

**PARLIAMENT OF INDIA  
RAJYA SABHA**

**COMMITTEE  
ON  
PAPERS LAID ON THE TABLE  
HUNDRED-TWENTIETH REPORT**

**Regarding**

Laying of Annual Reports and Audited Accounts  
of  
Office of the Chief Commissioner for Persons with  
Disabilities, New Delhi; National Institute for the Visually  
Handicapped (NIVH), Dehradun; National Academy of  
Medical Sciences, New Delhi; Indian Red Cross Society  
(IRCS), New Delhi; All India Institute of Medical  
Sciences (AIIMS), New Delhi; All India Council for  
Technical Education (AICTE), New Delhi; School of  
Planning and Architecture (SPA), New Delhi; Sports  
Authority of India (SAI), New Delhi and India Tourism  
Development Corporation Limited (ITDC), New Delhi

**(Presented to the House on 23<sup>rd</sup> November, 2009)**

**RAJYA SABHA SECRETARIAT  
NEW DELHI**

**November, 2009 / Agrahayana, 1931 (Saka)**

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NEW DELHI**

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November, 2009 / Agrahayana, 1931 (Saka)

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## COMPOSITION OF THE COMMITTEE

1. Shri Santosh Bagrodia      □      *Chairman*

### Members

2. Shri B. S. Gnanadesikan
3. Shri G. Sanjeeva Reddy
4. Shri Prakash Javadekar
5. Shri Vijaykumar Rupani
6. Dr. Barun Mukherji
7. Shri Mahmood A. Madani
8. Dr. M. A. M. Ramaswamy
9. Shri Varinder Singh Bajwa
10. *Vacant*

### Secretariat

1. Smt. Vandana Garg, *Additional Secretary*
2. Shri K. P. Singh, *Director*
3. Shri T. N. Pandey, *Joint Director*
4. Ms. S. Pankajavalli, *Assistant Director*

## P R E F A C E

I, the Chairman of the Committee on Papers Laid on the Table, Rajya Sabha, having been authorised by the Committee to present the Report on its behalf, do present this 120<sup>th</sup> Report to the Rajya Sabha.

2. The Committee considered the laying of the Annual Reports and Audited Accounts of the (i) Office of the Chief Commissioner for Persons with Disabilities, New Delhi; (ii) National Institute for the Visually Handicapped (NIVH), Dehradun; (iii) National Academy of Medical Sciences, New Delhi; (iv) Indian Red Cross Society (IRCS), New Delhi; (v) All India Institute of Medical Sciences (AIIMS), New Delhi; (vi) All India Council for Technical Education (AICTE), New Delhi; (vii) School of Planning and Architecture (SPA), New Delhi; (viii) Sports Authority of India (SAI), New Delhi and (ix) India Tourism Development Corporation Limited (ITDC), New Delhi and decided to seek clarifications from the administrative Ministries concerning delayed laying of their papers.

3. The Committee, accordingly, heard the representatives of the Councils/Organisations under reference and the Secretary of the Ministry of Social Justice and Empowerment on 15.09.2008, Ministry of Human Resource Development (Department of Higher Education) on 16.09.2009, Ministry of Health and Family Welfare on 01.12.2008, Ministries of Youth Affairs and Sports & Tourism on 02.01.2009.

4. The Committee considered and adopted the report in its meeting held on the **19<sup>th</sup> November, 2009**.

5. The recommendations/observations of the Committee are set out in bold letters at appropriate places in the report.

New Delhi ;  
November 19, 2009  
Kartika 28, 1931 (*Saka*)

**SANTOSH BAGRODIA**  
**Chairman,**  
**Committee on Papers Laid on the Table,**  
**Rajya Sabha**

## **PART-I**

### **OFFICE OF THE CHIEF COMMISSIONER FOR PERSONS WITH DISABILITIES,**

#### **NEW DELHI**

The enactment of the Persons with Disabilities (Equal Opportunity, Protection of Rights and Full Participation) Act, 1995 is based on the objective of achieving equalization of opportunities for persons with disabilities in all walks of life. The schemes need monitoring and regular evaluation of effect modifications and changes so that the intended benefits reach the target group. With the required support from the Government and the convergence of the existing infrastructure and resources, Office of the Chief Commissioner for Persons with Disabilities will be able to attend to all the functions envisaged in the Act especially the co-ordination of the work of Commissioners and monitoring utilization of funds.

2. As per the recommendations of the Committee on Papers Laid on the Table, Rajya Sabha, the Annual Reports and Audited Accounts of Government Companies/Organisations are required to be laid on the Table of the House within nine months from the date of closure of their Annual Accounts.

3. The record of the laying of Annual Reports of the Office of the Chief Commissioner for Persons with Disabilities, New Delhi from 2000-01 onwards is as follows:-

<b>Year</b>	<b>Due Date</b>	<b>Date of laying</b>	<b>Period of Delay</b>		
			<b>Y</b>	<b>M</b>	<b>D</b>
2000-01	31.12.2001	28.07.2003	01	06	27
2001-02	31.12.2002	16.08.2004	01	07	15
2002-03	31.12.2003	26.08.2004	00	07	25
2003-04	31.12.2004	08.08.2005	00	07	07
2004-05	31.12.2005	04.12.2006	00	11	03
2005-06	31.12.2006	21.04.2008	01	03	20
2006-07	31.12.2006				

4. It is evident from the above table that the Ministry of Social Justice and Empowerment failed to lay the papers of the Office of the Chief Commissioner for Persons with Disabilities, New Delhi within the prescribed time limit of 9 months. The delay ranges between 7 months and

7 days to 1 year 7 months and 15 days. Moreover, the Ministry never approached the Committee for extension in spite of recurring delay.

5. In this backdrop, the Committee in its meeting held on 15<sup>th</sup> September, 2008 sought clarifications from the representatives of the Ministry of Social Justice and Empowerment and Office of the Chief Commissioner for Persons with Disabilities, New Delhi on the matter of persistent delay in laying the papers on the Table of the House and failure to adhere to the recommendations of the Committee.

6. In its written reply, the Ministry informed that “Chief Commissioner for Persons with Disabilities (CCD), New Delhi is a statutory authority appointed under Section 57 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (hereafter, “PD Act”), preparation of the Annual Report by him and its laying before each House of Parliament are governed by Section 64 of the said Act and Rule 45 of the Persons and Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Rules, 1996 (hereafter “PD Rules”) made hereunder.

As per Sub-Section (2) of Section 64 of the PD Act, the annual report of CCD is to be laid by the Central Government before each House of the Parliament along with a note explaining “the action taken or proposed to be taken on the recommendations made therein insofar as they relate to the Central Government and the reasons for non-acceptance, if any, of any such recommendation or part.

The above-mentioned provision of the PD Act and PD Rules do not lay down a specific time limit for laying of the annual report. However, efforts are being made to lay them, along with the prescribed Action Take note, as early as possible.”

7. The Committee was informed that under Section 58 (2) of the PD Act, 1995, CCD has been entrusted the responsibility of monitoring the utilization of funds disbursed by the Central Government. CCD has been provided with two Deputy Chief Commissioners and supporting staff to enable him to carry out the statutory functions assigned to him under the PD Act, 1995 for monitoring of utilization of funds by various organizations, the CCD also takes the assistance of State Commissioners and professionals in the field of disabilities. Visits to organizations are

also undertaken without prior intimation and the organizations are required to provide information to the visiting team on the spot. Based on the review undertaken by the visiting team, during its visit, the concerned organizations are asked to rectify the shortcomings so that quality of services to persons with disabilities are improved. The Chief Commissioner for Persons with Disabilities is an independent statutory authority. The Ministry provides him necessary staff support to enable him to effectively perform his statutory functions. Information is sought by CCD's visiting teams on the spot but if an organization is not able to furnish part information/document then they are asked to furnish it in 2-3 days. The CCD coordinates with other organizations under the Ministry in matters concerning rights of persons with disabilities.

8. With regard to the Annual Reports for the year 2006-07 of the Office of the Chief Commissioner for Persons with Disabilities, New Delhi it was informed that the Annual Report for the year 2006-07 is under print and is expected to be received in the Ministry during September, 2008. The Ministry will thereafter make every effort to lay it along with an ATN, in both Houses of Parliament at the earliest.

9. With regard to the procedure involved in the preparation of the Annual Reports of the Office of the Chief Commissioner for Persons with Disabilities, New Delhi it was stated that the Rule 45 (2) of the PD Rules, 1996 lays down as under: -

“In particular the annual report referred to in sub-rule (1) shall contain information in respect of each of the following matters, namely:

- (a) Names of officers, staff of the Board and a chart showing the organizational set up;
- (b) The functions with which the Chief Commissioner has been empowered under Sections 58 and 59 of the Act and the highlights of the performance in this regard;
- (c) The main recommendations made by the Chief Commissioner;
- (d) Progress made in the implementation of the Act (State-wise);
- (e) Any other matter deemed appropriate for inclusion by Chief Commissioner or specified by the Central Government from time to time.”

10. It was further stated that since CCD, besides submitting a report on the functions entrusted to him under Sections 58 and 59 of the PD Act, is also required to submit a report on



progress made in implementation of the Act, he has to seek information from various Ministries/Departments of the Central Government and the States/UTs for preparing his report.

Action to obtain information from the State Governments/UTs and Central Government Ministries/Departments starts immediately after close of the financial year, but considerable time is taken in receipt of proper information from States/UTs, which results in delay.

After obtaining information from all State Governments and concerned Central Ministries, the English and Hindi versions of the report are finalized, printed and submitted to the Ministry of Social Justice and Empowerment. The Ministry then refers main recommendations made by the CCD to concerned Ministries/Departments to ascertain the action taken/proposed to be taken by them. Since several Central Ministries/Departments are involved in this process, generally delay takes place at this stage. Once the Action Taken Note is ready, the report is laid in both the Houses of Parliament.

11. The representatives of the Ministry submitted that there are two types of organizations under the Ministry: first are autonomous bodies or corporations which include eight National Institutes; four Corporations; Rehabilitation Council of India and the National Trust for Persons with Disabilities. These corporate bodies are either created by an Act of Parliament or registered as Societies under Societies Registration Act. All these organizations get Government grants. The other category of about four or five bodies in the nature of bodies corporate of the first kind. This category is in the nature of ombudsman; they are statutory ombudsman. Few bodies are formed under the Constitution, e.g. the National Commission for Scheduled Castes. Then there are statutory bodies, like the National Commission for Backward Classes. The National Commission for Safai Karamcharies, also as a statutory body; now it is carrying on under an Executive Resolution.

12. On the query of the Committee on the status of Safai Karamcharies & National Commission for Scheduled Castes, the Ministry elaborated that the National Commission for Safai Karamcharies was a statutory body like the National Commission for Scheduled Castes but it was never at par with the National Commission for Scheduled Castes as the latter is a Constitutional authority. Moreover the law creating National Commission for Safai

Karamcharies had a sunset clause and so it ended on a certain date. Then its term was extended, the law was amended and its term was extended on two occasions. Around 2005-06 it ceased to be a statutory body and today it is continuing being an Executive Resolution though functioning like a statutory body.

13. In the light of the above details, the Ministry requested that in case of a body like the Chief Commissioner for Persons with Disabilities it would be helpful if the time limit for submitting the Report were extended as it takes time to consult all the Ministries concerned, take policy decisions and lay it for the next financial year.

14. Here the Committee asked whether the Commissioner send the Reports to the Ministry in time and whether the Audited Accounts are received simultaneously with the Annual Reports. Whether the Ministry can give a certificate that these reports reached the Ministry in time but cannot be laid as ATR takes a long time.

