

COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1995-96)
(TENTH LOK SABHA)

SEVENTEENTH REPORT

[Action taken by Government on the recommendations / observations made by the Committee on Papers Laid on the Table in their Seventh, Ninth, Tenth, Eleventh and Twelfth Reports (Tenth Lok Sabha)]

(Presented on 17.5.1995)



LOK SABHA SECRETARIAT
NEW DELHI

May, 1995 / Vaisakha, 1917 (Saka)

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**CORRIGENDA TO SEVENTEENTH REPORT OF COMMITTEE
ON PAPERS LAID ON THE TABLE (1995-96)**

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LS2363

COMMITTEE ON PAPERS LAID ON THE TABLE (1995-96)

COMPOSITION OF THE COMMITTEE

Shri T. J. Anjalose — *Chairman*

MEMBERS

2. Shri Narain Singh Chaudhari
3. Shri M. Krishnaswamy
4. Dr. N. Murugesan
5. Shri Subash Chandra Nayak
6. Shri Govindrao Nikam
7. Shri Chandresh Patel
8. Shri Somabhai Patel
9. Shri N. J. Rathava
10. Shri Sanipalli Gangadhara
11. Shri Moreshwar Save
12. Shri Brij Bhushan Sharan Singh
13. Shri Khelsai Singh
14. Shri Braja Kishore Tripathy
15. Vacant

SECRETARIAT

1. Shri S.N. Misra	— <i>Additional Secretary</i>
2. Shri G.C. Malhotra	— <i>Joint Secretary</i>
3. Shri Ram Autar Ram	— <i>Deputy Secretary</i>
4. Shri J.P. Jain	— <i>Under Secretary</i>

INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table of Lok Sabha, having been authorised by the Committee to present the Report on their behalf, present this their Seventeenth Report on the Action Taken or proposed to be taken by Government on certain recommendations/observations of the Committee on Papers Laid on the Table made in their Seventh, Ninth, Tenth, Eleventh and Twelfth Reports (Tenth Lok Sabha).

2. The Committee considered and adopted this Report at their sitting held on 19.4.1995.

NEW DELHI;
19 April, 1995

29 Chaitra, 1917 (Saka)

T. J. ANJALOSE,
Chairman,

Committee on Papers Laid on the Table.

REPORT

ACTION TAKEN BY GOVERNMENT ON THE RECOMMENDATIONS/OBSERVATIONS MADE BY THE COMMITTEE ON PAPERS LAID ON THE TABLE IN THEIR SEVENTH, NINTH, TENTH, ELEVENTH AND TWELFTH REPORTS (TENTH LOK SABHA)

The recommendations/observations made by the Committee on Papers Laid on the Table in their Seventh, Ninth, Tenth, Eleventh and Twelfth Reports (Tenth Lok Sabha) and the action taken replies thereto furnished by the Government have been given in Appendix to this Report.

2. The Committee are happy to note that all the recommendations contained in the aforesaid reports of the Committee have been accepted for implementation. The Committee trust that effective steps will be taken by the Ministries concerned to ensure that in future there is no delay in laying on the Table of the House the Annual Reports and Audited Accounts of the organisations under their administrative control.

NEW DELHI;
19 April, 1995

29 Chaitra, 1917 (Saka)

T. J. ANJALOSE,
Chairman,
Committee on Papers Laid on the Table.

APPENDIX

[*Vide Paragraph 1 of the Report*]

Statement Showing Action taken by Government on the Recommendations of the Committee on Papers Laid on the Table in their Seventh Report (Tenth Lok Sabha)

Recommendations

The Committee find from the delay statement laid and subsequent information furnished by the Ministry of Human Resource Development (Department of Education), in respect of the documents for the year 1988-89 that much of the delay was caused in preparing of the Annual Report by the University; (ii) getting the annual Report approved from the Board of Management; (iii) sending the Annual Report to Translation Unit for translation. The Committee observe that the long period taken in preparation and approval of the Annual Report could have been avoided had the University given adequate attention to their timely finalisation. They take a serious view of the fact that the Ministry have adopted a wrong policy of laying the Annual Report and Audited Accounts separately in Parliament. The Committee hope that this practice would be abandoned in the matter of laying the documents of the future years.

The Committee feel that the Ministry did not attach due importance to the laying of the Annual Reports and Audited Accounts of the University in Lok Sabha within the prescribed period of nine months from the close of the accounting year. The Ministry should issue suitable instructions to the University to spare no efforts in timely finalisation and submission of the required documents to the Ministry in future. The Ministry on its part should regularly monitor the timely finalisation of the required documents at each stage viz. compilation of accounts, their auditing, approval from Board of Management, translation, printing and sending to the Ministry for laying on the Table of the House. It hardly needs to be stressed that it is the responsibility of the Administrative Ministry concerned to ensure that the required documents of the University are laid in Lok Sabha within the prescribed period so that members of Parliament may not be deprived of an opportunity to scrutinise the documents and know the state of affairs prevailing in the respective organisation so as to make use of the same at the time of demands for grants of the Ministry concerned.

The Committee also recommend that whenever there is delay in placing the documents before the House because of certain reasons beyond their control, they may invariably delay statement together with those

documents elaborating the reasons for delay in chronological order to enable the Committee to identify the particular stage where the delay occurred and suggest remedial measures thereon to improve the situation.

[Paras 1.7 to 1.9 of Seventh Report (10th LS)]

Reply of Government

The Indira Gandhi National Open University (IGNOU) was established by an Act of Parliament in September, 1985 for the introduction and promotion of Open University and Distance Education Systems in the Educational pattern of the country.

Ministry of Human Resource Development has clearly communicated to the Indira Gandhi National Open University to prepare and finalise the Annual Reports and Annual Accounts duly completed in all respects for laying in time before both the Houses of Parliament. The observations contained in paras 1.7, 1.8 and 1.9 of Seventh Report of the Committee on Papers laid on the Table (Tenth Lok Sabha), were also brought to the notice of IGNOU for necessary action.

IGNOU has informed that they have noted for compliance the contents of the 7th Report of the Committee on Papers Laid on the Table. The University has made the following schedules for the preparation and submission to Ministry of Human Resource Development of the Annual Report and Audited Accounts:

Annual Report

Dates

1. Collection of Information/data from different Schools/Divisions	June 30
2. Preparation of draft report	August 31
3. Placing before the Board of Management for approval	October 15
4. Translating and printing of the report	November 30
5. Sending the Report to MHRD	December 16

Audited Accounts

1. Compilation of monthly accounts	30th April
2. Finalisation of Annual Accounts	31st May
3. Approval of Accounts by Board of Management	30th June
4. Commencement of Inspection by the DACR audit party	1st July
5. Completion of Audit of Accounts by DACR	31st August
6. Submission of draft reports by the Audit Party	15th October
7. Submission of comments of the University	15th October
8. Issue of audit report (English version)	31st October
9. Issue of final audit report (Hindi version)	15th November
10. Printing of Annual Accounts	15th November
11. Submission to MHRD	16th December

The University have further informed that determined efforts to stick to the schedule mentioned above for Annual Reports/Annual Accounts will be made by the University.

[Vide Ministry of Human Resource Development (Deptt. of Education) O.M. No. 5-20/93-U.1 Desk dated 7th December, 1993]

Recommendation

The Committee are unhappy to note that the Annual Report and Audited Accounts of the Sports Authority of India, New Delhi for the year 1989-90 were laid in Lok Sabha after a delay of about 15 months and these documents for the subsequent year 1990-91 which were due for being laid in Lok Sabha by 31st December, 1991 have so far not been laid.

[Para 2.6 of Seventh Report (10th LS)]

Reply of Government

The delay in submission of the Annual Report and the Audited Accounts of Sports Authority of India (SAI) for the year 1989-90 is regretted. As regards the report for the year 1990-91 the same has been laid on the Table of the House on 14th May, 1993. The delay in submission of the said report is also regretted.

[Vide Ministry of Human Resource Development (Deptt. of Youth Affairs & Sports) O.M. No. 4-5/91 SAI dated 26.5.1993]

Recommendation

The Committee further note that the Annual Accounts of the Authority were compiled on 6.2.1991 i.e. after about 10 months from the close of the accounting year as against 3 months prescribed by the Committee for the purpose. Further the Auditors completed auditing of accounts as early as on 28.2.1991, but the Draft Audit Report was submitted to the Authority as late as on 10 May, 1991 i.e. after about 2½ months after completion of auditing of accounts. Thereafter, the Auditors furnished their final Audit Report to the Authority on 31 July, 1991 after receiving comments / replies from the Authority to the draft Audit Report on 4 July, 1991. Thus, about 5 months were taken by the auditors in auditing, seeking clarification / replies to draft audit report and furnishing the final audit report to the Authority. The Committee also find that the Annual Report of the Authority which contained only administrative matters was finalised on 19.1.1990 i.e. after a long period of about 9½ months of the close of the accounting year. The Committee regret to observe that the Annual Report and Audited Accounts, which were not duly approved by the General Body and Governing Body of the Authority were laid in Lok Sabha. This is irregular and against established practice and contrary to the recommendation of the Committee. The Committee feel that the abnormal delay at the stages of compilation of accounts and auditing of accounts by auditors could have been prevented at the Sports Authority of India taken keen interest in timely compilation of accounts and pursued the matter

with the audit authorities. But things were allowed to take their own course resulting in undue and unjustified delays at the aforesaid stages.

[Para 2.7 of Seventh Report (10th LS)]

Reply of Government

The delay in the compilation of the accounts occurred due to collection of the accounts of various constituent units located at different places all over the country such as Bangalore, Calcutta, Gandhinagar, Trivandrum, Imphal, Shimla, etc. and their consolidation there after in the Corporate Office of SAI. The Committee would appreciate the practical difficulties in consolidation of the accounts by Sports Authority of India in view of the aforesaid conditions. Similar delay has occurred in the consolidation of accounts for the year 1990-91 and 1991-92 also. In order to avoid such type of delay in future, all the constituent units of SAI are being pressed upon to finalise their accounts immediately after the closing of the financial year and forward the same to the Corporate Office for consolidation, so that the report could be prepared and laid on the Table of House within the prescribed schedule.

