

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1992-93)**

(TENTH LOK SABHA)

SEVENTH REPORT

(Presented on 27 April, 1992) ³



**LOK SABHA SECRETARIAT
NEW DELHI**

April, 1993/Vaisakha, 1915 (SAKA)

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PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE
TABLE OF LOK SABHA (1992-93)

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2. Shri S.C. Gupta—*Joint Secretary*
3. Shri R.K. Chattarjee—*Deputy Secretary*
4. Shri Ram Autar Ram—*Under Secretary*

INTRODUCTION

I, the Chairman of the Committee on Papers laid on the Table of the House, having been authorised by the Committee to present this Report on their behalf, present their Seventh Report.

2. As a result of examination of some papers laid during the First and Third Sessions (Tenth 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) Indira Gandhi National Open University, New Delhi for the year 1988-89; (ii) Sports Authority of India, New Delhi for the year 1989-90; (iii) Board of Apprenticeship Training, Kanpur for the year 1989-90; (iv) Technical Teachers' Training Institute, Madras for the year 1989-90; and (v) Khuda Baksh Oriental Public Library, Patna for the year 1989-90 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 8 April, 1993.

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

NEW DELHI;
April 8, 1993

Chaitra 18, 1915 (S)

CHHEDI PASWAN
Chairman,
Committee on Papers Laid on the Table.

CHAPTER I

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE INDIRA GANDHI NATIONAL OPEN UNIVERSITY, NEW DELHI FOR THE YEAR 1988-89

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

1.2. The Annual Report of the Indira Gandhi Open University, New Delhi, for the year 1988-89 was laid together with the Review and Delay statement on the Table of Lok Sabha on 29 July, 1991, while the Annual Accounts in respect of that year were laid earlier separately on 29 May, 1990. As per Section 28 of the Indira Gandhi National Open University Act, 1985 and recommendation of the Committee on Papers Laid on the Table made in para 3.5 of their First Report (Fifth Lok Sabha), the aforementioned documents should have been laid by 31 December, 1989. Thus the delay in laying the Annual Report and Audited Accounts came to about 19 months and 5 months respectively. In the statement laid alongwith Annual Report, the reasons for delay had been explained as under:—

“According to Section 28 of the IGNOU Act, the Annual Report of the University shall be prepared under the Direction of the Board of Management and shall be submitted to the Central Government for laying before both Houses of Parliament. Statute 25 stipulates that the Annual Report for a financial year prepared in accordance with Section 28 shall be submitted to the Visitor and to the Central Government before December 31, for being laid in Parliament.

- (i) The term of the First Board of Management, constituted by the Visitor for a three year term expired on December 7, 1989. The Board was not constituted till July, 1990.
- (ii) The draft of the Annual Report prepared by the University was considered by the reconstituted Board of Management at its first meeting held on 17th August, 1990. The Board approved the draft at this meeting.
- (iii) After the draft Annual Report was approved by the Board, it took sometime for its translation and printing. The printed copies of the report were available towards the end of

December, 1990. These copies were forwarded to the Ministry in January, 1991. However, the Annual Report could not be laid in Parliament during the Budget session in March, 1991 due to the sudden dissolution of the Lok Sabha.

For the reasons mentioned above the Annual Report of IGNOU for 1988-89 could not be laid before Parliament in time."

1.3. In this connection, the Ministry of Human Resource Development (Department of Education) were requested to furnish information on certain points. The points and replies furnished thereto were as under:—

Points	Replies
I. Please state:	
(a) the reasons for not having the Annual Report of the University prepared earlier and approved by the First Board of Management before its three years term expired on December 7, 1989;	The University was functioning from 8 different hired buildings in Delhi till August, 1989. With the construction of some semi-permanent structures at the campus site, the process of shifting various offices started by the middle of August, 1989. The shifting of the office caused considerable disruption of work. Preparation of Annual Report, for which material had to be collected from all schools and divisions of the University, thus got delayed and was not ready before December, 1990. The Annual Report, therefore, could not be placed before the first Board of Management before expiry of its term on December 7, 1989. The reconstitution of the Board of Management took time. Therefore the Annual Report could be considered by the Board of Management only after its reconstitution on August 17, 1990.
(b) when the Annual Report of the University was actually prepared;	January, 1990.

