The scrutiny by the Parliamentary Committee on Papers Laid on the Table (Lok Sabha) revealed that the Annual Reports and Audited Accounts of the NIT, Meghalaya for the years 2011-12 and 2012-13 have not been laid on the Table of the House as yet. The Annual Reports and Audited Accounts of the Institute for the years 2013-14 to 2016-2017 were laid on the Table of the House with delays ranging from 02½ months to 14 months. The dates of laying and extent of delay in laying of the Annual Reports/Audited Accounts of the NIT Meghalaya have been given at **Annexure-II**.

7. The chronological sequence of different activities involved in finalization of Annual Reports and Audited Accounts of NIT Meghalaya and auditing the same for the years 2013-2014 to 2014-2015 are given in **Annexure-III**.

8. On being asked about Act, Rule, provision and time for laying of Annual Reports and Audited accounts on the Table of the House, the Ministry in their written reply submitted as under:-

"There is no such provision and time line for laying of these Papers on the Table of both the Houses of Parliament in NITSER Act, 2007 and a Schedule for laying of Annual Reports and Audited Accounts in respect of NITs has been laid down by this Ministry"

The Committee, however, note that the provision for laying of these documents very much exists in Clause 22(4) of the NITSER Act, 2007 as reproduced in Para 2 above.

9. Regarding the reasons for delay in laying of the Annual Reports and Audited Accounts of Institute, the Ministry in its written reply submitted that:-

"During the year 2013-14 the delay happened due to (a) time taken by the Office of Comptroller Auditor-General(CAG) of India for auditing the Annual Accounts of NIT-Meghalaya, (b) time taken by the institute to send Annual Reports and Audited Accounts to the Ministry.

The laying of Annual report for the year 2014-15 was delayed mainly due to time taken by the Office of Comptroller Auditor-General of India for auditing the accounts

Apart from the above getting translation of Annual Reports and Annual Accounts in Hindi and printing in Hindi script is a generally difficult for the NITs located in Non-Hindi speaking, North-Eastern area

It has been observed that time taken by the Office of CAG for auditing the accounts of North-Eastern NITs is large, apparently due to lack of infrastructure. NIT-Meghalaya is a new NIT which started its function from the Home State since 2012. A new institute normally faces general and specific hurdles for commencing its normal operation. Hence, submission of Annual Report for the year 2013-14 suffered due to this. The delay in submission of Annual Report for the year 2014-15, got reduced considerably from 15 months to 3 months due to facts mentioned above. As regards with 2014-15, as has been explained that the delay mainly occurred due to time taken by the Office of CAG for auditing the Annual Accounts. Matter has been taken up with the Office of CAG by the concerned Director to commence audit in time for the year 2015-16."

10. On being enquired by the Committee as to whether the Ministry/Institute has identified the stages in which delays have occurred during all these year and measures taken to curtail delays in future, the Ministry in its written reply have stated as under :-

"The delay happens due to (a) time taken by the Office of Comptroller Auditor-General(CAG) of India for auditing the Annual Accounts of NIT-

Mizoram and Meghalaya, (b) time taken by the institute in getting translation of Annual Reports and Annual Accounts in Hindi and printing in Hindi script (c) time taken by the institute to send Annual Reports and Audited Accounts to the Ministry.

This Ministry proposed to reduce delay in laying the Annual Reports and Audited Accounts by (a) active co-ordination with the Office of CAG by respective NIT and (b) continuous monitoring at the level of Director of concerned institute and the Ministry (c) identifying the agency for translation and printing of Annual Reports and Audited Accounts so that the same could be finalized in time."

11. Regarding the issue of auditing of accounts and finally timely receipt of the final Audit Reports from the Audit Authorities was dealt with by Ministry/Institutes, the Ministry in its written reply have submitted that:

"The Institute has been requested to keep close liaison with the A.G. office through periodic contacts / visits and discussions across the table so as to remove all the reason of delay and ensure clearance of the reports by Office of the CAG in time. They have been advised to develop an effective system in this regard. The Ministry is maintaining a check-list (i.e. Status of Annual Report and Audited Accounts of all NITs) and reminders are being issued to the Institute from time to time and whenever necessary even telephonic reminders are sent to Director of the concerned NIT."

