

JNU/Acad.III/AR/2013

20 August, 2013

Shri Ramji Pandey
Under Secretary
Ministry of Human Resource Development
Department of Higher Education
Government of India
Shastri Bhawan
New Delhi - 110001

Sub: Delayed Laying of Annual Reports and Audited Accounts of the Jawaharlal Nehru University (JNU), New Delhi on the Table of Rajya Sabha.

Sir,

This has reference to letter No.RS.17(i)(2)/2011-COPLLOT dated 8th August, 2013, received from Rajya Sabha Secretariat on the subject cited above.

We are enclosing herewith relevant replies to the questionnaire of the Rajya Sabha Secretariat for further appropriate action at your end. It is further informed that Vice-Chancellor has nominated Dr. Sandeep Chatterjee, Registrar of the University as Nodal Officer from JNU.

Thanking you,

Yours faithfully,

(UMAKANT AGARWAL)
Deputy Registrar (Academic)

Encl: As above. (alongwith 22 copies of the Annual Report and 22 copies of the Audited Accounts of the JNU).

CC:

- Shri P. K. Mohanty, Deputy Educational Advisor (CU), Ministry of Human Resource Development, Department of Higher Education, Government of India, #209, 'C' Wing, Shastri Bhawan, New Delhi - 110 115.
- PS to Registrar --- For the kind information of the Registrar.

JAWAHARLAL NEHRU UNIVERSITY
NEW DELHI - 110067

Questionnaire received from Rajya Sabha Secretariat Pertaining to Laying of the Annual Reports and Audited Accounts of "Jawaharlal Nehru University (JNU), New Delhi".

Q. (1) Please provide a brief background note on the Jawaharlal Nehru University (JNU), New Delhi?

Ans. (1) Jawaharlal Nehru University, established in 1966, is a fitting National Memorial to Pandit Jawaharlal Nehru, a great statesman and visionary. Formally inaugurated on 14 November 1969 by Shri V. V. Giri, then President of India, the University laid down the following objectives for itself:

"to disseminate and advance knowledge, wisdom and understanding by teaching and research; and by the example and influence of its corporate life to promote the study of the principles for which Jawaharlal Nehru worked during his life-time, namely national integration, social justice, secularism, a democratic way of life, international understanding and a scientific approach to the problems of society."

Towards this end, the University was entrusted with the task of:

- fostering the composite culture of India through the establishment of such departments or institutions as may be required for the study and development of the languages, arts and culture of India;
- taking special measures to encourage students and teachers from all over India to join the University and participate in its academic programmes;
- promoting an awareness and understanding of the social needs of the country in the students and teachers and prepare them for fulfilling such needs;
- making special provision for integrated courses in humanities, science and technology in the educational programmes of the University;
- taking appropriate measures for promoting interdisciplinary studies in the University;
- establishing such departments or institutions as may be necessary for the study of languages, literature and life of foreign countries with a view to inculcate an international understanding and holistic perspective amongst students; and
- providing facilities for students and teachers from various countries to participate in the academic programmes and activities of the University.

The University was envisioned as an institution essentially for post-graduate teaching and research. The Academic Advisory Committee of the University had originally planned that the

University would be broadly structured into Schools, each with constituent Centres. Today the University has ten Schools:

- School of Arts and Aesthetics (SAA)
- School of Biotechnology (SBT)
- School of Computer and Systems Sciences (SCSS)
- School of Computational and Integrative Sciences (SCIS)
- School of Environmental Sciences (SES)
- School of International Studies (SIS)
- School of Language, Literature and Culture Studies (SLL&CS)
- School of Life Sciences (SLS)
- School of Physical Sciences (SPS)
- School of Social Sciences (SSS)

It also has the following Special Centres:

- Centre for the Study of Law and Governance (CSLG)
- Special Centre for Molecular Medicine (SCMM)
- Special Centre for Sanskrit Studies (SCSS)
- Special Centre for Nano Sciences (SCNS)

Q. (2) The Annual Reports and Audited Accounts have been laid after a delay, ranging between 1 month 19 days and 1 year 3 months 29 days. What were the reasons for such a recurring delay in laying the reports of the University consistently since 2002-03?

Ans. (2) The main reasons for delay in laying the Annual Reports & Audited Accounts of the University are as under:

Annual Reports

- a) The Hindi version of the Annual Report has also to be prepared before placing it before both the Houses of the Parliament, which also takes considerable time.
- b) As per the statutory requirement the Annual Report has to be placed before the Executive Council and the University Court of the University before placing it before both the Houses of the Parliament. However, the meetings of the Executive Council and Court could not be held in the time frame fixed by the MHRD.

