

**COMMITTEE ON PAPERS LAID ON THE TABLE
(2021-2022)**

67

SEVENTEENTH LOK SABHA

SIXTY SEVENTH REPORT

**[Delay in laying of the Annual Reports and Audited Accounts of
the Central Tibetan Schools Administration(CTSA), Delhi]
]**

(Presented on 17th December, 2021)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
DECEMBER, 2021, AGRAHAYANA, 1943(SAKA)**

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INTRODUCTION

I, the Chairperson of the Committee on Papers Laid on the Table of the House (2021-22), having been authorized by the Committee to present this Report on their behalf, present this Sixty Seventh Report in respect of the delays in laying the Annual Reports together with Audited Accounts of the Central Tibetan Schools Administration (CTSA), 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 the delays in laying the Annual Reports and Audited Accounts of the Central Tibetan Schools Administration (CTSA), Delhi for the years from 2015-16 to 2019-20 and took oral evidence of the representatives of the Ministry of Education (Department of School Education and Literacy) and Central Tibetan Schools Administration (CTSA), Delhi in this regard at their sitting held on 02nd August, 2021.

4. The Committee considered and adopted this Report at their sitting held on 13th December, 2021.

5. The Committee wish to express their thanks to the officers of the Ministry of Education (Department of School Education and Literacy) and Central Tibetan Schools Administration (CTSA), Delhi 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
15 December, 2021
24 Aগ্রহায়ণ, 1943 (Saka)

Ritesh Pandey
Chairperson
Committee on Papers Laid on the Table
Lok Sabha

Report
**Delay in laying the Annual Reports and Audited Accounts of
the Central Tibetan Schools Administration(CTSA), Delhi**

The Central Tibetan Schools Administration (CTSA), Delhi is registered under the Societies Registration Act (XXI of 1860). His Holiness, the Dalai Lama, along with his followers came to India in 1956. He showed his deep concern for education of Tibetan children in India. The then Prime Minister of India, Shri Jawaharlal Nehru and His Holiness, the Dalai Lama visualized the need of special schools for the Tibetan children and with their efforts CTSA was established in 1961.

2. The CTSA is 100% funded by the Government of India. The Ministry of Education (Department of School Education and Literacy) provides the Grants-in-Aid to the CTSA on annual basis. The year-wise grant provided to the CTSA during the last five years is as under:

Year	Total (Rs. in Crore)
2016-2017	52.59
2017-2018	69.72
2018-2019	66.00
2019-2020	61.25
2020-2021	69.19

3. In terms of the recommendations of the Committee on Papers Laid on the Table contained in its First and Second Reports of 5th Lok Sabha and Second Report of 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 the Accounting Year. To comply with this requirement, proper time schedule should be laid down for compilation of the Annual Report and Annual Accounts and their auditing. The Committee felt that normally a period of three months would be sufficient for compilation of the Annual Accounts and their submission for Audit; the next six 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 nine months, the Ministry concerned should lay a Statement within 30 days of the expiry of the aforesaid period or as soon as the House assembles whichever is later, explaining the reasons as to why the documents could not be laid.

4. The scrutiny by the Committee on Papers Laid on the Table reveals that the Annual Reports and Audited Accounts of the CTSA for the years from 2015-16 to 2019-20 were laid on the Table of the House with delays ranging from 01 month 06 days to 07 months 09 days. Thus, the Ministry of Education (Department of School Education and Literacy) and the CTSA failed to comply with the parliamentary requirement of laying their documents within nine months of the closure of the financial year. The date of laying and the extent of delay in laying the Annual Reports and Audited Accounts of the CTSA have been given in **Annexure-I**.

5. The chronological sequence, as submitted by the Ministry, in respect of the finalization of the Annual Reports and Audited Accounts of the CTSA for the years from 2015-2016 to 2019-2020, is given in **Annexure-II**.

6. On being enquired by the Committee about the reasons for the delay in laying the Annual Reports and Audited Accounts of the CTSA for the years from 2015-16 to 2019-20, the Ministry in their written reply submitted as under: -

"It has been observed that during the year 2015-16 to 2017-18 the Audit of the Accounts of CTSA by the C&AG (DGACR) had taken a considerably long time, which involved audit of the accounts, raising of queries, reply to the queries before finalization of the Audit Certificate.