15. In response, the Ministry stated that in case of the Chief Commissioner for Persons with Disabilities, Annual Accounts are not laid because they are like an attached Govt. Office. The Chief Commissioner for Persons with Disabilities is not given grants, it is given budgetary allocation like an attached organization or a subordinate office. Regarding timely submission of Annual Reports by the Chief Commissioner for Persons with Disabilities, there has been delay on its part also ranging from 2 months 3 days to 10 months 9 days as the feedback has to be obtained from all the State Commissioners for Persons with Disabilities. The Ministry conceded that the Chief Commissioner for Persons with Disabilities has not been able to stick to the period of six months which has been laid down in the Persons with Disabilities Rules, and that there has been delay varying from two months to about ten months over the last about six years. The rest of the delay is attributable to the Ministry and the other concerned Ministries. The Ministry again requested that instead of nine months, twelve months should be allowed because it takes 6 months to get the feedback from all the Ministries and present a Report to Parliament.

16. The Committee was assured that the matter would be regularly followed up with the CCD and all others concerned so that the Annual Report along with the Action Taken Note are laid in both Houses of Parliament as far as possible within nine months of the close of the financial year.

**17. The Committee observes that the period of 9 months for laying the Annual Reports and Audited Accounts is prescribed for all organizations. Office of the Chief Commissioner for Persons with Disabilities, New Delhi can therefore, be not exempted. Every effort needs to be made to adhere to the prescribed time limit. However, in case of inability to send the report on time, the Ministry should seek for extension of time so that the Committee is apprised about the reasons for delay.**

**18. The Committee further reiterates its recommendation that in case of delay in laying the Annual Reports, a comprehensive delay statement should invariably be laid along with the delayed Annual Reports in chronological order, information regarding the date of completion of translation and printing and forwarding of the papers to the Ministry, etc.**

**19. The Committee also impresses upon the Ministry to lay a copy of statement giving reasons for not laying the Annual Reports within the stipulated period.**

## **PART-II**

### **NATIONAL INSTITUTE FOR THE VISUALLY HANDICAPPED (NIVH), DEHRADUN**

The National Institute for the Visually Handicapped (NIVH), Dehradun came into existence on July 2, 1979 by upgrading the National Centre for the Blind established in 1967. However, the institute owes its origin to the St. Dunstan's Hostel for the War Blinded set up in 1943. It was registered under the Societies Registration Act in December, 1982 and gained the status of an autonomous body. The Institute is fully funded by Government of India and is working under the administrative control of the Ministry of Social Justice and Empowerment. It is an apex body in the field of visual impairment. The main objectives of the Institute are as under:

- (i) To conduct, sponsor, co-ordinate and/or subsidize research in collaboration with other NGOs and research organisations including Universities into various dimensions of the education and rehabilitation of the visually impaired.
- (ii) To undertake, sponsor, co-ordinate or subsidize research into biomedical engineering leading to the effective evaluation of special appliances/instruments or suitable surgical or medical procedures or the development of new special appliances/instruments.
- (iii) To undertake or sponsor the training of trainees and various specialized professionals including Teachers, Employment Officers, Psychologists, Vocational Counselors and such other personnel as deemed necessary.
- (iv) To distribute, promote, or subsidise the manufacture of prototypes and to manage distribution of any or all devices designed to promote any aspect of the education, rehabilitation or employment of the Visually impaired.

2. As per the recommendations of the Committee on Papers Laid on the Table (COPLAT), Rajya Sabha, the Annual Reports and Audited Accounts of Government Companies/Organisations are required to be laid on the Table of the House within nine months from the date of closure of their Annual Accounts. Since the Annual Accounts of the National Institute for the Visually Handicapped (NIVH), Dehradun close on the 31st of March every year, the papers are required to be laid on the Table of the House by the 31st of December every year.

3. The record of the laying of Annual Reports and Audited Accounts of the National Institute for the Visually Handicapped (NIVH), Dehradun from 2000-01 onwards is as follows: -

Year (s)	Due Date	Date of Laying	Delay		
			Y	M	D
2000-01	31.12.2001	11.03.2002	00	02	10
2001-02	31.12.2002	07.04.2003	00	03	06
2002-03	31.12.2003	05.02.2004	00	01	04
2003-04	31.12.2004	25.04.2005	00	03	24
2004-05	31.12.2005	10.09.2007	01	08	09
2005-06 onwards	31.12.2007	Not yet laid			

4. As evident from the above table, the Ministry of Social Justice and Empowerment has been persistently defaulting in ensuring the timely laying of the papers of the National Institute for the Visually Handicapped (NIVH), Dehradun on the Table of the House. The papers for the year 2001-02 to 2004-05 have been laid after a delay which ranges from 1 month 4 days to over 1 year 8 months 9 days. The papers for the year 2005-06 onwards are yet to be laid. This being a matter of concern, the Committee decided to seek clarifications regarding the persistent delay in the laying of the papers of the National Institute for the Visually Handicapped (NIVH), Dehradun on the Table of the House from the Secretary, Ministry of Social Justice and Empowerment and the representatives of National Institute for the Visually Handicapped (NIVH), Dehradun.

5. The Committee in its meeting held on 15<sup>th</sup> September, 2008 heard the Secretary, Ministry of Social Justice and Empowerment and the representatives of National Institute for the Visually Handicapped (NIVH), Dehradun.

6. The representatives of the NIVH while apologising for failing to submit the Annual Report and Audited Accounts on time assured the Committee that such delay would not recur and that steps had been taken at the Institute level to ensure that obligations were fulfilled within the stipulated time-frame.

7. The Ministry informed the Committee that the delay had generally occurred due to late receipt of audit certificate from AG's Office, and completion of various formalities thereafter. The Institute appointed a Chartered Accountant on 14.05.2008 for compiling the accounts and

the Accounts Officer had been entrusted with the responsibility to liaise with Accountant General's Office on regular basis till the audit certificate was received.

8. The Ministry informed the Committee that the status of laying of Annual Report and Audit Accounts of autonomous organizations was being monitored regularly from the current financial year and provided information regarding certain important stages involved in the preparation of Annual Report and Audited Accounts of the Institute as given below; along with indicative time limits proposed to be observed for each stage.

<b>S. No.</b>	<b>Stage</b>	<b>Proposed date for completion</b>
1.	Compilation and completion of Annual Accounts	31 <sup>st</sup> May
2	Approval of annual Accounts by Executive Council (EC)	15 <sup>th</sup> June
3	Submission of approved and authenticated Annual Accounts to Audit.	30 <sup>th</sup> June*
4	Completion of Audit and issue of final Audit Report and Audit Certificate by audit Authorities.	31 <sup>st</sup> October*
5	Approval of Annual Report and Annual Audited Accounts by the Executive Council and General Council	15 <sup>th</sup> November
6	Dispatch of Annual Report and Audited Annual Accounts to the Ministry of SJ & E	22 <sup>nd</sup> November
7	Completion of formalities in the Ministry of SJ&E	30 <sup>th</sup> November
8	Laying of Audited Annual Accounts and Annual Report in Parliament.	During December

\* These dates are stipulated in the Manual of Instructions for Audit of Autonomous Bodies.

9. With regard to the status of computerization of accounts the Committee was informed that computerization of accounting was under way and was likely to be completed within the current financial year.

10. The Ministry/Institute proposed to take following steps in future to ensure that papers were laid on the Table in time: -

- the Ministry would actively pursue the submission of audit certificate by AG, Uttarakhand as well as Office of C&AG of India, New Delhi, within the stipulated time limit.
- the progress of laying of the Annual Report shall be regularly monitored in the meetings of the Executive Committee.

- measures for expediting the processes within the Institute and within the Ministry will be put into place.

11. The representatives of the National Institute for the Visually Handicapped (NIVH), Dehradun informed the Committee that CA had been appointed in order to assist the Institute in compiling the accounts on time. A Nodal Officer had also been appointed to liaise with the AG's office on regular basis till the certificate was obtained. Steps had also been taken towards computerization of accounts department and other management systems. The basic computerization or system developed was expected to be completed in a month's time. Then, a little more work was required to integrate the system with other institute's management systems. That shall be completed by the end of the current financial year. It was further informed that steps had been taken for streamlining the formalities, procedural requirements, plus the time which was spent in all the jobs post-approval by the General Council. The system was rather cumbersome which needed streamlining, which had been done. The Committee was assured that after the approval of the Annual Report with the Audited Accounts and the certificate, about 3-4 week's time was needed which included translation, designing, proof reading and printing, some suggestions coming from DC meeting which had to be incorporated and got approved, which required another one week. Only reasons for failure to lay the paper in time would be late receipt of audit certificate. The Ministry had also put in place various new things which would help the NIVH to comply with the deadline of nine months.

12. The Committee was informed that the most important thing was that many of the Institute's transactions had been completed after the financial year's closure. These were the supply orders which were delivered late by the fabricators and suppliers. So, the money to that extent remained with the Institute. It was a mandatory requirement that the business of Institute was done through them and they had been taking very long time in completing the work. There was no way out for the Institute on that score because the requirement was that the Institutes get the work done from those agencies only. Certain jobs which should be completed in one year had taken 3-4 years. The only thing the Institute could do and had been doing was closely following them up, writing letters, having meetings etc. But, somehow there was little control over environment outside the Institute.

13. The Ministry and National Institute for the Visually Handicapped (NIVH), Dehradun, while regretting the lapse of not seeking extension of time, assured the Committee that steps would be taken to ensure that such lapse did not recur in future.

**14. The Committee recommends that every effort should be made by the Ministry and the NIVH to lay the Annual Reports and Audited Accounts within the stipulated time and clear the pending Reports at the earliest.**

**15. The Committee emphasizes that the National Institute for the Visually Handicapped (NIVH), Dehradun should obtain extension of time from the Ministry while informing about its inability to submit the Annual Reports and Audited Accounts within the stipulated time for laying these papers on the Table of Rajya Sabha and the Ministry should invariably approach the Committee sufficiently in advance for seeking extension of time by giving cogent reasons for the delay.**

**16. The Committee further suggests that the Ministry should monitor the timely preparation and submission of Annual Reports and Audited Accounts of NIVH and provide remedies for any problems faced in preparing these papers.**

**17. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.**



### **PART-III**

#### **NATIONAL ACADEMY OF MEDICAL SCIENCES, NEW DELHI**

The National Academy of Medical Sciences, New Delhi was established in the year 1961 as a non-official body of bio-medical scientists with the object of promotion and encouragement of merit in medical sciences. The Fellowship of the Academy became a coveted hallmark of distinction accorded in recognition of outstanding achievements in sciences, education, services etc. The Academy awards Fellowships to the most distinguished men of science. The Academy has also been implementing the Continuing Medical Education (CME) Programme since 1981. As on 31.03.2008, the Academy had on its rolls, 6 honorary fellows, 767 Fellows (FAMS), 1511 Members (MAMS) and 2712 Members (MNAMS). Out of the CME proposals received from various medical institutions/professional bodies in the country, the Academy has sanctioned partial financial assistance for organizing 18 extramural CME programmes during the financial year April 1, 2007 to March 31, 2008.

2. The record of the laying of Annual Reports and Audited Accounts of the National Academy of Medical Sciences, New Delhi from 2001-02 onwards is as follows: -

Year (s)	Due Date	Date of Laying	Delay		
			Y	M	D
2001-02	31.12.2002	05.02.2004	01	01	04
2002-03	31.12.2003	16.07.2004	00	06	15
2003-04	31.12.2004	06.05.2005	00	04	05
2004-05	31.12.2005	23.12.2005	In time		
2005-06	31.12.2007	11.12.2006	In time		
2006-07	31.12.2007	Yet to be laid			

3. As per the recommendations of the Committee on Papers Laid on the Table, Rajya Sabha, the Annual Reports and Audited Accounts of the Government Companies/Organisations should be laid on the Table of the House within 9 months after the closing of the Annual Accounts. It has, however, been observed that the Annual Reports and Audited Accounts of the National Academy of Medical Sciences, New Delhi, have been belatedly laid on the Table of Rajya Sabha for the years 2001-02 to 2003-04. The delay ranges from 4 months and 5 days to 1 year 1 month and 4 days. Besides, the Annual Reports and Audited Accounts for the year 2006-07 are yet to be laid.