Audited Accounts

- (a) During the Financial Year 2004-05 to 2006-07, the University adopted the Uniform Format of Accounts for Autonomous Bodies. The Annual Accounts of the University got delayed due to transition from Cash System of accounting to Accrual System of Accounting.

- (b) Further the Annual Accounts of the University are required to be approved by its governing body i.e. Executive Council before laying on the Table. The meeting of the Executive Council could not be held within the stipulated time frame due to various reasons resulting in delay in laying of the Audited Annual Accounts in the Parliament.

Since the last two years, the meetings of the Executive Council and the Court have been scheduled keeping in view the time frame provided by the MHRD and the Annual Reports & Audited Accounts of the University were sent to the Ministry in time for laying down on the table of the Parliament.

Q. (3) What major steps have been taken in preparing the Annual Report and Audited Accounts for a year for timely submission. Please also elaborate that how much time does each step take?

Ans. (3) The major steps taken in preparing Annual Accounts of the University for timely submission showing time required for each step are as per details given below;

Annual Report

Statement indicating preparation of the Annual Report of the University.

a.	The Deans/Chairpersons of all the ten Schools/three Special Centres and various Departments are requested to provide the data pertaining to the Annual Report of their School/Centre/Department.	}	
b.	The Dean/Chairperson/Head of the Department of the School/Centre/Department collect the data from each Centre/faculty and compiles the report at the School/Centre level.		by October
c.	The report is edited after reaching PRO Office from each School/Centre.		
d.	After the editing of the report, office of the PRO compiles the Annual Report and translated by Hindi Unit of the University	}	
e.	The Annual Report of the University compiled, by the Office of the PRO and the draft report be placed before the Executive Council in its meeting scheduled for 2 nd week of November, 2013.		by November
f.	The draft of the Annual Report approved by Executive Council is placed before the University Court which is scheduled in the 1 st week of December. University ensures submission of the Annual Report to MHRD immediately after the Report is approved by the University Court.		by December, 2013

Audited Annual Accounts

Details showing various steps for completion of Annual Accounts of the
Jawaharlal Nehru University and time for each step

Sl. No.	Particulars	Date by which Task to be completed	Time for each step
1	Compilation and Completion of Annual Accounts	By 31st May	2 months
2	Approval of Annual Accounts by FC/BOG	Before 15th June	15 Days
3	Submission of Annual Accounts to Audit	Before 1st July	15 Days
4	Completion of Audit by AG/CAG and Certificate from Audit	By 31st October	4 months
5	Approval of Audited Annual Accounts by FC/BOG	By 15th November	15 Days
6	Dispatch of Audited Annual Accounts to Ministry of HRD	3rd week of November	8 Days
7	Completion of formalities in MHRD Bureaux/Division	By 30th November	7 Days
8	Laying of Audited Annual Accounts in Parliament	During December	-

Q. (4) As per the records available, the Annual Reports and Audited Accounts of JNU have been laid on the Table of Rajya Sabha separately several times in the past which is against the recommendation of the Committee given in para 3.17 of its 21st Report as simultaneous laying of the Annual Report, Audited Accounts and delay statement, if any, presented to the Parliament at given time gives a complete and fair picture on the working of the organizations. What were the reasons in this regard? What steps are being taken by the JNU to stop such separate laying of Annual Report and Audited Accounts and Delay statement in future?

Ans. (4) As per requirement communicated by MHRD, the Audited Annual Accounts are required to be approved by its governing body before laying of the same on the Table. Accordingly, the Audited Annual Accounts were forwarded to MHRD after approval of the same by the Executive Council of the University.

As per provisions contained in Statute 19(1) of the JNU Act 1966, the Annual Report of the University shall be submitted to the Court on or before such date as may be prescribed by the Statutes and shall be considered by the Court at its annual meeting. Keeping in view the provision contained in Statute 19(1) of the JNU Act, 1966, the

Annual Reports of the University are forwarded after placing the same before the Court of the University.

In future the University will endeavour that both the Audited Annual Accounts and the Annual Report are laid together after holding the University Court meeting in the end of November or beginning of December every year to prevent delay of the same.

Q. (5) Please explain the stages of approval required to be gone through before the Annual Reports and the Audited Accounts are finalized? How much time is taken at each level? If the approval of governing body of JNU or its sub-committee is required, what steps are taken to ensure timely approvals?

