

**COMMITTEE ON PAPERS LAID
ON THE TABLE
(2002-2003)**

THIRTEENTH LOK SABHA

ELEVENTH REPORT

(Presented on 3.12.2002)



**LOK SABHA SECRETARIAT
NEW DELHI**

December, 2002/Agrahayana, 1924 (Saka)

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**PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE TABLE
(2002-2003)**

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INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table having been authorised by the Committee to present this Report on their behalf, present their Eleventh Report (13th Lok Sabha).

2. As a result of examination of some papers laid during the Third & Fourth Session (11th Lok Sabha) and Second, Third and Fourth Sessions (13th Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) Central Inland Water Transport Corporation Ltd., Calcutta for the year 1994-95; (ii) National Commission for Women, New Delhi for the year 1993-94; (iii) Salim Ali Centre for Ornithology & Natural History, Coimbatore for the year 1996-97; (iv) Indian Council of Forestry Research & Education, Dehradun for the year 1997-98; and (v) Nehru Yuva Kendra Sanghathan, New Delhi for the years 1995-96 & 1996-97 and have made certain recommendations. The conclusions of the Committee are reflected in the report.

3. The Committee considered and adopted this Report at their sitting held on 31.7.2002.

4. A statement showing summary of recommendations/observations made by the Committee is appended to the Report (Appendix).

NEW DELHI;
31 July, 2002

9 Shavana, 1924 (Saka)

PRASANNA ACHARYA,
Chairman,
Committee on Papers Laid on the Table.

CHAPTER I

Delay in laying Annual Report and Audited Accounts of Central Inland Water Transport Corporation Limited, Calcutta for the year 1994-95

The Annual Report and Audited Accounts of the Central Inland Water Transport Corporation Limited, (C.I.W.T.C.) Calcutta for the year 1994-95 were laid together with Review and Delay Statement on the Table of Lok Sabha on 16.12.96. As per recommendation of the Committee on Papers Laid on the Table contained in para 4.16 of their Second Report (Fifth Lok Sabha), the said documents were to be laid within nine months of the close of the accounting year, *i.e.*, by 31 December, 1995. Thus, the period of delay in laying the Annual Report and Audited Accounts came to about 11-1/2 months.

1.2 The statement laid alongwith the Annual Report and Audited Accounts for the year 1994-95 explained the reasons for delay as under:—

“The Annual Report and the Auditor’s Report on the accounts of the Central Inland Water Transport Corporation Limited (CIWTC) were required to be laid before the Parliament by the Central Government within 9 months from the date of closing of the accounts. Since, the accounts of the Corporation closed on 31.3.1995, the Annual Report, the Accounts etc. for the year 1994-95, were, therefore, required to be laid before the Parliament before 31st December, 1995.

The CIWTC’s accounts were approved by the Board only on 5.1.1996. The Statutory Auditor’s Report on the accounts was received on 22.3.1996. The accounts, thereafter, were submitted to the C&AG on 26.3.1996. The report of the C&AG was received by the CIWTC only on 5.8.1996. The Annual Accounts for 1994-95 alongwith the Director’s Report, Auditor’s Report and comments of the C&AG were adopted in the Annual General Meeting held on 7.8.1996.

In view of the foregoing, the Annual Report of the CIWTC for the year 1994-95 could not be laid on the Table of the House before 31st December, 1995”.

1.3 The Ministry of Surface Transport, who were asked to furnish clarifications on certain points in this connection, furnished the same as under:—

POINTS	REPLIES
1	2
The dates when:	
(a) the Company Law Board was approached for appointment of auditors for auditing the accounts of Central Inland Water Transport Corporation Limited, for the year 1994-95 and when they were appointed;	(a) Joint Statutory Auditors of Central Inland Water Transport Corporation Ltd., Calcutta for the year 1994-95 were appointed on 27.6.1995
(b) the accounts of Central Inland Water Transport Corporation Limited were compiled and were ready for being handed over to auditors;	(b&c) The Accounts of Central Inland Water Transport Corporation Limited, were compiled and ready for being handed over to the Auditors;
(c) the accounts were actually handed over to the auditors;	(i) Audit started on 5.8.1995. (ii) Annual Accounts of the Corporation were formally approved by the Directors at their 178th Meeting held on 5.1.1996 and handed over on the very next day.
(d) the Annual Report and audited accounts were got approved from the AGM of CIWTCL	(d) The Annual Report was approved on 7.8.1996 by the Annual General Meeting of CIWTC
(e) the Annual Report and audited accounts were taken up for translation and printing and the time taken in it;	(e) The Annual Report and audited accounts were taken up for translation and printing and the time taken in it was 30 days.
(f) the finalised Annual Report and audited accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament;	(f) The finalised Annual Report and audited accounts in both Hindi and English versions were sent to the Ministry by CIWTC for being laid in the Parliament on 13.9.1996.
(g) the Delay Statement and Review were prepared by the Ministry;	(h) The delay statement and review were prepared by the Ministry on 13.11.1996.
(h) the Annual Report and audited accounts alongwith Review and Delay Statement were got authenticated from the Minister; and	(h) The Annual Report and audited accounts alongwith review and delay statement were got authenticated from the Minister on 5.12.1996.
(i) the Annual Reports and audited accounts of CIWTCL for the last three years i.e. 1991-92, 1992-93 and 1993-94 were laid in Parliament.	(i) The annual reports and audited accounts of CIWTC Ltd. for the last three years i.e., 1991-92, 1992-93 & 1993-94 were laid on the Table of Rajya Sabha on 24.3.1993, 23.2.1994 & 16.8.1995 and on the Table of Lok Sabha on 19.3.1993, 28.2.1994 & 21.8.1995 respectively.

1.4 The Ministry of Surface Transport, who were requested to furnish further information on some more points arising out of the replies given by them earlier, have furnished the same as under:—

POINTS	REPLIES
The dates when:—	
(a) the C&AG was approached for appointment of statutory auditors for auditing the accounts of the CIWTCL.	Appointment of Statutory Auditors of the Corporation being a Government Company was executed by the Central Government in exercise of the powers conferred on it by Sub-Sec. 2 of Sec. 619 of the Companies Act, 1956 on the advice of the C&AG and informed to CIWTC vide No. C-031/2127014/94—IGC dated 27.6.95.
(b) (i) the accounts of the Central Inland Water Transport Corporation Limited were compiled and ready for being handed over to auditors;	Accounts for the year 1994-95 were approved by the Board of Directors in their 178th Meeting held on 5.1.96 and handed over on 6.1.96 though the initial audit work started on 5.8.96.
(ii) the auditing of accounts was commenced by the auditors and when it was completed by them; and	Initial audit work started on 5.8.95 Annual Accounts for 1994-95 after approval by the Board of Directors, were handed over on 6.1.96. Statutory Auditors submitted their report on the Accounts for 1994-95 on 22.3.96.
(iii) the Annual Report and Audited Accounts were got approved from the Annual General Meeting of Central Inland Water Transport Corporation Limited.	Annual Report and Audited Accounts for 1994-95 were approved by the 28th Annual General Meeting of the CIWTC Ltd. held on 7th August 1996.
(c) when the translation work was taken up and when it was completed and when the printing work was handed over to the printer and when the printed copies were received from the printer.	(i) Translation work was taken up after approval of Audited Accounts and Annual Report at 28th AGM as referred above on 7.8.96 and was completed on 12.8.96.

1.5 The Committee considered the matter at their sitting held on 28.4.2000.

1.6 In view of the inordinate delay in laying Annual Reports and Audited Accounts of Central Inland Water Transport Corporation Ltd, (CIWTCL), Calcutta, the Committee decided to call for the evidence of the Secretary of the Ministry of Surface Transport to elucidate the delay in laying these documents on the Table of Lok Sabha.

1.7 Accordingly, the representatives of the Ministry of Surface Transport and Central Inland Water Transport Corporation appeared before the Committee at their sitting held on 3 October, 2000.

1.8 On being asked to explain the reasons for delay in laying Annual Report and Audited Accounts for the year 1994-95 of Central Inland Water Transport Corporation, Calcutta, the witness replied that compilation of accounts of different Branches of CIWTCL located at Port Blair and various places in Assam had taken some time. He also added that the accounts for the previous year were compiled in November, 1994 and adopted by AGM on 20 May, 1995 and thereafter laid on the Table of the House in August 1995 *i.e.* after a delay of about 8 months. This had a chain effect resulting in consequential delay in preparation and compilation of accounts for the year 1994-95. He further added that there were frequent changes in incumbency till a regular Chairman of the Corporation was appointed on 9 October, 1996.

1.9 On being asked the reasons for taking more than 3 months in appointment of auditors to audit the accounts of CIWTCL, the witness accepted and stated that there had been a delay of about two or three months in appointment of auditors. He, however, assured that due care would be taken to see that appointment of statutory auditors is pursued with C&AG and done in time in future.

1.10 On being asked to indicate the reasons for taking about 16 months in finalisation of Annual Report for the year 1994-95, the witness replied that the absence of regular Chairman of CIWTCL for a long time contributed towards dislocation in supervision of this important work.

1.11 On being pointed out that the documents of the Corporation were being laid on the Table of House with delay continuously since 1990-91 and what efforts had been made to eliminate the delay in future, the witness stated that the position regarding laying of Annual Report for the year 1999-2000 had been reviewed and it was observed that by February or March next year it would be laid on the Table of the House. He, however, assured that from the year 2000-2001 the time limit as prescribed by the Committee would be adhered to. The witness also added that certain data processing jobs which were being undertaken by external agencies till 1998-99 were now being taken up by in house computers. The present chairman is in position and closely monitoring the finalisation of accounts, appointment of statutory auditors, sending the comments to C&AG, convening the AGM. A time schedule has been prepared to complete all these stages. The Ministry of Surface Transport had also asked the Joint Secretaries & Deputy Secretaries concerned to monitor the progress of preparation of these documents and suggest corrective measures wherever feel necessary to uphold the time bound action plan. He once again assured that all possible efforts would be made to lay the Annual Reports and Audited Accounts of the Corporation without any delay in future.

1.12 The Committee regret to note that the auditors were appointed as late as on 27.6.1995 i.e. after 3 months of the close of the accounting year. The Committee feel that timely action for appointment was not taken by the CIWTCL which caused undue delay. This fact had also been admitted by the witness during evidence before the Committee. As per assurance given during evidence, the Committee hope that henceforth action for appointment of auditors would be taken much in advance of the close of the accounting year to avoid delay at this stage of finalisation of the documents.