During the year 2018-19, Audit had taken 4 months time in finalization of the Audited Accounts. Then, three months were taken in getting the approval of the Competent Authority of CTSA. Thereafter, though the report was ready, but due to some procedural requirements and adjournment of the Budget Session 2020 due to lockdown caused by the COVID 19 pandemic, the Annual Report and Audited Accounts of CTSA could not be laid in the Parliament. The report was sent to the Lok Sabha and Rajya Sabha Secretariat on 16-09-2020 for laying in the Parliament but before they could be laid, the session was adjourned on 23-09-2020. The Winter Session of Parliament was not held in December 2020 and so the reports could only be laid during the Budget Session of 2021.

During 2019-20 also the Audit of Accounts of CTSA took almost 6 months. Thereafter, almost two months were taken in getting the approval of the Finance Committee and the Governing Body of CTSA to the Audited Accounts. By the time, the Audited Accounts could be submitted to the Ministry, the Budget session of the Parliament in 2021 was adjourned due to COVID 19 pandemic. The authenticated copies of the Annual Accounts and Annual Report 2019-20 have since been sent to the Lok Sabha and Rajya Sabha Secretariat for laying on the Table of the respective Houses."

7. On being asked whether the delays in laying the documents indicate that due importance was not given to the timely laying of the papers before the Parliament and things were taken in a casual manner, the Ministry, in their written reply, submitted as under: -

"The work of laying of documents before the Parliament has always been taken on high priority and due importance is given for timely submission of the documents to the Parliament. The Ministry also regularly impresses upon the CTSA for timely completion of the process. However, due to certain administrative constraints, the Reports could not be laid in the Parliament in time."

8. On being asked as to whether the Ministry/Institute has identified the stages in which delays have occurred during these years and what they proposed to do to curtail delays in future, the Ministry, in their written reply, submitted as under: -

"CTSA has identified the stages of delays occurred during the last 05 years. CTSA would follow up with C&AG more vigorously to get the audit of their accounts completed in a time bound manner. The meetings of the Finance Committee and the Governing Body would be convened timely. If the meetings of these Bodies could not be convened for any reasons, the Audited Accounts and the Annual Report would be got approved by circulation."

9. On being enquired by the Committee as to how the issue of auditing of the accounts and finally timely receipt of the final Audit Reports from the Audit Authorities was dealt with by the Ministry, in their written reply, the Ministry submitted as under :-

"The Audit of the Accounts of CTSA has been entrusted to C&AG. CTSA directly deals/ interacts with C&AG for audit of their accounts. Ministry is not directly involved with the audit of the Accounts of CTSA by C&AG. The Ministry has, however, regularly advised the CTSA to complete the process as per the prescribed time schedule."

10. On being asked whether the process of accounting, to facilitate speedy and timely compilation of Accounts of the Central Tibetan Schools Administration (CTSA), Delhi, has been computerized, the Ministry submitted that *"the process of accounting has been partially computerized and now, online data of accounts of schools will be obtained to minimize the time."*

11. On being enquired by the Committee whether there is any mechanism in the Ministry to monitor the progress of work in this regard and to ensure timely laying of the documents, it was submitted that *"the Ministry regularly follows up the matter of timely completion of the process and laying of the documents on the Table of the Parliament by ascertaining the status of the process from time to time from CTSA during the course of the Finance Committee and Governing Body meetings of CTSA."*

12. On being asked regarding any remedial measures that have been taken or proposed to be taken in future both by the Ministry and the CTSA to ensure timely laying of the documents before Parliament within the prescribed period of nine months from the closure of the Accounting Year, the Ministry of Education (Department of Higher Education), in their written reply, submitted as under:-

"Detailed discussions have been held with the Heads of all the Autonomous Bodies under the Department of School Education and Literacy, including CTSA during which they were categorically advised to adhere to the time lines prescribed for this purpose.

The CTSA has assured that they will scrupulously follow the instructions as well as the time schedule prescribed for completion of the process of laying of Annual Report and Audited Accounts on the Table of the Parliament in future. They will ensure that these documents are laid on the Table of the Parliament within the prescribed period of nine months from the closure of the financial year concerned."

13. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of the CTSA for the years from 2015-2016 to 2019-2020 and on the issue took evidence of the representatives of the Ministry of Education (Department of Higher Education) and the CTSA on 02.08.2021.