Points	Replies
(c) whether the University is not required to lay the Annual Accounts and Audit Report on the Table of the House, if so, the reasons therefor;	The Annual Accounts for 1988-89 alongwith Audit Report thereon laid on the Table of the Lok Sabha on 29.5.90.
(d) the date when translation of the Report was undertaken and the exact time taken in it;	The Annual Report after it was approved by the Board of Management was sent to the Translation Unit on 10.10.90 and the entire Annual Report including the translated copy was sent for printing on 11.12.90.
(c) when the delay statement was prepared and submitted to the Ministry by the University;	28 February, 1991.
(f) when the Review was prepared by the Ministry after receiving the Report from the University in January, 1991; and	11.3.1991. However, the report could not be laid in Parliament during the Budget Session in March, 1991 due to the sudden dissolution of the Lok Sabha.
(g) why the Report received in January, 1991 was not laid during February and March, 1991?	
II. The latest position of the Annual Report for the subsequent year 1989-90 and 1990-91. When these are to be laid in Parliament.	Annual Report for 1989-90 has been received from the University. The Report alongwith its Review and a delay statement have been submitted for authentication. The Annual Report for 1990-91 was received in time i.e. on 31.12.1991. However the Winter Session of Parliament had concluded by then. The Report is being processed for being laid on the Table of Lok Sabha in the forthcoming Budget Session.

National Open University for the subsequent years 1989-90 and 1990-91 were laid on 17 March, 1992 and 21 July, 1992 respectively after a delay of about 14½ months and 7 months respectively. The Annual Report for the year 1991-92 alongwith review was laid on 23 February, 1993 after a delay of about 2 months that too without Audited Accounts.

1.5. The matter was considered by the Committee on Papers Laid at their sitting held on 8 February, 1993.

1.6. The Committee regret to observe that the Annual Report and Audited Accounts of the Indira Gandhi National Open University, New Delhi for the year 1988-89 were laid separately after a delay of about 19 months and 5 months respectively whereas these documents were required to have been laid by 31 December, 1989. These documents for the subsequent years 1989-90 and 1990-91 were laid after a delay of about 14½ months and 7 months respectively and the Annual Report for the year 1991-92 was laid after a delay of about 2 months that too without Audited Accounts.

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

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

documents and know the state of affairs prevailing in the respective organisation so as to make use of the same at the time of demands for grants of the Ministry concerned.

1.9. The Committee also recommend that whenever there is delay in placing the documents before the House because of certain reasons beyond their control, they may invariably delay statement together with those documents elaborating the reasons for delay in chronological order to enable the Committee to identify the particular stage where the delay occurred and suggest remedial measures thereon to improve the situation.

CHAPTER II

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS AND AUDIT REPORT THEREON OF THE SPORTS AUTHORITY OF INDIA, NEW DELHI FOR THE YEAR 1989-90

The Sports Authority of India (SAI) with its Headquarters at New Delhi came into existence from 1 May, 1987 with the responsibility of making the sports broad based in the country and identifying talent and training sportsmen/women to achieve excellence in the International events.

2.2. The Annual Report and Audited Accounts and Audit Report thereon of the Sports Authority of India, New Delhi for the year 1989-90 together with Review and Delay statements were laid on the Table of the House on 25 March, 1992. As per rule 50 of the Rules of Sports Authority of India and recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the aforementioned documents should have been laid by 31 December, 1990 i.e. within nine months of the close of the accounting year. Thus the delay in laying the Annual Report and Audited Accounts of the Authority came to about 15 months.