1.13 The Committee are unhappy to note that the CIWTCL took more than 9 months in compilation of their accounts. The Committee are not satisfied with the reply furnished during evidence before the committee that the frequent changes in incumbency till a regular Chairman of the Corporation was appointed on 9 October, 1996 had a chain effect resulting in consequential delay in finalisation of their documents. The Committee feel that compilation of accounts and other preliminary jobs related with finalisation of accounts etc. had nothing to do with the said frequent changes. Rather the staff involved in the process of compilation of accounts did not make sincere efforts and the things were allowed to take their own shape attracting delay. The Committee recommend that due importance and priority should be accorded to the finalisation of these documents within 3 months after close of the accounting year, the documents should be compiled and handed over to auditors for auditing to avoid delay at this stage.

1.14 The Committee further regret to note that the CIWTCL finalised the Annual Report on 7.8.1996 i.e. after about 16 months of the close of the accounting year which shows the casual approach adopted by the CIWTCL in finalisation of the documents. The Committee feel that the Annual Report contains only administrative matter and should be finalised within 6 months of the close of the accounting year in future.

1.15 The Committee further regret to note that the printed copies of the Annual Report and Audited Account were sent to the Ministry of Surface Transport by CIWTCL on 13-9-1996 but the Ministry took 2 months to prepare "Review" and "Delay Statement". The Committee feel that the Ministry did not give due priority to the laying of documents knowing fully well that they have already been delayed for laying. The Committee feel that such lethargic approach on the part of the Ministry of Surface Transport in preparing "Review" and "Delay Statement" is regrettable and should be avoided in future.

1.16 The Committee also note that the Annual Reports and Audited Accounts of CIWTCL for the years 1995-96, 1996-97, 1997-98 and 1998-99 have been laid on the Table of Lok Sabha on 8.6.1998, 21.12.1998, 13.3.2000 and 25.7.2000 i.e. after a delay of about 17 months, 12 months, 14½ months and 7 months respectively. However, these documents for the

years 1999-2000* and 2000-2001** which were due for laying by 31.12.2000 and 31.12.2001 have not so far been laid on the Table. The Committee feel that the Annual Reports and Audited Accounts which are laid on the Table of the House with delay do not serve any purpose for the Members of Parliament as they are deprived of timely information to be used by them at the time of Demands for Grants of the Ministry concerned.

1.17 In view of the assurance given to the Committee by the representative of the Ministry of Surface Transport during evidence, the Committee feel that all possible remedial measures should be taken both by the Ministry of Surface Transport and CIWTCL, Calcutta to adhere to the period for laying reports and prepare a time bound action plan for finalisation and laying of the Annual Report and Audited Accounts on the Table of the House. A copy of the time bound action plan so prepared may also be made available to the Committee for their information. However, the Committee feel that the in house computer activities of CIWTCL may be enhanced and continuous monitoring of the finalisation of the documents may be strengthened to avoid recurrence of delay.

*Laid on 1.3.2001 & 26.4.2001.

** Laid on 13.3.2002.

CHAPTER II

Delay in laying Annual Report and Audited Accounts of National Commission for Women, New Delhi for the year 1993-94

The Annual Report and Audited Accounts of National Commission for Women, New Delhi for the year 1993-94 were laid on the Table of the House on 16.5.97. In terms of the recommendation of the Committee contained in Para 3.5 of their First Report (Fifth Lok Sabha), the Annual Report and Audited Accounts of the Commission for the said year should have been laid on the Table of the House by 31 December, 1994, *i.e.*, within 9 months of the close of the accounting year. Thus, the delay in laying the Annual Report and Audited Accounts came to about 28½ months.

2.2 In the delay statement laid alongwith the documents, the reasons for delay have been explained as under:—

“The National Commission for Women, New Delhi, is funded by the Department of Women and Child Development and hence the Annual Report and the Audited Accounts of the Commission for the year 1993-94 were to be submitted to Lok Sabha and Rajya Sabha within 9 months of the close of the accounting year, *i.e.*, by 31st December, 1994.

The Accounts of the Commission are audited by the C & AG. The Presentation of the Annual Report and the Annual Accounts is to be done in accordance with the Rules notified under section 17(a) (d) (e) of the National Commission for Women Act, 1990. These Rules, namely the National Commission for Women (Annual Statement of Accounts and Annual Report) Rules, 1995, could be finalised and notified on 10.1.1995, since there was need to consult Ministry of Finance, Ministry of Law, Comptroller and Auditor General of India, and the National Commission for Women before they could be finalised.

2.3 The Ministry of Human Resource Development (Department of Women and Child Development) who were requested to furnish

information on some more points, have furnished the same as under:—

POINTS	REPLIES
1	2
I. The dates when:	
(a) The National Commission for Women, New Delhi approached the audit authority for appointment of auditors for auditing their accounts for the year 1993-94 and when were they appointed:	As per National Commission for Women records, Member Secretary, National Commission for Women approached Directorate of Audit, Central Revenue, New Delhi for audit of annual account for 1993-94 on 27.10.94.
(b) The accounts of National Commission for Women, New Delhi were compiled and were ready for being handed over to auditors:	As per National Commission for Women records, it was ready for being handed over to auditors on 15.10.1994.
(c) The accounts were actually handed over to the auditors:	As per audit report for 1993-94, audit for the year 1993-94 was conducted by Directorate of Audit Central Revenue, New Delhi on 23.11.1994.
(d) The auditing of accounts commenced by the auditors and the time taken in it:	Audit conducted from 23.11.1994 to 20.12.1994.
(e) The Annual Report was finalised:	The Annual Report 1993-94 was finalised in December, 1995.
(f) The Annual Report and audited accounts were got approved from the A.G.M./General Body/Executive/Finance Committee of the National Commission for Women, New Delhi.	The report was finally approved in the full Commission's meeting held on 7th March, 1996 and a copy of the same was sent to the Department of Women and Child Development on 18th April, 1996.
(g) The Annual Report and audited accounts were taken up for translation and printing and the time taken in it:	The report was sent for translation on 5.6.96. The English version was sent for printing on 20.9.96. The final print was received on 18.11.96. Final printed copies in Hindi received on 18.12.96.
(h) The finalised Annual Report and audited accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament:	105 copies of English version and 100 copies of Hindi version were sent to the Department of Women and Child Development on 18th December, 1996.
(i) The delay statement and review were prepared by the Ministry:	7.5.1997. The delay on behalf of the Department was for the preparation of Action Taken Report in Consultation with various Ministries/Departments required as per the National Commission for Women Act, 1990.
(j) The Annual Report and audited accounts alongwith Review and Delay Statement were got authenticated from the Minister; and	9.5.1997.

1	2
(k) The Annual Reports and audited accounts of the National Commission for Women, New Delhi for the last three years i.e. 1990-91, 1991-92, and 1992-93 were laid.	The Commission was constituted only during 1992. The Annual Report and audited accounts of NCW for 1992-93 were laid in Parliament on 26.8.95.
(II) The latest position regarding finalisation of the Annual Report and audited accounts for the subsequent years 1994-95 and 1995-96. When these are expected to be laid on the Table of Lok Sabha.	<p><i>Annual Report 1994-95*</i></p> <p>The report has been approved by the Commission on 6th May, 1997. The Annexure are being proof ready and the floppy is prepared.</p> <p>Translation has been finalised for two chapters out of seven. For the rest of the chapters preliminary translation is complete and revision is being carried out.</p> <p><i>Annual Report 1995-96**</i></p> <p>The chapters out of eight (of the report) have been seen and approved by the Chairperson. For one chapter draft is complete and under typing.</p>
III. The remedial measures taken and proposed to be taken both in the Ministry and the National Commission for Women, New Delhi to ensure timely laying of the Annual Report and audited accounts within the prescribed period of the nine months from the close of the accounting year, in future.	The Commission has been requested to ensure the timely submission of its Annual Report and audited accounts in future.

2.4 The Ministry of Human Resource Development (Department of Women and Child Development), who were requested to furnish further information on some more points arising out of the information given by them earlier have furnished the same as under:—

POINTS	REPLIES
1	2
1. The specific dates when:	
(a) Auditors were appointed for auditing the accounts of the National Commission for women for the year 1993-94;	Auditors were appointed by the National Commission for Women on 23.11.94 & audit work concluded on 20.12.1994.
(b) the accounts were handed over to the auditors for auditing; and	The Annual Accounts were approved/ issued on 11.11.1994.

*Laid on 14.12.1998.

**Laid on 23.12.1999.

1	2
(c) the translated documents were received and when this work was handed over to printer for printing.	The work related to Hindi translation, proof reading, vetting etc. of the Annual Report, 1993-94 was completed on 13.11.1996 & the same work was issued to the Printer after 13.11.1996.

2.5 The Committee considered the matter at their sitting held on 28.4.2000.

2.6 In view of the inordinate delay in laying Annual Report and Audited Accounts of National Commission for Women, New Delhi for the year 1993-94, the Committee decided to call for the evidence of the Secretary of the Ministry of Human Resource Development (Department of Women & Child Development) to explain the delay in laying these documents on the Table of Lok Sabha.

2.7 Accordingly, the representatives of the then Ministry of Human Resource Development (Department of Women & Child Development) appeared before the Committee at their sitting held on 2.6.2000.

2.8 On being asked to explain the reasons for delay in laying Annual Report and Audited Accounts of the National Commission for Women New Delhi, the witness replied that the Reports of National Commission for Women for the years 1994-95 and 1995-96 had been laid on the Table of the House. The other outstanding Annual Reports, Audited Accounts and Action Taken Reports had been completed and the same would be laid in the coming Monsoon Session, 2000. The representative of the Department stated that the Act, under which the Commission has been set up, came into operation some time in 1992-93. The Act envisages that along with the Annual Reports, they must also have Action Taken Reports. When it comes to Government, Government got the Action Taken Reports prepared by various Departments. In the initial years, it was noticed that there was a lot of delay at this stage but in the last three years efforts had been made to update the accounts. The witness also added that Report and Action Taken Report for the year 1996-97 had been prepared. So far as years 1997-98, 1998-99 and 1999-2000 were concerned, the Commission would be finalising the accounts and the same would be laid on the table of the House by December, 2000.

2.9 On being asked about the use of laying the documents on Table after such a long delay when the Members could not scrutinise and raise any point about the state of affairs prevailing in that organisation during the Demands for Grants of the Ministry concerned, the representative of the Department regretted for the lapse. He also added that 1993-94 was the second year of coming up of the Commission. There was no Member (Secretary) in the Commission. Very few staff was sanctioned and many posts were vacant. So far the preparation of the Annual Reports were concerned there was insufficient staff. Now, sufficient number of staff had been appointed and efforts had been made to clear the backlog.

