

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

75

SEVENTEENTH LOK SABHA

SEVENTY FIFTH REPORT

**[Delay in laying the Annual Reports and Audited Accounts of
the Nalanda University, Nalanda, Bihar]**

(Presented to Lok Sabha on 16 March, 2022)



सत्यमेव जयते

LOK SABHA SECRETARIAT

NEW DELHI

March, 2022/ Phalguna, 1943(Saka)

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COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE
(2021-2022)

Shri Ritesh Pandey - Chairperson

MEMBERS

2. Dr. Shafiqur Rahman Barq
3. Shri Margani Bharat
4. Dr. A. Chella Kumar
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 Sankar Ulaka
15. Shri Ashok Kumar Yadav

SECRETARIAT

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

INTRODUCTION

I, 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 Seventy Fifth Report in respect of the delays in laying of the Annual Reports and Audited Accounts of the Nalanda University, Bihar .

2. In terms of the recommendations of the First Report and the Second Report, (05th Lok Sabha) presented to the House on 08th March, 1976: 12th May, 1976 and the Second Report (06th Lok Sabha) of the Committee on Papers Laid on the Table, presented to the House on 22nd December, 1977, 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 i.e. by 31 December.

3. The Committee considered the matter of delays in laying the Annual Reports and Audited Accounts of the Nalanda University, Bihar and took oral evidence of the representatives of the Ministry of External Affairs at their sitting held on 10th March, 2021.

4. The Committee considered and adopted this Report at their sitting held on 20th December, 2021.

5. The Committee wish to express their thanks to the officers of the Ministry of External Affairs and the Nalanda University for furnishing the written replies and other material/information for placing their views in the matter before the Committee.

6. The Committee place on record their appreciation of the valuable assistance rendered to them by the officials of the Lok Sabha Secretariat attached to the Committee.

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

08 February, 2022
19 Magha, 1943(Saka)

Ritesh Pandey
Chairperson
Committee on Papers Laid on the Table

REPORT

Delay in laying the Annual Reports and Audited Accounts of the Nalanda University, Nalanda, Bihar

The Nalanda University Act came into force in the year 2010 and the University was established with effect from 25 November, 2010. With the generous support of the Government of Bihar, which gifted 455 acres of land for the establishment of its campus, the University was formally inaugurated on 19th September, 2014. The Government of India through the Ministry of External Affairs provides funds to the Nalanda University in tranches on the basis of the Annual Budget grants sanctioned. The statement showing year-wise funds allocated to the Nalanda University during the last five years is as follows-

S.No.	Year	Funds
1.	2015-2016	Rs.31.67 Crore
2.	2016-2017	Rs.80.23 Crore
3.	2017-2018	Rs.150.00 Crore
4.	2018-2019	Rs.190.00 Crore
5.	2019-2020	Rs.300.00 Crore

2. As per the Section 31 and 32 of the Nalanda University Act, 2010, the Annual Reports and Audited Accounts of the University are required to be laid on the Table of the Parliament. As per the Rule 212 (3) of the General Financial Rules of the Government of India, 2005, the Annual Reports and Audited Accounts are to be placed on the Table of the Parliament, within nine months of the closure of the financial year. The Ministry of External Affairs has not laid the Annual Reports and Audited Accounts of the Nalanda University on the Table of the House for the years 2015-16, 2016-17, 2017-18 and 2018-19 within the stipulated time period.

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 Reports 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 scrutiny by the Committee on Papers Laid on the Table reveals that the Annual Reports and Audited Accounts of the Nalanda University for the years 2015-16, 2016-17, 2017-18 and 2018-19 were laid on the Table of the House with delays ranging from 06 months to 19 months and the documents for the year 2019-2020* have not yet been laid. The date of laying and the extent of delay in laying the Annual Reports and Audited Accounts of the Nalanda University are given in **Annexure-I**.

