

**COMMITTEE ON PAPERS LAID ON THE TABLE  
(2019-2020)**

3

**SEVENTEENTH LOK SABHA**

**THIRD REPORT**

(Delay in laying of the Annual Reports and Audited Accounts of the Rashtriya  
Madhyamik Shiksha Abhiyan (RMSA), Delhi)

**(Presented on 20 March, 2020)**



सत्यमेव जयते

**LOK SABHA SECRETARIAT  
NEW DELHI  
March, 2020/ Phalgun, 1941(Saka)**

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**COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE**  
**(2019-2020)**

**Shri Shyam Singh Yadav** - ***Chairperson***

**M E M B E R S**

2. Shri Shafiqur Rehman Barq
3. Shri Margani Bharat
4. Dr. A. Chellakumar
5. Shri Pallab Lochan Das
6. Shri Chowdhury Mohan Jatua
7. Choudhary Mehboob Ali Kaiser
8. Dr. Amol Ramsing Kolhe
9. Shri Raja Amareshwara Naik
10. Shri Jamyang Tsering Namgyal
11. Smt. Aparupa Poddar
12. Shri T.N. Prathapan
13. Shri S. Ramalingam
14. Shri Saptagiri Ulaka
15. Shri Ashok KumarYadav

**SECRETARIAT**

1. Shri B. Srinivasa Prabhu - Joint Secretary
  2. Shri Kusal Sarkar - Director
  3. Shri Munish Kumar Rewari- Additional Director
  4. Shri R.K. Chaudhary - Under Secretary
-

## **INTRODUCTION**

I, Chairperson of the Committee on Papers Laid on the Table of the House (2019-20), having been authorized by the Committee to present this Report on their behalf, present this Third Report in respect of delay in laying of the Annual Reports together with Audited Accounts of the Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi.

2. In terms of the recommendation of the Committee on Papers Laid on the Table contained in its First Report, Second Report (5th Lok Sabha) and Second Report (6th Lok Sabha) presented to the House on 08 March 1976; 12 May 1976 and 22 December 1977 respectively, the Annual Report and Audited Accounts of the Organization/Company are required to be laid on the Table of the House within nine months of the closure of Accounting Year.

3. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of the Rashtriya Madhyamik Shiksha Abhiyan and took oral evidence of the representatives of the Ministry of Human Resource Development at their sitting held on 5<sup>th</sup> July, 2018.

4. The Committee considered and adopted this Report at their sitting held on 4<sup>th</sup> March, 2020.

5. The Committee wish to express their thanks to the officers of the Ministry of Human Resource 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**  
**March, 2020**  
**Phalgun, 1941 (Saka)**

**Shyam Singh Yadav**  
**Chairperson**  
**Committee on Papers Laid on the Table**

## **Report**

### **Delay in laying of the Annual Reports and Audited Accounts of the Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi.**

The Rashtriya Madhyamik Shiksha Abhiyan (RMSA) is a Centrally Sponsored Scheme launched in March 2009. The other Centrally Sponsored Schemes viz ICT in Schools, Girls' Hostel, Inclusive Education for Disabled at Secondary Stage and Vocational Education being implemented by Department of School Education & Literacy, Ministry of Human Resources Development for secondary stage of education were subsumed during 2013-14 with RMSA. Presently the RMSA Scheme with the components RMSA, ICT in Schools, Girls' Hostel, Inclusive Education for Disabled at Secondary Stage (IEDSS) and Vocationalisation of secondary and Higher Secondary Education is under implementation. The objective of the RMSA Scheme is to enhance access and improve quality of education at secondary stage, while ensuring equity. The scheme envisages enhancing the enrolment for classes IX-X by providing a secondary school within a reasonable distance of every habitation, improving quality of education imparted at secondary level through making all secondary schools conform to prescribed norms, removal of gender, socio-economic and disability barriers, universal access to secondary level education by 2017, and universal retention by 2020. The status of funds released to RMSA for the years 2015-16, 2016-17 and 2017-18 is given in **Annexure - I**.

2. The funding is given under RMSA Scheme on sharing pattern. The sharing pattern under RMSA Scheme between Centre and State in the XI<sup>th</sup> and XII<sup>th</sup> Five Year Plans was 75:25 (90:10 for North Eastern States), which stands revised to sharing ratio of 60:40 between Government of India and State Government and UTs with legislature with effect from 1<sup>st</sup> April, 2015. In case of North Eastern States and the Himalayan States viz. Jammu & Kashmir, Uttarakhand and Himachal Pradesh, the sharing pattern is 90:10. For Union Territories without legislature, 100% programme cost is funded by Government of India. However, w.e.f 2018-19, the Samagra Shiksha Abhiyan which is an integrated scheme of school education has been introduced.