The time taken by Audit for the auditing of accounts and finalising of their report for 1989-90 was about 6 months. So far as this part of delay is concerned, this was beyond the control of SAI/Dept. of Youth Affairs and Sports (DYAS)

The Annual Report and Audited Accounts were got approved from the Chairman of the Governing Body of SAI. These could not be placed before the Governing Body/General Body for prior approval due to the fact that their meetings could not be convened during that period. This was done to avoid further delay in submission of the Annual Report to the Parliament. However, the report was placed before the Governing Body at a subsequent meeting held on 27th January, 1992 and the same was approved.

[Vide Ministry of Human Resource Development (Department of Youth Affairs and Sports) O.M. No. 4-5/91-SAI dated 26.5.1993]

Recommendation

The Committee recommend that the Ministry and the Sports Authority should henceforth keep a close watch on the timely finalisation of accounts and subsequent auditing and furnishing by auditors of final audit report. It is necessary that each stage of finalisation and submission of the Annual Report and Audited Accounts should be monitored both in the Ministry and the Authority to obviate reoccurrence of delays on these stages in future. The Committee advice the Ministry to refrain from the practice of laying the Annual Report and Audited Accounts which are not duly approved by the Governing Body and General Body of the Authority. The Committee trust that the Ministry in consultation with the Sports authority of India and audit authorities would take immediate steps to chalk out a

time bound programme to clear the backlog of laying of Annual Reports and Audited Accounts for the years 1990-91 and 1991-92 without further delay.

[Para 2.8 of Seventh Report (10th LS)]

Reply of Government

The Annual Report and Audited Accounts for the year 1990-91 had already been laid on the Table of the House on 14th May, 1993 alongwith the reasons for delay. As regards the Report for 1991-92, the audit of the accounts has already been completed on 29th April, 1993 and the Draft Audit Report is awaited from Director General of Audit, Central Revenues. The matter is being pursued vigorously with the Audit authorities. As soon as the Draft Audit Report is received, the comments of SAI will be submitted and the audit office will be requested to furnish the final Audit Report.

We expect to place the Annual Report and Audited Accounts for 1991-92 during the next winter Session of the Parliament.

In order to ensure the timely finalisation of Annual Report and Audited Accounts for the year 1992-93 and onwards, the following time schedule has been framed:

1) Consolidation of Accounts	31st May
2) Receipt of Annual Accounts from various units / Centres	15th June
3) Preparation of the Annual Accounts of SAI	30th June
4) Completion of Administrative Report	31st July
5) Completion of Audit of SAI	15th October
6) Compliance of Audit observations	31st October
7) Final Audit Report to be received	15th November
8) Approval of Report by Governing / General Body of SAI and printing of Report	15th December
9) Submission of Report to the Department of Youth Affairs & Sports	20th December
10) Submission of Report to the Minister for authentication	25th December
11) Submission of Report to Lok Sabha Secretariat for laying on the Table	31st December

The Sports Authority of India has been asked to comply with this schedule so that the Annual Report and Audited Accounts of SAI are submitted to the Parliament within the prescribed time limit of nine months.

[Vide Ministry of Human Resource Development (Department of Youth Affairs and Sports) O.M. No. 4-5/91-SAI dated 26.5.1993]

Recommendation

The Committee are unhappy to note that Annual Report and Audited Accounts of the Board of Apprenticeship Training, Kanpur, for the year 1989-90 and 1990-91 were laid on the Table of Lok Sabha after a delay of about 15 months and 6½ months respectively and these document for the subsequent year 1991-92 have not yet been laid.

[Para 3.6 of Seventh Report (10th LS)]

Reply of Government

Every effort will be made to lay the Annual Report, Audit Report and Audit Certificate on the Table of Lok Sabha within stipulated period i.e. upto 31st December of every year in future.

[Vide Ministry of Human Resource Development O.M. No. F-12-2/93 TD II (Pt. I)/T.S. III dated 19.12.1994]

Recommendation

The Committee note that the Annual Accounts of the Board for the year 1989-90 were compiled and ready for being handed over to the Auditors on 16th May, 1990, but auditing commenced only on 8th August, 1990, i.e. after about 3 months. Thereafter, the Auditors completed the auditing of accounts in a short period of 16 days i.e. on 23rd August, 1990, but furnished the final Audit Report on 21st January, 1991 i.e. after a lapse of about 5 months. The Annual Report and Audit Accounts of the Board were then got approved from Governing Body of the Board on 2nd November, 1991, i.e. after about 9 months of the receipt of the Audit Report from Auditors. The Committee also note that the Annual Report and the Audited Accounts were received in the Ministry on 31st July, 1991, i.e. before these were approved by the Governing Body of the Board. These were later on approved by the Board which was irregular and unhealthy practice. The Ministry thereafter laid the documents on the Table of the House on 18th March, 1992, i.e. after a lapse of about 7½ months.

The Committee cannot but express their displeasure on the aforesaid chain of events which had led to inordinate and avoidable delay in placing documents before the House without valid reasons. The Committee therefore, recommend that the Ministry of Human Resource Development (Department of Education) should take up the matter with the Audit authorities and the Board to finalise the required documents expeditiously and send to the Ministry well before completion of nine months of the close of the accounting year for placing before Parliament.

[Para 3.7 of Seventh Report (10th LS)]

Reply of Government

The Annual Report and Audited Accounts of Board of Apprenticeship Training, Kanpur, for the year 1989-90 was furnished by the Board without prior approval of the Board to the Ministry to avoid delay for the laying of the documents on the Table of Lok Sabha. At that time the Governing

Body was not constituted to approve the same. The Governing Body was constituted on 25.10.1991 and the Annual Report, Audited Report and Audit Certificate etc. were got approved from the Governing Body on 2.11.1991. These documents were sent to the Lok Sabha Secretariat on 23.3.1992, after the approval of Governing Body on 2.11.1991. However, Board of Apprenticeship Training, Kanpur, has been directed not to send the Annual Report and other documents to the Ministry for laying on the Table of Lok Sabha without prior approval of their Governing Body.

As directed, the matter has been taken up with the Comptroller and Auditor General of India. C&AG has informed that the procedure for timely finalisation of Audit Reports and certification of accounts of autonomous bodies has already been streamlined so as to comply with the recommendations of the Committee on Papers Laid. Accordingly, the autonomous bodies are required to submit their accounts by 30th June and Accountants General should issue the Audit Reports and Audit Certificates latest by 31st October. As per existing instructions, Accountant Generals are required to finalise and issue the Audit Reports within minimum possible time after the receipt of the accounts from autonomous bodies. In case autonomous bodies submit their accounts before 15th May, Audit Reports will also be issued much in advance. Necessary instructions have been issued to the Board of Apprenticeship Training, Kanpur, to submit their accounts to the Accountant General, Uttar Pradesh, upto 15th May of every year for audit.

[Vide Ministry of Human Resource Development (Deptt. of Education)
O.M. No. F. 12-2/93 TD. II (Pt.I)/T.S. III dated 19.12.1994]

Recommendations

The Committee regret to note that the Annual Report and Audited accounts of the Technical Teacher's Training Institute, Madras, for the year 1989-90 and 1990-91 were laid on the Table of Lok Sabha after a delay of about 15 months and 6½ months respectively.

The Committee find from the delay statement and subsequent information furnished by the Ministry of Human Resource Development (Department of Education) that much of the delay in respect of the documents for the year 1989-90 took place at the stage of auditing of accounts and furnishing of final audit report by the auditors and Accountant General, in getting the audited accounts approved by the Board of Governors of the Institute, in forwarding the adopted audited accounts by the Institute to the Ministry and in laying the documents by the Ministry in Lok Sabha after their receipt from the Institute.

Had the Ministry taken timely action in preparing review and delay statements and got them authenticated for laying in Lok Sabha, the undue delay of about 8 months on the part of the Ministry after receipt of the required documents from the Institute could have been avoided. The delay in auditing could have been reduced if the Institute had pursued the matter

with auditors and Accountant General to expedite the same. The Committee observe that the delay of about 3½ months and 4 months in getting the audited accounts adopted by the Board of Governors of the Institute and sending the finalised audited accounts to the Ministry by the Institute are hardly justified. The Ministry and the Institute should have taken seriously the need for laying of the required documents within the prescribed period of 9 months from the close of the accounting year.

The Committee recommend that the Ministry in consultation with the Institute should prepare a time schedule and strictly adhere to it for timely finalisation and laying of the required documents in Lok Sabha in future. The Ministry on its part should not take long time to lay the documents in Lok Sabha once they are received in the Ministry.

[Paras 4.7, 4.8 and 4.9 of Seventh Report (10th LS)]
Reply of Government

The Ministry of Human Resource Development, Department of Education regrets delay in laying the Annual Report and Audited Accounts of the Technical Teacher's Training Institute, Madras for the years 1989-90 and 1990-91 on the Table of Lok Sabha. In future, no efforts will be spared to have these documents submitted in time.

The following time schedule has been prepared in consultation with the Technical Teacher's Training Institute, Madras for timely finalisation and laying of the required documents on the Table of Lok Sabha in future:

- i) Conduct of annual audit by the Accountant in the month of General, Tamil Nadu and Pondicherry June
- ii) Receipt of Audit Certificate and audited Before the end of accounts by the Institute from the A.G., Tamil Nadu & Pondicherry July
- iii) Approval of the audited accounts by the During August-Finance Committee/ Board of Governors of September the Institute
- iv) Submission of Annual Report and Audited By the end of Accounts, duly adopted by the Board, in October English and Hindi versions
- v) Laying of these documents on the Table of By December Lok Sabha by the Ministry of Human Resource Development

The above time schedule has been discussed by the Institute with the A.G. (Tamil Nadu & Pondicherry) and agreed to by him. The Ministry of HRD assures that this time schedule will be strictly adhered to, in future.
[Vide Ministry of HRD (Department of Education) O.M. No. 6-5/91 TD. IV dated 16.7.1993]

STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON
THE RECOMMENDATIONS/OBSERVATIONS OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE IN THEIR
NINTH REPORT (TENTH LOK SABHA)

Recommendation

The Committee are unhappy to note that the Annual Report and Audited Accounts of Dr. B. Barooah Cancer Institute, Guwahati for the year 1989-90 were laid on the table of Lok Sabha after a delay of about 14½ months and these documents for the subsequent years 1990-91 and 1991-92 which were due for being laid by 31st December, 1991 and 1992 respectively have so far not been laid.