4. The Committee in its meeting held on 1<sup>st</sup> December, 2008 discussed various aspects related to the laying of Annual Report and Audited Accounts on the Table of Rajya Sabha with representatives of the Ministry of Health and Family Welfare and the National Academy of Medical Sciences, New Delhi.

5. The representatives of the NAMS informed the Committee that since the Annual Report was not laid on the Table of the House before 31<sup>st</sup> December, 2007, the matter was reported to Parliament Section and it was for the Parliament Section to seek extension of time from the Committee.

6. The Organisation further stated that the Annual Report and Audited Accounts for the year 2006-07 in respect of National Academy of Medical Sciences, New Delhi had been submitted to Parliament Section of the Ministry on 25.11.2008 and would be laid on the Table of the House in the forthcoming Session of Parliament.

7. The Ministry stated that the schedule of date for timely laying of Annual Report was as follows: -

1. Submission of A/Cs to Director of Audit on **30<sup>th</sup> June**.
2. Commencement of Audit by Director of Audit on **1<sup>st</sup> August**.
3. Receipt of Audit Certificate on **1<sup>st</sup> week of November**.
4. Approval of GB in **mid November**.
5. Translation of Annual Report and Audited Accounts in **3<sup>rd</sup> Week of November**.
6. Printing of Papers on **30<sup>th</sup> November**.
7. Submission of Annual Report and Audited Accounts in **1<sup>st</sup> Week of December**.

8. The Ministry further gave details of the procedure involved in the preparation of the Annual Reports and Audited Accounts as follows: -

1. Closing of accounts and preparation of adjustment entries by **30<sup>th</sup> June**.
2. Audit of accounts by Chartered Accountant by **31<sup>st</sup> July**
3. Annual Report and Audited Accounts are approved by the Council by **August/September**.

4. Annual report and Audited Report and accounts approved by General body by **October.**
  5. Submitted to Ministry by **November/December.**
9. The Ministry informed the Committee about the problems faced in preparation and submission of Annual Report which are listed below: -

- delay in receipt of Annual Report from the Institute.
- delay in receipt of draft Audit Report from DGACR.
- inordinate delay in convening of GB/IB meeting of the Institute for obtaining the approval.
- availability of Senior Officers/MOS/HFM for approval and authentication of Review Statement and Delay Statement for submission of Annual Report and Accounts of the Institute.
- Hindi Translation after authentication of the Review and Delay statement, etc.

10. The Committee was informed that the following steps had been taken so as to ensure the timely laying of the Annual Report and Accounts by the Ministry: -

- the Ministry will issue reminders from various Senior Officers' level to submit the Annual Report and Accounts to the Institute.
- the Ministry will also remind the DGACR for timely submission of draft Audit Report on the Accounts of the Institute.
- the Ministry will ensure effective monitoring mechanism, through Parliament Section, for timely laying of Annual Report.

**11. The Committee hopes that the trend of timely laying of Annual Report and Audited Accounts on the Table of Rajya Sabha National Academy of Medical Sciences, New Delhi as in 2004-05 and 2005-06 would be followed in future and in case of delay in laying the papers, the administrative Ministry should approach the Committee sufficiently in advance to seek extension of time.**

**12. The Committee notes with disappointment that the NAMS has stated in its written replies that since the Annual Report was not laid on the Table of the House before 31<sup>st</sup> December, 2007, the matter was reported to the Parliament Section and it was for the Parliament Section to seek extension of time. The Committee hopes that in future there would**

**be better co-ordination between the NAMS and the Ministry of Health and Family Welfare (Department of Health and Family Welfare) so that there would not be any more lapse in seeking extension of time or timely laying of Annual Reports and Audited Accounts on the Table of the House.**

**13. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.**

## **PART-IV**

### **INDIAN RED CROSS SOCIETY (IRCS), NEW DELHI**

The Indian Red Cross Society (IRCS), National Headquarters, New Delhi was constituted by the Act of British India Parliament in the year 1920. It provides services to the most affected by man-made and natural disaster by mobilizing resources, both human and material. According to the Act, the President of India is the President of the Society and he/she appoints the Chairman of the Managing Body of the organisation. The General Meeting of the Society shall be held once a year at the Station of the Headquarters of the Society upon a date (or dates) to be fixed by the President. Notice of such Annual General Meeting shall be given at least twenty one days before the date fixed by publication in the press and shall specify the business to be transacted.

The last Annual General Meeting of the Society was held on 13<sup>th</sup> October, 2004. Prior to that the Annual General Meeting was held on 25<sup>th</sup> September, 2001. During 1990s certain amendments to the Indian Red Cross Society Act were suggested and the same were approved by the Parliament in the year 1992. Due to the amendments to the Act, constitution of the Managing Body and formation of Committees was delayed considerably. All this affected the day-to-day functioning of the Society.

The accounts of the Society, as and when audited and finalized, are approved by the respective Committees and finally approved by the Managing Body. After the Accounts are approved by the Managing Body, proposals are submitted to his/her Excellency, the President of India who is also the President of the Society, through the Hon'ble Chairman for giving date for the Annual General Meeting. After finalizing the Accounts, preparation of reports & budget, the last Annual General Meeting was held on 13<sup>th</sup> October, 2004 for the period upto March, 2004. From the above, it may be seen that the delay in convening the Annual General Meeting regularly was due to unavoidable circumstances.

2. The record of the laying of Annual Reports and Audited Accounts of the Indian Red Cross Society (IRCS), New Delhi from 1989-1990 onwards is as follows: -

<b>Year</b>	<b>Due Date</b>	<b>Laid on</b>	<b>Delay</b>		
			<b>Year</b>	<b>Month</b>	<b>Day</b>
1989-1990	31.12.1990	25.08.2006	15	07	24

1990-1991	31.12.1991	25.08.2006	14	07	24
1991-1992	31.12.1992	25.08.2006	13	07	24
1992-1993	31.12.1993	25.08.2006	12	07	24
1993-1994	31.12.1994	25.08.2006	11	07	24
1994-1995	31.12.1995	25.08.2006	10	07	24
1995-1996	31.12.1996	25.08.2006	09	07	24
1996-1997	31.12.1997	25.08.2006	08	07	24
1997-1998	31.12.1998	25.08.2006	07	07	24
1998-1999	31.12.1999	25.08.2006	06	07	24
1999-2000	31.12.2000	25.08.2006	05	07	24
2000-2001	31.12.2001	25.08.2006	04	07	24
2001-2002	31.12.2002	25.08.2006	03	07	24
2002-2003	31.12.2003	25.08.2006	02	07	24
2003-2004	31.12.2004	25.08.2006	01	07	24
2004-2005	31.12.2005	Yet to be laid			
2005-2006	31.12.2006	Yet to be laid			

3. As per the recommendations of the Committee on Papers Laid on the Table, Rajya Sabha, the Annual Reports and Audited Accounts of the Government Companies/Organisations should be laid on the Table of the House within 9 months after the closing of the Annual Accounts. It is however, evident from the above table that the Annual Reports and Audited Accounts of the Indian Red Cross Society, New Delhi, have been belatedly laid on the Table of Rajya Sabha for the years 1989-90 to 2003-04. The delay ranges from 1 year 7 months and 24 days to 15 years 7 months and 24 days. Besides, the Annual Reports and Audited Accounts for the years 2004-05 onwards are yet to be laid.

4. The Committee has been reiterating its recommendation that a comprehensive delay statement should invariably be laid along with the delayed Annual Reports and Audited Accounts, giving in chronological order, information regarding the various dates of finalisation of annual accounts, appointment of auditors, forwarding of the accounts to the auditors, date of completion of audit, submission to C&AG, date of issue of certificate by C&AG, adoption of report by AGM, date of completion of translation and printing and forwarding of the papers to the Ministry, etc. However, it is observed that a consolidated delay statement has been laid for the years 1989-2004 of the Indian Red Cross Society and it is not in conformity with the recommendations of the Committee.

5. The recommendations of the Committee require that in the event of a delay in laying the Annual Reports and Audited Accounts, the Ministry should approach the Committee sufficiently in advance, for seeking extension of time, citing cogent reasons for not laying the papers in time. However, the Ministry had generally failed to seek extension of time from the Committee for laying the papers of Indian Red Cross Society (IRCS), New Delhi.

6. In this backdrop the Committee in its meeting held on 1<sup>st</sup> December, 2008 sought clarifications from the representative of Ministry of Health and Family Welfare (Department of Health and Family Welfare) and the Indian Red Cross Society (IRCS), New Delhi.

7. The Ministry in its written replies stated that the Annual Reports and Audited accounts of the Society for the year 2004-05, 2005-06 and 2006-07 had already been approved by the Managing Body of the Indian Red Cross Society. The reports and Accounts could be laid on the Table of the Parliament after these were adopted at the Annual General Meeting to be presided over by His Excellency the President of India for which a date had already been solicited. As per provisions of the Act, the Annual Report and Audited Accounts of Indian Red Cross Society (IRCS), New Delhi were required to be adopted at the AGM of the Indian Red Cross Society (IRCS), New Delhi which is presided over by His Excellency the President of India. A date had already been solicited for convening the AGM. As soon as the Reports and Accounts were adopted in the AGM, the same would be laid on Table of the Rajya Sabha. The Audited Accounts for the years 2004-05 and 2005-06 were approved by the Managing Body of the IRCS on 06.03.2007 and for the year 2006-07 and accounts were approved by the Managing Body of the Indian Red Cross Society (IRCS), New Delhi on 23.07.2008. These were awaiting adoption at the AGM of the IRCS which, as per the provision of the IRCS Act, was to be presided over by His Excellency the President of India. A date for holding the Annual General Meeting had already been solicited.

8. The Ministry of Health and Family Welfare keeps reminding the Indian Red Cross Society (IRCS), New Delhi regularly regarding the urgency to provide reports and accounts timely. Another mechanism adopted by the Ministry of Health and Family Welfare is to stop release of Annual Grant-in-aid to the Indian Red Cross Society (IRCS), New Delhi if the audited statement of accounts are not received in the Ministry. Parliament Section also regularly

reminds the Administrative Division of the delay in laying of Annual Reports and Accounts in the two Houses of Parliament.

9. The Committee was informed that the Annual Reports of the Indian Red Cross Society (IRCS), New Delhi were compiled on the basis of the feed back received from its 35 state branches which took about 6-9 months time. The compilation of annual accounts of the Indian Red Cross Society (IRCS), New Delhi including all its components like Disaster Management, Health, Blood Bank etc. took about 9 months time. Thereafter, the accounts were audited by the duly approved firm of Chartered Accountants. The reports and accounts were placed before the Managing of the Indian Red Cross Society (IRCS), New Delhi for approval. Thereafter the reports and accounts were adopted at the Annual General Meeting which is presided over by His Excellency the President of India.

10. With regard to the computerization of Accounts the Ministry informed that software by the name of Navision had been installed and the accounts were being progressively updated/computerized under this software.

11. The Committee was assured that all possible efforts were being made to lay the Annual Reports and Audited Accounts of the Indian Red Cross Society on the Table of the Rajya Sabha in time.