Ans. (5) Annual Report

Statement indicating preparation of the Annual Report of the University

a	The Deans/Chairpersons of all the ten Schools/three Special Centres and various Departments are requested to provide the data pertaining to the Annual Report of their School/Centre/Department from the month of March every year.	
b	The Dean/Chairperson/Head of the Department of the School/Centre/Department collect the data from each Centre/faculty and compiles the report at the School/Centre level.	by the October
c	The report is edited after reaching PRO Office from each School/Centre.	
d	After the editing of the report, office of the PRO compiles the Annual Report and translated by Hindi Unit of the University.	
e	The draft Annual Report of the University is compiled, by the Office of the PRO and the draft Annual Report is placed before the Executive Council and Court meetings during November & December respectively.	by the November & December
f	The draft of the Annual Report approved by Executive Council is placed before the University Court which is normally scheduled in the 1 st week of December. University will ensure submission of the Annual Report to MHRD immediately after the Report is approved by the University Court.	by the 2 nd week of December

Audited Annual Accounts

The Audited Annual Accounts are required to be approved by the Finance Committee and the Executive Council of the University before laying the same on the Table.

The various stages are as below:

S.No.	Stage	Time Taken
1.	Compilation and completion of Annual Accounts	2 months (by 31 st May)
2.	Approval of Annual Accounts by the FC/EC and submission of Accounts to audit by 1 st July	1 month (by 30 th June)
3.	Completion of Audit by AG/CAG and receipt of Audit certificate	4 months (by 31 st October)
4.	Approval of Audited Accounts by FC/EC and dispatch of Audited Accounts to Ministry of HRD	23 days (by 23 rd November)

The matter is being monitored continuously at the highest level to ensure timely approval by the Finance Committee and the Executive Council.

Q. (6) Whether there is any monitoring mechanism available in the Ministry to check the simultaneous laying of the Annual Reports and Audited Accounts of the JNU on the Table of the House? If so, what are the details thereof and if not, what are the reasons, therefore?

Ans. (6) It is for the MHRD to reply.

Q. (7) What steps does the Ministry envisage to take in consultation with the JNU to avoid separate laying of its papers on the Table of the House in future?

Ans. (7) In future the University will endeavour that both the Audited Annual Accounts and the Annual Report are laid together after holding the University Court meeting in the end of November or beginning of December every year to prevent delay of the same.

Q. (8) What are the statutory provisions regarding audit? Whether the audit is conducted by the statutory auditors or by the CAG? if by statutory auditors, what are the terms of appointments of the auditors and whether appointing the statutory auditors has been a time consuming process? Whether the audit done by the statutory auditors is mandatory approved/ratified by the CAG, every year?

Ans. (8) As per the provisions contained in the Statute 20(1) of the JNU Act, 1966, "the accounts of the University shall, once at least in every year and at intervals of not more than fifteen months, be audited by the Comptroller and Auditor General of India, or any person authorized by him in this behalf.

Accordingly the Annual Accounts of the University are audited by DGACE on behalf of CAG of India.

Q. (9) The Committee is happy to note that the Hindi Translation Component has been well managed by the JNU for recent years reports (2010-11 & 2011-12). What mechanism has the University adopted for the translation of the Reports in Hindi. Does the University have its own in House arrangements or manpower for the same or the translation of the Reports is outsourced?

Ans. (9) The JNU has its own in-house arrangements for Hindi Translation, Hindi Typing on Computer etc. The Hindi Translation of annual reports are being done by its Hindi Unit comprised of well-trained staff viz Hindi Officer, Hindi Translators, Hindi Typists, Computer Assistant.

Q. (10) As suggested by the Committee on Papers Laid on the Table, whether every expenditure of JNU in real terms is being compiled by networking so as to avoid any misuse of funds. Please give the current status in this regard. What is the status/level of computerization of accounts in the JNU?

Ans. (10) The Annual Accounts of the University are computerized from the level of voucher entry to Final Accounts. Tally.ERP9 version is being used by the University for preparation of Accounts to capture every expenditure of JNU and avoid misuse of funds. However, University wide e-governance is yet to be achieved for real time expenditure booking.

Q. (11) As per the recommendation of the Committee, (Para 13, Part III, 71st Report)

"In the view of the Committee, the need to lay a comprehensive review covering broad performance of the organizations and a brief description of the critical areas has emanated from the fact that the Parliament being preoccupied sometimes with important legislative business may not find sufficient time to go through annual reports and audited accounts and therefore a review on the working of the organization may be enable it to have cursory look on the functioning of the organization. The Committee therefore emphasizes that henceforth, the Ministry should lay a comprehensive review along with the annual reports and audited accounts of the Corporation."

However, it has been found that the Review statements for the year 2010-11 and 2011-12 are of monotonous and not comprehensive in nature and somewhat identical and don't represent true spirit of the recommendation of the Committee. Please give your comments in this regard?

Ans. (11) It is for the MHRD to reply.