[Para 1.6 of Ninth Report (Tenth Lok Sabha)]

Reply of Government

The recommendations have been noted in the Ministry. It is, however, stated that upto the year 1989-90, grant-in-aid was provided to Dr. B. Barooah Cancer Institute, Guwahati by the Ministry of Health & Family Welfare. Thereafter, the Institute entered into an agreement with Govt. of Assam etc. and this Ministry has not provided any grant-in-aid to Dr. B. Barooah Cancer Institute after the year 1989-90. The Institute is under the administrative control of the State Government and no grant-in-aid is provided by the Ministry. Accordingly, the documents for the year 1990-91 and 1991-92 were not laid by the Ministry. The reasons for the delayed submission of the audited accounts and the Annual Report for the year 1989-90 have been given in response to observations made by the Committee in paras 1.7 and 1.8.

[Vide Ministry of Health and Family Welfare O.M. No. V. 26012/6/94-R dated 30 November, 1994]

Recommendation

The Committee find that the Annual Accounts of the Institute for the year 1989-90 were compiled in the first week of August, 1990, i.e., after about 4½ months from the close of the accounting year. These accounts were handed over to auditors in the first week of September, 1990, i.e. after a lapse of about one month from the date of compilation of accounts. Thereafter auditors took about 8 months in auditing and furnishing their final audit report on 10 May, 1991. Another five months were taken from 10 May, 1991 to 8 October, 1991 to get the Annual Report and Audited Accounts approved from the Management Council of the Institute. The Committee also note that after receiving intimation from the Institute on 25 October, 1991 about the documents having been approved by the Management Council, the Ministry of Health and Family Welfare (Department of Health) took about 1½ months in preparing Review and Delay Statement and getting all the documents approved from the Ministry by which time the Winter Session of Parliament in 1991 came to an end. Consequently, these documents

were laid in Lok Sabha in March, 1992, i.e., after about 4½ months from the date when all the required documents were received from the Institute.

[Para 1.7 of Ninth Report (Tenth Lok Sabha)]
Reply of Government

The recommendations have been noted and the same were communicated to the Director, Dr. B. Barooah Cancer Institute, Guwahati. The Director of the Institute has intimated that during 1989-90, the post of the Finance and Accounts Officer in the Institute was laying vacant and as such it took more time to prepare the final accounts. Also, in that region, only a few professionally qualified accountants are available for audit services and they took a long time to submit the final audit report. The Institute has entered into an agreement with Govt. of Assam etc, and this Ministry has not provided any grant-in-aid to the institution after the year 1989-90.

[*Vide* Ministry of Health and Family Welfare O.M. No. V. 26012/6/94-R dated 30 November, 1994]

Recommendation

The sequence of about events clearly show that the Institute has not paid due attention at any of the stages for ensuring timely finalisation and submission of the required documents to the Ministry. The delay in compilation and auditing of accounts could have certainly been avoided had the Institute pursued the matter vigorously with Auditors. The Committee feel that the Institute should not have taken a long period of about 5 months in getting the required documents approved by the Management Council once they were finalised. It is equally distressing to note that the Ministry have allowed about 4½ months to lapse in preparing Review and Delay Statements and authenticating the required documents for laying them in Lok Sabha. Had the Ministry taken a little care, it would have been possible to lay these documents in Lok Sabha during Winter Session of 1991. The Committee regret to note that the delay statement prepared by the Ministry contained neither any chronological order of dates of the different stages of finalisation of the documents nor any valid reasons for the delay involved were indicated. It hardly needs any reiteration that it is the responsibility of the administrative Ministry concerned to monitor timely finalisation and laying of the required documents in Lok Sabha within the prescribed period of 9 months from the close of the accounting year. The Ministry cannot absolve from its responsibility by simply stating that the required documents could not be laid in time as they were received late from the Institute.

[Para 1.8 of Ninth Report (Tenth Lok Sabha)]
Reply of Government

The recommendations have been noted in the Ministry and communicated to the Director, Dr. B. Barooah Cancer Institute,

Guwahati. The Director of the Institute has intimated that the audited accounts for the year 1989-90 were put up in the meeting of the Management Council held on 11.5.1991, but the members did not approve the accounts and required comments on auditor's observations. The Management Council approved the accounts subsequently after getting comments on audit observations from the institute and in the process the matter was delayed. This Ministry provided grant-in-aid to Dr. B. Barooah Cancer Institute upto the year 1989-90 only. Thereafter, the Institute has entered into an agreement with the Government of Assam etc. and this Ministry has not provided any grant to the Institute. The Institute is under the administrative control of the State Government.

[Vide Ministry of Health and Family Welfare O.M. No. V. 26012/6/94-R, dated 30 November, 1994]

Recommendation

The Committee therefore, recommend that the Ministry should instruct the Institute to take seriously the matter of finalisation and submission of the required documents for their being laid in Lok Sabha within the prescribed period of nine months from the close of the accounting year. The Institute should pursue the matter with Audit authorities to prevent delays at the stages of auditing of accounts and submission of the draft and final audit report thereon to the Institute in future. The Institute also should not take long time to get the finalised documents approved by the Management Council. The Ministry and the Institute should strictly monitor the timely finalisation and laying of the required documents. The Ministry should advise the Institute to clear their backlog of the reports and accounts for the year 1990-91 and 1991-92 without further delay. In case of delay the Ministry should invariably lay a statement explaining the chronological order the various events that led to delay in placing the documents before Parliament.

[Para 1.9 of Ninth Report (Tenth Lok Sabha)]

Reply of Government

The recommendations have been noted/communicated to the Institute. This Ministry provided grant-in-aid to Dr. B. Barooah Cancer Institute upto the year 1989-90. Thereafter, the Institute has entered into an agreement with Government of Assam etc. and this Ministry has not provided any grant to the Institute after the year 1989-90. The Institute is under the administrative control of Government of Assam and no grant-in-aid is provided by this Ministry. Accordingly the documents for the years 1990-91 and 1991-92 were not laid by the Ministry. The Director of the Institute has, however, intimated that they have prepared a time schedule so that the process of compilation/approval of accounts etc. is completed in time.

[Vide Ministry of Health and Family Welfare O.M. No. V. 26012/6/93-R, dated 30 November, 1994]

Recommendation

The Committee note that the Corporation approached the Company Law Board for appointment of Statutory Auditors as late as 15th March, 1990, for auditing the accounts for the year 1989-90. Thereafter, the Board took a time of 12 months to appoint the Auditors. The Corporation should have avoided this delay by approaching to Law Board well in advance. The Committee therefore, recommend that the Corporation should take up the matter of appointment of Statutory Auditors by the Company Law Board well before close of the relevant accounting year thus giving sufficient time to the Board for the purpose. The Committee trust that the Corporation and the Ministry would not delay the matter on this account in future.

[Para 2.7 of Ninth Report (Tenth Lok Sabha)]

Reply of Government

The above recommendations have been noted for future. Further, this Ministry has time and again been issuing instructions to the Andaman & Nicobar Administration to direct Andaman & Nicobar Islands Integrated Development Corporation Limited (ANIIDCO) to streamline the preparation and speedy submission of the Annual Report within the stipulated time. In order to avoid delay in the submission of the Annual Report for the year 1992-93, this Ministry has already directed the Chief Secretary, Andaman & Nicobar Administration to streamline the preparation and submission of the reports within November, 1993.

[*Vide* Ministry of Industry (Dept. of SSI&ARI) O.M. No. 16/12/93-SSI (P), dated 11 November, 1993]

Recommendation

The Committee also note that the Corporation could compile their accounts for the year 1989-90 only in May, 1991. These accounts were needed to be compiled by May, 1990 i.e. within 3 months of the close of the accounting year as recommended by the Committee in paras 1.16 and 3.5 of their First Report (Fifth Lok Sabha). The Committee regret that their recommendations have not been followed by the Ministry of Industry and the Corporation. The Committee therefore, reiterate their aforesaid recommendation that the Annual Report together with the Audited Accounts and Audit Report thereon for a particular year should be laid on the Table within nine months of the close of the accounting year. To comply with this requirement proper time schedule should be prepared and adhered to for compilation of accounts and their auditing. Normally a period of three months should be sufficient for compilation of accounts and their submission to audit. The next six months should be given for auditing of accounts, for printing of report and for sending to Government for laying. If for any reason the report; audited accounts and Audit Report

cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period. The Committee trust that the Ministry of Industry (Dept. of Small Scale Industries and Agro and Rural Industries) would follow in letter and spirit the recommendations of the Committee in the matter of laying before Parliament the reports and accounts of the Corporation.

[Para 2.8 of Ninth Report (Tenth Lok Sabha)]

Reply of Government

According to the Corporation, they have undertaken the following remedial measures to streamline the work of preparation of Accounts and Annual Report of the ANIIDCO. According to them, they have approached the Company Law Board for appointment of Auditors and received the appointment of Auditors well in time, as in the case of the last two years. In order to avoid postal delay, the Accounts are being sent by Special Messenger to the Principal Director of Audit and they are constantly pursued for speedy review of the Audit and issue of the Certificate under Section 619(3) of the Company's Act. The Hindi translation work of the Annual Report is done with the help of a Hindi translator of ANIFPDC Ltd. The printing is also carried out promptly. Despite two advertisements for recruitment, the post of Company Secretary remains vacant as no candidate is willing to take up the Audit work due to the meagre wages offered. The Corporation however, is upgrading the pay-scale for the above post. Having undertaken the above remedial measures / steps by them, the Corporation has assured to keep up the schedule of time for preparation of Accounts and Annual Report of the ANIIDCO in future.

[*Vide* Ministry of Industry (Deptt. of SSI & ARI) O.M. No. 16/12/93-
SSI (P), dated 11 November, 1993]

Recommendation

The Committee regret to note that in the delay statement laid alongwith the Annual Report and Audited Accounts for 1989-90 in Lok Sabha, the Ministry did not elaborate reasons for the delay of about 18½ months. In the absence of detailed delay statement, the Committee are unable to identify the stages where the delay took place in finalising the accounts and suggest remedial measures to improve the situation. In the case of delay beyond control, the Ministry may henceforth lay on the Table of the House the delay statement indicating all the events in chronological order to help the Committee to pin point the particular stage leading to delay and recommend measures to cut down / eliminate the delay in laying the reports and accounts of future years.