14. During the evidence, the Chairperson enquired on behalf of the Committee about the reasons of delays of more than 13 months in laying the Annual Reports and Audited Accounts of the CTSA for the year 2018-2019 in comparison to the earlier years as the documents of the CTSA for each of the year (2015-2016 to 2017-2018) were laid on the Table of the House with delays of about one month (approx.). Elaborating the reasons for the delay in laying the Annual Reports and Audited Accounts of the CTSA, Delhi, the representatives of the Ministry explained the reasons for delay during the evidence and stated that prior to the year 2018-2019, the Annual Reports and Audited Accounts of the CTSA were approved by the Chairman without being placed before the Governing Body or Finance Committee. After taking approval of the Chairman, they put up those documents in the GB for post-facto approval. However, later on, they realized that they had to get the approval of the documents first from the GB and only after the approval of the GB these could be sent to the Ministry for laying. The change in getting approval of the documents from the GB was also one of the reasons for delays. The representatives further added that time taken in auditing the Annual Accounts and furnishing the final Audit Reports was another reason for the delays. They assured the Committee that the documents of the Institute will be laid on the Table of the House within the stipulated time period in future.

Observations/Recommendations

15. The Committee note that the Ministry of Education (Department of School Education and Literacy) and the CTSA 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 5th 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. The mandatory requirement of laying the papers within nine months from the closure of the accounting year has not been complied with. The documents of the CTSA for years 2015-2016 to 2018-2019 were laid with delays ranging from more than 01 to 13 months. The Committee also note that the documents for the year 2019-20 were laid on the Table of the House on 09.08.2021 with the delay of 8 months and 9 days.

16. While examining the reasons for delays in laying the documents of the CTSA, the Committee were highly disappointed to note that an undue delay had occurred due to the delay in compilation of the accounts, delay in CAG audit, translation of the documents in Hindi and major delay in getting the approval of GB, which could have been avoided. However, the impact of COVID-19 pandemic is understandable. Further, the Committee note that the Ministry and the CTSA had failed to finalize Annual Accounts within the stipulated time. The Committee also note that the process of accounting has been partially computerized and online data of accounts of schools will be obtained to minimize the time.

17. The Committee further note that the Ministry of Education (Department of Higher Education) has not been able to put in place an effective monitoring mechanism to ensure laying of the documents of the CTSA on the Table of both the Houses of Parliament within the stipulated time, which is a matter of serious concern. The Committee recommend that comprehensive and holistic efforts must be made by the Ministry to ensure timely laying of the documents in future and that the Committee should be informed of the compliance of these directions and also measures taken by the Ministry to avoid delays in future.

18. The Committee also impress upon the Ministry that if due to some unavoidable reasons, the Annual Reports and Audited Accounts of the CTSA 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 the prescribed period should be laid on the Table of the House within 30 days or as soon as the House convenes, whichever is later.

New Delhi

13 December, 2021
22 Agrahayana, 1943 (Saka)

Ritesh Pandey
Chairperson
Committee on Papers Laid on the Table

Annexure- I
Vide Para 3 of the Report

Statement Showing the dates of laying of the Annual Reports and
Audited Accounts of the CTSA for the years 2015-16 to 2019-20

Year	Date by which required to be laid	Date of laying of Annual Reports and Audited Accounts	Extent of Delay
2015-16	31.12.2016	06.02.2017	01 Month 06 days
2016-17	31.12.2017	09.02.2018	01 Month 09 days
2017-18	31.12.2018	11.02.2019	01 Months 11 days
2018-19	31.12.2019	08.02.2021	13 Months 08 days
2019-20	31.12.2020	09.08.2021	07 Months 09 days

Annexure - II
Vide Para 5 of the Report

Statement showing the details of chronological sequence of different activities involved in the finalization of Annual Reports and Audited Accounts of the Central Tibetan Schools Administration (CTSA), Delhi for the years 2015-2016 to 2019-2020