**12. The Committee directs the Ministry to effectively supervise the timely completion of all the stages involved in the preparation and laying of the Annual Reports and Audited Accounts of the Society so that such delays in the laying of the papers were avoided in future.**

**13. The Committee further recommends that in case of delay in laying the Annual Reports and Audited Accounts of Indian Red Cross Society (IRCS), New Delhi, the Ministry should approach the Committee sufficiently in advance for extension of time.**

**14. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.**



## **PART-V**

### **ALL INDIA INSTITUTE OF MEDICAL SCIENCES (AIIMS), NEW DELHI**

The All India Institute of Medical Sciences (AIIMS) was established under an Act of Parliament in 1956, as an institution of national importance and has been engaged in providing training to health personnel engaged in important branches of health activities. AIIMS conducts teaching programmes in medical and para-medical courses, both at undergraduate and postgraduate levels and awards its own degrees. The Institute has comprehensive facilities for teaching, research and patient care. The Institute also caters to the medical needs of patients coming from all over the country. The Institute is mainly financed by the Government of India. It received Rs.218.18 crores under Non-Plan and Rs.105.00 crores under Plan as grants-in-aid during the year 2003-2004.

2. Sections 18 and 19 of the AIIMS Act, 1956 require that the Institute will furnish its accounts, as certified by the Comptroller and Auditor General of India together with the Audit Report and the Annual Report respectively to the Central Government. The Central Government shall lay the same on the Table of both the Houses of Parliament. As per the recommendations of the Committee on Papers Laid on the Table, Rajya Sabha, the Annual Reports and Audited Accounts of the AIIMS are required to be laid on the Table of the House within nine months from the date of closure of the annual accounts. Since the annual accounts of the Institute close on the 31st of March every year, the papers are required to be laid by the 31st of December every year.

3. The details regarding laying of the Annual Reports and Audited Accounts of the All India Institute of Medical Sciences over the last six years are as follows:

<b>Year</b>	<b>Due Date</b>	<b>Laid on</b>	<b>Year</b>	<b>Delay Month</b>	<b>Day</b>
2000-01	31.12.2001	19.08.2003	01	07	18
2001-02	31.12.2002	05.02.2004	01	01	04
2002-03	31.12.2003	29.07.2005	01	06	28
2003-04	31.12.2004	30.08.2005	00	07	29
2004-05	31.12.2005	19.05.2006	00	04	18
2005-06	31.12.2006	06.05.2008	01	04	05
2006-07	31.12.2007	Yet to be laid			

4. The above table shows that the Ministry of Health and Family Welfare (Department of Health & Family Welfare) had persistently failed to lay the papers of AIIMS on the Table of Rajya Sabha within the prescribed time limit of nine months. The papers for the years 2000-01 to 2005-06 were laid after delay ranging from 4 months 18 days to 1 year, 7 months and 18 days. The issue of continuing delay in the laying of papers of AIIMS and non-adherence to the recommendations of the Committee had attracted the attention of the Committee on Papers Laid on the Table and the Committee in its meeting held on the 1<sup>st</sup> December, 2008 heard the representatives of the Ministry of Health and Family Welfare (Department of Health and Family Welfare) and AIIMS.

5. The Ministry provided the detailed information regarding the time taken for the completion of the various stages involved in the preparation and laying of the Annual Reports and Audited Accounts of the AIIMS for the year 2006-07, which is tabulated below:-

<b>S. No.</b>	<b>Activity</b>	<b>Date</b>
1	Submission of Annual Accounts to the DGACR	29.06.2007
2	Commencement of Audit of Annual Accounts	30.08.2007
3	Compilation of Audit	19.09.2007
4	Receipt of draft audit report	07.11.2007
5	Replies to draft audit report sent to DGACR	13.11.2007
6	Reminder issued to DGACR for early submission of Final Audit Report	NIL
7	Final Audit Report/Certificate received from DGACR	07.12.2007
8	Completion of translation work (i) English (ii) Hindi	10.12.2007 31.12.2007
9	Final printing (i) English (ii) Hindi	07.01.2008 24.01.2008
10	Copies of Annual Report circulated among Members of Institute Body for their approval.	10.01.2008
11	Receipt of copies of Annual Report in the Ministry	18.02.2008

6. The Committee was informed that the Annual Report for the year 2005-06 was submitted without approval of Governing Body. A committee under the chairmanship of Shri Naved Masood, AS&FA, M/o H&FW was constituted to look into the maintenance of accounts in AIIMS, examine the financial/accounting management of the AIIMS & to examine the C&AG

Audit Report for the year 2005-06. The Committee had submitted its report, which is under consideration of the Government. The Annual Report of AIIMS for the period 2006-07, had been submitted to Rajya Sabha on 23.10.2008. The same was likely to be laid in the forthcoming Session. As regards Annual Report of AIIMS for the period 2007-08, the same was under progress in AIIMS and was likely to be submitted in the Ministry, during the month of December, 2008.

7. The Ministry further informed that it has, time and again, reminded the AIIMS and C&AG from senior officers for timely submission of Annual Report and Audited Accounts of the Institute. The following is the schedule of date for timely laying of Annual Report: -

1. Submission of A/Cs to Director of Audit on 30<sup>th</sup> June.
2. Commencement of Audit by Director of Audit on 1<sup>st</sup> August.
3. Receipt of Audit Certificate on 1<sup>st</sup> week of November
4. Approval of GB in mid November
5. Translation of Annual Report and Audited Accounts in 3<sup>rd</sup> week of November
6. Printing of papers on 30<sup>th</sup> November.
7. Submission of Annual Report and audited accounts in 1<sup>st</sup> week of December.

8. The Committee was informed that in the process of computerization of Finance Division, following items had been computerized so far by the Computer Facility of the Institute by developing their own software program.

- salaries and all related matters i.e. Telephone/ Medical/ Newspaper reimbursement etc.
- GPF/CPF/NPS
- pension calculations & payment

Following items of work were being done manually and are a part of main computerization project already under process in the Institute.

- budget & Compilation
- preparation of Annual Accounts
- various recoverable advances and Broad Sheet thereof
- works Audit
- cashier Cell
- stores Accounts.
- internal Audit
- writing of Cash Book/Cheques
- file Record
- receipt & Dispatch

9. The Ministry stated the problems faced in preparation and submission of Annual Reports which were as under: -

- delay in receipt of Annual Report from the Institute.
- delay in receipt of draft Audit Report from DGACR.
- inordinate delay in convening of GB/IB Meeting of the Institute for obtaining the approval.
- availability of Senior Officers/MOS/HFM for approval and authentication of Review Statement and Delay Statement for submission of Annual Report and Accounts of the Institute.
- Hindi Translation after authentication of the Review and Delay Statement, etc.

10. The Committee was informed that the following steps had been taken to ensure the timely laying of the Annual Report and Accounts by the Ministry: -

- (i) The Ministry will issue reminders to the Institute from various senior officers' level to submit the Annual Report & Accounts in time.
- (ii) The Ministry will also remind the DGACR for timely submission of draft Audit Report on the accounts of the Institute and
- (iii) The Ministry will ensure effective monitoring mechanism, through Parliament Section, for timely laying of Annual Report.

**11. The Committee hopes that the Ministry of Health and Family Welfare (Department of Health & Family Welfare) will take necessary steps for timely laying of papers of the AIIMS on the Table of the Rajya Sabha .**

**12. The Committee is dismayed to note that the Institute stated that since the papers were not laid on the Table of the House within the stipulated time and the matter was reported in time to the Parliament Section in the Ministry and it was for the Parliament Section to seek extension of time from the Committee. The Committee, therefore, reiterates its recommendation that in future, the Ministry should be more careful in seeking extension of time from the Committee, sufficiently in advance explaining the cogent reasons for the delay caused. Extension of time should, however, be sought sparingly and efforts should be made towards laying the papers on the Table of the House on time.**

**13. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.**

## **PART-VI**

### **ALL INDIA COUNCIL FOR TECHNICAL EDUCATION (AICTE), NEW DELHI**

The All India Council for Technical Education (AICTE), New Delhi is a statutory body established by the AICTE Act, 1987 for proper planning and co-ordinated development of technical education system throughout the country, the promotion of qualitative improvement of such education in relation to planned quantitative growth and the regulation and proper maintenance of norms and standards in technical education system and for matters connected therewith. The Council is a 51-member body and has a Chairman, Vice-Chairman and a Member Secretary who have full time tenure appointments. Besides that, the Council includes amongst others, representatives of various Departments of the Government of India the Lok Sabha and the Rajya Sabha. Governments of States & Union Territories, representatives from the Statutory Boards and Committees of the Council, professional bodies and organizations in the fields of concerned areas of technical education and research and also organizations in the field of industry and commerce, etc. The AICTE in consultation with the agencies concerned, grants approval for starting new technical institutions and for introducing new courses or programmes in the institutions. For promotion innovation, research and development in established and new technologies, generation, adoption and adaptation of new technologies to meet developmental requirements and for overall improvement of educational process, the AICTE operates various schemes, namely, Modernisation and Removal of Obsolescence Scheme (MODROBS), Research Promotion Scheme (RPS) an Notionally Coordinated projects (NCPs).

2. The recommendations of the Committee on Papers Laid on the Table, Rajya Sabha require that the Annual Reports and Audited Accounts of the AICTE be laid on the table of the House within nine months of closure of Accounts, i.e. by 31<sup>st</sup> December each year.

3. The status of laying of Annual Reports and Audited Accounts of AICTE since 2000-01 is as follows: -

<b>Year</b>	<b>Due Date</b>	<b>Laid on</b>	<b>Year</b>	<b>Delay Month</b>	<b>Day</b>
2000-01	31.12.2001	29.11.2002	00	10	28
2001-02	31.12.2002	22.08.2003	00	07	21
2002-03	31.12.2003	26.08.2004	00	07	25

<b>Year</b>	<b>Due Date</b>	<b>Laid on</b>	<b>Year</b>	<b>Delay Month</b>	<b>Day</b>
2003-04	31.12.2004	22.03.2006	01	02	21
2004-05	31.12.2005	12.03.2007	01	02	11
2005-06 onwards	31.12.2006	Yet to be laid			

4. It is evident from the above table that the Annual Report and Audited Accounts of the All India Council for Technical Education (AICTE), New Delhi for the year 2000-01 to 2004-05 have been laid belatedly. The delay ranges from 7 months 21 days to 1 year 2 months 21 days. Moreover, the Reports for the year 2005-06 and 2006-07 are yet to be laid. The Ministry failed to seek extension of time for laying the paper inspite of the recurring delay.

5. In this backdrop, the Committee visited the headquarters of All India Council for Technical Education (AICTE), New Delhi on 16.09.2008 and sought clarification from the representatives of AICTE and the Ministry of Human Resource Development (Department of Higher Education).

6. The Ministry stated that in most of the cases, the office of DGACR took a long time in inspection and confirmation of the audited certificates. The Ministry apologized and regretted the delay in laying of the said papers on the Table of Rajya Sabha and assured the Committee that extreme care would be taken to lay the Reports on the Table of Rajya Sabha in time. The Ministry elaborated that the Annual Reports and Audited Statement of Accounts for the year 2005-06 and 2006-07 in respect of All India Council for Technical Education (AICTE), New Delhi, could not be laid on the Table of the House in time as the printed copies of the Annual Reports along with Audit Report both in English and Hindi versions were received in the Ministry in the month of May, 2008. AICTE had submitted that it was mainly due to delay in completion of audit process of the accounts. It was, however, stated that the Annual Reports and Audited Accounts along with the Delay Statements for 2005-06 and 2006-07, duly authenticated by Hon'ble MOS (HE), were ready to be laid on both the Houses of the Parliament.

7. The Ministry apologized for the lapse in seeking the extension of time from the Committee on Papers Laid on the Table for laying the Annual Report and Audited Accounts in

respect of AICTE and assured the Committee that in future, the Committee would be approached well in advance for seeking extension of time for laying of papers.