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

5. On being inquired about the reasons for delay in laying the Annual Reports and Audited Accounts of the Nalanda University from the years 2015-16 to 2019-20, the Ministry in its written reply, has submitted the following:-

“During the period in question, on an average, a delay of 4 months has occurred at the initial stage of closure of the annual accounts of the University. Similarly, a delay ranging from 10 to 21 months has occurred in finalization of the Annual Reports after closure of the accounting years. The delay has been further compounded by the fact that the financial reports are to be approved by the auditors, the Finance Committee, Governing Board and the Annual Reports by the Governing Board of the University which have not been able to meet at regular intervals due to scheduling constraints, lack of quorum, etc. Until recently, the Governing Board of the University had foreign representation and its meetings were to be coordinated according to the convenience of those foreign members too. The auditors have also their own lead time for compiling their reports. During the initial years of its establishment, the internal working of the University was not consolidated enough due to various factors and the statutory bodies of the University could not meet with a fixed periodicity. The cumulative effect of the delays at each stage has contributed to the delay in laying of the reports before the Parliament.”

* Laid on 17.12.2021

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

“The Ministry accords highest priority to laying of the reports before the Parliament. However, the causative factors for the delay mentioned above have prevented it from adhering to the statutory time line.”

7. The Committee enquired as to how the issue of auditing of accounts and timely receipt of the final audit reports from the audit authorities was dealt with by the Ministry. In this regard, the Ministry in its written reply, submitted the following:-

“The Ministry is represented in the Finance Committee of the University that adopts the accounting and audit reports and has underscored the need for timely processing of the these documents to be presented to the Parliament.”

8. On being asked whether the Nalanda University has any internal mechanism to ensure timely compilation of accounts and also to minimize the audit queries at the time of auditing, the Ministry, in its written reply, has stated the following: -

“Nalanda University is making all efforts to finalize its Annual Accounts as per the prescribed schedule and follow the GOI rules and regulations and audit instructions to minimize adverse audit observations”.

9. The Committee asked whether any time schedule has been laid down either by the Nalanda University or by the Ministry indicating normative time for completion of the task at each stage involved in finalization of the annual reports and audited accounts viz. compilation of annual accounts, auditing of accounts, approval of the documents from the competent authority, translation and printing and processing in the Ministry for being laid on the Table of the House, the Ministry, in its written reply, has submitted the following:-

“Nalanda University shall draw a calendar for each activity such as compilation of Annual Accounts, inviting CAG for audit, obtaining their report, replies to the draft observations, translation in to bilingual form and printing and submission to the Visitor and MEA for placing on the table of Parliament”.

10. On being asked whether there has been any mechanism in the Ministry to monitor the progress of work in the matter and ensure timely laying of the documents, the Ministry in its written reply, has stated that:-

“The Ministry monitors the progress of the two reports through regular follow up with the University and also participates in the Governing Board and Finance Committee meetings of the University, which consider these reports.”

11. On being inquired whether any remedial measures have been taken or proposed to be taken both by the Ministry and the Nalanda University to ensure timely laying of the documents before the Parliament within the prescribed period of nine months from the closure of the accounting year in future, the Ministry, in its written reply, has submitted that:-

“Nalanda University draw a calendar for each activity and adhere to it. Ministry on its part will ensure that the timelines are observed scrupulously. In case of delay, responsibility of the concerned University authorities will be fixed”.

12. The Committee enquired about any other information/suggestion for improving the procedure for timely laying of the documents in the House, the Ministry, in its written reply, has submitted the following:-

“The University shall be advised to submit monthly progress report to the Ministry on compilation of the annual report and audited accounts after the completion of the financial year and specifically draw attention, in case, it anticipates delay in submission of the two reports to the Ministry within eight months of the closure of the financial year, giving the reasons and justification. The Ministry, in turn, will inform the Parliament about the progress and request extension of time for submission of the reports, in case any delay is anticipated. However, conscientious efforts will be made to ensure timely laying of the two reports on the House of the Parliament.”

13. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of Nalanda University for the years 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20 and took evidence of the representatives of the Ministry of External Affairs on the issue on 10th March, 2021.

14. Elaborating the reasons for delay in laying of the Annual Reports and Audited Accounts of the Nalanda University, the Secretary of the Ministry, during the evidence, explained before the Committee as under:-

“The Ministry accords highest priority to the statutory requirement of laying of reports before the House within the prescribed time limit. However, there were extraneous circumstances for the delay in submission of the report during the current and previous years. The factors responsible for this delay are two-folds, procedural difficulties such as scheduling constraints of the statutory body, the financial committee and the governing board which approved the Annual Report and the Audited Accounts and the time involved in auditing of accounts by the C&AG and compilation of the final audit report.