Sub-Question	Points	Financial Years				
		2015-16	2016-17	2017-18	2018-19	2019-20
7(i)	Date of approach to the Audit Authorities	30.06.16	05.07.17	21.06.18	27.06.19	31.07.20
	Time taken after the closure of Accounting year	03 months	04 months	03 months	03 months	04 months
7(ii)	Date of appointment of statutory auditors	DGACR 8.8.16	DGACR 20.09.17	DGACR 5.9.18	DGACR 13.8.19	DGACR 27.08.20
	Time taken after the approaching the audit authorities for appointment of auditors	38 days	75 days	74 days	45 days	27 days
7(iii)	Date of compilation of annual accounts	25.6.16	5.7.17	21.6.18	19.06.19	25.7.20
	Time taken after the closure of the accounting year	03 months	03 months	2 months & 20 days	03 months	04 months
7(iv)	Date of submission of annual accounts to auditors	30.6.16	05.07.17	21.6.18	27.6.19	31.7.20
	Time taken after closure of respective accounting year	03 months	3 months	2 months 20 days	2 months	4 months
7(v)	The date and duration for auditing the annual accounts by statutory auditors	8.8.16 to 12.8.16 (5 days)	20.9.17 to 26.9.17 (7days)	5.9.18 to 13.9.18 (9 days)	13.8.19 to 22.8.19 (10 days)	27.8.20 to 4.9.20 (9 days)
7(vi)	The date of queries raised by auditors during auditing/after completion of the Annual Accounts	2.11.16	23.10.17	16.10.18	13.9.19	17.11.20
	Time taken by auditors in raising the queries during auditing/after completion of the Annual Accounts to Audit Authorities	80 days	27 days	33 days	21 days	73 days
7(vii)	The date on which the replies to the audit queries were furnished to the Auditors	10.11.16	31.10.17	26.10.18	23.9.19	20.11.20
	The time taken to resolve the queries	8 days	8 days	10 days	10 days	3 days

7(viii)	Date on which draft Audit Report was issued by Audit Authorities	2.11.16	23.10.17	16.10.18	13.9.19	17.11.20
	Time taken after Auditing of the annual accounts	80 days	27 days	33 days	21 days	73 days
7(ix)	The Date on which the final Audit Report received by Organization	1.11.16	21.11.17	21.12.18	28.10.19	25.1.21
	Time taken after issue of draft report	3 month	1 month	2 months	01 month 16 days	2 months 8 days
7[x]	Total time taken by the audit authorities after receiving of the annual accounts to furnishing the final audit report to the organization	2 month 8 days	4 months 16 days	6 months	4 months	5 months 25 days
7(xi)	Date of finalization of the annual report	11.11.16	30.11.17	7.1.19	1.12.19	2.3.21
	Time taken after the closure of the financial year; and also	8 months	8 months	9 months	8 months	11 months
	Time taken after the receipt of the final audit report	11 days	9 days	17days	1 month	1 month
7(xii)	The date on which documents were got approved from the Competent Authority	11.11.16	30.11.17	7.1.19	13.3.20	19.3.21
	Time taken after receipt of final audit report	11 days	9 days	17days	4 months	53 days
7(xiii)	The date on which documents were taken up for translation and printing	11.11.16	30.11.17	7.1.19	1.12.19	2.3.21
	The time taken for completing the task at each stage	28 days	22 days	10 days	1 month	1 month
7(xiv)	The date for sending the documents to the Ministry for being laid on the House after the completion the task at each stage.	19.12.16	22.12.17	17.1.19	18.3.20	9.4.21
	Time taken by the organizations in sending the documents to the Ministry	28 days	22 days	10 days	5 days	1 month

7(xv)	The date lay the documents in the House.	6.2.17 (LS)/ 9.2.17(RS)	9.2.18 (LS)/(8.2. 18(RS)	11.2.19(L S)/ 13.2.19(R S)	8.2.21(LS) / 16.3.21	Authentic ated documents sent to Lok Sabha Sectt. on 29.07.21 and to Rajya Sabha Sectt. on 30.07.202 1 for laying in on the Table of the respective Houses.
	Time taken after receipt of the documents from the Organization	48 days	50 days	1 month	1 year	3 months and 20 days

Reports and Audited Accounts of the CTSA for the aforesaid years. 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.

20. The Chairperson, at first, desired to know the reasons of the delays of 13 months in laying the Annual Reports and Audited Accounts of the CTSA for the year 2018-2019 in comparison to the earlier years as the documents of the CTSA for each of the year (2015-2016 to 2017-2018) were laid on the Table of the House of 01 month.