3. In terms of the recommendation of the Committee on Papers Laid on the Table contained in its First Report, Second Report (5<sup>th</sup> Lok Sabha) and Second Report (6<sup>th</sup> Lok Sabha) presented to the House on 08 March 1976, 12 May 1976 and 22 December 1977 respectively, the Annual Report and Audited Accounts of the Organization/Company are required to laid on the Table of the House within nine months of the closure of Accounting Year. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and Annual Accounts and their auditing. The Committee felt that normally a period of 3 months would be sufficient for compilation of Annual Accounts and their submission for Audit; the next 6 months might be given for auditing of accounts; printing of the Report and sending it to Government for laying. If for any reason, the Annual Reports and Audited Accounts of the Institutes could not be laid within the prescribed period of 9 months, the Ministry concerned should lay a Statement within 30 days of the expiry of the aforesaid period or as soon as the House meets whichever is later, explaining the reasons as to why the documents could not be laid.

4. As per rule 212(3)(iv) of GFR 2005, the Annual Report and Audited Statement of accounts of Autonomous organizations are required to be laid on the Table of the Parliament within nine months of the close of the accounting year. Further under Rule 238 (5) of GFR 2017, the Annual Reports and accounts of Private and Voluntary Organizations receiving recurring Grants-in-aid to the tune of Rupees fifty lakhs and above should be laid on the Table of the House within nine months of the close of the succeeding financial year of the Grantee Organisations. As per Rule 238(6) of GFR 2017, the Annual Reports and Audited Accounts of Private and Voluntary Organizations or societies registered under the Registration of Societies Act, 1860, receiving one-time assistance/non-recurring Grants of Rupees fifty lakhs and above should also be laid on the Table of the House, within nine months of the closure of the succeeding financial year of the Grantee Organisations.

5. On scrutiny by the Committee reveals that the Ministry of Human Resource Development has not laid the Annual Reports and Audited Account of RMSA for the years 2014-15, 2015-16 and 2016-17 within stipulated time.

6. The Committee note that the Annual Report and Audited Accounts of the RMSA for the year 2014-15 were laid on the Table of the House on 5.01.2018 by the Ministry of Human Resource Development with delay of more than 24 months. Further the Annual Report and Audited Account for the years 2016-17, 2017-2018 and 2018-19 have not been laid yet. Thus, the Ministry of Human Resource Development and RMSA failed to comply with the Parliamentary requirement of laying these documents within 9 months of closure of the financial year.

7. On being asked the reasons for delay in laying of the Annual Reports and Audited Accounts of the RMSA since the year 2014 -2015, the Ministry in their written reply stated that grant under RMSA was released directly to the RMSA society till 2013-14 and the Annual Reports and Audited Accounts of State were laid on the Table of the House. The pattern regarding transfer of grant was changed from the year 2014-15 and grant is being released to the State Treasury. **Since the pattern of funding was changed, there was no clarity regarding laying of Annual Report & Audited Accounts on the Table of the House.** The Ministry of Human Resource Development sought clarification from the Ministry of Finance whether Annual Report in respect of RMSA could be laid in the Parliament. The reasons submitted by the Govt. of NCT of Delhi for delay in laying of the Annual Reports and Audited Accounts of RMSA since year 2014-15 are given in **Annexure - II.**

8. The chronological sequence, as submitted by the Ministry, in respect of finalization of Annual Reports and Audited Accounts of the RMSA for the years 2014-2015 to 2016-2017 are given at **Annexure-III.**

9. The Ministry of Human Resource Development has stated in their written reply that the delays in laying of annual reports have occurred due to delays in appointment of auditors, submission of report by auditors, providing replies to the queries of auditors and time taken in printing and translation of reports.

10. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of RMSA for the years 2014-2015 to 2016-2017 and on the issue took evidence of the representatives of the Ministry of Human Resource Development and RMSA on 05.07.2018.

11. Elaborating further the reasons for delay in laying of the Annual Reports and Audited Accounts of the RMSA, the Secretary, RMSA during the evidence explained to the Committee as under:-

"It was the time during the years 2014-15 and 2015-16 due to which it appears that there may have been some gap in understanding. The way by which the scheme was implemented by the Government of India in the year 2014-15 was that those used to be submitted earlier directly in society began coming through the treasury mode since that year due to which there has been some gap in understanding as to whether the reports are required to be submitted or not. Once we got clarity on RMSA that these reports are required to be submitted. After that we received such a clarity once again in the year 2017. Then we have submitted these reports. As far as the reports for the year 2014-15 is concerned, I am reading it on the part of the Ministry that they have already been submitted to Lok Sabha and Rajya Sabha Secretariats. On 20<sup>th</sup> December, 2017. As far as the reports for the years 2015-16 and 2016-17, we have submitted them to the Ministry as well as I think that the Ministry may have taken necessary action thereon".