2.10 On being asked as to why the action for appointment of auditors was initiated after 7 months of the close of the accounting year and why the auditors were appointed after one month of approaching them, the witness replied that as far as auditing of accounts is concerned, C&AG was responsible for auditing their accounts. C&AG appointed the auditors. The witness also added that submitting of accounts to the Department and laying of the Report on the Table of the House were two different issues. The Commission submitted the documents to the Department which took it into consideration in next year's Budget for sanction. The witness agreed that there had been a delay in laying but added that efforts were being made to avoid such delays in future.

2.11 On being asked about the remedial measures that had been taken to streamline the procedure so that documents could be laid on the Table of the House within the stipulated period of nine months after close of the accounting year in future, the witness stated that they had taken steps to improve the situation *i.e.* there could be concurrent activity and it need not be sequential. For example when the report was under printing, the Action Taken Report could be prepared by giving a typed version of the Report to the Department in order to avoid delay at this stage.

2.12 The Committee note that the Annual Report and Audited Accounts of National Commission for Women, New Delhi for the year 1993-94 were laid on the Table of the House on 16 May, 1997 *i.e.* after a delay of about 28½ months over and above the prescribed period of nine months after close of the accounting year.

2.13 The Committee regret to note that the National Commission for Women approached the audit authorities for auditing their accounts on 27.10.1994, *i.e.* about 7 months after the close of their accounting year and the auditors were appointed on 23.11.1994 *i.e.* after one month of approaching them. The Committee feel that for appointment of auditors action could have been taken in time to reduce the delay at this stage. Late action for appointment of auditors show the lack of responsibility and lethargy on the part of the officers of the Commission dealing with the work of finalisation of the documents. The Committee, therefore, recommend that this type of approach in finalisation of the document should be avoided which ultimately cause delay in subsequent stages of the finalisation of the documents.

2.14 The Committee are concerned to note that the Annual Report of the Commission for the year 1993-94 was finalised in December, 1995 and was approved in Commission's meeting held on 7.3.1996 *i.e.* after about 14 months after close of the accounting year as against six months recommended by the Committee since it contains only administrative matters, data and performance of the Commission and does not require to be audited. It shows the lacadaisical approach on the part of the National Commission for Women. The Committee, therefore, emphasise that

henceforth the Annual Report should be finalised in all respects within 6 months of the close of the accounting year so that the same could be laid along with audited accounts within 9 months of the close of the accounting year.

2.15 The Committee also regret to note that after finalisation and approval of the documents, the Commission took about 9 months in translation and printing of the documents which were received by the Commission on 18.12.1996 from the printer. The Committee are bound to presume that the Commission did not take up the matter of laying of the documents with the seriousness they deserved and the things have been allowed to take its own course which led to inordinate delays. The Committee, therefore, recommend that the Commission should streamline the process of translation and printing of the documents. The tender for printing may be invited and finalised in advance to avoid any delay on this account. Immediately after approval, the work relating to translation and printing may be taken up without any loss of time. The printer may be asked to complete the printing within a time bound schedule.

2.16 The Committee feel dissatisfied to note that after receipt of the Annual Report and Audited Accounts from the Commission in December 1996, the Ministry prepared "Review" and "Delay Statement" on 7.5.1997 taking thereby more than 4 months after receipt of the documents. Moreover, the Committee find that the 'Delay Statement' hardly carried any reason on account of which the report and audited accounts could not be laid in time. The Committee are constrained to observe that Committee's recommendation was not adhered to in preparing the 'Delay Statement' and it had been laid on the Table as a mere formality. In the Committee's opinion such 'Delay Statement' hardly serves any purpose and it is unfair to Parliament to withhold from it the real reasons for delay. The Committee need hardly point out that the idea behind laying on the Table of the House, a statement explaining reasons for delay is to apprise the House of the factors which were responsible for the delay or the difficulties being faced by the Ministry or the organisations concerned in compilation, auditing, translation, printing etc. of the report and the accounts so that the House/Committee might be in a position to examine those reasons and suggest corrective measures, where necessary, for future guidance. The Committee trust that, in future, due care would be taken while preparing the 'Delay Statement' in case the need so arise.

2.17 The Committee note that the Annual Report and Audited Accounts of National Commission for Women for the year 1992-93, which was the first year of their incorporation, were laid on the Table of the House on 26.8.1995 after a delay of about 20 months. These documents for the years 1994-95, 1995-96, 1996-97 and 1997-98 have been laid on the Table on 14.12.1998, 23.12.1999, 19.12.2000 and 18.12.2001 i.e. after a delay of about 35 1/2 months, 36 months, 35 1/2 months and 35 1/2 months over and above the prescribed period of nine months after close of the respective

accounting year. These documents for the year 1998-99, 1999-2000 and 2000-2001 which were due to be laid on the Table of the House by 31.12.1999, 31.12.2000 and 31.12.2001 have not so far been laid on the Table.

2.18 In view of the persistent delay in laying Annual Reports and Audited Accounts of National Commission for Women the Committee would like to reiterate their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha) presented to Lok Sabha on 8 March, 1976:—

“3.5 The Committee are of the opinion that normally the Annual Report and Audited Accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it 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 or as soon as the House meet, whichever is later, a statement explaining the reasons, why the report and accounts could not be laid within the stipulated period.”

2.19 In view of the above said recommendation, the Committee recommend that the National Commission for Women in consultation with the Ministry may prepare a time bound programme for all the stages involved in finalisation of the documents viz. appointment of auditors, compilation of accounts, translation & printing of the documents, approval of the documents, sending them to the Ministry, preparation of 'Review' & 'Delay Statement' by the Ministry and laying on the Table of the House so that the documents could be laid within nine months after close of the accounting year. A copy of the time bound programme so prepared and the status report of the documents for the years 1998-99 onwards may be made available to the Committee.

CHAPTER III

Delay in laying Annual Report and Audited Accounts of Salim Ali Centre for Ornithology & Natural History, Coimbatore for the year 1996-97

Salim Ali Centre for Ornithology and Natural History (SACONH) Coimbatore, an autonomous organization registered under the Societies Registration Act 1860. The management of SACON is vested in Governing Council comprising 15 including Chairman nominated by the Bombay Natural History Society (BNHS). The SACONH Society has 50 members. This organisation is under the Ministry of Environment Forests, Government of India who is giving the financial assistance.

3.2 The Annual Report and Audited Accounts of Salim Ali Centre for Ornithology Natural History for the year 1996-97 were laid on the Table of the House on 13.12.1999. In terms of recommendation of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha), the Annual Report and Audited Accounts of Salim Ali Centre for Ornithology & Natural History should have been laid on the Table of the House by 31 December, 1997 *i.e.* within 9 months of the close of the accounting year. Thus, the delay in laying the Annual Report and Audited Accounts came to about 23½ months.

3.3 In the delay statement laid alongwith the documents, the reasons for delay have been explained as under:—

“The Annual Report of the Salim Ali Centre for Ornithology and Natural History for the year 1996-97 could not be laid on the Table of the Lok Sabha/Rajya Sabha within the stipulated period of nine months of the closing of the financial year, *i.e.* by 31.12.1997, because Salim Ali Centre for Ornithology and Natural History does not have a Hindi Translator. It took considerable time for Salim Ali Centre for Ornithology and Natural History to identify a suitable agency for translation of the Annual Report in Hindi. As a result, the Annual Report could not be placed on the Table of Lok Sabha/Rajya by 31.12.1997. Salim Ali Centre for Ornithology and Natural History have indicated that such delays will be avoided in the future.”

3.4 In this connection, the Ministry of Environment and Forests (C.S. Division) who were requested to furnish the information on some more points, have furnished the same on 24.2.2000 as under:—

POINTS	REPLIES
I. Please state the dates when:	
(a) Salim Ali Centre for Ornithology & Natural History approached the audited authority for appointment of auditors for auditing their accounts for the year 1996-97 and when were they appointed:	Contacted the CAG for appointment of Auditors on 19.9.96 and reply received on 19.2.1997.
(b) the accounts of Salim Ali centre for Ornithology & Natural History were compiled and were ready for being handed over to auditors;	23rd April, 1996
(c) the accounts for the year 1996-97 were actually handed over to the auditors;	25th April, 1996
(d) the auditing of accounts commenced by the auditors and the time taken in it;	26.5.1997 and the report signed on 14.7.1997
(e) the Annual Report was finalised;	9.9.1997
(f) the Annual Report and Audited Accounts were got approved from the A.G.M./General Body/Executive/ Finance Committee of the Salim Ali Centre for Ornithology and Natural History.	9.9.1997
(g) the Annual Report and Audited accounts were taken up for translation and printing and the time taken in it;	10.9.1997 to 12.12.1998 — to locate the right person for translation and getting it translated. Printing has taken one month.
(h) the finalised Annual Report and Audited Accounts (both Hindi and English versions) were sent to the Ministry for being laid in Parliament.	15.12.1998
(i) the "Delay Statement" and "Review" were prepared by the Ministry	15.1.99, vetted by IFD on 11.3.99
(j) the Annual Report and Audited Accounts along with "Review" and "Delay Statement" were authenticated from the Minister;	15.4.99 but could not be laid in Parliament as Govt. resigned. Again got authenticated by Minister on 2.12.99

1	2
(k) the Annual Reports and Audited Accounts of Salim Ali Centre for Ornithology and Natural History for the last three years <i>i.e.</i> 1993-94, 1994-95, 1995-96 were laid in Parliament;	1993-94 — file not traceable 1994-95 — 10.12.96 1995-96 — 12.8.97
II. The reasons why Audit Certificate has not been appended with the Accounts?	In all the years, Audit Report (Certificate) were enclosed except for 1994-95. This was by sheer oversight. Subsequently it was sent to MOEF.
III. The latest position regarding finalisation of the Annual Reports and Audited Accounts for the subsequent year(s) <i>i.e.</i> 1997-98* and 1998-99**. When these are expected to be laid on the Table of Lok Sabha?	1997-98 — laid on the Table on 30.11.99 1998-99 — English version is in the press and Hindi Translation is awaited.
IV. The remedial measures taken or proposed to be taken both in the Ministry and Salim Ali Centre for Ornithology & Natural History to ensure timely laying of the Annual Report and Audited Accounts within the prescribed period of nine months from the close of the accounting year, in future.	SACONH has given its written assurance that in future: 1. Finalisation of accounts will be done by 30th April of every year as in the past. 2. AGM will be held in August of every year. 3. Translation of Report in Hindi: Report will be submitted by 1st week of October. The Ministry will ensure that there is no delay in future.