2.3. In the statement laid alongwith the Annual Report and Auditd Accounts, the reasons for delay had been explained as under:—

"The Annual Accounts of the Corporate Office of SAI including that of its Regional Centres were submitted to DACR-I New Delhi on 6 Dec., 1990. The Audit party of DACR-I completed the audit on 20 Feb., 1991 including the consolidated accounts of SAI which included the accounts of INCPF, Gwalior & Trivandrum and SAI, NS, NIS, Patiala.

The draft Audit Report was received in SAI for comments on 10 May, 1991. The comments of SAI were furnished to DACR-I on 4 July, 1991. The final Audit Report was received by SAI on 31 July, 1991.

The Annual Accounts and Audit Report thereon were then placed before the Finance Committee of SAI in its 22nd meeting held on 28 August, 1991.

Since it has not been possible to hold the meetings of Governing Body and General Body of SAI due to reasons like mid-term poll, the on-going Parliament session and vacant seats in the Governing Body and General Body, approval of the Hon'ble Minister of State

for Youth Affairs & Sports/Minister of Human Resource Development on behalf of the Governing Body and General Body has been obtained to the Annual Report as well as Audited Accounts, to avoid any further delay. These will be placed before the Governing Body and General Body of SAI as per requirements of Rules of SAI, as and when the two bodies meet.

It was in these circumstances that the SAI was not in a position to send the Annual Report and Audited Accounts of the Sports Authority of India for 1989-90 earlier to the Deptt. of Youth Affairs & Sports."

2.4. The Ministry of Human Resource Development (Deptt. of Youth Affairs and Sports) who were requested to furnish information on certain points in this connection had furnished the same as under:—

Points	Replies
The dates when:—	
(a) The statutory auditors were appointed;	9.12.1988
(b) The annual accounts of the Authority were compiled;	6.2.1991
(c) Auditing of the accounts commenced by auditors;	On 12.12.90 and was completed on 28.2.1991.
(d) The annual report was prepared;	The Annual Report was prepared by 19.11.90 and got approved by DG, SAI on 15.3.1991.
(e) The last meetings of the Governing body and General body of the Authority were held;	The last meeting of the Governing Body and General Body of the Authority were held on 27th Jan., 1992 and 11 July, 1989, respectively. Since then General body meeting has not been held.
(f) The annual report and audited accounts were taken up for translation and the time taken in it;	The annual report and audited accounts were taken up for translation on 1.4.1991 and it was received duly translated on 27.6.1991.

Points	Replies
(g) The annual report and audited accounts were forwarded to the Ministry for being laid in Lok Sabha.	16.12.1991.
(h) The delay statement and Review were prepared; and	17.12.1991.
(i) The annual report and audited accounts of the Authority were approved and authenticated from the Minister.	16.3.1992
The latest position regarding finalisation of the Annual Report and Accounts for the subsequent year 1990-91. When these are expected to be laid?	The audit of the Annual Accounts of SAI for the year 1990-91 have since been completed by DACR on 27.3.1992. The draft audit report thereon is still awaited. On receipt of the draft audit report the replies thereto will be submitted to audit. The DACR will finalise the audit report on receipt of above replies and comments from C&AG of India. On receipt of the report, the same will be got printed. Therefore, the reports are expected to be laid in the Monsoon session of the Parliament.
I. The remedial measures taken or proposed to be taken in the Ministry and the Authority to avoid the delay in laying the Annual Reports and Audited Accounts in Parliament, in future.	All efforts are being made to complete the accounts of SAI by due date <i>i.e.</i> 30.6.92. The accounts pertaining to Regional Centres from now onwards are required to be audited by concerned State AG. All RDs and Heads of other institutions have already been requested to prepare the accounts in time and submit to respective State AGs for audit and certification. The consolidated Accounts of SAI will be prepared after receipt of