8. The Ministry informed the Committee that it had been regularly following up with AICTE about the directions of Hon'ble Committee of Rajya Sabha regarding the laying of papers on the Table of the House within a period of nine months of the closure of Financial Year. The AICTE was also reminded through personal discussions and telephonically in the matter. As soon as complete papers were received from AICTE, immediate action was taken to get these authenticated from the Minister and send these to the Rajya Sabha Secretariat. The Ministry had been consistently impressing upon the AICTE to finalize its Annual Accounts within a period of three months and make them available for auditing. AICTE had also been asked to complete the other stages like translation, printing and finalization of Report etc. within the next 6 months so that the Annual Report and the Audited accounts could be laid on the table of the House within nine months of the close of the accounting year. The matter was consistently followed up with the AICTE.

9. The Ministry informed that the shortage of staff had been one of the major constraints in preparing and timely laying of papers on the Table of the House. Efforts were being made to recruit regular staff against the vacancies. Also, a proposal for creation of some additional posts in the AICTE was under process.

10. With regard to computerization of accounts in AICTE following information was given:-

- Pay & allowances of staff are processed through the Pay roll package.
- Remittances/deductions from salaries are also done through computer.
- Processing of Grants-in-Aid bills for the release of grants is done through a master package.
- Compilation of Accounts of Regional Offices of AICTE and Headquarters level is done through the Tally Package.
- Internal receipts/income is accounted though a special package in Fox Pro.
- Payment to supplier bills are also processed through computer.

11. The Committee desired to know whether the intake requirement of the Technical institutions had ever been assessed and whether AICTE was granting approval to new institutions and increase in intake capacity based on same assessment. On this, the Chairman, AICTE informed the Hon'ble Members that surveys were conducted under National Technical Manpower Information System (NTMIS) and the relevant information was used. However, with a view to assessing the various factors leading to imbalances in technical education on an all India level survey was on the anvil, which would be preceded by a sample survey. Presently, increase in intake as well as opening of new institutions was allowed all over the country. However, around 70% of the technical institutions and intake of students were confined to Tamil Nadu, Andhra Pradesh, Karnataka and Maharashtra. 18 States (Nagaland, Mizoram, Bihar, Assam, Manipur, Meghalaya, Tripura, Jharkhand, Arunachal Pradesh, Jammu & Kashmir, West Bengal, Himachal Pradesh, Chattisgarh, Uttar Pradesh, Rajasthan, Gujarat, Orissa & Madhya Pradesh) were having less than National average enrolment rate.

12. The Committee further desired to know about the process of certification for skilled labours like carpenter, draftsman, plumber etc. The Chairman, AICTE informed that this issue was being looked into by a Committee already constituted and the procedure in this regard would be established in due course.

13. On a specific query of the Committee regarding status of India, viz-a-viz, other countries with regard to enrolment in technical institutions, the Chairman, AICTE informed that India was having enrolment rate of about 9% at present whereas in China it is about 25% and in USA it is about 70%. However, the target of enrolment rate was 15% in the 11<sup>th</sup> Five Year Plan.

**14. The Committee reemphasized on timely submission of Annual Reports and Audited Accounts and Audited Certificates and wherever delay was anticipated, AICTE should seek extension of time through its Ministry. In order to avoid any delay at various levels in preparation and submission of Annual Reports with Annual Accounts and Audited Certificates, one officer of AICTE should be personally assigned the monitoring task.**

**15. The Committee further suggests that the Ministry should take up the matter of delay caused in the Office of DGACR in inspection and confirmation of audit certificate**



**seriously and evolve an effective mechanism to streamline the process with the co-operation of the Office of the DGACR.**

**16. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.**

## **PART-VII**

### **SCHOOL OF PLANNING AND ARCHITECTURE (SPA), NEW DELHI**

The School of Planning and Architecture (SPA), New Delhi began in 1942 as a Department of Architecture of Delhi Polytechnic, later affiliated to the University of Delhi and integrated with the School of Town and Country Planning, which was established in 1955 by the Government of India to provide training of education in rural, urban and regional planning. On integration, the School was renamed as School of Planning and Architecture in 1959. Recognizing the specialized nature of the fields in which the School had attained eminence, the Government of India, conferred on the School of Planning and Architecture the status of “Deemed to be a University” in 1979. With the new status, the School has broadened its horizon by introducing new academic and extension programmes and promoting research and consultancy activities. The School is a specialized University, which exclusively provides training at various levels, in different aspects of human habitat and environment. The School has taken a lead in introducing academic programmes in specialized fields both at Bachelor’s and Master’s level, some of which are not available elsewhere in India. The perspective Plan of the School is envisioned as an institution offering number of postgraduate course as well as areas of research.

2. The status of laying of Annual Reports and Audited Accounts of SPA since 2000-01 is as follows: -

<b>Year</b>	<b>Due Date</b>	<b>Laid on</b>	<b>Delay</b>		
			<b>Year</b>	<b>Month</b>	<b>Day</b>
2000-01	31.12.2001	29.11.2002	00	10	28
2001-02	31.12.2002	06.03.2006	03	02	05
2002-03	31.12.2003	06.03.2006	02	02	05
2003-04	31.12.2004	06.03.2006	01	02	05
2004-05	31.12.2005	11.12.2006	00	11	10
2005-06	31.12.2006	10.09.2007	00	08	09

3. The Committee on Paper Laid on the Table, Rajya Sabha in its First Report had recommended that the papers of Government Companies/Organisations should be laid on the Table of the House within 9 months from the date of closure of their Annual Accounts. It is, however, evident from the above Table that the Annual Reports and Audited Accounts of the

School of Planning and Architecture (SPA), New Delhi have been laid belatedly on the Table of the Rajya Sabha for the years 2000-01 to 2005-06. The delay ranges from 8 months, 9 days to 3 years, 2 months, 5 days. The papers for the years 2006-07 are yet to be laid on the Table of the House.

4. In this backdrop, the Committee visited the headquarters of School of Planning and Architecture (SPA), New Delhi on 16.09.2008 and sought clarifications from the representatives of School of Planning and Architecture (SPA), New Delhi and Ministry of Human Resource Development (Department of Higher Education).

5. The reasons for the delay for laying down of Annual Reports and Audited Accounts for the years 2000-01, 2001-02, 2002-03, 2003-04, 2004-05, 2005-06 and 2006-07 of the School on the Table of both the Houses of Parliament were given as under: -

(a) **2000-2001:** The accounts of the School were inspected by DGACR on September, 13, 2001 and confirmation of the audit certificate 2000-2001 was sent back to SPA on April, 18, 2002. It took 7 months and 5 days period by DGACR. There after the Annual Report was sent for printing and the same was sent to the M/HRD on 24-06-2002 (English) and 17.7.2002 (Hindi) for laying before the Parliament. After obtaining the approval of Chairman, General Council on 25.7.2002, authenticated copies of Annual Report, Audited Statement of Accounts and Audited Report, Review on Annual Report, Delay Statement were forwarded to the Lok Sabha and Rajya Sabha Secretariat for laying on the Table of Lok Sabha and Rajya Sabha vide Ministry's letter dated 7.8.2002. However, Lok Sabha/Rajya Sabha Secretariat had returned these reports stating that these reports could not be laid on the Table of the Houses since Houses adjourned sine die on 12.8.2002. Finally, the authenticated copies of the above documents were forwarded to the Lok Sabha/ Rajya Sabha Secretariat for laying on the Table of Lok Sabha/ Rajya Sabha vide Ministry's letter dated 18.11.2002, i.e., in the next Session of the Parliament and it was laid on the Table of House on 29.11.2002.

(b) **2001-2002:** Audit Certificate was confirmed by DGACR on 23.9.2003 and thereafter, Annual Report was prepared and submitted to MHRD on 19.12.2003.

However, Annual Report and Audited Accounts were not approved by the General Council by that date. The General Council was reconstituted under revised Memorandum of Association (MOA). The first meeting of the General Council was convened by the new Chairman on 6.4.2004 but the Hon'ble High Court stayed the working of the new MOA. The Hon'ble Delhi High Court passed the order on 6.4.2005 allowing the decision taken by the Ministry to treat the Memorandum of Association, 1976(pre-revised MOA) as a valid document. Thereafter original Executive Council and General Council of the School were restored. The Chairman of the General Council on 9.1.2006 approved the Annual Report and Audit Report for the year 2001-2002 and duly approved documents were received in the Ministry on 16.01.2006. Thereafter these Reports were laid on the Table of Rajya Sabha on 6.3.2006.

(c) **2002-2003:** The accounts of the School were inspected by the DGACR on 22<sup>nd</sup> September, 2003, and the final Report from the DGACR took almost nine months i.e. on 13<sup>th</sup> July, 2004. Audit Certificate was confirmed by DGACR on 13.7.2004 and thereafter, Annual Report was prepared and submitted to MHRD on 9.8.2004. However, Annual Report and Audited Accounts were not approved by the General Council by that date. The General Council was reconstituted under revised MOA. The first meeting of the General Council was convened by the new Chairman on 6.4.2004 but the Hon'ble High Court of Judicature at Delhi stayed the working of the new MOA. The Hon'ble Delhi High Court passed the order on 6.4.2005 allowing the decision taken by the Ministry to treat the Memorandum of Association, 1976(pre-revised MOA) as a valid document. Thereafter original Executive Council and General Council of the School were restored. The Chairman of the General Council on 9.1.2006 approved the Annual Report for the year 2002-2003 and duly approved documents were received in the Ministry on 16.01.2006. Thereafter Annual Report were laid on the Table of Rajya Sabha on 6.3.2006.

(d) **2003-2004:** The accounts of the School were inspected by the DGACR on 2<sup>nd</sup> November, 2004, but to receive the final Report from the DGACR it took almost eight months i.e till 27<sup>th</sup> July, 2005. Audit Certificate was confirmed by DGACR on 27.7.2005 and thereafter, Annual Report was prepared and submitted to MHRD on

6.9.2005. However, Annual Report and Audited Accounts were not approved by the General Council by that date. The General Council was reconstituted under revised MOA. The first meeting of the General Council was convened by the new Chairman on 6.4.2004 but the Hon'ble Delhi High Court stayed the working of the new MOA. The Hon'ble Delhi High Court passed the order on 6.4.2005 allowing the decision taken by the Ministry to treat the Memorandum of Association, 1976(pre-revised MOA) as a valid document. Thereafter original Executive Council and General Council of the School were restored. The Chairman of the General Council, on 9.1.2006, approved the Annual Report for the year 2003-2004 and duly approved documents were received in the Ministry on 16.01.2006. Thereafter the Reports were laid on the Table of Rajya Sabha on 6.3.2006.

(e) **2004-2005:** The accounts of the School were inspected by the DGACR between 10<sup>th</sup> October, 2005 to 18<sup>th</sup> November, 2005 but the final report from the DGACR were received after almost 4 months i.e. on 21<sup>st</sup> March, 2006. The Annual Report and Audited Accounts were sent to MHRD on 23<sup>rd</sup> June, 2006. The SPA was asked to get it approved by Executive Council of the School. The approval of the Executive Council was received on 8.8.2006. The approval of the Chairman, General Council was obtained on 23.8.2006. Thereafter the Reports were laid on the Table of Rajya Sabha on 11.12.2006.

(f) **2005-2006:** After confirmation of the Audit Certificate from DGACR on 17.1.2007, the Annual Report and Hindi Translation was got done. Thereafter, Annual Report and Audited Statement of Accounts were sent to MHRD (both in Hindi and English) on 4.7.2007. The MHRD got the approval of Chairman, General Council on 18.7.2007. It may be mentioned that Hon'ble HRM is the Chairman, General Council of the School. Thereafter the Reports were laid on the Table of Rajya Sabha on 10.09.2007.