21. The representative to the Ministry/CTSA apprised the Committee that earlier to this year (2018-2019), the Annual Reports and Audited Accounts of the CTSA were approved by the Chairman without being placed before the Governing Body or Finance Committee. After taking approval of the Chairman they put up those documents in the GB for post-facto approval. However, later on, they realized that they had to get the approval of the documents first from the GB and after the approval of GB only these would be sent to Ministry for laying. The change of getting approval of the documents from the GB was one of the reasons for delays.

22. Time taken in auditing the annual accounts and furnishing the final audit Reports was also stated to be another reason for the delays. On being enquired by the Hon'ble Chairperson as to whether the matter of early auditing of annual accounts and furnishing the final audit reports was taken up with the Audit Authorities, they replied that they had sent written communications to them and also contacted telephonically. The Hon'ble Chairperson desired that the copies of the reminder letters sent by them to Audit Authorities be sent to this Secretariat. The representative assured the Committee they would send the copies of those letters to the Secretariat.

23. The Hon'ble Chairperson advised the representatives that they had to squeeze themselves a month before as the Annual Reports and Audited Accounts of the CTSA submitted to the Ministry by November, then only they would be in position to lay them within stipulated time as the winter session normally concludes by third week of the December every year.

24. The Hon'ble Chairperson also made a suggestion to the Ministry that a Portal could be prepared by them which would help them to know the exact stages of finalization of the annual reports and audited accounts of the each of the organization under their administrative control. The representative of the Ministry welcomed the suggestion made by the Committee and requested that they could develop a Google tracker and monitor that effectively.

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

The witnesses then withdrew.

The Committee then adjourned.

(A copy of the verbatim proceedings of the sitting of the Committee is enclosed and a copy of the has been kept on record)

**THE EXTRACT OF THE MINUTES OF THE SITTING OF
THE COMMITTEE ON PAPERS LAID ON THE TABLE
(2021-2022)**

The Committee sat on Monday, 13th December, 2021 from 1500 hours to 1630 hours in Committee Room "C", Parliament House Annexe , New Delhi.

PRESENT

Shri Ritesh Pandey - **Chairperson**

MEMBERS

2. Shri PallabLochan Das
3. Choudhary Mehboob Ali Kaiser
4. Shri Raja Amareshwara Naik
5. Shri Saptagiri Sankar Ulaka

SECRETARIAT

1. Smt. Suman Arora - Joint Secretary
2. Shri Munish Kumar Rewari - Additional Director
3. Smt. Manjinder Pubbi - Under Secretary

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2. At the outset, the Chairperson welcomed the Members to the sitting of the Committee.
3. Thereafter, the Committee took up the Ten (10) draft Reports/Action Taken Reports regarding the delay in laying the Annual Report and Audited Accounts of the following organisation for the consideration :-
 - i. Educational Consultants India Limited (EdCIL), Noida;
 - ii. National Institute for Entrepreneurship and Small Business Development (NIESBUD), Noida;
 - iii. Jawaharlal Nehru University (JNU), New Delhi;
 - iv. Central Tibetan School Administration (CTSA), Delhi;
 - v. Food Corporation of India, New Delhi;
 - vi. Council of Scientific and Industrial Research (CSIR), New Delhi;
 - vii. V.V. Giri National Labour Institute, Noida;
 - viii. Visakhapatnam Special Economic Zone (VSEZ) Authority; Cochin Special Economic Zone (CSEZ) Authority; Kandla Special Economic Zone (KSEZ) Authority; and Madras Special Economic Zone (MEPZ) Authority.;
 - ix) Action Taken by the Government on the recommendations made by the Committee in the Thirtieth Report (17th Lok Sabha) regarding the delays in laying the Annual Reports and Audited Accounts of the Port Blair Municipal Corporation (PBMC), Port Blair; and
 - x) Action Taken by the Government on the recommendations made by the Committee in the Thirty First Report (17th Lok Sabha) regarding the delays in laying the Annual Reports and Audited Accounts of the National Commission of Scheduled Tribes (NCST), New Delhi.
4. After deliberations, the Committee adopted the all Ten (10) draft Reports/Action Taken Reports without modifications.
5. The Committee authorized the Hon'ble Chairperson to present these Reports to the Parliament.

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The Committee then adjourned.