[Para 3.8 of Ninth Report (Tenth Lok Sabha)]

Reply of Government

The recommendations of the Committee noted for compliance. To facilitate such compliance, a time schedule of each stage for completion of the documents has been specified *vide* Action taken on para 3.9 below.

[*Vide* Ministry of Human Resource Development (Deptt. of Education) O.M. No. F. 5-35/92-UTs dated 17.1.1994]

Recommendation

The Committee recommend that the Ministry should draw up a time schedule for completion of each stages viz. compilation of accounts, getting them audited, furnishing of draft and final audit reports by Auditors, adoption, authentication, translation, printing of Annual Reports, Audited Accounts and Review and their laying on the Table of Lok Sabha within nine months of the close of the accounting years and to achieve the desired goal, the time schedule so drawn up should strictly be adhered to in the Ministry as well as in the Samiti.

[Para 3.9 of Ninth Report (Tenth Lok Sabha)]

Reply of Government

A time schedule for completion of each stage has been prepared in consultation with the Navodaya Vidyalaya Samiti as under:—

Sl. No.	Proposed	Time Schedule
1	2	3
1.	Receipt of Annual Accounts by DAGR from NVS.	June 30.
2.	Draft Audit Report sent to NVS by DAGR.	August 31.
3.	Final Audit Report sent to NVS by DAGR.	September 30.
4.	Receipt of Audit Report by Department of Education.	15th October.
5.	Approval of Annual Report by Executive Committee of NVS.	15th October.
6.	Receipt of Annual Report by Department of Education.	15th October.
7.	Submission of Annual Reports and Audited Accounts to Minister for approval.	22nd October.

1	2	3
8. Date of Approval by Minister		
9. Receipt of Approval file from Minister in the Section.		30th November
10. Submission of Approval material to Lok/Rajya Sabha.		December (Winter Session of the Parliament).

[*Vide* Ministry of Human Resource Development (Deptt. of Education)
OM. No. S-35/92-UT-2 dated 17.1.1994]

Recommendation

The Committee are unhappy to note that the Annual Report and Audited Accounts of the Salar Jung Museum, Hyderabad for the year 1989-90 were laid on the Table of Lok Sabha on 17 December, 1992 after a delay of about 23½ months. The Committee find from the information furnished in the delay statement and subsequent clarification given by the Ministry that the said Annual Report and Audited Accounts of the Museum for the year 1989-90 were received in the Ministry on 16 December, 1990. The Committee regret to note that the Ministry of Human Resource Development (Department of Culture) prepared review and delay statements and got all the documents authenticated from the Minister without taking into consideration whether the Annual Accounts contained the requisite audit certificate or not. It is even more surprising that these documents without the requisite audit certificate were sent to Lok Sabha Secretariat on 6 September, 1991 for being laid in Parliament. It was only on being pointed out by Lok Sabha Secretariat that the Annual Accounts did not contain the required audit certificate, the Ministry came to know of their lapse and then wrote to Salar Jung Museum for furnishing the requisite certificate to the Ministry. The Ministry, however, did not explain any reasons for the Museum having taken eleven months in furnishing the audit certificate to the Ministry. The sequence of events clearly indicates the lackadaisical approach both on the part of the Ministry and the Museum in finalisation and laying of the requisite documents in Parliament. Plea of the Ministry that these documents could not be laid in Parliament in the Budget Session, 1991 due to dissolution of the House is hardly justified. The Committee are distressed to note that these documents of the Museum for the subsequent year 1990-91 were laid after a delay of about 7 months while these documents for the year 1991-92 which were due for being laid by 31 December, 1992 are yet to be laid.

The Committee feel that had the Ministry exercised due vigilance after receipt of the documents, much of the delay in laying these documents for the year 1989-90 could have been avoided. The Committee recommended

that in future senior officers both in the Ministry and the Museum should be entrusted with the responsibility to ensure timely finalisation and laying of the required documents in Parliament within the stipulated period. The Ministry should take adequate precautionary steps to ensure that documents are complete and correct in all respects before sending them to Lok Sabha Secretariat for being laid in Parliament. The Ministry should ensure that these documents for the year 1991-92 are placed before Parliament without further delay.

[Paras 4.6 and 4.7 of Ninth Report (Tenth Lok Sabha)]

Reply of Government

In order to prevent the delay in laying of Annual Report and Audited Report of Salar Jung Museum, Hyderabad a time schedule has been prepared for the Museum. Annual Report and Audited Statement of Accounts of Salar Jung Museum for the year 1991-92 has already been laid on the Table of both the Houses of Parliament.

[*Vide* Ministry of Human Resource Development OM. No. F.3—16/90—CH. I dated 29.9.1993]

Recommendation

The Committee, therefore, recommend that the Ministry, in consultation with the University, should chalk out a time-bound schedule for finalisation and submission of the Audited Accounts, Audited Report and Annual Report. To achieve the desired results of the schedule so prepared there should be proper monitoring both in the Ministry as well as in the University by the senior authorities.

[Para 5.11 of Ninth Report (Tenth Lok Sabha)]

Reply of Government

The University of Delhi has informed that the following time-bound programme for expeditious compilation of the Accounts of the University and its Maintained Institutions has been chalked out and circulated to all concerned under the signatures of Vice-Chancellor requesting them to adhere to the schedule strictly for timely submission of Accounts:

Sl. No.	Particulars of the work	Date by which work to be completed
1	2	3
1.	Closing of Cash Books	15th April
2.	Compilation of Accounts for the month of March	15th May
3.	Annual Adjustments	31st May

1	2	3
4.	Receipt & Payment Accounts	15th June
5.	Commencement of the Inspection of Accounts by the D.A. (CR) audit party	15th June
6.	Income & Expenditure Accounts	30th June
7.	Balance Sheet	15th July
8.	Completion of audit of accounts by the D.A. (CR) audit party	31st August
9.	Submission of draft audit report on the accounts by the D.A. (CR) audit party	15th September
10.	Submission of the comments of the University	15th October
11.	Issue of Final Audit report (English version)	31st October
12.	Issue of Final Audit report (Hindi version)	15th November
13.	Binding of the accounts & audit report	30th November
14.	Submission of accounts & audit report to the Ministry.	1st December

On the 1st September, 1993 the University convened a meeting of the Principals/Heads of all the University Maintained Institution/Colleges under the Chairmanship of Vice-Chancellor to discuss the issue of late submission of Accounts.

The University also arranged two meetings with the Director General of Audit, Central Revenues to discuss the issue regarding expeditious finalisation of Audit Certificate and Audit Report on the Accounts of the University pending with the Office of Director General of Audit, Central Revenues.

The University has been advised to make all efforts in future to adhere to the above time schedule for submission of Accounts of the University and its Maintained Institutes.

[*Vide* Ministry of Human Resource Development (Dept. of Education)
OM. No. F. 4—54/93—Desk (U) dated 27.4.1994]

STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON
THE RECOMMENDATIONS/OBSERVATIONS OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE ON THEIR
TENTH REPORT (TENTH LOK SABHA)

Recommendation

The Committee are unhappy to note that the Annual Report and Audited Accounts of the Oil Industry development Board for the year 1990-91 were laid after a delay of about 12 months.

[Para 1.5 of Tenth Report (Tenth Lok Sabha)]

Reply of Government

Appropriate steps have been taken with a view to ensuring timely submission of the Annual Report and Audited Accounts of OIDB. A time schedule has been drawn up for completion of various milestones to achieve the same.

[Vide Ministry of Petroleum & Natural Gas O.M. No. G—34026/3/92—Fin. II dated 7.4.1994]

Recommendation

The Committee find that the Board took about two months to reply to the Audit Report of the Director of Commercial Audit who then took about four months to furnish final Audit Report to the Board. Thereafter the Board members took about three and half months to approve the Certified accounts. After this another 1½ months were taken to get the Audit Report ratified from the Board. The Board took a long period of 9 months to finalise the Annual Report. In the opinion of the Committee this delay could be minimised by establishing contacts and holding meetings at appropriate level. The Committee are constrained to observe that these important documents were not prepared and finalised with the seriousness they deserve. The Committee trust that the Ministry would attach due importance to the matter and ensure compliance of the requirements.

[Para 1.6 of Tenth Report (Tenth Lok Sabha)]

Reply of Government

While regretting the delay in laying the annual Report and Audited Accounts of the Oil Industry Development Board for the year 1990-91, it is stated that the remedial measures have already been put in place with a view to ensuring its timely submission in future. For instance, the Annual Report of the OIBD for the year 1992-93 alongwith the Review by

Government were laid in the Rajya Sabha on 29th December, 1993. The Lok Sabha Secretariat could not include the laying of the OIBD Report in their List of Business on 29th December, 1993 when the House again assembled after a brief recess. However, this Report was placed on the Table of the Lok Sabha on the 3rd March, 1994.

[Vide Ministry of Petroleum & Natural Gas O.M. No. G-34026/3-92-Fin. II dated 7.4.1994]

Recommendation

The Committee recommend that the Ministry of Petroleum and Natural Gas in consultation with the Board should draw up a time bound programme for each stage of finalisation of the report and accounts and entrust the job of monitoring to some higher authority in the Board as well as in the Ministry with a view to ensure that each stage of processing the matter is completed according to the programme so drawn up and the annual Report, accounts and the 'Review' of the Board's performance during the year under report, are placed before Parliament within nine months of the close of the accounting year.

[Para 1.7 of Tenth Report (Tenth Lok Sabha)]

Reply of Government

To enable to ensure timely submission of the Annual Report and Accounts of the OIBD, following time schedule has been prepared for completion of various milestones:—

	Latest by
1. Submission of accounts to audit	June 15
2. Completion of audit	July 31
3. OIBD's reply to audit	August 31
4. Finalisation of draft Annual Report	August 31
5. Rendition of audit certificate by C&AG's organisation	October 15
6. Approval of Report by the Board of OIBD	October 31
7. Hindi translation and printing	November 30
8. Submission to the Ministry of Petroleum and Natural Gas	November 30

The audit authorities are being approached to agree to the above time schedule so far as activities indicated at 2 and 5 are concerned. This time schedule given above will ensure submission of Annual Report and

accounts and the 'Review' of the Board's performance before Parliament within 9 months of the close of the accounting year.