(g) **2006-2007:** On completion of Annual Accounts the School sent a letter to Office of the DGACR for inspecting the Annual Account but they took a stand that the Annual Accounts could be inspected only when the Accounts were approved by the Executive Council of the School. Executive Council approved the Annual Accounts on 28.11.2007. The accounts of the School were inspected by the DGACR on 1<sup>st</sup> November, 2007 to 15<sup>th</sup>

November, 2007 but to receive the final Report from the DGACR took almost 4 months i.e. till 03<sup>rd</sup> March, 2008. The Annual Report and Annual Accounts were printed and sent to the MHRD on 02.05.2008 for laying before the Parliament. The approval of the Chairman, General Council was obtained on 26.05.2008 and the documents will be laid on the next session of the Parliament.

6. The Ministry informed that the following procedure was being followed by School of Planning and Architecture in preparation of Annual Reports and Audited accounts:

- i) The information is requested from all Departments of Studies and faculty members for academic activities during the financial year.
- ii) On completion of the annual accounts, the accounts are submitted to the Executive Council of the School for approval.
- iii) The accounts are then forwarded to the DGACR for audit.
- iv) On receipt of all the above, the report is printed in Hindi and English and forwarded to the MHRD for approval by the Chairman, General Council.

7. The Ministry regretted the lapse of not seeking extension of time from the Committee. The Committee was assured that efforts would be made to lay the Audit Report and Annual Report on the Table of the Houses in time. In case of unforeseeable delay, extension would be sought as well.

8. The Ministry informed that a Divisional level officer in the Ministry was assigned to follow up with the School. The Joint Secretary-in-charge reviewed the progress at the Bureau level meeting held from time to time. Reminders were also issued to the School from time to time to expedite the Report. The Secretary (HE) regularly monitored progress in Bureau Heads Meetings and that a time schedule had been prepared to avoid the delay in the laying of the papers of the SPA on the Table of the House which was as follows: -

<b>S. No.</b>	<b>Stage</b>	<b>Proposed date for completion</b>
1.	Date of finalization of Accounts by the Institute	Latest by 10 <sup>th</sup> May
2	Date of submission of Accounts to AG	20 <sup>th</sup> May
3	Commencement of Inspection of Accounts by AG	1 <sup>st</sup> July

4	Completion of Inspection of Accounts by AG	15 <sup>th</sup> August
5	Date of approval of Accounts by the Inspecting Officer	14 <sup>th</sup> October
6	(a) Date of dispatch of Audited Accounts by AG	15 <sup>th</sup> October
	(b) Date of confirmation of Audited Certificate by AG	15 <sup>th</sup> October
7	Date of approval of BOG of the Institute	30 <sup>th</sup> October/1 <sup>st</sup> week of November
8	Date of dispatch of Audit Report and Audited Statement of Accounts to the Ministry (English/Hindi)	Middle of November
	<b><u>ANNUAL REPORT</u></b>	
1.	Date of approval by the Board of Governors of the Institute	30 <sup>th</sup> October/1 <sup>st</sup> Week of November
2.	Date of Dispatch to the Ministry (English/Hindi)	Middle of November
3.	Date of submission to the Lok/Rajya Sabha by the Ministry	Middle of December

9. The Ministry informed that the SPA had been advised to computerize the Accounts on priority basis. Executive Council of SPA had also approved hiring of Chartered Accountant and Accounts Consultant for providing necessary technical support. The Committee was informed that the SPA was in the process of computerization of the accounts and will be adopting various computerized protocol to keep track of the record. It would definitely shorten the time period.

10. The Committee was also apprised about the problems, being faced by the SPA in the preparation and laying of the Annual Reports and Audited Accounts on the Table of the House as:

- (i) The present form of the Annual Report require obtaining the reports from the various Departments of Studies and also inputs from every individual faculty member. This activity will be monitored more regularly for avoiding delay. Computerisation of Accounts will help avoid delays to preparation of Accounts. Computerisation of Accounts will be given top priority.
- (ii) There is no internal audit cell in SPA and only in 2008, the Finance Committee and Executive Council have permitted the recruitment of an internal auditor on a consultancy basis. There is also a lack of adequate manpower in the accounts department of School of Planning and Architecture. The problem has been compounded because of SIU Report. The Institute is appointing Chartered Accountant and Accounts Consultant to remedy the problem.

- (iii) There is sometime delay in issue of the Audit Certificate by the DGACR. This is one of the reasons for delay in laying of the Annual Report and Audited Accounts for the year 2006-07.

**11. The Committee suggests that the Ministry should take steps to monitor the timely preparation and submission of Annual Reports and Audited Accounts of SPA on the Table of Rajya Sabha. Every possible effort should be made to ensure the timely laying of these papers on the Table of Rajya Sabha.**

**12. The Committee recommends that in case of delay or wherever delay is anticipated, the Ministry should approach the Committee sufficiently in advance for grant of extension of time citing cogent reasons for delay.**

**13. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.**



## **PART-VIII**

### **SPORTS AUTHORITY OF INDIA, NEW DELHI**

The Sports Authority of India (SAI), a registered society under the Societies Registration Act, 1860 with its headquarters at New Delhi, was established by the Government of India in the year 1984 as an apex sports body for - promoting sports and physical fitness; sporting and nurturing of sports talent at a young age; for providing facilities for holding sports events and tournaments; for maintaining and utilising the stadia under its control; and for undertaking other allied activities connected with promotion of sports.

2. As per Rule 50 of the Rules of the Sports Authority of India (SAI), the Annual Report and Audited Accounts along with the Audit Report thereon of SAI are required to be laid in both Houses of Parliament after approval of the Governing Body and the General Body of the SAI. The recommendation of the Committee on Papers Laid on the Table, Rajya Sabha, further requires that such Annual Reports and Audited Accounts of the SAI be laid on the Table of the House within nine months from the date of closure of the Accounts. Since the Annual Accounts of the SAI closes on the 31<sup>st</sup> of March every year, the papers are required to be laid on the Table of the House by the 31<sup>st</sup> of December every year.

3. The laying position of the Annual Reports and Audited Accounts of the SAI over the last eight years is as under: -

Year	Due Date	Laid on	Delayed		
			Y	M	D
2000-01	31.12.2001	22.12.2004	02	11	21
2001-02	31.12.2002	21.04.2005	02	03	20
2002-03	31.12.2003	21.04.2005	01	03	20
2003-04	31.12.2004	27.07.2006	01	06	26
2004-05	31.12.2005	10.05.2007	01	04	09
2005-06	31.12.2006	23.10.2008	01	09	22
2006-07	31.12.2007	23.10.2008	00	09	22

4. The Ministry has been persistently defaulting in ensuring the timely laying of the papers of SAI on the Table of the House. The laying of the papers for the years 2000-01 to 2006-07 was delayed by periods ranging from 9 months 22 days to 2 years 11 months and 21 days. The papers for the year 2007-08 are yet to be laid by the Ministry. The Ministry has not been approaching

the Committee sufficiently in advance for seeking extension of time for laying the papers of the SAI. Whenever it has sought extension, it has been after the stipulated time. The Ministry has also failed to lay the papers during the extended time period.

5. In this backdrop, the Committee heard the representatives of Ministry of Youth Affairs & Sports and the representatives of the SAI in its meeting held on the 2<sup>nd</sup> January, 2009 and sought clarifications on various issues related to the delayed laying of papers of the SAI.

6. The Ministry attributed the reasons for the delay in laying of the Annual Reports and Audited Accounts for the years 2000-01 to 2006-07 of SAI chronologically as follows: -

- “(i) **2000-2001:** (i) Delay in finalization and submission of accounts to audit is due to the fact that Annual Account duly completed in all respect from Regional Centres were received late. (ii) There was also delay in Hindi translation and printing.
- (ii) **2001-2002:** (i) Delay in finalization and submission of accounts to audit is due to the fact that Annual Account duly completed in all respect from Regional Centres were received late. (ii) Changes in procedure also resulted in delay. Earlier, the Annual Accounts of SAI were submitted to the DGACR after getting the approval from DG, SAI. Consequent to serious view taken by the DGACR, the Annual Accounts were got approved from the Finance Committee held on 30.01.2004 and intimated to DGACR with minutes of the Finance Committee. Again as directed by DGACR, approval of Governing Body was sought on 17.09.2004. The approval was accordingly conveyed to the DGACR for issue of Report. (iii) There was also delay in Hindi translation and printing.
- (iii) **2002-2003:** (i) Delay in finalization and submission of accounts to audit is due to the fact that Annual Account duly completed in all respect from Regional Centres were received late. (ii) As per the direction of the DGACR, the Annual Accounts of SAI after consolidation were placed before the Finance Committee on 30.01.2004 for approval and thereafter the approval of the Chairman Governing Body was got on 17.09.2004. Audited report was received from DGACR on 03.02.2005.

- (iv) **2003-2004:** (i) Delay in finalization and submission of accounts to audit is due to the fact that Annual Account duly completed in all respect from Regional Centres were received late. As per the direction of the DGACR, the Annual Accounts of SAI after consolidation were placed before the Finance Committee on 22.09.2004 for approval and thereafter the approval of the Chairman Governing Body was got on 30.11.2004. SAI had received the audited report from DGACR on 17.02.2006. (ii) There was delay in Hindi translation and printing.
- (v) **2004-2005:** (i) Delay in finalization and submission of accounts to audit is due to the fact that Annual Account duly completed in all respect from Regional Centres were received late. (ii) As per the direction of the DGACR, the Annual Accounts of SAI after consolidation were placed before the Finance Committee on 15.09.2005 for approval and thereafter the approval of the Chairman Governing Body was got on 08.12.2005. SAI had received the audited report from DGACR on 19.09.2006. (iii) There was delay in Hindi translation and printing.
- (vi) **2005-2006:** (i) Annual Accounts for the year 2005-06 was finalized on 30.06.2006, which was submitted to the next Finance Committee and Governing Body in their meeting held on 02.09.2006 and 19.09.2006 respectively. (ii) Change in procedure also resulted in the delay. Earlier the annual accounts of the SAI were submitted to the DGACR after getting the approval from the Finance Committee and Governing Body but from 2005-06, the competent authority has decided to conduct the audit by the Chartered Accountant first before submission to DGACR. Now SAI has reverted back to the normal procedure of giving annual accounts directly to DGACR.
- (vii) **2006-2007:** (i) Annual Accounts for the year 2006-07 were finalized on 20.06.2007, which were submitted to the Finance Committee and Governing Body on 07.08.2007 and 11.07.2007 respectively for approval. (ii) Audit Report

received from DGACR on 07.03.2008 which was resulted in ordinate delay for printing the report and submission to the Parliament.

- (viii) **2007-2008:** (i) Annual Accounts was submitted to DGACR on 11.07.2008. But Audit Party has completed the audit on 20.08.2008. Audit Authority has issued the Audit Report on 25.11.2008.”

7. The Ministry of Youth Affairs and Sports has however, submitted that sincere efforts were being made in consultation with SAI for timely laying of papers to Parliament and with regard to the report of 2007-08, Audited Accounts for the year 2007-08 was received from DGACR during last week of November, 2008. The Annual Report of SAI had been approved by Chairman of SAI and steps were being taken for printing in Hindi and English.