12. With regard to the problem faced in connection with the translation of documents in Hindi Version in the Institute and subsequent printing thereof, the Ministry in their written reply submitted as under:-

"The Institute are located in Non-Hindi speaking, North Eastern Area, hence, getting translation of documents in Hindi and printing in Hindi script pose problems. Now, the institute has been advised to identify some nearby agency who could do translation work as well as typing and printing of the Report so that the problem would be mitigated to considerable extent."

13. The committee has been informed that a Chartered Accountant firm has been engaged for internal auditing purpose and for preparation of account statements in order to facilitate speedy and timely compilation of Accounts of the Institute. Computerisation has also been done to facilitate speedy and timely compilation of accounts of Institute

14. Regarding the time schedule to be followed by organisations under the Ministry of Human Resource and Development for completion of work at each stage regarding preparation of Annual Reports and Audited Accounts, the Ministry in its written reply submitted the following time schedule:-

S.No.	Task	Date by which task to be completed
1.	Date of finalization of accounts by the Institute	31 st May
2.	Date of submission of Accounts to AG	30 th June
3.	Commencement of inspection of Accounts by AG	31 st July
4.	Completion of inspection of Accounts by AG	15 th August
5.	Actual date of receipt of Approved Accounts in the Institute from AG (English & Hindi)	30 th August
6.	Approval of Audited Accounts / Annual Report by the BOG	30 th September
7.	Completion of printing of Annual / Audited Reports	31 st October
8.	Submission of Annual Reports and Audited Accounts to the Ministry	15 th November
9.	Laying of Annual Report and Audited Accounts in both the Houses of Parliament	31 st December

15. The Committee considered the matter of delays in laying of Annual Reports and Audited Accounts of NIT Meghalaya for the years 2013-14 and 2014-15 and on the issue took oral evidence of the representatives of the Ministry of Human Resource and Development and NIT-Meghalaya in this matter on 15 June, 2016.

16. Elaborating further reasons for delays in laying of Annual Reports and Audited Accounts of NIT Meghalaya, the Secretary, Ministry of Human Resource and Development during the evidence explained the committee as under :-

"In the North Eastern part of the country they had difficulty in establishing the infrastructure. He reiterated that the delay occurred, in the initial years, due to the absence of trained manpower to handle the office and other miscellaneous works; and also due to time taken in translation of texts. They had been trying to streamline their system now and are in the process and will definitely improve all these aspects. He further assured that from 2016-17 onwards they expect the things in right time."

Observations/Recommendations

17. The Committee note that the National Institute of Technology (NIT) Meghalaya, being a new institute in the north eastern part of the country, had difficulty in establishing infrastructure in the initial years. The Annual Reports and Audit Accounts of the Institute for the years 2013-2014 to 2014-2015 were laid on the table together, with delays of 14 months and 2½ months respectively. Further the Annual Report and Audited Accounts of the Institute for the years 2015-2016 and 2016-2017 were also laid with delays of 02½ to 03 months. The Committee also note that though the period of delay has come down considerably, yet the Institute has not been able to adhere to the stipulated time frame. Sincere efforts are required on the part of the Institute and the Ministry concerned to ensure timely laying of the documents as continuous delays exhibit casual approach and lack of accountability towards Parliament.

18. The committee were informed by the Ministry that delay in appointment of statutory auditor and the time taken by audit authority in auditing were the main reasons for delay. The Committee, however, observed that the delay was at several stages. The institute had approached the audit authorities for appointment of auditors after closure of financial year in both the years under examination. Further 08 months and 03 months respectively, were taken by Institute in finalization, getting approval of Competent authority, translation and printing of documents and sending them to the Ministry. The Ministry, in turn, took over 06 months and 01 month in laying the documents before the Parliament causing an overall delay of almost 14 months and 2½ months in the year 2013-14 and 2014-15.

19. During the evidence as well as in reply to the questionnaire the Committee note that the Institute has been facing difficulties in translation and printing of documents in the North Eastern area. It is not clear whether Ministry's advise to hire the services of a local agency to look after the task of translation, typing and printing of the reports was implemented by the Institute or not, as the Institute failed to speed up the finalization of documents for subsequent years also i.e., 2015-16 and 2016-17.

20. The Committee are displeased to note the Ministry of Human Resource and Development is not clear about the statutory provision and timeline for laying of Annual Reports and Audited Accounts of the National Institute of Technology, Meghalaya on the Table of both the Houses of Parliament in NITSER Act, 2007. The committee were informed that there is no such provision in the Act, though clause 22(4) of NITSER Act, 2007, clearly provides for the same. The Committee directs the Ministry/Institution to comply with statutory provision of NITSER Act, 2007 and to ensure that the documents of NIT-Meghalaya pertaining to the year 2017-18 onwards are laid within stipulated time. The committee shall be informed of the compliance of the directions and also measures taken by the Ministry in this matter.