[Vide Ministry of Petroleum & Natural Gas O.M. No. G-34026/3/92-Fin. II dated 7.4.1994]

Recommendation

The Committee are unhappy to note that the Annual Report and Audited Accounts of the National Institute of Foundry and Forge Technology, Ranchi for the year 1989-90 were laid on the Table of Lok Sabha on 12th May, 1992 after a delay of about 16½ months and these documents for the year 1990-91 were laid after a delay of about 8½ months.

The Committee find from delay statement and subsequent information furnished by the Ministry of Human Resource Development (Department of Education) that the Ministry had received the printed copies of the Annual Report and Audit Report from the Institute as early as on 14th February, 1991. Thereafter, the Ministry took about 15 months for preparation of Review, delay statement and authentication of the documents. Such a long period was taken by the Ministry knowing fully well that the matter had already been delayed. Had the Ministry realised the gravity of the situation and rushed the aforesaid action on its part, the delay could have been minimised and the documents laid in the House well before dissolution of the Ninth Lok Sabha in March, 1991.

The Ministry further did not care to lay these documents even in the Budget Session or Winter Session of the Tenth Lok Sabha in 1991. The Committee conclude that the Ministry had allowed things to take their own time and as such the required documents were laid on the Table of Lok Sabha only in May, 1992 after an unjustified delay of about 16½ months. The Committee regret to observe that as a remedial measure, the Ministry have stated in a routine way that all efforts are being made to ensure timely laying of the required documents. This shows the extent of seriousness of the Ministry in the matter of making the organisation accountable to the Parliament. The Committee, therefore, take a serious view of the casual approach of the Ministry in ensuring timely finalisation and laying of the required documents in Parliament.

The Committee recommend that the Ministry should not take such an unduly long period in preparing delay and Review statements and getting the required documents authenticated and to achieve the goal the Ministry should entrust the responsibility of monitoring the finalisation of the documents to a senior officer in the Ministry and he may ensure that the Annual Reports, Audited Accounts, Review, Delay statements are finalised quickly and placed before Parliament within the specified period of nine months from the close of the accounting year, after receipt of the required documents from the Institute.

[Paras 2.6, 2.7, 2.8 and 2.9 of the Tenth Report (Tenth Lok Sabha)]

Reply of Government

The copies of the Annual Report in English and Hindi versions for the year 1989-90 were received from the Institute on 26th December, 1990 and the printed copies of the Audit Report for the year 1989-90 in both versions were received on 14th February, 1991. These reports could not be laid on the Table of the House because of the short period of the session of Rajya Sabha and the 9th Lok Sabha being dissolved. Extension of the time limit beyond 31.12.1990 for laying the annual reports and audit reports of the Institute for the year 1989-90 was obtained from the Committee on Papers Laid (10th Lok Sabha).

On receipt of the reports from the Institute, other formalities like preparation of review/delay statements (English and Hindi versions) were completed and after that, these papers were sent for authentication to HRM's Office on 29.8.1991. The papers after authentication were received on 2.5.1992 and the documents were finally laid on the Table of the House on 8.5.1992 in the Rajya Sabha and on 12.5.1992 in the Lok Sabha.

All efforts are being made to accelerate the preparation of review statements, delay statements and to place them before the Parliament within the specified period of 9 months from the close of accounting year after receipt of the required documents from the Institute. The Institute has been informed of the concern expressed by the Committee on Papers Laid. It has been asked to keep a close watch at each stage of finalisation and submission of the annual report and the audited accounts. It has also been told that a senior officer in the institution should monitor the progress to obviate the recurrence of delay.

It has been conveyed to all autonomous organisations funded by the Department of Education the maintenance grant for the fourth quarter in every year would be released only when the Annual Report and the audited accounts have been received in the Department before 31st December or a firm date by the Institution when it would be available.

[*Vide* Ministry of Human Resource Development (Dept. of Education)
OM No. F. 20-3/94. TD 3/TS. II dated 30 November, 1994]

Recommendations

The Committee regret to note that the Annual Reports and Audited Accounts of the National Institute of Urban Affairs, New Delhi for seven

years from 1985-86 to 1991-92 were laid on the Table of the House after delays ranging from 2 months to 62½ months. The dates of laying of the aforesaid documents of the Institute are as under:

Sl. No.	Year	Date of laying	Delay
1.	1985-86	18.3.1992	62½ months
2.	1986-87	11.3.1992	50½ months
3.	1987-88	11.3.1992	38½ months
4.	1988-89	16.5.1990	4½ months
5.	1989-90	27.2.1991	2 months
6.	1990-91	11.3.1992	2½ months
7.	1991-92	24.2.1993	2 months

Besides abnormal delays, the above dates clearly indicate irregularities in laying these documents as the Annual Reports and Audited Accounts of the Institute for three accounting years from 1985-86 to 1987-88 were laid in March, 1992 while these documents relating to the subsequent years 1988-89 and 1989-90 were laid earlier i.e. during May, 1990 and February, 1991 respectively.

The Committee regret that in delay statements laid alongwith the Annual Reports and Audited Accounts of the Institute for the year 1985-86, 1986-87 and 1987-88 it was casually stated that these documents could not be laid in Parliament due to administrative reasons with regard to procedural and other matters without clearly explaining the various dates of finalisation of these documents and the quantum of delay involved at various stages therein. It was only when subsequent clarifications were sought, the Ministry of Urban Development explained that as per Government of India's decision (No. 6) under G.F.R. 150, Reports of the Institute prior to the year 1985-86 were not required to be laid in Parliament as the grant-in-aid given was less than Rs. 5 lakhs and also that the Ministry overlooked the requirement of laying these documents in Parliament from the year 1985-86 onwards. All of a sudden the Ministry started laying for the first time the Annual Report and Audited Accounts of the Institute from the year 1988-89. When Rajya Sabha Committee on Papers Laid took a serious note of this irregularity and directed the Ministry to lay all the documents for the earlier years i.e. 1985-86 to 1987-88, these documents then were laid in March, 1992. However, the Ministry could not explain as to why these documents for the year prior to 1985-86 i.e. 1981-82 and 1982-83 were also not laid when the grant-in-aid given to the Institute during these years was also above Rs. 5 lakhs (statement of grant-in-aid given to the Institute in Annexure). The Committee are distressed to find to glaring lapse on the part of the Ministry that the Government of India decision contained in G.F.R. 150

(No. 6) which is applicable to private and voluntary organisations only has been applied wrongly to this Government owned and run Institute. Consequently, the Ministry neglected the necessity of laying the Annual Reports and Audited Accounts of the Institute in Parliament, irrespective of the amount of grant given during all these years, as per recommendation of the Committee on Papers Laid on the Table of the Lok Sabha.

The Committee cannot but conclude that it is a case of pure negligence and wrong interpretation of Rules on the part of the Ministry in the matter of laying the Annual Reports and Audited Accounts of the Institute which lead to non-laying of the required documents in Parliament to ensure its accountability for the grant-in-aid received since its establishment in the year 1975-76.

The Committee, therefore, recommend that the Ministry should immediately take steps to finalise the Annual Reports and Audited Accounts of the past years since 1975-76 and lay them in Parliament at the earliest. The Ministry on its part should not allow such casualness to prevail in the matter of laying these documents in Parliament in future. It should also be noted that in case of delay a statement giving detailed reasons in chronological order for such delay should be laid alongwith the required documents in Parliament.

Amount released as grant-in-aid to National Institute of Urban Affairs since its inception.

Year	Rs.
1975-76	50,000/-
1976-77	85,000/-
1977-78	2,00,000/-
1978-79	2,00,000/-
1979-80	1,45,000/-
1980-81	4,80,000/-
1981-82	7,50,000/-
1982-83	7,50,000/-
1983-84	3,00,000/-
1984-85	2,00,000/-
1985-86	12,50,000/-
1986-87	19,10,000/-
1987-88	24,56,000/-
1988-89	27,81,000/-
1989-90	29,00,000/-

Year	Rs.
1990-91	37,00,000/-
1991-92	32,40,000/-
1992-93	40,00,000/-

[Para 3.9, 3.10 3.11 and 3.12 of Tenth Report (Tenth Lok Sabha)]

Reply of Government

The Annual Reports and Audited Accounts of National Institute of Urban Affairs for the years 1976 to 1984-85 have been laid on the Table of both the Houses of Parliament during Monsoon session, 1994 of Parliament.

[Vide Ministry of Urban Development O.M. No. K-18016/1/91-UGU dated 11 November, 1994]

Recommendation

The Committee are distressed to note that the Annual Report and Audited Accounts of the Kendriya Vidyalayas Sangathan for the year 1989-90, which in terms of the Committee's recommendation, ought to have been laid in Parliament by 31st December, 1990, were actually laid on the Table of Lok Sabha on 14 July, 1992 i.e. after a delay of about 18½ months. From the information furnished by the Ministry of Human Resource Development (Department of Education) about the delay in finalising the Annual Report and Audited Accounts, the Committee find that about 7 months were taken by the Sangathan in compilation of the Annual accounts; about 7½ months were taken by the auditors to complete auditing and furnish the audit report to the Sangathan; about 8½ months were taken by the Sangathan in finalising the Annual Report; about 10 months were taken in translating the Annual Report into Hindi; and the Ministry also took about 7½ months, after receipt of the required documents from the Sangathan, to prepare "review" and delay statements and to get all the documents authenticated from the Minister for being laid in Parliament.

[Para 4.10 of Tenth Report (Tenth Lok Sabha)]

Reply of Government

The factual position was already explained before the Committee during the evidence. However, to avoid delay in future, the Kendriya Vidyalayas Sangathan as well as the Ministry will keep a close watch on the progress of compilation on accounts and audit work.

[Vide Ministry of Human Resource Development (Dept. of Education) OM. No.F. 9-1/94-UT.2 dated 6 July, 1994]

Recommendation

The Committee are not satisfied with the explanation given by the representatives of the Ministry of Human Resource Development (Department of Education) during the evidence before the Committee in regard to delay at various stages of finalisation of the Annual Report and Audited Accounts. The Committee feel that the delay which has taken place at various stages could be avoided if a careful watch was kept both at Kendriya Vidyalayas Sangathan level as well as at the level of the Ministry.

[Para 4.11 of Tenth Report (Tenth Lok Sabha)]

Reply of Government

The recommendations of the Committee has been noted for compliance. For this, a time schedule for completion of each stage of documents to be laid on the Table, has been prepared.