12. The Committee subsequently noted that the Annual Report and Audited Account for the years 2015-16 and 2016-17 were laid on the Table of the House on 06.08.2018 (i.e. with a delay of more than 19 months and more than 7 months respectively). The Annual Report and Audited Account for the years 2017-2018 and 2018-2019 have not been laid on the Table of the House yet.



**Observations/Recommendations**

**13. The Committee note that the Ministry of Human Resource Development and Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi have not adhered to the time frame stipulated in the recommendations of the Committee on Papers laid on the Table contained in Paras 1.16 and 3.5 of its First Report (5th Lok Sabha), Paras 4.16 and 4.18 of Second Reports of 5<sup>th</sup> Lok Sabha and Paras 1.12. and 2.6 to 3.8 of Second Report of 6th Lok Sabha presented to the House on 08.03.1976, 12.05.1976 and 22.12.1977 respectively regarding laying of Annual Reports and Audited Accounts on the Table of the House within nine months from the closure of the accounting year have not been complied with. These documents of RMSA for years 2014-2015, 2015-2016 and 2016-2017 were laid with delays ranging from more than 7 to 24 months. The Committee also note that the documents for the years 2017-2018 and 2018-2019 which were required to be laid on the Table of the House within the 9 months from the date of closure of the respective financial year are not laid as yet.**

**14. While examining the reasons for delays in laying of the documents of the RMSA, the Committee note that undue delay had occurred at all stages such as appointment of Auditor, submission of Audit Report by Auditors, taking approval from the Executive Committee, preparation of Annual report. The RMSA took 10 to 22 months to submit the Annual Report to the Ministry. The Committee expressed its concern over these delays.**

**15. The Ministry of Human Resource Development have apparently not been able to put in place an effective monitoring to ensure laying of documents of RMSA on the Table of both the Houses of Parliament within the stipulated time. The Ministry must make all out efforts to ensure that henceforth documents of the RMSA from 2019-2020 onwards are laid within stipulate time. The Committee shall be informed of the compliance**

of these directions and also measures taken by the Ministry to avoid delays in future.

16. The Committee also impress upon the Ministry that if due to unavoidable reasons, the Annual Reports and Audited Accounts of the RMSA could not be laid on the Table of the House within the stipulated time; 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 within 30 days or as soon as the House meets, whichever is later.

**New Delhi  
March, 2020  
Phalguna, 1941 (Saka)**

**Shyam Singh Yadav  
Chairperson  
Committee on Papers Laid on the Table**

**Annexure - I**  
**vide para 01 of the Report**

Statement showing year-wise release of funds under RMSA during last three Financial Years is given as under:-

<b>Sl. No</b>	<b>Year</b>	<b>Amount Released (Rs in crore)</b>
1	2015-16	3561.60
2	2016-17	3699.30
3	2017-18	4033.44
<b>Year-wise release of funds under RMSA to Delhi during last three Financial Years is given as under:</b>		
<b>Sl. No</b>	<b>Year</b>	<b>Amount Released (Rs in lakhs)</b>
1	2015-16	1952.97
2	2016-17	1829.43
3	2017-18	2725.97

**Annexure - II**

**vide para 05 of the Report**

Statement showing the reasons for delay by the Govt. of NCT of Delhi.

S. No.	Year	Reasons for delay of Annual Report and Audited Accounts
1	2014-15	Though Audit Reports was got approved in November 2015, the Annual Report complete in all respect could not be put up in the EC-Meeting. Finally, it was approved in the EC-Meeting held on 14 <sup>th</sup> Dec. 2015.
2	2015-16	Delay occurred due to late engagement of CA. Process of engagement of CA was started in June 2016. CA engaged showed his inability to complete the work by August 2016. Hence, another CA had to be engaged to complete the Audit.
3	2016-17	Queries raised by the auditors had to be collected from field level staff and Municipal corporation etc. which are under different administrative control some time was taken to collect and respond to the queries.