During the initial years of its establishment, the internal working of Nalanda University was not consolidated enough due to various factors and the cumulative effect of the slow progress at each stage contributed to the delay in laying of the reports before the Parliament. To prevent delays in future, we are requesting universities to submit monthly progress reports to the Ministry, on completion of the report after completion of financial year and specifically draw attention of the Ministry to the anticipated delays, if any, due to unavoidable reasons. The Ministry, in turn, will inform the Lok Sabha Secretariat about the progress of compilation of reports and request extension of time, if absolutely necessary. After the reports are received from the University, they are scrutinised by the Ministry and submitted to the Hon. MoS for External Affairs for his approval for laying on the Table of the Parliament. Normally, this process takes few weeks depending upon the Session of Parliament. The Annual Report and the Audited Accounts 2018-19 are being laid on the Table of Lok Sabha by the Minister of State for Parliamentary Affairs today and shall be laid by the Minister of State for External Affairs on the Table of Rajya Sabha on 18th March, during the current session of Parliament. We assure the Committee our fullest commitment and co-operation in fulfilling this very important statutory obligation.”

Observations/Recommendations

15. The Committee note that the Ministry of External Affairs and Nalanda University have not adhered to the provisions of Rule 212 (3) of the General Financial Rules of the Government of India, 2005, for laying of the Annual Report and Audited Accounts of the Nalanda University on the Table of the House within nine months of the closure of the accounting year. The Committee are highly disappointed to note that the Ministry of External Affairs has not adhered to the stipulated time frame in laying of these documents of the Nalanda University for years 2015-16, 2016-17, 2017-18 and 2018-2019, which were laid on the Table of the House with delays ranging from 06 months to 20 months. The Committee also note that the documents for the year 2019-20*, which were required to be laid on the Table of the House by 31st December, 2020, are yet to be laid.

16. While examining the reasons for delays of 6 months to 20 months in laying the documents of the Nalanda University, the Committee are dismayed to note that undue delay had occurred at the initial stage of the closure of the annual accounts of the University. A delay ranging from 10 to 21 months has occurred in finalization of annual accounts after closure of the accounting years. The delay has been further compounded due to non- convening of the meeting of the Governing Board at regular intervals and lack of coordination among the participating countries, which could have been avoided by putting SOPs in place. The Committee expressed its serious concern over these delays.

17. Further, the Ministry of External Affairs, has apparently not been able to put in place an effective monitoring mechanism to ensure laying of documents of the Nalanda University on the Table of both the Houses of Parliament within the stipulated time. The Ministry must make all out efforts to ensure that henceforth these documents are laid within the stipulated time. The Committee should be apprised of the compliance of these directions and also measures taken by the Ministry to avoid delays in future.

*Laid on 17.12.2021

18. The Committee also impress upon the Ministry that if due to some unavoidable reasons, the Annual Reports and Audited Accounts of the Nalanda University 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 meets, whichever is later.

**New Delhi;
20 December, 2021
29 Agrahayana 1943(Saka)**

**Ritesh Pandey
Chairperson
Committee on Papers Laid on the Table**

Annexure-I
(vide paragraph No.3)

Years	Due date	Date of Laying of Annual Reports and Audited Accounts	Extent of delay
2015-2016	31.12.2016	09.08.2018	19 Months 09 Days
2016-2017	31.12.2017	09.08.2018	07 Months 09 Days
2017-2018	31.12.2018	10.07.2019	06 Months 10 Days
2018-2019	31.12.2019	10.3.2021	14 Months 10 Days
2019-2020	31.12.2020	Not laid*	07 Months (till date)