[*Vide* Ministry of Human Resource Development (Dept. of Education) OM.No.F. 9-1/94-UT.2 dated 6.7.1994]

Recommendation

The Committee recommend that a realistic time schedule should be prepared by the Sangathan in consultation with the Ministry and the time schedule so drawn up should be monitored and adhered to both in the Ministry and the Kendriya Vidyalaya Sangathan. If a delay is anticipated at any stage, the matter may be pursued Vigorously with the appropriate authority to expedite action. The Ministry of Human Resource Development (Department of Education) should also take necessary steps to obviate delay in preparation of "Review" and authentication from the Minister after receipt of the required documents for being laid in Parliament, and see that the documents are laid on the Table of Lok Sabha within the prescribed limit of 9 months from the close of the accounting years.

[Para 4.12 of Tenth Report (Tenth Lok Sabha)]

Reply of Government

A time schedule for completion of each stage of documents to be laid on the Table, has been prepared as under:—

	Stage of work	Time Schedule
1	2	3
1.	Submission of Annual Accounts by KVs to Regional Offices.	30th April
2.	Submission of Consolidated Annual Accounts of KVs by Regional Offices to KVs (Hqrs.)	31st May

1	2	3
3.	Consolidation of Accounts.	30th June
4.	Submission of Accounts to DGACR.	7th July
5.	Expected receipt back duly audited and certified alongwith Audit Report thereon.	15th November
6.	Submission of Audited Accounts and Annual Report to the Deptt. of Education.	30th November
7.	Submission of Annual Reports and Audited Accounts to Minister for authentication/approval.	8th December
8.	Date of approval by Minister.	
9.	Receipt of approved file from Minister in the Section.	15th December
10.	Submission of approved documents to the December (Winter) Lok/Rajya Sabha Sectt. for laying on the Table of the Sabha.	(Win- December Session of the Parliament)

[Vide Ministry of Human Resource Development (Dept. of Education) OM. No.F. 9-1/94-UT.2 dated 6 July, 1994]

Recommendation

The Committee recommend that the Department of electronics in consultation with the Centre should draw up a time bound programme for completion of work at different stages of the compilation of Annual Report and Audited Accounts. Senior officers of the Ministry and the Centre should be made responsible to ensure that these documents are completed in all respects within the prescribed period and placed before Parliament. The Committee are of the opinion that had the Ministry taken timely action in authenticating these documents from the Minister, the delay of 4½ months in this regard could have been curtailed. The Committee trust that the Ministry to take immediate steps, as soon as the documents for laying in Parliament are received by them, for authentication so that the delay might not occur in future in this account.

[Para 5.7 of Tenth Report (Tenth Lok Sabha)]

Reply of Government

In compliance with the observations/recommendations of the Committee, steps have been taken by Department of Electronics and the Annual Report for the year 1992-93 has been laid on the tables of both the

Houses of Parliament within the stipulated time i.e. within nine months from the date of closure of the financial year (i.e. on December 22/23, 1993).

The recommendations/observations of the Committee have been noted for strict compliance in future. Necessary steps will be taken to adhere to the schedule in order to avoid delay in submission of the Annual Report to the Parliament in future.

[*Vide* Department of Electronics OM. No. 5(2)/94-Parl. dated 7.3.1994]

**STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON
THE RECOMMENDATIONS/OBSERVATIONS OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE IN THEIR
ELEVENTH REPORT (TENTH LOK SABHA)**

Recommendations

The Committee regret to find that the Annual Report and Audited Accounts and the Audit Report in respect of the National Institute of Health and Family welfare, New Delhi, for the year 1990-91 were laid on the Table of the House on 22nd December, 1992 after a gap of 21 months as against 9 months recommended by the Committee in para 3.5 of their First Report (Fifth Lok Sabha) causing a delay of about 12 months.

The Committee are not convinced with the reasons advanced by the Ministry as they have not taken any concrete measures for timely finalisation and submission of accounts by the Institute. The Committee feel that the things have been allowed to take their own time resulting in undue delay in laying of the required documents in Parliament. The delay at the auditing stage could have been taken up with DGACR to see that accounts were audited expeditiously and Audit Report submitted in time.

The Committee, therefore, recommend that the Ministry in consultation with the Institute and audit authorities, should chalk out a time-bound schedule for finalisation and submission of the Annual Report and Audited Accounts of the Institute and for their laying together in Parliament. The different stages involved in the schedule should be monitored to obviate the recurrence of delay. Concerted efforts should be made to clear the arrears of the reports and accounts for the years 1991-92 and 1992-93 without further delay.

[Para 1.6. to 1.8 Eleventh Report (Tenth Lok Sabha)]

Reply of Government

The Department of Family Welfare has noted for strict compliance the observations and recommendations made by the Committee regarding the delay in placing of the Annual Report and Accounts of the National Institute of Health and Family Welfare, New Delhi, an autonomous body under the administrative control of this Department on the Table of the Sabha.

In this connection it is stated that a decision had been taken by the Governing Body of the Institute on 30.12.1991 to approach the C&AG for the purpose of entrusting the audit of the NIHFW Accounts to a firm of Chartered Accountants listed in the C&AG's Panel. In accordance with the decision, on being requested by the Institute, the C&AG in January, 1993 recommended for appointment an empanelled Chartered Accountant to conduct the audit at the Institute for the financial year 1992-93. The audit was completed in time by the empanelled Chartered Accountants and the Annual Report and Accounts of the Institute for the year 1992-93 were laid on the Table of the Rajya Sabha in the Winter Session of Parliament within the stipulated time limit of 31.12.93. However, the documents, sent to the Lok Sabha Secretariat for placing on the Table of the Sabha, were returned by the Lok Sabha Secretariat and could not be laid due to other urgent business having been listed for the Sabha during the extended period of Winter Session, 1993. The documents are now being laid on the Table of the Lok Sabha in the current Session of Parliament. As regards the Annual Report and Accounts for the year 1991-92, those were laid on the Table of the Lok Sabha on 29.7.1993.

It is submitted that the action taken regarding the conduct of audit has resulted in timely preparation of the Annual Report and Accounts of the Institute for the year 1992-93.

[Vide Ministry of Health and Family Welfare (Dept. of Family Welfare)
OM.No. A 45011/51/92 C&AG dated 28, March 1994]

Recommendation

The Committee are distressed to note that the Annual Reports and Audited Accounts of the Rashtriya Veda Vidya Pratishtan, New Delhi for the years 1987-88 to 1990-91 were laid together alongwith the delay statement on the Table of the House on 22 December, 1992 which should have been laid on the Table by 31 December, 1988, 1989, 1990 and 1991 respectively i.e. after delay of 4 years, 3 years, 2 years and 1 year respectively. The Committee also note with displeasure that the Ministry of Human Resource Development did not lay review statement alongwith the Annual Reports and Audited Accounts as per requirement. They also find that 4 to 15 months were taken by the Pratishtan to get the Annual Reports and Accounts approved from the Governing Council/General Body. About 4 to 15 months were taken to forward the finalised Annual Reports and Audited Accounts to the Ministry for being laid in Parliament.

[Para 2.12 of Eleventh Report (Tenth Lok Sabha)]

Reply of Government

Ministry has expressed regrets for the delay in laying down the Annual Report and Audited Accounts on the Table of both the Houses. Instructions have been issued to autonomous organisations to send Annual Report/Audited Accounts to Ministry in time. A detailed time table for various stages of preparation and finalisation of the Annual Report/

Audited Accounts for the Rashtriya Veda Vidya Pratishthan has been laid down.

[**Vide Ministry of Human Resource Development O.M.No.F.6-11/93-Skt.**
2 dated 31 March, 1994]

Recommendation

They desire that appropriate steps be taken to trace the records and action taken against persons responsible for such casual handling of important records.

[Para 2.13 of Eleventh Report (Tenth Lok Sabha)]

Reply of Government

Inspite of best efforts we have not been able to trace any old records on the subject. The earliest available reference from Rashtriya Veda Vidya Pratishthan is dated 1.4.1991. It is therefore not possible to fix responsibility. However all concerned have been advised to be careful and alert in ensuring timely action in future.

[**Vide Ministry of Human Resource Development O.M. No. F.6-11/93-Skt.**
2 dated 31 March, 1994]

Recommendation

The Committee are unhappy to note the contradictory statements of the Ministry i.e. firstly they said that they were not aware of the requirement of laying Annual Reports and Audited Accounts in Parliament and secondly at the time of tendering oral evidence, the representative of the Ministry confessed that they were aware of the recommendation of the Committee and also regretted for the lapse in not laying these documents in time.

[Para 2.14 of Eleventh Report (Tenth Lok Sabha)]

Reply of Government

This is highly regretted.

[**Vide Ministry of Human Resource Development O.M. No. F.6-11/93-Skt.**
2 dated 31 March, 1994]

Recommendation

The Committee regret to observe that the Ministry of Human Resource Development took a lackadaisical approach in laying these documents in Parliament even though the Ministry was fully aware about the requirement of so laying these documents in Parliament. The Ministry should have taken such matters seriously. To obviate such lapses in future the Ministry should circulate the recommendations of the Committee to all the organisations under the Ministry from time to time drawing their specific attention to the recommendation of the Committee contained in their First Report (Fifth Lok Sabha).

[Para 2.15 the Eleventh Report (Tenth Lok Sabha)]

Reply of Government

Ministry has already written to all the autonomous bodies under the Department strongly advising them to send the Annual Report and Audited Accounts to the Ministry in time for laying down the same on the Table of the House. Action for circulating recommendations of the Committee contained in the First Report is being taken.

[*Vide Ministry of Human Resource Development O.M. No. F.6-11/93-Skt. 2 dated 31 March, 1994]*

Recommendations

The Committee recommend that a time-bound programme should be chalked out by the Pratishthan of each stage of preparation of the Report and Accounts to lay them in Parliament within the prescribed period of 9-months of the close of the accounting year and the Ministry should monitor each stage of finalisation of the Report from time to time so as to avoid recurrence of such delays.