3.5 The Committee considered the matter at their sitting held on 4 August, 2000 and decided that the representatives of the Ministry of Environment and Forests might be asked to appear before the Committee to elaborate the reasons for delay in laying the Annual Report and Audited Accounts of Salim Ali Centre for Ornithology and Natural History, Coimbatore for the year 1996-97.

3.6 Accordingly, the representatives of the Ministry of Environment and Forests appeared before the Committee at their sitting held on 12.11.2001.

3.7 On being asked to explain the reasons for delay in laying Annual Report and Audited Accounts of Salim Ali Centre for Ornithology and Natural History, Coimbatore for the year 1996-97, the witness expressed

*Laid on 30.11.1999

**Laid on 15.5.2000

his regret for the lapse occurred in laying these documents. The witness, however, stated that the main reason for delay in laying Annual Report and Audited Accounts of Salim Ali Centre for Ornithology and Natural History had been due to non-availability of Hindi Translator. The witness admitted that 15 months delay in locating Hindi Translator sound unreasonable and lethargy on the part of the authorities concerned. The witness confessed that this undue delay could have been avoided if concerted efforts were put in. The witness also added that at the moment arrangements had been made to see that the Annual Report and Audited Accounts were laid on the Table within stipulated period.

3.8 On being asked the latest position of the documents for the current year, the representative of the Ministry of Environment and Forests stated that the whole procedure has been streamlined and the documents for the current year would be laid on the Table within the stipulated period. The witness also added that adequate remedial measures had been taken and henceforth these documents would be laid on the Table within the prescribed time limit.

3.9 The Committee note that the Annual Report and Audited Accounts of Salim Ali Centre for Ornithology & Natural History, coimbatore for year 1996-97 were laid on the Table of the House on 13.12.1999 *i.e.* after a delay of about 23½ months over and above the prescribed period of nine months after close of the accounting year.

3.10 The Committee regret to note that after approval of the Annual Report and Audited Accounts by the Governing Body of SACONH, the Centre took 14 months in locating the suitable agency for translation of their documents. The Ministry also did not seem to pursue with the Centre to know the reasons for delay. If it would have been done, the Ministry of Environment & Forests could suggest them the appropriate agency at Delhi or it could have been done with the help of the staff of the Ministry. The Committee would like to know the arrangements that have been made to avoid such delay in future.

3.11 The Committee also regret to note that the Annual Report and Audited Accounts were sent by the Centre to the Ministry of Environment & Forests on 15.12.1988 for laying them on the Table. However, the Ministry took about 4 months in preparing 'Review' and 'Delay statement' and getting these documents authenticated from their Minister. In the meantime, the Government resigned. Again, the Ministry got the documents authenticated on 2.12.1999 and laid on the Table on 13.12.1999. The Committee are not happy with the unreasonably long time taken by the Ministry in preparing 'Review' and 'Delay Statement' and

feel it could be prepared immediately after receipt of the documents from the Centre thereby to save the delay to a large extent. The Committee hope that the Ministry of Environment & Forests would look into such unreasonable delay and would not allow them to recur in future.

3.12 The Committee note that the Annual Reports and Audited Accounts of SACONH for the years 1994-95, 1995-96 and 1996-97 were laid on the Table on 10.12.1996, 12.8.1997 and 13.12.1999 *i.e.* after a delay of about 11½ months, 7½ months and 23½ months respectively. These documents for the years 1997-98 and 1998-99 have been laid on the Table on 30.11.1999 and 15.5.2000 *i.e.* after a delay of about 11 months & 4½ months. However, the documents for the years 1999-2000* and 2000-2001** which were due for laying on the Table by 31.12.2000 and 31.12.2001 have not so far been laid.

3.13 The Committee regret to note that neither the Ministry nor the Centre were serious in adhering to the recommendations of the Committee on Papers Laid on the Table made in para 3.5 of their First Report (Fifth Lok Sabha) for presentation of these documents within 9 months of the close of the accounting year. The Committee reiterate their said recommendation for information and strict compliance both by the Centre and the Ministry of Environment and Forests:—

“3.5 The Committee are of the opinion that normally the Annual Report and Audited Accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it 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 or as soon as the House meets, whichever is later, a statement explaining the reasons

*Laid on 18.12.2000

**Laid on 11.3.2002

why the report and accounts could not be laid within the stipulated period.”

3.14 The Committee trust that as promised to them by the representatives of Ministry of Environment & Forests, the Centre and the Ministry would be vigilant in the matter in future and ensure that all formalities including translation, printing and approval of the documents from the competent authority would be completed well in time so that the Annual Report, Audited Accounts and ‘Review’ could be laid on the Table of the House within nine months of the close of the accounting year.

CHAPTER IV

Delay in laying Annual Report and Audited Accounts of Indian Council of Forestry Research and Education, Dehradun for the year 1997-98

The Indian Council of Forestry Research & Education (ICFRE), a registered Society under the Societies Registration Act, 1860 was established in 1986 and was granted autonomy in 1991, thereby making the Council responsible to organise, direct and manage forestry research and education in India.

4.2 The Annual Report and Audited Accounts of Indian council of Forestry Research and Education, Dehradun for the year 1997-98 were laid together with Review and Delay Statement on the Table of Lok Sabha on 25.8.2000. As per recommendations of the Committee on Papers Laid on the Table contained in para 8.6 of their First Report (Fifth Lok Sabha), the said documents were required to be laid on the Table of the House within nine months of the close of the accounting year *i.e.* 31 December, 1998. Thus, the period of delay in laying the documents came to about 20 months.

The statement laid alongwith the Annual Report and Audited Accounts for the year 1997-98 explained the reasons for delay as under:—

“This is the seventh Annual Report of the Indian Council of Forestry Research and Education after it attained the status of autonomous organization on 1st June, 1991. The Report has been approved by the ICFRE Society in its meeting held on 2.3.2000.

Due to some unavoidable reasons, the meeting of the ICFRE Society could not be held earlier than 2.3.2000 and, therefore, the Report could not be approved in time”.

4.3 The Ministry of Environment and Forests, who were asked to furnish information on certain points in this connection, furnished the same as under:—

POINTS	REPLIES
1	2
1. Please state the dates when: (a) The Indian Council of Forestry Research and Education, Dehradun approached the audit authority for appointment of auditors for auditing their accounts for the year 1997-98 and when were they appointed.	C&AG of India was approached <i>vide</i> letter No. 47-2/92/ICFRE (Admn.) dated 17.12.1997 for recommending the name of the Auditors.

Recommendation of the C&AG was received vide letter No. 85/CAV/FRM/Control Govt. Orgn/IF ORER dated 27.1.1998.

After obtaining the consent of the Chartered Accountants appointment letter was issued vide letter No. 47-2/92-ICFRE Admin(Audit) dated 3.3.1998.

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|--|--|
| (b) The accounts of Indian Council of Forestry Research and Education, Dehradun for the year 1997-98 were ready for being handed over to auditors. | 10 May, 1998 |
| (c) The accounts were actually handed over to the auditors. | 12 May, 1998 |
| (d) The auditing of accounts commenced by the auditors and the time taken in it. | The audit was commenced on 12th May 1998 and was completed on 12th August 1998. |
| (e) The Annual Report was finalised. | The Annual Report of 1997-98 was finalised on 21.12.1998. |
| (f) The Annual Report and audited accounts were got approved from the AGM/General Body/Executive/Finance Committee of the Indian Council of Forestry Research and Education, Dehradun. | Audited Accounts were approved by the Board of Governors of ICFRE on 4.9.1998 whereas the Annual Report of 1997-98 was approved by the Board on 17.3.1999. Both these, the Annual Report and Annual Accounts and Audited Balance Sheet for the year 1997-98 were adopted by the CFRE Society in its next Annual General Meeting on 2.3.2000. |
| (g) The Annual Report and Audited Accounts were taken up for translation and printing and time taken in it. | The confirmed minutes of the Society meeting were received by the ICFRE on 2.5.2000. The translation and printing of the Annual Report was completed on 16.7.2000. |
| (h) The finalized Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament. | The finalized Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament on 18.7.2000. |

1	2
(i) The Delay Statement and Review were prepared by the Ministry.	The Delay statement was prepared by the Ministry on 14.8.2000.
(j) The Annual Report and Audited Accounts along with Review and Delay Statement were got authenticated from the Minister, and	The Annual Reports and Audited Accounts along with Review and Delay Statement were got authenticated from the Minister on 16.8.2000.
(k) The Annual Reports and Audited Accounts of Indian Council of Forestry Research & Education, Dehradun for the last three years 1994-95, 1995-96 and 1996-97 were laid in Parliament.	The Annual Reports and Audited Accounts of Indian Council of Forestry Research & Education, Dehradun for the last three years 1994-95, 1995-96 & 1996-97 were laid in Parliament on the following dates.
	1994-1995—16. 7.1996 1995-1996—12. 8.1997 1996-1997—20.12.1999
II. The latest position regarding finalisation of the Annual Report(s) and Audited Accounts for the subsequent year 1998-99.* When these are expected to be laid on the Table of Lok Sabha.	Annual Report of 1998-99 has been approved by Board of Governors (BOG) of ICFRE on 22.6.2000, while certain objections were raised on the audited accounts of 1998-99. After removing these objections the audited accounts will be got approved by BOG. Both Annual Report & Audited Accounts of 1998-99 will then be placed before the ICFRE Society for its approval and the same subsequently will be laid on the Table of Lok Sabha. It is expected that the Annual Report and Audited Accounts for the year 1998-99 shall be laid before ensuing winter session.
III. The remedial measures taken or proposed to be taken both in the Ministry and the Indian Council of Forestry Research & Education, Dehradun to ensure timely laying of the Annual Report and Audited Accounts within the prescribed period of nine months from the close of the accounting year, in future.	Steps are being taken to finalize the ICFRE Annual Report and Audited Accounts in time and to get it approved from BOG and ICFRE Society so that they can be laid within the prescribed period before the Parliament.