**Annexure - III**  
**vide para 07 of the Report**

Statement showing the finalization of Annual Reports and Audited Accounts of the  
RMSA for the years 2014-2015 to 2016-2017:-

Sl. No.	Item of work	2014-15	2015-16	2016-17
1.	Date of Appointment of Audit	14.07.2015	17.08.2016	13.07.2017
	Time taken in Appointment after closure of Financial year (31 <sup>st</sup> March)* (Number of days)	105 days	139 days	104 days
2.	Date of compilation of annual accounts	31.05.2015	31.05.2016	31.05.2017
3.	Date of commencement of audit.	20.07.2015	20.08.2016	18.07.2017
	Date of submission of draft audit report by auditors.	15.09.2015	20.12.2016	02.11.2017
	Time taken for audit (Number of days)	57 days	130 days	112 days
	Date of final Audit Report issued by RMSA	28.09.2015	31.12.2016	28.12.2017
	Time Taken after issue of the draft audit report	13 days	11 days	56 days
4.	Date of approval of Audit Report and Audited Accounts	02.11.2015	06.01.2017	Delay statement awaited
	Date of approval of RMSA Executive Committee	14.12.2015	21.02.2017	
	Time taken after receipt of Annual Accounts (Number of days)	42 days	46 days	
5.	Preparation of Annual report	14.12.2015	30.01.2017	Delay statement awaited
	Date of submission to Ministry	20.11.2017	10.11.2017	Delay statement awaited
	Time taken	22 months	10 months	-
6.	Date of submission to Ministry	20.11.2017	10.11.2017	Annual Report awaited
	Date of sending the documents to Lok Sabha/Rajya Sabha for laying on the Table of the House	20.12.2017	Clarifications on delay statement were sought are awaited from State Government sought on 07.02.2018	-
	Time Taken	30 days	-	-
7.	Date of laying	05.01.2018	10.08.2018	10.08.2018
	Delay period	24 months 4 days	19 months 9 days	7 months 9 days

**THE EXTRACTS OF THE MINUTES OF THE 9<sup>TH</sup> SITTING OF THE  
COMMITTEE ON PAPERS LAID ON THE TABLE (2017-2018) HELD ON 5<sup>TH</sup>  
JULY, 2018**

The Committee sat on Thursday, 05 July, 2018 from 11:00 hrs to 13:05 hrs. in Committee Room 'D', Parliament House Annexe, New Delhi.

**PRESENT**

Shri Chandrakant Khaire - **Chairperson**

**MEMBERS**

2. Shri Dushyant Chautala
3. Shri P.C. Gaddigoudar
4. Shri Laxman Giluwa
5. Shri Manohar Untwal

**SECRETARIAT**

1. Shri R.C. Tiwari - Joint Secretary
2. Smt. Rita Jailkhani - Director
3. Smt. Maya Lingi - Additional Director

**REPRESENTATIVES OF THE MINISTRY OF HUMAN RESOURCE  
DEVELOPMENT (DEPARTMENT OF SCHOOL EDUCATION AND LITERACY)**

1. Rina Ray Secretary
2. Shri Sanjay Kumar Joint Secretary

**REPRESENTATIVES OF THE RASHTRIYA MADHYAMIK SHIKSHA ABHIYAN  
(RMSA), DELHI**

1. Shri Sandeep Kumar Secretary
2. Shri Sanjay Goel Director
3. Shri Shamim Akhtar Tamanna SPD

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

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8. The Committee then called the representatives of the Ministry of Human Resource Development (Department of School Education and Literacy); Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Delhi .

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9. The Chairperson welcomed the representatives of the Ministry, RMSA and NCERT to the sitting of the Committee and explained the purpose of convening the meeting. The Chairperson also explained to the witnesses about the provisions of Direction 58 of Directions by the Speaker, Lok Sabha regarding confidentiality of the proceedings.

10. At first, the Secretary of the RMSA during evidence admitted that there is a delay in finalization of Annual Report and Audited Accounts. It was apprised to the Committee that RMSA normally took 05 months in the process of auditing of Annual Accounts and furnishing of final Audit Report. After that the Report of RMSA for the year 2014-2015 was approved by the Executive Committee in the month of December, 2015. Time taken in getting clarification from the Ministry of Finance due to lack of clarity as to whether the Report of RMSA is required to be laid as they are receiving Grants from consolidated fund of India through State Government was stated to be another reason for delay in laying the documents of the RMSA. As regards delay for the year 2015-2016, the Secretary submitted that Auditor was appointed in the month of July, 2016. However, the Auditor showed his inability to complete the work. RMSA had appointed another Auditor on 17 August, 2016. The Joint Secretary further submitted that the documents of the RMSA for the year 2014-2015 were submitted on 20 December, 2017 and the documents of the RMSA for the years 2015-2016 and 2016-2017 were also submitted for laying them on the Table of the House.

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

The witnesses then withdrew.

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**The Committee then adjourned.**