[Para 2.16 of the Eleventh Report (Tenth Lok Sabha)]

Reply of Government

A time bound calendar has been prepared and sent to the Pratishthan.
[*Vide Ministry of Human Resource Development OM.No.F. 6-11/93-Skt.2, dated 31 March, 1994*]

Recommendation

The Committee hope that with a view to eliminating the delays, the whole procedure of finalisation of the Annual Report and the Accounts should be planned in such a way that there is no bottleneck at any stage right from the compilation of accounts and placing the Annual Report and Audited Accounts before Parliament. They desire that with a view to achieve this end, the University Grants Commission, in consultation with the Ministry of Human Resource Development, should draw up a time-bound programme for finalisation of the Report and Accounts at various levels and some senior officer should be entrusted with the responsibility of monitoring the work at various stages of the finalisation of the Annual Report and the Accounts.

[Para 3.13 of the Eleventh Report (Tenth Lok Sabha)]

Reply of Government

The University Grants Commission has drawn up a time schedule for finalisation of the Annual Report of the Commission and an officer of the level of Additional Secretary has been entrusted with the responsibility of monitoring the work at various stages of finalisation of the Annual Report.

The UGC has informed the Government that they would compile their Annual Accounts by the second week of June and send to DGACR's office by the end of June for Audit. The DGACR has been requested by

the University Grants Commission to complete the audit of Annual Accounts by September and submit the Audit Report to the Commission before November. Government would take necessary action to place the Annual Report and Annual Accounts of the University Grants Commission before the Parliament within the stipulated period, if received from University Grants Commission as per schedule communicated by them.

[**Vide** Ministry of Human Resource Development (Dept. of Education)
OM.No.F. 4-33/92-U.I 18.4.94]

Recommendations

The Committee note with concern that the Annual Report and Audited Accounts of IGRUA for the year 1989-90 were laid on the Table of Lok Sabha on 14th May, 1993 after a delay of about 28½ months over and above the period of 9 months from the close of the accounting year. The documents for the year 1990-91 were also laid on 28 August, 1993 after delay of 20 months and those for the year 1991-92, are yet to be laid.

The Committee find from the delay statement and subsequent information furnished by the Ministry of Civil Aviation (Department of Civil Aviation) in respect of the documents for the year 1989-90, that much of the delay was caused in (i) taking decision with regard to laying of the documents; (ii) appointment of statutory auditors and (iii) compilation of annual accounts.

The Committee are not satisfied with the explanation given by the Ministry for not laying the documents of IGRUA in Parliament till 1992 as a result of which this avoidable delay of about 1½ years took place. They are of the view that in case of any doubt about the requirement of laying of the documents in Parliament, they should have consulted the Parliament, Secretariat immediately after the inception of IGRUA in 1985 itself, as was done after 7 years i.e. 1992.

The Committee are displeased to note that the decision to appoint the statutory auditors was taken as late as in March, 1992 for auditing the accounts of the Akademi for the years from 1989-90 to 1991-92. The Committee further find that the IGRUA took an unduly long period of about 33 months in compilation of accounts after the close of the accounting year. They take a serious view of the fact that neither the Ministry nor the IGRUA had taken up the question of timely finalisation and laying of the required documents in Parliament with the earnestness and care the matter deserved.

The Committee recommend that the Ministry in consultation with IGRUA should chalk out a time-bound programme regarding completion of various stages of finalisation of annual report and accounts. They suggest that senior officers both in the Ministry and the IGRUA, should be entrusted with the task of monitoring the time schedule so drawn up

and ensure that all the required documents are laid in Parliament within the prescribed period of 9 months from the close of the accounting year in future.

[Paras 4.6 to 4.10 of Eleventh Report (Tenth Lok Sabha)]

Reply of Government

Indira Gandhi Rashtriya Uran Akademi (IGRUA), set up in 1985, is an autonomous body under the Department of Civil Aviation. The Akademi is registered under the Societies Registration Act, 1960. As submitted earlier, the Annual Reports and Audited Accounts of the Society could not be laid in the Parliament until August, 1992 under the impression that these Reports were not required to be laid in the Parliament. In consultation with the Lok Sabha Secretariat the position was reviewed and on accordance with the clarification received on 29 July, 1992, the Annual Reports and Audited Accounts for the years 1985-86, 1986-87, 1987-88 and 1988-89 were laid on the Table of the House in the Monsoon Session in 1992. Consequently, the subsequent Reports have also got delayed. The Annual Report and Audited Accounts for 1989-90 were laid on the Table of the House in the Budget Session, 1993. The annual Report and Audited Accounts for the year 1990-91 was laid in Monsoon Session, 1993 and for the year 1991-92 in the Monsoon Session, 1994. This Ministry sincerely regrets the delay in laying the Reports.

The laying of the Reports is being closely monitored by the director, IGRUA and Joint Secretary in charge of IGRUA in the Ministry. All-out efforts are being made to clear the backlog. Efforts are being made to lay the Report for the year 1992-93 in the Winter Session, 1994 and the Reports for the year 1993-94 will be laid in the Monsoon Session, 1995.

As recommended by the Committee, following programme has been chalked out in consultation with IGRUA for completion of various stages of finalisation of Annual Reports and Accounts for the year 1994-95 and onwards:—

(i) Finalisation of Accounts by IGRUA	— 30 September
(ii) Completion of Audit by Statutory Auditors	— 30th November
(iii) Submission of Annual Reports and Audited Accounts to the Governing Council of IGRUA for approval.	— 1st week of December
(iv) Submission of printed Annual Reports and Accounts to the Ministry.	— 3rd week of December

As suggested by the Committee, Director, IGRUA and Joint Secretary in charge in the Ministry would be monitoring the time schedule drawn

up above so that required documents are laid in the Parliament within the prescribed period of 9 months from the close of accounting year.

[*Vide* Ministry of Civil Aviation and Tourism (Department of Civil Aviation) O.M. No. Av. 26060/17/94-VE dated 25 November, 1994]

**STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON
THE RECOMMENDATIONS/OBSERVATIONS OF THE
COMMITTEE ON PAPERS LAID ON THE TABLE IN THEIR
TWELFTH REPORT (TENTH LOK SABHA)**

Recommendation

The Committee recommend that the Ministry of Agriculture (Department of Agriculture & Cooperation) should consider setting up a separate cell consisting of senior officers to deal with the grave situation of mounting arrears of Reports and Accounts and make concerted efforts to resolve the problem. The Ministry, can, if necessary, take up the matter with the appropriate authority in the States to ensure that the pending Annual Reports and Audited Accounts of the Corporations are laid in Parliament without wasting further time.

[Para 1.12 of the 12th Report (10th LS)]

Reply of Government

It may be appreciated that for all the 17 State Agro Industries Corporations where Central Government has equity, the State Governments are the Majority share holders. Therefore, State Agro Industries Corporations are run for all practical purposes under the supervision and guidance of the State Governments and the Managing Directors and Chairman are also appointed by the State Governments. The State Governments have to bear the responsibility for completion of the accounts alongwith management of the State Agro Industries Corporations particularly when the Managing Directors too are the officers of the State Governments. Therefore, with due regards to the Committee, that by setting up a cell within Department of Agriculture and Cooperation may not be sufficient for really solving the problem.

In this connection, following plan of action have been suggested:—

(i) Setting up of an Expert Group consisting of Managing Directors of State Agro Industries Corporations making profits and Corporations which are upto date for placement of accounts under the Chairmanship of Joint Secretary (Machinery) to suggest a specific action plan which has already been followed by them, for replication by loss making/defaulting corporations.

Orders of Secretary have been obtained and group's first meeting is fixed for 27th April, 1994. (ii) Holding of a Corporation by Corporation review meeting by Joint Secretary (Machinery) with their Managing Directors, alongwith officers of Machinery Division of this Department.

This individual and micro level review will cover analysis of present activities and future development and diversification Palns, turn around strategies and innovative projects for optimising profits and time bound work for liquidation of arrears of accounts.

All 17 States are to be covered in the Review Meeting fixed by Joint Secretary (Machinery) for 27th, 28th and 29th April, 1994.

(iii) Issue of comprehensive guidelines relating to methodology to be followed based on suggestions of expert Group for liquidation of arrears of accounts based on proven strategies adopted by profitable and upto date corporations.

(iv) Naming of one Director out of 3 Central Directors in the SAICs from the accounts discipline, who could pay specific attention to progress and preparation of accounts in the Board meetings on behalf of Central Government.

Letters in this regard have been issued to State Governments to suggest names of retired persons/non-officials from accounts discipline.

(v) A permanent agenda item must exist in the Board meetings of these SAICs relating to preparation of accounts and liquidation of arrears.

Instructions have already been issued by Joint Secretary (Machinery) to Central Government Director and Managing Director/Chairman of SAICs and the State Secretary of Agriculture to ensure the permanent agenda item relating to finalisation of old accounts in the Board Meeting.

[*Vide* Ministry of Agriculture (Dept. of Agriculture and Cooperation)
O.M. No. 5-2/94-MY(AI) dated 15 April, 94]

Recommendation

The Committee further recommend that the Annual Reports and Audited Accounts of the State Agro Industries Corporations should invariably be laid in Parliament till the accountability to lay these documents lies with the Central Government.

[Para 1.13 of Twelfth Report (10th LS)]

Reply of Government

This is being followed.

[*Vide* Ministry of Agriculture (Dept. of Agriculture and Cooperation)
O.M. No. 5-2/94-MY (AI) dated 15 April, 1994]

Recommendations

The Committee regret to note that the Annual Reports and Audited Accounts of the Centre for Railway Information System for the years 1986-87 to 1990-91 were laid on the Table of Lok Sabha after delays ranging from 1 to 4 years.

The Committee are not convinced with the reasons advanced by the representatives of the Ministry of Railways for not laying these documents

earlier i.e. within the prescribed period of 9 months from the close of the accounting year. The Committee find from the Accounts of the Centre that funds were given by the Ministry of Railways to the Centre during the years 1986-87 to 1989-90 also and these funds were utilised by the Centre in procuring assets, computers etc. and in meeting out various expenses of the Centre. Hence, the Committee feel that the Annual Reports and Audited Accounts from 1986-87 to 1989-90 of the Centre ought to have been laid in Parliament.

The Committee are unhappy to note that the Ministry did not discharge their duties in ensuring timely finalisation of Annual Reports and Audited Accounts of the Centre and they allowed the Centre to take its own time in finalisation of the said documents. This lapse on the part of the Ministry as well as on the Centre contributed towards delay in (i) compilation of annual accounts; (ii) auditing of the accounts; and (iii) approval of the Reports and Accounts from the Governing Council.