*Laid on 17.12.2021

Sub-Question	Points	Financial Years				
		2015-16	2016-17	2017-18	2018-19	2019-20
(i)	Date of approach to the audit authorities	12.09.2016	16.10.2017	29.09.2018	28.10.2019	27-10-20
	Time taken after the closure of accounting year	5½ Months	6 ½ Months	6 Months	7 Months	7 months
(ii)	Date of appointment of statutory auditors	NA	NA	NA	NA	NA
	Time taken after the approaching the audit authorities for appointment of auditors	NA	NA	NA	NA	NA
(iii)	Date of compilation of annual accounts	30.06.2016	29.06.2017	29.08.2018	31-8- 19	31-8 20
	Time taken after the closure of the accounting year	3 Months	3 Months	5 Months	5 months	5 months
(iv)	Date of submission of annual accounts to auditors	12.09.2019	16.10.2017	29.09.2018	28-10-2019	28-10-2020
	Time taken after the closure of the respective accounting year	5 ½ Months	6 ½ Months	6 Months	7 months	7 months
(v)	The date and duration for auditing the annual accounts by statutory auditors	08.11.2016 To 07.12.2016	31.10.2017 To 22.11.2017	03.01.2019 To 23.01.2019	13-11-19 To 4-12-19	14-12-20 To 4-1-21
(vi)	The date of queries raised by auditors during auditing/after completion of the annual accounts	08.11.2016 to 07.12.2016	31.10.2017 to 22.11.2017	03.01.2019 to 23.01.2019	13-11-19 to 4-12-19	14-12-20 to 4-1-21
	Time taken by auditors in raising the queries during auditing/ after completion of the annual accounts to audit authorities	0-30 days	0-22 days	0-20 days	0-21 days	0-21 days
(vii)	The date on which the replies to the audit queries were furnished to the Auditors	Concurrently during Audit	Concurrently during Audit	Concurrently during Audit	Concurrently during Audit	Concurrently during Audit
	The time taken to resolve the queries.	Concurrently during Audit	Concurrently during Audit	Concurrently during Audit	Concurrently during Audit	Concurrently during Audit
(viii)	The date on which draft Audit Report was issued by Audit Authorities	Jan 2017	14.12.2017	18.02.2019	23-12-19	3-2-21
	Time taken after auditing of the annual accounts	One week	3 weeks	4 weeks	3 weeks	4 weeks
(ix)	The date on which the final	28.04.2017	05.04.2018	22.04.2019	11-5-20	Yet to be

	audit report received by organisation					received
	Time taken after issue of the draft report	3 Months	3 Months 20 days	2 Months	Over 4 months	Yet to be received
(x)	Total time taken by the audit authorities after receiving of the annual accounts to furnishing the final audit report to the organisation.	8 Months	6 1/2Months	7 Months	7 ½ months	About 4 months so far
(xi)	Date of finalization of the annual report	December 17	Annual Reports for 2015 -16 & 2016-17 together have been taken up , completed and submitted on 23.01.2018	May 19	June 20	Final audit report awaited for finalization of annual report.
	Time taken after the closure of the financial year ; and also	21 months		14 months	15 months	
	Time taken after the receipt of the final audit report	9 months		less than a month	8 months	
(xii)	The date on which documents were got approved from the Competent Authority	Jan 18	Annual Reports for 2015 -16 & 2016-17 together have been taken up , completed and submitted on 23.01.2018	6-6 19	22-10-20	Final audit report awaited for finalization of annual report.
	Time taken after finalization of Annual Report	One month		One month	4 months	
	Time taken after the receipt of final audit report	8 months		1 ½ months	5 months	
(xiii)	The date on which documents were taken up for translation & printing	December 17 (trans) Jan 18 (Print)	Annual Reports for 2015 -16 & 2016-17 together have been taken up , completed and submitted on 23.01.2018	8-2-19 (translation) 8-4-19 (printing)	13-10-20(Translation) 4-12-20(printing)	Final audit report awaited for finalization of annual report.
	The time taken for completion the task at each stage.	3 weeks (Trans) 1 Week (print)		3 weeks (trans) 1 week (Print)	8-3-19 (One month for trans) and 11-4-19 (three days for printing)	
(xiv)	The date for sending the documents to the Ministry for being laid to House after the completion the task at each stage.	23-1-18	23-1-18	12-4-19	7-12-20	Final audit report awaited for finalization of annual report.
	Time taken by the organisation in sending the documents of the Ministry	1 day	1 day	1 day	1 day	
(xv)	The date of laying the documents to the House.	13-7-2018	13-7-2018	4-7-2019	March 2021 (Expected)	Final audit report awaited for finalization of annual report.
	Time taken after receipt of the documents from the Organisation	2 months 9 days	2 months 9 days	9 days		

**MINUTES OF THE FIFTH SITTING OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE (2020-2021)**

The Committee sat on Wednesday, 10th March, 2021 from 1500 hours to 1700 hours in Committee Room "B", Parliament House Annexe , New Delhi.