**8. The Committee emphasises that SAI as well as the Ministry should monitor the time schedule prepared for each stage involved in the preparation of Annual Reports and Audited Accounts closely so that papers of SAI are laid on the Table of the House within the prescribed time limit i.e., within nine months from the date of closure of the annual accounts. The Committee further recommends that the SAI and the Ministry should take all possible steps to ensure that pending reports of the Authority are laid on the Table of the House at the earliest.**

**9. The Committee also impresses upon the Ministry the need to follow a proper procedure for seeking extension of time. It must invariably approach the Committee sufficiently in advance for seeking extension of time in case of any delay in the laying of the papers by citing convincing reasons and should lay the papers on the Table of the House within the extended period.**

**10. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.**

## **PART-IX**

### **INDIA TOURISM DEVELOPMENT CORPORATION LIMITED (ITDC), NEW DELHI**

ITDC came into existence in October 1966 and has been the prime mover in the progressive development, promotion and expansion of tourism in the country. Broadly, the main objectives of the Corporation are:

- To construct, take over and manage existing hotels and market hotels, Beach Resorts, Travellers' Lodges/Restaurants;
- To provide transport, entertainment, shopping and conventional services;
- To produce and distribute tourist publicity material;
- To render consultancy-cum-managerial services in India and abroad;
- To carry on the business as Full-Fledged Money Changers (FFMC), restricted money changers etc; and
- To provide innovating, dependable and value for money solutions to the needs of tourism development and engineering industry including providing consultancy and project implementation.

The Corporation is running hotels, restaurants at various places for tourists, besides providing transport facilities. In addition, the Corporation is engaged in production, distribution and sale of tourist publicity literature and providing entertainment and duty free shopping facilities to the tourists. The Corporation has diversified into new avenues/innovative services like Full-Fledged Money Changer (FFMC) services, engineering related consultancy services etc. The Ashok Institute of Hospitality & Tourism Management of the Corporation imparts training and education in the field of tourism and hospitality. Presently, ITDC has a network of eight Ashok Group of Hotels, six Joint Venture Hotels, 2 Restaurants (including one Airport Restaurant), 12 Transport Units, one Tourist Service Station, 37 Duty Free Shops at International as well as Domestic Customs Airports, one Tax Free outlet and two Sound & Light Shows. Besides, ITDC is also managing a hotel at Bharatpur and a restaurant at Kosi on behalf of the Department of Tourism. In addition, it is also managing catering services at Western Court,

Vigyan Bhawan, Hyderabad House and National Media Press Centre at Shastri Bhawan, New Delhi.

2. As per the recommendations of the Committee on Papers Laid on the Table, Rajya Sabha, the Annual Reports and Audited Accounts of ITDC are to be laid on the Table of the House within nine months from the date of closure of the Annual Accounts. Since, the Annual Accounts of the ITDC close on the 31<sup>st</sup> of March every year, hence it is obligatory on the part of the Ministry of Tourism to lay the papers of ITDC on the Table of Rajya Sabha by the 31<sup>st</sup> of December every year.

3. The laying position of the Annual Reports and Audited Accounts of ITDC over the last few years showing the extent of delay is as follows:

Year (s)	Due Date	Date of Laying	Delay		
			Y	M	D
2001-02	31.12.2002	09.12.2003	00	11	08
2002-03	31.12.2003	21.12.2004	00	11	20
2003-04	31.12.2004	16.08.2005	00	07	15
2004-05	31.12.2005	25.07.2006	00	06	24
2005-06	31.12.2006	27.11.2007	00	10	26
2006-07	31.12.2007	21.10.2008	00	09	20
2007-08	31.12.2008	Yet to be laid			

4. It is clearly evident from the above Table that the Ministry of Tourism has been unable to ensure the timely laying of the Annual Reports and Audited Accounts of ITDC on the Table of the Rajya Sabha. There had been inordinate delay ranging from 6 months and 4 days to 11 months and 20 days in laying the papers for the years 2001-02 to 2006-07. Besides this, the papers for the year 2007-08 are yet to be laid by the Ministry.

5. Further, as per the recommendations of the Committee, the concerned Ministry should approach the Committee sufficiently in advance for seeking extension of time by citing cogent reasons for the delay caused. The Ministry of Tourism has failed to adhere to this recommendation of the Committee.

6. In this backdrop, the Committee heard the representatives of Ministry of Tourism and the representatives of the ITDC in its meeting held on the 2<sup>nd</sup> January, 2009 and sought clarifications on various issues related to the delayed laying of papers of the ITDC.

7. On the issue of the persistent delay in laying of Annual Reports and Audited Accounts of the India Tourism Development Corporation Limited (ITDC), New Delhi on the Table of the House and non-adherence of its recommendations, the Committee in its meeting held on the 2<sup>nd</sup> January, 2009 heard the Secretary, Ministry of Tourism and the representative of India Tourism Development Corporation Limited (ITDC), New Delhi. The Secretary, Ministry of Tourism expressed regret and apologised for the delay caused and informed the Committee that in future the Ministry should ensure that there is no delay in laying the Annual Reports and audited accounts of ITDC and in the even of delay it would ensure to seek permission in time for extension of the date for laying the papers. For this purpose the Ministry had taken a serious view of the delay in laying of annual reports and audited accounts of ITDC. The Ministry had chalked out a time schedule for finalizing the preparation of annual report and audited accounts in a time bound manner as under:-

- a. Closing of Accounts by 31st March
- b. Finalization of Accounts by 30th April
- c. Audit of Accounts by 31st May
- d. Preparation of Draft Annual Accounts by 30th June
- e. Printing of Annual Report by 31st August
- f. Forwarding Annual Reports & Audited Accounts to the MOT by 30th September

8. The Committee was informed about the delay yearwise as under : -

- “(i) 2001-02: - During the year 2001-02, 21 hotel units of the Company were disinvested. As per the demerger schemes approved by the Department of Company Affairs, the disinvested hotels are deemed to have been demerged w.e.f. 31st March 2000. There were lots of transactions/book entries to be made in the

books of accounts relating to transfer of assets and liabilities to the transferee companies. Auditors took their time in finalizing the accounts for obtaining clarifications on the issues of disinvestments. The Statutory Auditors were able to release the Auditors Report on 21st April 2003. The Accounts were submitted to C&AG on 24th April 2003. C&AG issued nil comments under Section 619(4) of the Companies Act, 1956 on 21st July 2003. The AGM was held on 22nd August 2003 and printed annual report (both English and Hindi) was received in the Ministry on 31.10.2003. The documents were got authenticated by the Hon'ble Minister (T&C) on 20.11.2003 and were laid on the table of the Sabha on 9.12.2003

(ii) 2002-03: - As the AGM for the year 2001-02 was held on 22nd August 2003, the Accounts for the year 2002-03 were also delayed. The Statutory Auditors took their times in finalizing the accounts for obtaining clarifications on the issues more particularly relating to the Disinvestment of the hotels. The Board of Directors approved the Annual Accounts on 9th March 2004. The Accounts were submitted to the Govt. Audit on 19th March 2004 after receipt of final report of Statutory Auditors on 18th March 2004. The C&AG comments were received on 4th June 2004. After the receipt of translation and printed copies of the Annual Report on 23rd July 2004 the AGM was convened on 27th July 2004. The Annual Report (both in English and Hindi) report received in the Ministry on 3.8.2004. The documents were got authenticated by the Hon'ble Minister (T&C) on 24.8.2004 and were laid on the table of the Sabha on 21.12.2004. (The aforesaid Annual Report and audited account were sent to Lok Sabha/Rajya Sabha on 25.8.2004. However, the same could not be laid on the table in the Monsoon Session due to the adjournment of the House sine die. Both the houses returned the above mentioned annual reports/audited accounts to this Ministry. These were, however, laid on the table of the Rajya Sabha on 21.12.2004.)

(iii) 2003-04: - As the AGM for the year 2002-03 was held on 27th July 2004, for the reasons mentioned hereinabove, the Accounts for the year 2003-04 could only be finalized thereafter. In other words delay in finalisation of accounts for the



year 2002-03 had accumulated effect on the finalisation of accounts for the year 2003-04. The Draft Audited report for the year 2003-04 was received on 2nd Dec 2004 and the Board approved the Accounts on 8th Dec 2004. The same were given to Govt. Audit on 9th Dec 2004 and the C&AG comments were received on 20th Jan 2005. After the accounts were approved by the shareholders in the AGM held on 24th Jan 2005, the Accounts were sent for Hindi Translation. The required printed copies (both in English and Hindi) were received by the ITDC on 15th April 2005 and were received in the Ministry on 3.5.2005. The documents were got authenticated by the Hon'ble Minister (T&C) on 2.8.2005 and were laid on the table of the Sabha on 16.8.2005.

(iv) 2004-05: - The Board of Directors approved the Accounts for the previous year 2003-04 on 8th Dec 2004 and by the shareholders on 20th Jan 2005. Thus the backlog for the year 2003-04 resulted into delay in finalization of accounts for the year 2004-05. The Accounts for the year 2004-05 were approved on 8th Nov 2005 and C&AG comments received on 28th Dec 2005. The shareholders also approved the accounts on 28th Dec 2005. The Hindi Translation of the Accounts was received on 18th Jan 2006 and printed copies of the report (both in English and Hindi) were received on 31st May 2006. The printed reports were received in the Ministry on 12.7.2006. The documents were got authenticated by the Hon'ble Minister (T&C) on 19.7.2006 and were laid on the table of the Sabha on 25.7.2006.

(v) 2005-06: - The Audited Balance Sheet from a total 47 units/divisions of the Company were received upto 27th Sept 2006. An arbitration award dated 30th Oct 2006 by the Special Secretary & FA, Ministry of Civil Aviation on the disputes between ITDC and Airports Authority of India (AAI) was received on 3rd Nov 2006. The Tax Consultant and the Statutory Auditors examined the impact of award. In order to comply with the mandatory requirement of Accounting Standard the amount of probable impact of arbitration award was worked out and the revised draft set of accounts was submitted to the Statutory Auditors for their audit, which was completed in the first week of December

2006. The agenda note was submitted on 9th Dec 2006 to the Audit Committee. The ITDC Board approved the final accounts on 17th January 2007 and the accounts were submitted to the Govt. Audit for their comments on 18th January 2007. The CAG comments were received on 14th March 2007. Thereafter the AGM was convened and the Accounts were adopted by the shareholders on 4th June 2007. The Hindi Translation was received on 5th July 2007 and printed copies of the Annual Report on 30th July 2007. The printed report (both in English and Hindi) was received in the Ministry on 14.8.2007. The documents were got authenticated by the Hon'ble Minister (T&C) on 17.8.2007 and were laid on the table of the Rajya Sabha on 27.11.2007.

\*(The aforesaid Annual Report and audited account were laid on the table of the Lok Sabha on 23.8.2007. However, the same could not laid on the table of the Rajya Sabha due to the adjournment of the House sine die on 10.9.2007. The Rajya Sabha returned the same to this Ministry. These were, however, laid on the table of the Rajya Sabha on 27.11.2007.)

- (vi) 2006-07: - As the AGM for the year 2005-06 were held on 4th June 2007, the audit for the year 2006-07 could only be commence thereafter. The finalisation of unit accounts was delayed inter-alia due to following reasons:-
- (i) Shortage of Manpower at all levels in F&A Division.
  - (ii) Resignation of one of the senior partner of CA Firm conducting Statutory Audit of six south based units of ITDC caused delay in submission of unit accounts.
  - (iii) Resignation of Accounts In-charge of AIT Division (Duty Free Shops) resulted into delay of Finalisation of Accounts of AIT Division.