21. The Committee also impress upon the Ministry to note that in case of delay in laying of the Annual Reports and Audited Accounts of the NIT-Meghalaya due to unavoidable reasons, a statement explaining the reasons as to why the requisite documents could not be laid within prescribed period should be laid on the Table of the House strictly within 30 days as recommended by the Committee in its earlier reports.

New Delhi
December, 2018
Pausa, 1940 (Saka)

Chandrakant B. Khaire
Chairperson
Committee on Papers Laid on the Table
Lok Sabha

Statement showing the funds/ Grant-in-aid released by the Ministry to the National Institute of Technology, Meghalaya for the years 2013-14 and 2014-15

Year	Grant-in-aid released (In Crores-Rupees)
2013-2014	25.00
2014-2015	60.00

Annexure-II
vide para 06 of the Report

Statement showing the dates of laying of the Annual Reports and Audited Accounts of the National Institute of Technology, Meghalaya for the years 2013-14 to 2016-17.

Year	Date by which required to be laid	Date of laying of Annual Reports and Audited Accounts	Extent of delay
2013-2014*	31.12.2014	14.03.2016	14 months
2014-2015*	31.12.2015	14.03.2016	02½ months
2015-2016	31.12.2016	20.03.2017	02½ months
2016-2017	31.12.2017	02.04.2018	03 months

*** Period under examination by the Committee**

Annexure-III
vide para 07 of the Report

The chronological sequence in respect of finalization of Annual Reports and Audited Accounts of the National Institute of Technology, Meghalaya for the year 2013-14 & 2014-15.

	Activities	2013-14	2014-2015
a.	The date on which the Institute approached the Audit Authorities to appoint the auditors for auditing the accounts and the date of their appointments; Time taken in Appointment after closure of F/Y	19.08.2014, Date of appointment- 28.08.2015 05 months	30.07.2015 Date of appointment- 04.08.2015 04 months
b.	The date of compilation of Annual Accounts of the Institute; Time taken after closure of F/Y	10.07.2014 03 months and 10 days	21.07.2015 03 months and 21 days
c.	The date on which the Annual Accounts were submitted to Auditors for auditing; Time taken after compilation of Accounts	10.07.2014 No delay	21.07.2015 No delay
d.	The date and duration for auditing the Annual Accounts of the Institute by Auditors.	01.09.2014 to 05.09.2014	05.08.2015 to 14.08.2015
e.	The date of queries raised by Auditors during auditing of Annual Accounts;	15.09.2014	13.08.2015
f.	The date on which the replies to the audit queries was furnished to the Auditors;	23.09.2014	27.08.2015

g.	The date on which draft Audit Report was issued by Audit Authorities.	No draft report. The Institute has received the final one only	No draft report. The Institute has received the final one only		
h.	The date on which the final Audit Report received by the Institute; Time taken after auditing of Annual Accounts	03.12.2014 02 months and 10 days	12.11.2015 02 months and 25 days		
i.	The date of finalization of Annual Reports; Time taken after receipt of final Audit Report	05.12.2014 02 days	19.11.2015 07 days		
j.	The date on which documents were got approved from the Competent Authority; Time taken after finalization of Annual Report	09.01.2015 01 month and 05 days	03.02.2016 02½ months		
k.	The date on which documents were taken up for translation & printing and the time taken for completing the task;	Translation & Printing: 04.12.2014 to 11.02.2015 (9 week)	Translation & Printing: 13.11.2015 to 18.02.2016: (13 week)		
l.	The date on which documents were sent to the Ministry for being laid in Parliament and the reasons for delay, if any. Time taken after documents were got approved from the Competent Authority	20.08.2015 07 months and 11 days	10.02.2016 07 days		
m.	The date of laying of the documents on the Table of the House and delay if any, on the part of Ministry in this regard Time taken by the Ministry	LS	RS	LS	RS
	14.03.16 06	03.03.16	14.03.16	03.03.16	

	after receipt of the Annual Report and Audited Account	months		01 month	
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**EXTRACTS OF MINUTES OF THE TENTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2015-2016)**

The Committee sat on Wednesday, 15 June, 2016 from 11:00 hrs to 12:35 hrs. in Committee Room 'B', Parliament House Annexe, New Delhi.