*Laid on 31.12.1999

4.4 The Committee considered the matter at their sitting held on 20.3.2001.

4.5 In view of the continuous delay in laying Annual Reports and Audited Accounts of Indian Council of Forestry Research & Education on the Table of the House, the Committee decided to call the representatives of the Ministry of Environment & Forests to elucidate the delay. Accordingly, the representatives of the Ministry of Environment & Forests appeared before the Committee at their sitting held on 12.11.2001.

4.6 On being asked to state the reasons for delay in laying Annual Reports and Audited Accounts of Indian Council of Forestry Research & Education on the Table of the House, the representative of the Ministry of Environment & Forests apologised and stated that the remedial measure had already been taken.

4.7 On being asked the latest position of the documents for the current year, the representatives of the Ministry of Environment & Forests stated that the whole procedure had been streamlined and the documents for the current year would be laid on the Table within stipulated period. The representatives of the Ministry of Environment & Forests assured the Committee that the documents would be placed on the Table of House within prescribed time limit in future.

4.8 The Committee note that the Annual Report and Audited Accounts of Indian Council of Forestry Research and Education (ICFRE), Dehradun for the year 1997-98 were laid on the Table on 25.8.2000 *i.e.* after a delay of about 20 months over and above the prescribed period of nine months after close of the accounting year.

4.9 The Committee regret to note that after receipt of the accounts from ICFRE, the auditors took 3 months to complete the audit. The Committee feel free to presume that after handing over the accounts to the auditors, the ICFRE did not pursue the auditors for speedy auditing. The Committee, therefore, recommend that hereafter after handing over the documents to the auditors, the ICFRE must vigorously pursue the auditors to complete their audit as early as possible and avoid unreasonable delay at this stage of finalisation of the documents.

4.10 The Committee distress to note that after close of the accounting year, the ICFRE, Dehradun finalised their Annual Report on 21.12.1998,

got approved from the Board of Governor on 17.3.1999 and was adopted by the ICFRE Society in its Annual General Meeting held on 2.3.2000. The whole process of finalisation of Annual Report took about 26 months after closing of the accounting year as against 6 months recommended by the Committee. The Committee fail to understand the reasons for the inordinate delay occurred in finalisation of their Annual Report which is nothing more than lethargy on the part of the ICFRE, Dehradun to fulfil their accountability towards the Parliament. It seems that the Ministry also did not pursue the Council to know the reasons for delay. The Committee feel that if the Ministry had timely pursued the matter with the Council, the delay could have been curtailed to a large extent. The Ministry cannot absolve itself of the responsibility of delay in this connection. The Committee, therefore, recommend that in future the Ministry should continuously wake up the Council and should give a treatment of seriousness and a sense of urgency to laying of the documents it deserve.

4.11 The Committee also note that after finalisation of the documents, the ICFRE took about 4 months in translation and printing of the documents. The Committee understand that the ICFRE initiated the matter of translation and printing of the documents only after their approval and did not bother to make arrangements in advance and therein lost time. The Committee, therefore, recommend that the process of translation of the documents may be done simultaneously and the tender for printing etc. may be invited in advance to obviate any kind of delay at this stage of finalisation of the documents in future.

4.12 The Committee are unhappy to note that after receipt of the documents from the Council the Ministry of Environment and Forests took about one month in preparing 'Delay Statement' for being laid on the Table. Moreover no specific reasons elaborating the time taken at each stage of finalisation of the documents have been made in the 'Delay Statement'. In the 'Statement of reasons for delay', the Government should invariably indicate in chronological order the dates of finalisation of reports and accounts, their submission to audit, issue of Inspection Reports, replies given on points raised in the reports and finally the receipt of the audited accounts from the Audit authorities so that the House may identify the stage and extent of delay and suggest remedial measures therefor. The Committee, therefore, recommend to the Ministry to be more vigilant while placing the documents of the organisations under their administrative charge.

4.13 The Committee also note that the Annual Reports and Audited Accounts of ICFRE, Dehradun for the three years *i.e.* 1994-95, 1995-96, 1996-97 and 1997-98 were laid in Parliament on 16.7.1996, 12.8.1997, 20.12.1999 and 25.8.2000 respectively *i.e.* after a delay of about 6½ months, 7½ months, 24 months and 20 months respectively. However, these documents for the year *i.e.* 1998-99 and 1999-2000 which were required to be laid on the table by 31.12.1999 and 31.12.2000 have been

laid together on the Table of the House on 13.8.2001 *i.e.* after a delay of about 19½ months and 7½ months respectively. These documents for the year 2000-2001* which were required to be laid on the Table by 31.12.2001 have not so far been laid.

4.14 In view of the persistent delay in laying Annual Reports and Audited Accounts, the Annual Reports and Audited Accounts recommend that in order to obviate delay in laying these documents on the Table of the House, the ICFRE, Dehradun in consultation with the Ministry should chalk out a time bound programme containing all the stages of finalisation of the documents *viz.* appointment of auditors, auditing of account, approval of the documents from the competent authority, translation & Printing, sending them to the Ministry and preparing 'Review' and placing them on the Table of the House by the Ministry of Environment and Forests. The programme so chalked out may be adhered to in letter and spirit to avoid delay in future. A copy of the programme so prepared may also be furnished to the Committee.

*Laid on 7.3.2002

CHAPTER V

Delay in laying Annual Reports and Audited Accounts of Nehru Yuva Kendra Sangathan, New Delhi for the years 1995-96 and 1996-97

The Nehru Yuva Kendra Sangathan, was set up in 1987-88 as an autonomous organisation under the Department of Youth Affairs & Sports, Ministry of Human Resource Development, Government of India to take over the administration of the then existing Nehru Yuva Kendras.

5.2 The Annual Reports and Audited Accounts of Nehru Yuva Kendra Sangathan, New Delhi for the years 1995-96 and 1996-97 were laid together with reviews and Delay Statements on the Table of Lok Sabha on 7.8.2000. As per recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the said documents were to be laid on the Table of the House within nine months of the close of the accounting year *i.e.* by 31.12.1996 & 31.12.1997. Thus, the period of delay in laying the documents came to about 43½ and 31½ months respectively. The statements laid alongwith the Annual Reports and Audited Accounts for the years 1995-96 and 1996-97 explained the reasons for delay as under:—

1995-96

“The audit certificate for the year 1995-96 could be received from the office of the Director General of Audit, Central Revenue only on 20.11.1998 (English version) and 12.5.1999 (Hindi version). The delay in preparing the Annual Report has been due to late receipt of Audit Certificate from DGACR. The Annual Report thus prepared could be placed before the Board of Governors in its Meeting held on 25th April, 1999 and approved. Thereafter, since the 11th Lok Sabha was dissolved the Reports could not be laid earlier. Accordingly, the same is enclosed herewith for laying before the two Houses of Parliament.”

1996-97

“The Annual Report was laid before the Board of Governors in the Meeting held on 25th April, 1999 and approved. The audit certificate for the year 1996-97 could be received from the office of the Director General of Audit, Central Revenue only on 25.1.2000. The Audit certificate was in fact signed on 21.1.2000. The delay in presenting the Annual Report has been due to late receipt of audit certificate from DGACR.”

5.3 The Ministry of Youth Affairs & Sports who were asked to furnish information on certain points in this connection furnished the same on 11.12.2000 as under:—

POINTS	REPLIES
1	2
I. Please state the dates when:	
(a) The Nehru Yuva Kendra Sangathan, New Delhi approached the audit authority for appointment of auditors for auditing their Accounts for the years 1995-96 and 1996-97 and when were they appointed.	The audit authorities were approached for auditing the accounts on:— Year Date 1995-96 23.6.1997 followed by reminders dated 16.9.97 & 29.10.97 1996-97 30.3.98
(b) The accounts of Nehru Yuva Kendra Sangathan for the years 1995-96 and 1996-97 were compiled and were ready for being handed over to the auditors;	The accounts of Nehru Yuva Kendra Sangathan were compiled and were ready on:— Year Date 1995-96 21.5.1997—Compiled 13.6.97—ready for being handed over 1996-97 09.3.98—Compiled 09.3.98 ready for beings handed over
(c) The accounts for the above years were actually handed over to auditors;	The accounts were dispatched to auditors on:— Year Date 1995-96 23.6.97 1996-97 30.3.98
(d) The auditing of accounts for the years 1995-96 and 1996-97 commenced by the auditors and the time taken in it;	The information is as under:— Year Date of audit Date of submission Commenced by of final report by CAG CAG 1995-96 3.3.98 to 31.3.98 20.11.98 1996-97 8.2.99 to 28.4.99 25.1.2000
(e) The Annual Reports for the years 1995-96 & 1996-97 were finalized.	The information is as under:— Year date of finalization 1995-96 21.5.1998 1996-97 -do-
(f) The Annual Reports and Audited Accounts were got approved from Board of Governors of the Nehru Yuva Kendra Sangathan.	The Annual Reports and Audited Accounts of both the years (1996-97 accounts by the internal auditor) were got approved from Board of Governors of the Nehru Yuva Kendra Sangathan on 14.5.1999.
(g) The Annual Reports and Audited Accounts were taken up for translation and printing and the time taken in it;	Translation & Printing job was given on 25.1.2000 and the same was received back on 14.3.2000.

1	2
(h) The finalised Annual Reports and Audited Accounts in both Hindi & English versions were sent to the Ministry for being laid in Parliament.	The printed copies of the Annual Reports were received by the Ministry of Youth Affairs & Sports on 16.3.2000.
(i) The Delay Statements and Reviews were prepared by the Ministry:	6.6.2000.
(j) The Annual Reports and Audited Accounts alongwith Reviews and Delay Statements were got authenticated from the Minister: and	20.6.2000
(k) The Annual Reports and Audited Accounts of Nehru Yuva Kendra Sangathan for the last three years i.e. 1992-93, 1993-94, 1994-95 were laid in Parliament.	5.8.1998
II The latest position regarding finalising of Annual Report(s) and Audited Accounts for the subsequent year(s) 1997-98. when these are expected to be laid on the Table of Lok Sabha.	The draft Annual Report and Audited Accounts for the year 1997-98 is ready. Audit has been conducted by CAG and the same will be laid in the Parliament during the Budget Session. The Annual Report and the Audited Accounts for the year 1998-99 is under auditing.
III. The remedial measures taken or proposed to be taken both in Ministry and the Nehru Yuva Kendra Sangathan to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of nine months from the close of the accounting year in future.	NYKS has a wide network of 500 district level offices, which have to be got audited by Chartered Accountants independently. In addition to it, the audit of 46 Regional Co-ordinator's and 12 Zonal Directors offices is also taken up. Thereafter the audit of 6 Zonal Directors working as PAOs for all the field offices is conducted and 6 Balance Sheets each for one PAO is prepared. Thereafter the finalisation of accounts of HQ office in New Delhi is taken up and a consolidated Balance Sheet for the Sangathan is prepared on the basis of six Balance Sheets of 6 PAOs. This exercise of auditing of all the field offices by the CAs takes a considerable time and as such finalisation of final accounts of Sangathan takes atleast 6 months. Thereafter only NYKS can

1	2
	<p>approach the CAG for conducting the statutory audit. As per the practice CAG also takes 6 months to one year for taking up the audit after receipt of the final accounts from us, which means that it takes atleast one year to get the Certificate from DGACR. The Annual Reports, therefore, can only be prepared and finalised on receipt of the Certificate from DGACR. In view of the position explained as above it may not be possible for NYKS to adhere to the prescribed period of 9 months from the close of the accounting year. However to reduce the time span for internal audit of the Kendras through Chartered Accountants, a decision has been taken to have internal audits conducted by the Officers of the Sangathan who have been duly trained for the purpose. This has been effected during this year.</p>

5.4 The Committee considered the matter at their sitting held on 14.9.2001.

5.5 In view of the inordinate delay in laying Annual Reports and Audited Accounts of Nehru Yava Kendra Sangathan, New Delhi for the years 1995-96 and 1996-97, the Committee decided to hear oral evidence of the representatives of Ministry of Youth Affairs and Sports to further elucidate the delay.