The Arbitration Award dated 30th Oct 2006 relating to dispute between ITDC and AAI was accepted and the Company provided for Royalty for the period 1999-2000 to 2005-2006. Further, pending finalisation of the ITDC Employees Welfare-cum-Profit

Linked Incentive Scheme, a memorandum of Settlement was entered into between the management and the unions. Therefore, liability was worked out and included for the period 2003-04 to 2006-07. At this stage, the amendment in the payment of Bonus Act 1965, raising the eligibility ceiling, was notified by the Government. Bonus under the payment of Bonus Act being statutory obligation, the liability for 47 units was worked out and charged to accounts for 2006-07 which has also caused delay in finalisation of accounts for 2006-07. Due to the reasons mentioned above the draft set of accounts could only be ready in the last week of Nov 2007. The Board meeting was thereafter held on 28th Jan 2008 to approve the Accounts for the year 2006-07. The Accounts were submitted to the Govt. Auditors on 30th Jan 2008 and CAG comments were received on 20th March 2008. The AGM was thereafter held on 22nd April 2008 to adopt the accounts for the year 2006-07. Thereafter, the Hindi Translation of Annual Report was made by the ITDC and the printed copies of the Annual Report (both in English and Hindi) were received in the Ministry on 15.9.2008. The documents were got authenticated by the Hon'ble Minister (T&C) on 1.10.2008 and were laid on the table of the Sabha on 21.10.2008.

- (vii) 2007-08: After the AGM for the year 2006-07 was held on 22nd April 2008, the finalisation of the Accounts was commenced. The finalisation of Branch Account was delayed inter-alia due to following reasons:-
- (i) The accounts of closed Duty Free Shops at Delhi, Chennai, Trivendrum, Hyderabad and Ahmedabad were merged with Corporate AIT Division. Transferring of records from these locations to Delhi caused delay in the process of finalisation.
  - (ii) The present incumbency position at the unit level is not commensurate with the volume of business.
  - (iii) The Accounts Incharge of Chennai was superannuated in March 2008.

Despite above constraints and with the vigorous follow up with the units the unit accounts were received in September 2008. The consolidation exercise of unit accounts at Corporate Office level commenced in Oct 2008 and the Board of Directors in their meeting held

on 28th Nov 2008 approved the accounts for the year 2007-08. The Govt. Audit is in process and C&AG comments likely to be received shortly. The Company has sought exemption u/s 212(8) of the Companies Act 1956 from the Ministry of Corporate Affairs for attaching the accounts of subsidiary Companies with the Accounts of ITDC. The exemption is awaited as on date. The AGM would therefore be held after receipt of C&AG comments and exemption u/s 212(8).”

9. The Ministry informed that it has issued instructions on 25.10.2002 and on 26.6.2003 to ITDC for strict compliance and scrupulous adherence of the time schedule for completion of different stages of finalization of Annual Report and Audited Accounts of its subsidiary companies. The Ministry has been writing to the Corporation from time to time for timely compliance. However, it has now been decided to hold a quarterly review meeting in order to ensure timely laying of the audited accounts and annual reports of ITDC on the Table of Rajya Sabha. The time bound schedule for preparation of Annual Report and Audited Accounts for ITDC and its subsidiary companies is as follows:-

- a. Closing of Accounts by 31st March
- b. Finalization of Accounts by 30th April
- c. Audit of Accounts by 31st May
- d. Preparation of Draft Annual Accounts by 30th June
- e. Printing of Annual Report by 31st August
- f. Forward Annual Reports & Audited Accounts to the MOT by 30th September

10. The ITDC has stated that the unit accounts as well as Corporate Accounts in the Headquarters were computerized although on line system integration has not been done.

**11. The Committee recommends that the Ministry of Tourism should invariably approach the Committee for extension of time in case of delay in laying the Annual Reports and Audited Accounts of ITDC on the Table of Rajya Sabha citing cogent reasons.**

**12. The Committee further recommends that the Ministry/ITDC should make every possible effort to lay the Annual Reports and Audited Accounts within the stipulated time period.**

**13. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.**

## **PART-X**

### **SUMMARY OF RECOMMENDATIONS**

*OFFICE OF THE CHIEF COMMISSIONER FOR PERSONS WITH DISABILITIES, NEW DELHI*

- 1. The Committee observes that the period of 9 months for laying the Annual Reports and Audited Accounts is prescribed for all organizations. Office of the Chief Commissioner for Persons with Disabilities, New Delhi can therefore, be not exempted. Every effort needs to be made to adhere to the prescribed time limit. However, in case of inability to send the report on time, the Ministry should seek for extension of time so that the Committee is apprised about the reasons for delay.**
- 2. The Committee further reiterates its recommendation that in case of delay in laying the Annual Reports, a comprehensive delay statement should invariably be laid along with the delayed Annual Reports in chronological order, information regarding the date of completion of translation and printing and forwarding of the papers to the Ministry, etc.**
- 3. The Committee also impresses upon the Ministry to lay a copy of statements giving reasons for not laying the Annual Reports within the stipulated period.**

*NATIONAL INSTITUTE FOR THE VISUALLY HANDICAPPED (NIVH), DEHRADUN*

- 4. The Committee recommends that every effort should be made by the Ministry and the NIVH to lay the Annual Reports and Audited Accounts within the stipulated time and clear the pending Reports at the earliest.**
- 15. The Committee emphasizes that the National Institute for the Visually Handicapped (NIVH), Dehradun should obtain extension of time from the Ministry while informing about its inability to submit the Annual Reports and Audited Accounts within the stipulated time for laying these papers on the Table of Rajya Sabha and the Ministry should invariably approach the Committee sufficiently in advance for seeking extension of time by giving cogent reasons for the delay.**
- 6. The Committee further suggests that the Ministry should monitor the timely preparation and submission of Annual Reports and Audited Accounts of NIVH and provide remedies for any problems faced in preparing these papers.**
- 7. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.**

*NATIONAL ACADEMY OF MEDICAL SCIENCES, NEW DELHI*

8. The Committee hopes that the trend of timely laying of Annual Report and Audited Accounts on the Table of Rajya Sabha National Academy of Medical Sciences, New Delhi as in 2004-05 and 2005-06 would be followed in future and in case of delay in laying the papers, the administrative Ministry should approach the Committee sufficiently in advance to seek extension of time.

9. The Committee notes with disappointment that the NAMS has stated in its written replies that since the Annual Report was not laid on the Table of the House before 31<sup>st</sup> December, 2007, the matter was reported to the Parliament Section and it was for the Parliament Section to seek extension of time. The Committee hopes that in future there would be better co-ordination between the NAMS and the Ministry of Health and Family Welfare (Department of Health and Family Welfare) so that there would not be any more lapse in seeking extension of time or timely laying of Annual Reports and Audited Accounts on the Table of the House.

10. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.

*INDIAN RED CROSS SOCIETY (IRCS), NEW DELHI*

11. The Committee directs the Ministry to effectively supervise the timely completion of all the stages involved in the preparation and laying of the Annual Reports and Audited Accounts of the Society so that such delays in the laying of the papers were avoided in future.

12. The Committee further recommends that in case of delay in laying the Annual Reports and Audited Accounts of Indian Red Cross Society (IRCS), New Delhi, the Ministry should approach the Committee sufficiently in advance for extension of time.

13. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.

*ALL INDIA INSTITUTE OF MEDICAL SCIENCES (AIIMS), NEW DELHI*

14. The Committee hopes that the Ministry of Health and Family Welfare (Department of Health & Family Welfare) will take necessary steps for timely laying of papers of the AIIMS on the Table of the Rajya Sabha.

15. The Committee is dismayed to note that the Institute stated that since the papers were not laid on the Table of the House within the stipulated time and the matter was reported in time to the Parliament Section in the Ministry and it was for the Parliament Section to seek extension of time from the Committee. The Committee, therefore, reiterates its recommendation that in future, the Ministry should be more careful in seeking

extension of time from the Committee, sufficiently in advance explaining the cogent reasons for the delay caused. Extension of time should, however, be sought sparingly and efforts should be made towards laying the papers on the Table of the House on time.

16. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.

*ALL INDIA COUNCIL FOR TECHNICAL EDUCATION (AICTE), NEW DELHI*

17. The Committee reemphasized on timely submission of Annual Reports and Audited Accounts and Audited Certificates and wherever delay was anticipated, AICTE should seek extension of time through its Ministry. In order to avoid any delay at various levels in preparation and submission of Annual Reports with Annual Accounts and Audited Certificates, one officer of AICTE should be personally assigned the monitoring task.

18. The Committee further suggests that the Ministry should take up the matter of delay caused in the Office of DGACR in inspection and confirmation of audit certificate seriously and evolve an effective mechanism to streamline the process with the co-operation of the Office of the DGACR.

19. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.

*SCHOOL OF PLANNING AND ARCHITECTURE (SPA), NEW DELHI*

20. The Committee suggests that the Ministry should take steps to monitor the timely preparation and submission of Annual Reports and Audited Accounts of SPA on the Table of Rajya Sabha. Every possible effort should be made to ensure the timely laying of these papers on the Table of Rajya Sabha.

21. The Committee recommends that in case of delay or wherever delay is anticipated, the Ministry should approach the Committee sufficiently in advance for grant of extension of time citing cogent reasons for delay.

22. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.

*SPORTS AUTHORITY OF INDIA, NEW DELHI*

23. The Committee emphasises that SAI as well as the Ministry should monitor the time schedule prepared for each stage involved in the preparation of Annual Reports and Audited Accounts closely so that papers of SAI are laid on the Table of the House within the prescribed time limit i.e., within nine months from the date of closure of the annual



accounts. The Committee further recommends that the SAI and the Ministry should take all possible steps to ensure that pending reports of the Authority are laid on the Table of the House at the earliest.

24. The Committee also impresses upon the Ministry the need to follow a proper procedure for seeking extension of time. It must invariably approach the Committee sufficiently in advance for seeking extension of time in case of any delay in the laying of the papers by citing convincing reasons and should lay the papers on the Table of the House within the extended period.

25. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.

*INDIA TOURISM DEVELOPMENT CORPORATION LIMITED (ITDC), NEW DELHI*

26. The Committee recommends that the Ministry of Tourism should invariably approach the Committee for extension of time in case of delay in laying the Annual Reports and Audited Accounts of ITDC on the Table of Rajya Sabha citing cogent reasons.

27. The Committee further recommends that the Ministry/ITDC should make every possible effort to lay the Annual Reports and Audited Accounts within the stipulated time period.

28. The Committee impresses upon the Ministry to lay a copy of the statement giving reasons for not laying the Annual Report and Audited Accounts within the stipulated time.

**PARLIAMENT OF INDIA**  
**RAJYA SABHA SECRETARIAT**

MINUTES OF THE MEETING OF THE COMMITTEE  
ON PAPERS LAID ON THE TABLE (COPLLOT), RAJYA SABHA

IV

**FOURTH MEETING**

The Committee met at 3.00 p.m. on Thursday, the 19<sup>th</sup> November 2009 in Committee Room 'A', Ground Floor, Parliament House Annexe, New Delhi.

**MEMBERS PRESENT**

1. Shri Santosh Bagrodia - *Chairman*
2. Shri G. Sanjeeva Reddy
3. Shri Prakash Javadekar
4. Dr. Barun Mukherji
5. Shri Varinder Singh Bajwa

I. \* \* \*

**SECRETARIAT**

1. Shri K. P. Singh, Director
2. Shri T. N. Pandey, Joint Director
3. Ms S. Pankajavalli, Assistant Director

II. \* \* \*

3. \* \* \*

**III. Subject:- Consideration and adoption of draft 120<sup>th</sup> and 121<sup>st</sup> Reports of the Committee**

4. The Committee took-up for consideration the draft 120<sup>th</sup> and 121<sup>st</sup> Reports and after some discussion, the Committee adopted the same and decided to present the same to the House on Monday, the 23<sup>rd</sup> November, 2009. It also authorized Shri Prakash Javadekar, and in his absence, Shri G. Sanjeeva Reddy to present the Reports.

IV. \* \* \*

5. \* \* \*

6. \* \* \*

7. **The Committee then adjourned at 3.40 p.m.**

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\*\*\* *relates to other matters.*