[Paras 2.8 to 2.10 of Twelfth Report (10th LS)]

Reply of Government

The observation of the Committee has been noted from strict compliance in future by the CRIS and Ministry of Railways.

[*Vide* Ministry of Railways (Railway Board) O.M. No. 91/OIS/CRIS/ Audit/Pt. dated 29.11.1994]

Recommendation

The Committee find from the information furnished by the representatives of the Ministry of Railways during their oral evidence that the auditors had sent in a very large and voluminous questionnaire to be replied to by the CRIS pertaining to the annual accounts for the year 1991-92. The Committee apprehend from the above information that the annual accounts were either wanting or were not being maintained properly by the CRIS and that was why the auditors had to raise too many queries.

[Para 2.11 of Twelfth Report (10th LS)]

Reply of Government

The Accounts of CRIS being maintained as enjoined upon it in the by-laws, and Rules and Regulations of CRIS and as per government procedure. The point that was sought to be emphasised during the oral evidence was that a large number of routine objections and clarifications had been raised by the audit after completion of the audit of all the transactions for the year 1991-92, and had been received all at one time and so some more time was required for giving proper clarifications to audit. Almost all these were routine objections and, this fact can very well be gauged from the fact that final audit report for the year 1991-92 did not bring out any serious lapse or financial irregularity.

[*Vide* Ministry of Railways (Railway Board) O.M. No. 91/OIS/CRIS Audit Pt. dated 29.11.1994

Recommendation

The Committee recommend that the CRIS should introduce concurrent internal audit for the accounts as soon as the transactions take place. This would help the statutory auditors to finally audit the accounts of the CRIS within the shortest possible time and the queries, if any, raised by them would be resolved during the audit itself.

[Para 2.12 of Twelfth Report (10th LS)]

Reply of Government

CRIS is already following a system of concurrent internal audit as and when transactions take place before expenditure is incurred. The auditors have been requested to raise their objections or seek clarifications as and when they progress with the audit of transactions so that the necessary information and clarifications are provided to them there and then without loss of time.

[Vide Ministry of Railways (Railway Board) O.M. No. 91/OIS/CRIS/Audit/Pt. dated 29.11.1994]

Recommendations

The Committee trust that the Ministry would effectively implement the remedial measures as stated during their evidence before the Committee and monitor them properly so as to ensure timely finalisation of the Annual Reports and Audited Accounts of the Centre for their being laid in Parliament within the prescribed period of 9 months from the close of the repetitive accounting years in future.

[Para 2.13 of Twelfth Report (Tenth Lok Sabha)]

Reply of Government

The Ministry has already laid down a time schedule for the audit of accounts of CRIS and have instructed CRIS to adhere to the schedule. The Comptroller and Auditor General has also been requested to expedite audit so that the report and accounts can be submitted to the Parliament within the stipulated period of 9 months. Adherence of this time schedule will be closely monitored by the Ministry. It was on orders from Minister of Railways that position in respect of implementation of Freight Operation and Information System (FSIS) as well as other related matters was evaluated and steps taken to tone up the organisation for speedy results and to ensure timely and appropriate maintenance of accounts.

[Vide Ministry of Railways (Railway Board) O.M. No. 91/OIS/CRIS/Audit/Pt. dated 29.11.1994]

Recommendations

The Committee regret to note that the Annual Report Audited Accounts of the School of Planning and Architecture for the year 1988-89 were laid on the Table of the Lok Sabha after a delay of about 30 months

over and above the grace period of 9 months from the close of the accounting year. The Committee find from the information furnished by the Ministry of Human Resource Development (Department of Education) that the delay took place mainly in (i) compilation of annual report and accounts; (ii) auditing and furnishing audit certificate; (iii) forwarding the documents by the School to the Ministry for being laid in Parliament; and (iv) preparing review, delay statement and thereafter getting all the required documents authenticated from the Minister concerned. The Committee recommend that the Ministry and the School should keep a close watch at each stage of finalisation and submission of the annual report and audited accounts and the senior officers both in the Ministry as well as in the School should monitor the progress to obviate recurrence of delays. It is needless to say that concerted steps be taken to expedite the finalisation of the annual report and the audited accounts and other connected documents for the year 1991-92 with a view to lay them in Parliament without undue long delays.

The Committee are apt to feel that the accounts for the year 1988-89 were not properly drawn and checked by the School authorities before handing them over to the auditors. As a result, the need arose to revise the accounts. The Committee note with surprise that it took the School authorities about 8 months in incorporating the accounts of the consultancy fees. The Committee observe that the School authorities were inactive for long spells of time till January, 1991 when they all of a sudden took up consideration and finalisation of the annual report and audit report and also got them approved from the Governing Body in one single day. The Committee deplore the carelessness on the part of the School authorities in forwarding the incorrect copies of the Audited Accounts to the Ministry for the purpose of laying them in Parliament. In the ultimate consequence, another 5 months were wasted in carrying out the corrections in the accounts.

The Committee express their dissatisfaction over the unduly long period of 10 months taken by the Ministry after receipt of the documents from the School authorities, in preparing review, delay statement and getting all the documents authenticated from the Minister concerned. The Committee are not convinced of the reasons stated in the delay statement that the documents could not be laid on the Table of the House due to dissolution of the Ninth Lok Sabha. In fact, having received the documents on 7th August, 1991, the Ministry failed to lay them on the Table even during the First and Second Session of the Tenth Lok Sabha. Had the Ministry been vigilant, much of the delay could have been averted on this score. The Committee recommend that the authorities concerned should device suitable procedural checks so as not to recur much lapses.

[Paras 3.6, 3.7 and 3.8 of the Twelfth Report (10th LS)]

Reply of Government

Concern expressed by the Committee on the Papers Laid has been conveyed to the School of Planning and Architecture, New Delhi. School has been directed to keep a close watch at each stage of finalisation and submission of the annual report and audited accounts and a senior officer in the School should monitor the progress to obviate recurrence of delay.

The School has been requested to ensure that the annual report and audited accounts of the Institute are checked thoroughly at different stages so that recurrence of the need of correction of incorrected copies does not arise in future.

All the efforts are being made to ensure timely preparation of the review statement, delay statement and authentication of documents so that annual report and the audited accounts are placed before the Parliament within the prescribed time of nine months after the close of the specific year. In fact, release of grant has been linked up with the timely submission of the annual report and audited accounts and a clear explanation of cases/ or delay in case it is unavoidable so as to obviate the recurrence of delay in future.

[*Vide* Ministry of Human Resource Development O.M. No. F. 19-4/92
T.D. III, dated 24 June, 1994]

Recommendations

The Committee are unhappy to note that the Annual Report and Audited accounts of the Indian Museum, Calcutta for the year 1989-90 were laid on the Table of Lok Sabha after a delay of about 24 months over and above the grace period of 9 months from the close of the accounting year. The documents for the year, 1990-91 were also laid after a delay of about 16 months i.e. on 27 April, 1993 and those for the year 1991-92 were yet to be laid on the Table. It is revealed from the delay statement and subsequent information furnished for the year 1989-90 by the Ministry of Human Resource Development (Department of Culture) that the delay took place at the stages of (i) auditing of annual accounts and thereafter furnishing audit certificate; and (ii) authentication of the required documents from the Ministry; and due to negligence on the part of the Ministry in forwarding incomplete documents to Lok Sabha Secretariat for laying them in Parliament. The Committee desire the Ministry to prepare a time schedule in consultation with the Indian Museum for completion of various stages of finalisation of reports and accounts and strictly adhere to it with a view to ensure that the Annual Report and Accounts are laid in Parliament within the prescribed period of 9 months from the close of the accounting year.

The Committee take a serious note of the fact that the Indian Museum did send incomplete documents to the Ministry for being laid on the Table

of the House. The Ministry also did not scrutinise the documents properly and in turn sent these documents which did not include audit certificate to the audited accounts, to the Lok Sabha Secretariat. Consequently, the documents were returned back resulting in further delay. The Committee deplore the carelessness with which the matter was dealt with by the concerned authorities. The Committee cannot but recommend that in future, the Ministry must scrutinise all the documents carefully and ensure that the relevant documents are correct and complete in all respect before sending them to the Lok Sabha Secretariat for laying in Parliament.

The Committee regret to note that about 7½ months were spent at the stage of auditing of the accounts for the year 1989-90. The Committee also observe that the Museum did not make any effort for early finalisation of the audit report by pursuing the matter with the audit authorities. The Committee recommend that whenever there is any delay on the part of the auditors in auditing and furnishing audit report, the matter should be closely pursued with them at the appropriate level.

The Committee are not convinced with the explanation given by the Ministry with regard to delay of 8 months caused by them in getting the documents authenticated from the Minister concerned. Had the Ministry prepared the review and the delay statement expeditiously and make sincere efforts in getting the documents authenticated from the Minister. The period of delay on this count could have been minimised to a great extent. The Committee need hardly emphasize that the Ministry should not take much time, after receipt of the documents from the organisation, in preparing review, delay statement and getting the documents authenticated from the Minister.

[Paras 4.6 to 4.9 of Twelfth Report (10th LS)]

Reply of Government

Ministry has instructed Indian Museum, Calcutta to strictly adhere to the following time schedule for completion of various stages of finalisation of Reports and accounts:—

*The date by
which the
action is to
be completed*

1. Accounts for the year to be prepared by Indian Museum.	30th April
2. Accounts made available to Audit Office	15th May
3. Audit to be finalised	15th June
4. Discussion on inspection report	30th June

	<i>The date by which the action is to be completed</i>
5. Draft Audit Report to be received from the Director of Audit, Central Calcutta	30th July
6. Audit Report to be replied	15th August
7. Receipt of copy of Audit Certificate from the Director of Audit, Central, Calcutta	31st August
8. Preparation of Report (English and Hindi) and submission to Ministry/Department	30th September

It is assured that Ministry will take all necessary steps to ensure that laying of Annual Reports and Accounts is not delayed in future.

[Vide Ministry of Human Resource Development O.M. No. F.14-8/94-CH.1 dated 22nd March, 1994]

NEW DELHI;
19 April, 1995
29 Chaitra, 1917 (Saka)

T. J. ANJALOSE
Chairman,
Committee on Papers Laid
on the Table.