PRESENT

Shri Chandrakant Khaire - **Chairperson**

MEMBERS

2. Shri Dushyant Chautala
3. Smt. Veena Devi
4. Shri P.C. Gaddigoudar
5. Shri Choudhury Mohan Jatua
6. Shri Bheemrao B. Patil
7. Shri Uday Pratap Singh
8. Shri P.R. Sundaram

SECRETARIAT

1. Smt. Rita Jailkhani - Director
2. Smt. Maya Lingi - Additional Director

**REPRESENTATIVES OF THE MINISTRY OF HUMAN RESOURCE
DEVELOPMENT
(Department of Higher Education)**

1. Shri V. S. Oberoi Secretary
2. Shri Sanjeev Kumar Sharma Director (NITs)

**REPRESENTATIVE OF THE NATIONAL INSTITUTE OF TECHNOLOGY,
MEGHALAYA**

Prof. D.K. Saikia - Director

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2. At the outset, the Hon'ble Chairperson welcomed the Members to the sitting of the Committee.
3. The Committee then called the representatives of the Ministry of Human Resource Development (Department of Higher Education) and National Institute of Technology, Meghalaya and National Institute of Technology, Mizoram.
4. The Chairperson welcomed the representatives of the Ministry and both the Institutes to the sitting of the Committee and explained the purpose of convening the meeting. The Chairperson also explained to the witnesses the provisions of Direction 58 of Directions issued by the Speaker, Lok Sabha regarding confidentiality of the proceedings.
5. The representative of the Ministry apprised the Committee about the genesis, functions and achievements of the National Institute of Technology, Meghalaya. The representative of the Institute further apprised the Committee during the evidence that though the Institute was established in the year 2010 it was then functioning from SVNIT, Surat for first two years. The Institute is at present functioning in Shillong, a temporary campus, from the year 2012. Its permanent campus is being developed at Sohra, Cherapunjee. Currently the Institute is offering five programmes in B.Tech undergraduate Progammes and also five Programmes in M.Tech and PH.D Programme in all these departments engineering as well as science departments,. It was further informed by the representative during the evidence that though it is a new Institute, however, during the current year they

have obtained 57th position among 1438 engineering institutions. On being asked by the Committee about the reasons for delay in laying of the Annual Reports and Audited Accounts of the Institute for the years 2013-14 and 2014-2015, the representative during the evidence submitted before the Committee that due to lack of infrastructure in the initial years and trained manpower there was some delays in the submission. They further added that there have been problems of getting the translation of the texts. Further it was submitted that due to initiatives taken by the Institute, delay in laying of the documents of the Institute for the year 2014-2015 has been reduced and efforts have been taken to streamline their system and will ensure timely laying of the documents of the Institute in future.

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7. Thereafter, the Hon'ble Chairperson thanked the representatives of the Ministry and the Institute for useful discussion - in connection with examination of the subject.

The witnesses then withdrew.

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

The Committee then adjourned.

**MINUTES OF THE 3rd SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2018-2019)**

The Committee sat on Friday, 27 December, 2018 from 15:00 hrs to 16:30 hrs. in Committee Room 'C', Parliament House Annex, New Delhi.

PRESENT

Shri Chandrakant Khaire - **Chairperson**

MEMBERS

2. Smt Veena Devi
3. Shri Bheemrao B Patil
4. Shri Sanjay Kaka Patil
5. Smt Uday Pratap Singh
6. Shri Virendra Singh
7. Shri P.R. Sundaram

SECRETARIAT

1. Dr. Preeti Srivastava - Joint Secretary
2. Smt. Maya Lingi - Additional Director
3. Shri Munish Kumar Rewari - Deputy Secretary

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2. At the outset, Chairperson welcomed the Members to the sitting of the Committee.
3. Thereafter, the Committee took up following Draft Reports for considerations :-
 - (i) **38th Report**- Delay in laying of the Annual Report and Audited Accounts of the National Institute of Technology, Meghalaya
 - (ii) **39th Report**- Action Taken by Government on the recommendations/observations made by the Committee in their Sixteenth Report on Delay in laying of Annual Report and Audited Accounts of the Haj Committee of India, New Delhi;
4. After deliberations, the Committee adopted the Reports without modifications.
5. The Committee authorized the Hon'ble Chairperson to present the same to the Parliament during ongoing Session.

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The Committee then adjourned