5.6 Accordingly, the representatives of the Ministry of Youth Affairs and Sports appeared before the Committee at their sitting held on 12.11.2001.

5.7 On being drawn their attention on the replies furnished by the Department of Youth Affairs & Sports in response to Lok Sabha Secretariat questionnaire wherein it had been stated by the Department of Youth Affairs and Sports that it would not be possible for NYKS to adhere to the prescribed period of the nine months to lay their Annual Report and Audited Accounts on the Table of the House. In this context the Hon'ble Chairman, CPL also drew their attention on the recommendations made in para 3.5 of First Report (5th Lok Sabha) of the Committee on Papers Laid on the Table wherein the nine months period was prescribed by the Committee after having due consultations with the Secretaries/Heads of the Ministries/Departments of Government of India. Secretary, Department of Youth Affairs & Sports shared the concern of the Committee and agreed that nine months period was reasonable to complete all the formalities related with the finalisation of the documents and laying them on the Table. He, therefore, sought apology and assured

to modify reply accordingly. Secretary, Department of Youth Affairs & Sports further stated that as far as report for the year 1998-99 was concerned, it was ready and the file was with the Hon'ble Minister for signatures and other formalities involved in laying it on the Table of the House. He also added that for the year 1999-2000, the audit certificate had already been obtained and the Annual Report & Audited Accounts would be laid on the Table in the ensuing Budget Session. He further added that as far as these documents for the year 2000-2001 was concerned, it would be his utmost endeavour to meet the stipulation of nine months period to lay them on the Table of the House.

5.8 On being asked to furnish the difficulties being faced by them for timely finalisation of the documents, the Secretary, Department of Youth Affairs & Sports stated that Nehru Yuva Kendra Sangathan was very different from other organisations exposed to the Committee. It had an office in every district of the country that came to about 500 in numbers. Therefore, collecting information, its compilation and auditing was a time consuming & voluminous work. He, however, assured that the number of Chartered Accountants for speedy auditing of accounts would be increased as a remedial measure.

5.9 When Hon'ble Chairman, Committee on Papers Laid on the Table suggested to take help of the available information technology to get the information from various offices of Nehru Yuva Kendra spread all over the country, and their speedy compilation etc. so that the undue amount of time spent on this stage of finalisation of documents could be eliminated, the representatives of the Department of Youth Affairs & Sports agreed to the suggestion and informed that as far as compilation of the accounts for the year 1995-96 was concerned it took 14 months, in the case of 1996-97 it took 11 months, for the years 1997-98 and 1998-99 it took 11 months and in the case of 1999-2000 it had been brought down to 7 months. He also added that the other time taking aspect, i.e. issue of audit certificate by C&AG, the time as high on 22 months taken by them had been brought down to 10 months. He further assured that they would interact with the C&AG to explore the possibilities for further reduction of time in issuing audit certificate by them.

5.10 On being asked that there was scope for improvement in finalisation of these documents and it needed a commitment to adhere to this statutory requirement for the best interest of the Sangathan, the Secretary, Department of Youth Affairs & Sports shared the concern of the Committee and tendered his solemn promise and assurance for better working on it. He also assured that undue time spent on putting up these documents before the Board of Governors for their approval, translation and printing etc. would be taken care of and all efforts would be made to lay these documents within prescribed period of nine months after close of the accounts year in future.

5.11 The Committee note that the Annual Reports and Audited Accounts of Nehru Yuva Kendra, New Delhi, for the years 1995-96 and 1996-97 were laid together on the Table of the House on 7 August, 2000 i.e. after a delay of about 43½ months and 31½ months over and above the prescribed period of nine months after close of the respective accounting years.

5.12 The Committee are unhappy to note that the Nehru Yuva Kendra Sangathan, New Delhi Approached the audit authorities for appointment of auditors for auditing their accounts for the years 1995-96 and 1996-97 only after close of the respective accounting year i.e. on 23.6.1997 and 30.3.1998 i.e. after compilation of their accounts on 21.5.1997 and 9.3.1998 respectively which shows the casual approach adopted by the Sangathan in finalising their documents. The Committee feel that there had been total lack of commitment and the approach both by the Sangathan and the Department of Youth Affairs and Sports in finalising these documents. The Committee are not satisfied with the difficulty put forth by the Secretary, Department of Youth Affairs and Sports, during evidence before the Committee stating that the Sangathan had an office in every district of the country and therefore collecting information, its compilation and auditing was a time consuming & voluminous work. The Committee have examined various organisations which have to collect information from various sources and they have been able to lay their documents on the Table within the stipulated period. Moreover, keeping in view all such kind of problems and various formalities involved in finalisations of the documents after a great deal of discussion with the Heads of the Ministries/Departments and Audit Authorities, the nine months period after close of the accounting year was prescribed by the Committee within which the organisations have to lay their documents on the Table of the House.

5.13 The Committee are concerned to note that after handing over the documents for the years 1995-96 and 1996-97 to the Auditors on 23.6.1997 & 30.3.1998, the auditors took 8 months and 10 months respectively in commencing the audit of accounts, and further 9 months and 12 months respectively were taken by them in completing audit and thereafter submitting their final Report. The Committee are bound to observe that after handing over the documents to the auditors, the Sangathan did not pursue the auditors and allowed them to take their own time. It appears that the Department of Youth Affairs and Sports also did not care to know the progress of finalisation of the documents. The Committee are not satisfied over the manner in which the whole affairs relating to auditing of accounts have been dealt with by the Sangathan. The Department of Youth Affairs and Sports also cannot absolve itself from the responsibility of delay occurred at this stage of delay in finalisation of the documents. The Committee understand if the Department of Youth Affairs had kept a track to know the progress of finalisation of the documents, the Sangathan could have taken prompt action and regular pursuation with the Auditors to complete their job and the joint efforts both by the Sangathan and the Department of Youth Affairs could bring down the delay.

5.14 The Committee are unhappy to note that after close of the accounting years 1995-96 and 1996-97, about 26 months & 14 months respectively were taken by the Sangathan in finalising their Annual Reports as against six months recommended by the Committee for this purpose. The Committee understand that the Annual Report which contains only administrative matters and needs no scrutiny/audit by any outside agency even though an inordinately long period of time have been taken to finalise them which shows the slow approach in finalising their documents by the Sangathan. The Committee hope that such type of approach should be discouraged and all procedure relating to finalisation of documents should be streamlined and the officers involved in this process should be made accountable.

5.15 The Committee regret to note that after approval of the documents on 14.5.1999 from the Board of Governors, the Sangathan took 10 months in translation & printing of the documents which in itself shows that finalisation of documents and their laying on the Table of the House has been taken as a mere formality. The Committee feel that the documents laid on the Table of the House with inordinate delay lose their importance and the Members of Parliament cannot take advantage of those documents and feel themselves deter to effectively participate in the discussion during Demands for Grants of the Ministry concerned which ultimately prove fatal for the financial health of the Sangathan.

5.16 The Committee deeply regret to note that after receipt of the documents from the Sangathan on 16.3.2000, the Ministry took about 5 months in preparing 'Review' and 'Delay Statement' and thereafter laying them on the Table of the House i.e. on 7.8.2000. The Committee are of the opinion that when the Ministry/Department itself contributing towards delay how it can pursue or enthruse the Sangathan to avoid delay and fulfil the statutory obligation in laying these documents on the Table of the House. The Committee, therefore, recommend that the Ministry/Department should be prompt in preparing these documents and set examples for the organisation under their administrative charge.

5.17 The Committee note that the Annual Reports and Audited Accounts of Nehru Yuva Kendra Sangathan, New Delhi for the years 1992-93, 1993-94 and 1994-95 were laid on the Table of the House on 5.8.1998 i.e. after a delay of about 55 months, 43 months and 31 months respectively. These documents for the years 1995-96 and 1996-97 were laid on the Table on 7.8.2000 i.e. after a delay of about 43½ months and 31½ months. However, these documents for the years 1997-98*, 1998-99@ and 1999-2000 which were required to be laid on the table of the House 31.12.1998, 31.12.1999 and 31.12.2000 have not so far been laid.

*Laid on 1.3.2001 & 26.4.2001

@ Laid on 13.3.2002.

5.18 Since the representative of the Department of Youth Affairs and Sports have regretted for the delay that has occurred and assured the Committee to take necessary steps to curtail the delay and lay the required documents within the prescribed period of nine months after close of the accounting year, the Committee hope that the Department of Youth Affairs and Sports would strictly adhere to the recommendations made by the Committee and would clear the backlog. The Committee also recommend that they should also prepare a time bound schedule for completion of various stage involved in the finalisation of their documents viz. appointment of auditors, compilation of accounts, timely auditing of accounts by auditors, approval of the documents by the competent authority, translation & printing of the documents, sending them to the Ministry and finally preparing 'Review' & 'Delay Statement' and laying them on the Table by the Department of Youth Affairs. The time schedule so prepared should be monitored by some senior officers both in the Ministry of Youth Affairs and Sports as well as Nehru Yuva Kendra Sangathan, New Delhi to obviate delay in future. The Committee may be apprised of the action taken in this regard.