PRESENT

Shri Ritesh Pandey - **Chairperson**

MEMBERS

2. Shri Shafiqur Rahman Barq
3. Choudhary Mehboob Ali Kaiser
4. Shri Jamyang Tsering Namgyal
5. Shri T. N. Prathapan

SECRETARIAT

1. Smt. Suman Arora - Joint Secretary
2. Smt. B. Visala - Director
3. Shri R.K. Chaudhary - Under Secretary

**REPRESENTATIVES OF THE MINISTRY OF EXTERNAL AFFAIRS AND
THE NALANDA UNIVERSITY, NALANDA, BIHAR**

- 1 Mrs. Riva Ganguly Das - Secretary (East), MEA
- 2 Shri Harsh Kumar Jain - Joint Secretary (BIMSTEC, SAARC & Nalanda), MEA
- 3 Prof. Sukhbir Singh - Deen, School of Buddhist Studies, Philosophy & Comparative Religion, NU
- 4 Dr. Ashwini Kumar Singh, - Registrar, NU

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2. At the outset, the Chairperson welcomed the Members of the Committee to the sitting and explained the purpose of convening the meeting.

3. The Committee, then called the representatives of the Ministry of External Affairs and the Nalanda University, Nalanda, Bihar to take oral evidence with regard to the delay in laying the Annual Reports and Audited Accounts of the University for the years 2015-2016 to 2019-2020.

4. The Chairperson welcomed the representatives of the Ministry and the University to the sitting of the Committee and explained to them that the meeting had been called to enquire about the reasons for the delay in laying the Annual Reports and Audited Accounts of the University for the aforesaid years. The Chairperson also explained to the witnesses, the provisions of the Direction 58 of *Directions by the Speaker, Lok Sabha* regarding confidentiality of the proceedings.

5. During evidence, the Secretary, the Ministry of External Affairs, admitted the delay on the part of both the Ministry and the University and stated that absence of the Registrar, lack of permanent staff in the University and non constitution of the Governing Body, etc. were the main reasons for the delays. They apprised the Committee of the steps taken by them to ensure timely laying of the documents. The representative of the Nalanda University said that the university needed some "hand-holding" by the Ministry.

6. On being enquired by the Committee that in the absence of a time schedule how was it possible for the Ministry/University to lay the annual reports and audited accounts of the University in a time bound manner, the representative of the Ministry/University apprised the Committee that the time schedule had later been chalked out by them. They assured the Committee that the documents of the University would be laid on the Table of the House within the stipulated time frame in future.

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

The witnesses then withdrew.

8. to 11. XX XX XX XX

The Committee then adjourned.

XX Minutes/proceedings not related to the subject have been kept separately

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

The Committee sat on Monday, 20th December, 2021 from 1500 hours to 1650 hours in Committee Room "C", Parliament House Annexe , New Delhi.

PRESENT

Shri Ritesh Pandey - **Chairperson**

MEMBERS

2. Shri Pallab Lochan Das
3. Choudhary Mehboob Ali Kaiser
4. Shri Raja Amareshwara Naik
5. Shri Saptagiri Sankar Ulaka
6. Shri Ashok Kumar Yadav

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 of the Committee to the sitting and apprised them about the agenda.
3. Thereafter, the Committee took up for consideration, the following four draft Reports:-

Original Reports

- i. Delay in laying the Annual Report and Audited Accounts of the Nehru Memorial Museum and Library (NMML), New Delhi; and
- ii. Delay in laying the Annual Report and Audited Accounts of the Nalanda University, Nalanda.

Action-taken Reports

- iii. Action-taken by the Government on the recommendations made by the Committee in their Twenty-Sixth Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Commission of Railway Safety(CRS), Lucknow, Uttar Pradesh; and

- iv. Action-taken by the Government on the recommendations made by the Committee in their Twenty-Ninth Report (Seventeenth Lok Sabha) regarding the delay in laying of the Annual Reports and Audited Accounts of the Jammu and Kashmir Sarva Shiksha Abhiyan (Ujala Society), Jammu.

4. After deliberations, the Committee adopted all the Reports mentioned above without modifications. The Committee authorised the Chairperson to present these Reports to the Parliament, on the basis of the factual verification of these Reports (*original Reports only*) received from the respective Ministries.

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The Committee then adjourned.

XX Minutes/proceedings not related to the subject have been kept separately