NEW DELHI;

31 July, 2002

9 Sravana, 1924 (*Saka*)

PRASANNA ACHARYA,

Chairman,

Committee on Papers Laid
on the Table.

APPENDIX

Summary of Recommendations/Observations Contained in the Report

Sl.No.	Ref. to Para No. of the Report	Summary of Recommendations/Observations
1	2	3
	1.12	The Committee regret to note that the auditors were appointed as late as on 27.6.1995 <i>i.e.</i> after 3 months of the close of the accounting year. The Committee feel that timely action for appointment was not taken by the CIWTCL which caused undue delay. This fact had also been admitted by the witness during evidence before the Committee. As per assurance given during evidence, the Committee hope that henceforth action for appointment of auditors would be taken much in advance of the close of the accounting year to avoid delay at this stage of finalisation of the documents.
2.	1.13	The Committee are unhappy to note that the CIWTCL took more than 9 months in compilation of their accounts. The Committee are not satisfied with the reply furnished during evidence before the Committee that the frequent changes in the incumbency till a regular Chairman of the Corporation was appointed on 9 October, 1996 had a chain effect resulting in consequential delay in finalisation of their documents. The Committee feel that compilation of accounts and other preliminary jobs related with finalisation of accounts etc. had nothing to do with the said frequent changes. Rather the staff involved in the process of compilation of accounts did not make sincere efforts and the things were allowed to take their own shape attracting delay. The Committee recommend that due importance and priority should be accorded to the finalisation of these documents within 3 months after close of the accounting year, the documents should be compiled and handed over to auditors for auditing to avoid delay at this stage.

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3.	1.14	<p>The Committee further regret to note that the CIWTCL finalised the Annual Report on 7.8.1996 <i>i.e.</i> after about 16 months of the close of the accounting year which shows the casual approach adopted by the CIWTCL in finalisation of the documents. The Committee feel that the Annual Report contains only administrative matter and should be finalised within 6 months of the close of the accounting year in future.</p>
4.	1.15	<p>The Committee further regret to note that the printed copies of the Annual Report and Audited Account were sent to the Ministry of Surface Transport by CIWTCL on 13.9.1996 but the Ministry took 2 months to prepare "Review" and "Delay Statement". The Committee feel that the Ministry did not give due priority to the laying of documents knowing fully well that they have already been delayed for laying. The Committee feel that such lethargic approach on the part of the Ministry of Surface Transport in preparing "Review" and "Delay Statement" is regrettable and should be avoided in future.</p>
5.	1.16	<p>The Committee also note that the Annual Reports and Audited Accounts of CIWCTL for the year 1995-96, 1996-97, 1997-98 and 1998-99 have been laid on the Table of Lok Sabha on 8.6.1998, 21.12.1998, 13.3.2000 and 25.7.2000 <i>i.e.</i> after a delay of about 17 months, 12 months, 14½ months and 7 months respectively. However, these documents for the years 1999-2000* and 2000-2001@ which were due for laying by the 31.12.2000 and 31.12.2001 have not so far been laid on the Table. The Committee feel that the Annual Reports and Audited Accounts which are laid on the Table of the House with delay do not serve any purpose for the Members of Parliament as they are deprived of timely information to be used by them at the time of Demands for Grants of the Ministry concerned.</p>

*Laid on 1.3.2001 & 26.4.2001.

@Laid on 13.3.2002.

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6.	1.17	<p>In view of the assurance given to the Committee by the representative of the Ministry of Surface Transport during evidence, the Committee feel that all possible remedial measures should be taken both by the Ministry of Surface Transport and CIWTCL, Calcutta to adhere to the period for laying reports and prepare a time bound action plan for finalisation and laying of Annual Report and Audited Accounts on the Table of the House. A copy of the time bound action plan so prepared may also be made available to the Committee for their information. However, the Committee feel that the in house computer activities of CIWTCL may be enhanced and continuous monitoring of the finalisation of the documents may be strengthen to avoid recurrence of delay.</p>
7.	2.12	<p>The Committee note that the Annual Report and Audited Accounts of National Commission for Women, New Delhi for the year 1993-94 were laid on the Table of the House on 16 May, 1997 <i>i.e.</i> after a delay of about 28½ months over and above the prescribed period of nine months after close of the accounting year.</p>
8.	2.13	<p>The Committee regret to note that the National Commission for Women approached the audit authorities for auditing their accounts on 27.10.1994, <i>i.e.</i> about 7 months after the close of their accounting year and the auditors were appointed on 23.11.1994 <i>i.e.</i> after one month of approaching them. The Committee feel that for appointment of auditors action could have been taken in time to reduce the delay at this stage. Late action for appointment of auditors show the lack of responsibility and lethargy on the part of the officers of the Commission dealing with the work of finalisation of the documents. The Committee, therefore, recommend that this type of approach in finalisation of the document should be avoided which ultimately cause delay in subsequent stages of the finalisation of the documents.</p>

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9.	2.14	<p>The Committee are concerned to note that the Annual Report of the Commission for the year 1993-94 was finalised in December, 1995 and was approved in Commission's meeting held on 7.3.1996 <i>i.e.</i> after about 14 months after close of the accounting year as against six months recommended by the Committee since it contains only administrative matters, data and performance of the Commission and does not require to be audited. It shows the lacadaisical approach on the part of the National Commission for Women. The Committee, therefore, emphasise that henceforth the Annual Report should be finalised in all respects within 6 months of the close of the accounting year so that the same could be laid along with audited accounts within 9 months of the close of the accounting year.</p>
10.	2.15	<p>The Committee also regret to note that after finalisation and approval of the documents, the Commission took about 9 months in translation and printing of the documents which were received by the Commission on 18.12.1996 from the printer. The Committee are bound to presume that the Commission did not take up the matter of laying of the documents with the seriousness they deserved and the things have been allowed to take its own course which led to inordinate delays. The Committee, therefore, recommend that the Commission should streamline the process of translation and printing of the documents. The tender for printing may be invited and finalised in advance to avoid any delay on this account. Immediately after approval, the work relating to translation and printing may be taken up without any loss of time. The printer may be asked to complete the printing within a time bound schedule.</p>
11.	2.16	<p>The Committee feel dissatisfied to note that after receipt of the Annual Report and Audited Accounts from the Commission in December 1996, the Ministry prepared "Review" and "Delay statement" on 7.5.1997 taking thereby more than 4 months after</p>

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13.	2.18	<p>In view of the persistent delay in laying Annual Reports and Audited Accounts of National Commission for Women the Committee would like to reiterate their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha) presented to Lok Sabha on 8 March, 1976:—</p> <p>“3.5 The Committee are of the opinion that normally the Annual Report and Audited Accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it 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 or as soon as the House meet, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period.”</p>
14.	2.19	<p>In view of the above said recommendation, the Committee recommend that the National Commission</p>

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		for Women in consultation with the Ministry may prepare a time bound programme for all the stages involved in finalisation of the documents viz. appointment of auditors, compilation of accounts, translation & printing of the documents, approval of the documents, sending them to the Ministry, preparation of 'Review' & 'Delay Statement' by the Ministry and laying them on the Table of the House so that the documents could be laid within nine months after close of the accounting year. A copy of the time bound programme so prepared and the status report of the documents for the years 1998-99 onwards may be made available to the Committee.
15.	3.9	The Committee note that the Annual Report and Audited Accounts of Salim Ali Centre for Ornithology & Natural History, Coimbatore for year 1996-97 were laid on the Table of the House on 13.12.1999 i.e. after a delay of about 23 1/2 months over and above the prescribed period of nine months after close of the accounting year.
16.	3.10	The Committee regret to note that after approval of the Annual Report and Audited Accounts by the Governing Body of SACONH, the Centre took 14 months in locating the suitable agency for translation of their documents. The Ministry also did not seem to pursue with the Centre to know the reasons for delay. If it would have been done, the Ministry of Environment & Forests could suggest them the appropriate agency at Delhi or it could have been done with the help of the staff of the Ministry. The Committee would like to know the arrangements that have been made to avoid such delay in future.
17.	3.11	The Committee also regret to note that the Annual Report and Audited Accounts were sent by the Centre to the Ministry of Environment & Forests on 15.12.1998 for laying them on the Table. However, the Ministry took about 4 months in preparing 'Review' and 'Delay statement' and getting these documents authenticated from their Minister. In the meantime, the Government resigned. Again, the

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		<p>Ministry got the documents authenticated on 2.12.1999 and laid on the Table on 13.12.1999. The Committee are not happy with the unreasonably long time taken by the Ministry in preparing 'Review' and 'Delay Statement' and feel it could be prepared immediately after receipt of the documents from the Centre thereby to save the delay to a large extent. The Committee hope that the Ministry of Environment & Forests would look into such unreasonable delay and would not allow them to recur in future.</p>
18.	3.12	<p>The Committee note that the Annual Reports and Audited Accounts of SACONH for the years 1994-95, 1995-96 and 1996-97 were laid on the Table on 10.12.1996, 12.8.1997 and 13.12.1999 <i>i.e.</i> after a delay of about 11 1/2 months, 7 1/2 months and 23 1/2 months respectively. These documents for the years 1997-98 and 1998-99 have been laid on the Table on 30.11.1999 and 15.5.2000 <i>i.e.</i> after a delay of about 11 months & 4 1/2 months. However, the documents for the years 1999-2000* and 2000-2001** which were due for laying on the Table by 31.12.2000 and 31.12.2001 have not so far been laid.</p>
19.	3.13	<p>The Committee regret to note that neither the Ministry nor the Centre were serious in adhering to the recommendations of the Committee on Papers Laid on the Table made in para 3.5 of their First Report (Fifth Lok Sabha) for presentation of these documents within 9 months of the close of the accounting year. The Committee reiterate their said recommendation for information and strict compliance both by the Centre and the Ministry of Environment and Forests:—</p> <p style="padding-left: 40px;">“3.5 The Committee are of the opinion that normally the Annual Report and Audited Accounts of autonomous organisations should be presented to parliament together to enable</p>

*Laid on 18.12.2000.

**Laid on 11.3.2002.

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		<p>the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it 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 or as soon as the House meets, whichever is later, a statement explaining the reasons 'why the report and accounts could not be laid within the stipulated period.'</p>
20.	3.14	<p>The Committee trust that as promised to them by the representatives of Ministry of Environment & Forests, the Centre and the Ministry would be vigilant in the matter in future and ensure that all formalities including translation, printing and approval of the documents from the competent authority would be completed well in time so that the Annual Report, Audited Accounts and 'Review' could be laid on the Table of the House within nine months of the close of the accounting year.</p>
21.	4.8	<p>The Committee note that the Annual Report and Audited Accounts of Indian Council of Forestry</p>

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		Research and Education (ICFRE), Dehradun for the year 1997-98 were laid on the Table on 25.8.2000 <i>i.e.</i> after a delay of about 20 months over and above the prescribed period of nine months after close of the accounting year.
22.	4.9	The Committee regret to note that after receipt of the accounts from ICFRE, the auditors took 3 months to complete the audit. The Committee feel free to presume that after handing over the accounts to the auditors, the ICFRE did not pursue the auditors for speedy auditing. The Committee, therefore, recommend that hereafter after handing over the documents to the auditors, the ICFRE must vigorously pursue the auditors to complete their audit early as possible and avoid unreasonable delay at this stage of finalisation of the documents.
23.	4.10	The Committee distress to note that after close of the accounting year, the ICFRE, Dehradun finalised their Annual Report on 21.12.1998, got approved from the Board of Governors on 17.3.1999 and was adopted by the ICFRE Society in its Annual General Meeting held on 2.3.2000. The whole process of finalisation of Annual Report took about 26 months after close of the accounting year as against 6 months recommended by the Committee. The Committee fail to understand the reasons for the inordinate delay occurred in finalisation of their Annual Report which is nothing more than lethargy on the part of the ICFRE, Dehradun to fulfil their accountability towards the Parliament. It seems that the Ministry also did not pursue the Council to know the reasons for delay. The Committee feel that if the Ministry had timely pursued the matter with the Council, the delay could have been curtailed to a large extent. The Ministry cannot absolve itself of the responsibility of delay in this connection. The Committee, therefore, recommend that in future the Ministry should continuously wake up the Council and should give a treatment of seriousness and a sense of urgency to laying of the documents it deserve.

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24.	4.11	<p>The Committee also note that after finalisation of the documents, the ICFRE took about 4 months in translation and printing of the documents. The Committee understand that the ICFRE initiated the matter of translation and printing of the documents only after their approval and did not bother to make arrangements in advance and therein lost time. The Committee, therefore, recommend that the process of translation of the documents may be done simultaneously and the tender for printing etc. may be invited in advance to obviate any kind of delay at this stage of finalisation of the documents in future.</p>
25.	4.12	<p>The Committee are unhappy to note that after receipt of the documents from the Council, the Ministry of Environment and Forests took about one month in preparing 'Delay Statement' for being laid on the Table. Moreover no specific reasons elaborating the time taken at each stage of finalisation of the documents have been made in the 'Delay Statement'. In the 'Statement of reasons for delay', the Government should invariably indicate in choronological order the dates of finalisation of reports and accounts, their submission to audit, issue of Inspection Reports, replies given on points raised in the reports and finally the receipt of the audited accounts from the Audit authorities so that the House may identify the stage and extent of delay and suggest remedial measure therefor. The Committee, therefore, recommend to the Ministry to be more vigilant while placing the documents of the organisations under their administrative charge.</p>
26.	4.13	<p>The Committee also note that the Annual Reports and Audited Accounts of ICFRE, Dehradun for the three years <i>i.e.</i> 1994-95, 1995-96, 1996-97, and 1997-98 were laid in Parliament on 16.7.1996, 12.8.1997, 20.12.1999 and 25.8.2000 respectively <i>i.e.</i> after a delay of about 6½ months, 7½ months, 24 months and 20 months respectively. However, these documents for the years <i>i.e.</i> 1998-99 and 1999-2000 which were required to be laid on the Table by</p>

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		31.12.1999 and 31.12.2000 have been laid together on the Table of the House on 13.8.2001 <i>i.e.</i> after a delay of about 19½ months and 7½ months respectively. These documents for the year 2000-2001* which were required to be laid on the Table by 31.12.2001 have not so far been laid.
27.	4.14	In view of the persistent delay in laying Annual Reports and Audited Accounts, the Committee recommend that in order to obviate delay in laying these documents on the Table of the House, the ICFRE, Dehradun in consultation with the Ministry should chalk out a time bound programme containing all the stages of finalisation of the documents <i>viz.</i> appointment of auditors, auditing of account, approval of the documents from the competent authority, translation & printing, sending them to the Ministry and preparing 'Review' and placing them on the Table of the House by the Ministry of Environment and Forests. The programme so chalked out may be adhered to in letter and spirit to avoid delay in future. A copy of the programme so prepared may also be furnished to the Committee.
28.	5.11	The Committee note that the Annual Reports and Audited Accounts of Nehru Yuva Kendra, New Delhi, for the years 1995-96 and 1996-97 were laid together on the Table of the House on 7 August, 2000 <i>i.e.</i> after a delay of about 43½ months and 31½ months over and above the prescribed period of nine months after close of the respective accounting years.
29.	5.12	The Committee are unhappy to note that the Nehru Yuva Kendra Sangathan, New Delhi approached the audit authorities for appointment of auditors for auditing their accounts for the years 1995-96 and 1996-97 only after close of the respective accounting years <i>i.e.</i> on 23.6.1997 and 30.3.1998 <i>i.e.</i> after compilation of their accounts on 21.5.1997 and 9.3.1998 respectively which shows the casual

*Laid on 7.3.2002

approach adopted by the Sangathan in finalising their documents. The Committee feel that there had been total lack of commitment and the approach both by the Sangathan and The Department of Youth Affairs and Sports in finalising these documents. The Committee are not satisfied with the difficulty put forth by the Secretary, Department of Youth Affairs and Sports, during evidence before the Committee stating that the Sangathan had an office in every district of the country and therefore collecting information, its compilation and auditing was a time consuming and voluminous work. The Committee have examined various organisations which have to collect information from various sources and they have been able to lay their documents on the Table within the stipulated period. Moreover, keeping in view all such kind of problems and various formalities involved in finalisations of the documents, after a great deal of discussion with the Heads of the Ministries/Departments and Audit Authorities, the nine months period after close of the accounting year was prescribed by the Committee within which the organisations have to lay their documents on the Table of the House.

30. 5.13

The Committee are concerned to note that after handing over the documents for the years 1995-96 and 1996-97 to the Auditors on 23.6.1997 and 30.3.1998, the auditors took 8 months and 10 months respectively in commencing the audit of accounts, and further 9 months and 12 months respectively were taken by them in completing audit and thereafter submitting their final Report. The Committee are bound to observe that after handing over the documents to the auditors, the Sangathan did not pursue the auditors and allowed them to take their own time. It appears that the Department of Youth Affairs and Sports also did not care to know the progress of finalisation of the documents. The Committee are not satisfied over the manner in which the whole affair relating to auditing of accounts have been dealt with by the Sangathan. The Department

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		<p>of Youth Affairs and Sports also cannot absolve itself from the responsibility of delay occurred at this stage of delay in finalisation of the documents. The Committee understand if the Department of Youth Affairs had kept a track to know the progress of finalisation of the documents, the Sangathan could have take prompt action and regular pursuation with the Auditors to complete their job and the joint efforts both by the Sangathan and the Department of Youth Affairs could bring down the delay.</p>
31.	5.14	<p>The Committee are unhappy to note that after close of the accounting years 1995-96 and 1996-97, about 26 months and 14 months respectively were taken by the Sangathan in finalising their Annual Reports are against six months recommended by the Committee for this purpose. The Committee understand that the Annual Report which contain only administrative matters and needs no scrutiny/audit by any outside agency even though an inordinately long period of time have been taken to finalise them which shows the slow approach in finalising their documents by the Sangathan. The Committee hope that such type of approach should be discouraged and all procedure relating to finalisation of documents should be streamlined and the officers involved in this process should be made accountable.</p>
32.	5.15	<p>The Committee regret to note that after approval of the documents on 14.5.1999 from the Board of Governors, the Sangathan took 10 months in translation & printing of the documents which in itself shows that finalisation of documents and their laying on the Table of the House has been taken as a mere formality The Committee feel that the documents laid on the Table of the House with inordinate delay lose their importance and the Members of Parliament cannot take advantage of those documents and feel themselves deter to effectively participate in the discussions during Demands for Grants of the Ministry concerned which ultimately prove fatal for the financial health of the sangathan.</p>

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33.	5.16	<p>The Committee deeply regret to note that after receipt of the documents from the Sangathan on 16.3.2000, the Ministry took about 5 months in preparing 'Review' and 'Delay Statement' and thereafter laying them on the Table of the House i.e. on 7.8.2000. The Committee are of the opinion that when the Ministry/Department itself contributing towards delay how it can pursue or enthruse the Sangathan to avoid delay and fulfil the statutory obligation in laying these documents on the Table of the House. The Committee, therefore recommend that the Ministry/Department should be prompt in preparing these documents and set examples for the organisations under their administrative charge.</p>
34.	5.17	<p>The Committee note that the Annual Reports and Audited Accounts of Nehru Yuva Kendra Sangathan, New Delhi for the years 1992-93, 1993-94 and 1994-95 were laid on the Table of the House on 5.8.1998 i.e. after a delay of about 55 months, 43 months and 31 months respectively. These documents for the years 1995-96 and 1996-97 were laid on the Table on 7.8.2000 i.e. after a delay of about 43½ months and 31½ months. However, these documents for the years 1997-98* 1998-99@ and 1999-2000 which were required to be laid on the Table of the House 31.12.1998, 31.12.1999 and 31.12.2000 have not so far been laid.</p>
35.	5.18	<p>Since the representatives of the Department of Youth Affairs and Sports have regretted for the delay that has occurred and assured the Committee to take necessary steps to curtail the delay and lay the required documents within the prescribed period of nine months after close of the accounting year, the Committee hope that the Department of Youth Affairs and Sports whould strictly adhere to the recommendations made by the Committee and would</p>

*Laid on 6.8.2001

@Laid on 19.5.2002

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		<p>clear the backlog. The Committee also recommend that they should also prepare a time bound schedule for completion of various stages involved in finalisation of their documents viz., appointment of auditors, compilation of accounts, timely auditing of accounts by auditors, approval of the documents by the competent authority, translation & printing of the documents, sending them to the Ministry and finally preparing 'Review' and 'Delay Statement' and laying them on the Table by the Department of Youth Affairs. The time schedule so prepared should be monitored by some senior officers both in the Ministry of Youth Affairs and Sports as well as Nehru Yuva Kendra Sangathan, New Delhi to obviate delay in future. The Committee may be apprised of the action taken in this regard.</p>