Points	Replies
	the audited accounts from all State AGs and submitted to DACR-I, New Delhi for certification and issue of audit report thereon.
2.5 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 8 February, 1993.	
2.6 The Committee are unhappy to note that the Annual Report and Audited Accounts of the Sports Authority of India, New Delhi for the year 1989-90 were laid in Lok Sabha after a delay of about 15 months and these documents for the subsequent year 1990-91 which were due for being laid in Lok Sabha by 31 December, 1991 have so far not been laid.	
2.7 The Committee further note that the Annual Accounts of the Authority were compiled on 6.2.1991 i.e. after about 10 months from the close of the accounting year as against 3 months prescribed by the Committee for the purpose. Further the Auditors completed auditing of accounts as early as on 28.2.1991, but the draft Audit Report was submitted to the Authority as late as on 10 May, 1991 i.e. after about 2½ months after completion of auditing of accounts. Thereafter, the Auditors furnished their final Audit Report to the Authority on 31 July, 1991 after receiving comments/replies from the Authority to the draft Audit Report on 4 July, 1991, Thus about 5 months were taken by auditors in auditing, seeking clarifications/replies to draft audit report and furnishing the final audit report to the Authority. The Committee also find that the Annual Report of the Authority which contained only administrative matters was finalised on 19.1.1990 i.e. after a long period of about 9½ months of the close of the accounting year. The Committee regret to observe that the Annual Report and Audited Accounts, which were not duly approved by the General Body and Governing Body of the Authority were laid in Lok Sabha. This is irregular and against established practice and contrary to the recommendation of the Committee. The Committee feel that the abnormal delay at the stages of compilation of accounts and auditing of accounts by auditors could have been prevented had the Sports Authority of India taken keen interest in timely compilation of accounts and pursued the matter with the audit authorities. But things were allowed to take their own course resulting in undue and unjustified delays at the aforesaid stages.	
2.8 The Committee recommend that the Ministry and the Sports Authority should henceforth keep a close watch on the timely finalisation of accounts and subsequent auditing and furnishing by auditors of final audit report. It is necessary that each stage of finalisation and submission of the	

Annual Report and Audited Accounts should be monitored both in the Ministry and the Authority to obviate recurrence of delays on these stages in future. The Committee advise the Ministry to refrain from the practice of laying the Annual Report and Audited Accounts which are not duly approved by the Governing Body and General Body of the Authority. The Committee trust that the Ministry in consultation with the Sports Authority of India and audit authorities would take immediate steps to chalk out a time bound programme to clear the backlog of laying of Annual Reports and audited Accounts for the year 1990-91 and 1991-92 without further delay.

CHAPTER III

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE BOARD OF APPRENTICESHIP TRAINING, KANPUR FOR THE YEAR 1989-90.

The Annual Report and Audited Accounts and Audit Report thereon of the Board of Apprenticeship Training, Kanpur for the year 1989-90 were laid together with Review and Delay statement on the Table of the House on 31 March, 1992. 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 aforementioned documents should have been laid by 31 December, 1990 i.e. within nine months of the close of the accounting year. Thus the period of delay in laying Annual Report and Audited Accounts comes to about 15 months.

3.2 In the statement laid alongwith the Annual Report and Audited Accounts, the reasons for delay had been explained as under:—

"The Annual and audit Reports both in English and Hindi version for the year 1989-90 in respect of Board of Apprenticeship Training, Northern Region, Kanpur, could not be laid on the Table of the House within the period of nine months after close of the financial year, as these have been received from the Board on 31 July, 1991. These documents are now being laid on the Table of both the Houses of Parliament.

In future, all efforts will be made to ensure that these documents are laid on the Table of the House by due date."

3.3 The Ministry of Human Resource Development (Department of Education) who were requested to furnish information on certain points in this regard had furnished the same as under:—

Point	Replies
I. The dates when:—	
(a) C&AG/AG Uttar Pradesh was approached for appointment of Statutory auditors;	Not annual feature as once approached, it is valid for every year.
(b) The Statutory Auditors were appointed;	-do-
(c) The Annual Accounts of the Board were compiled and were ready for being handed over to Auditors for auditing;	16th May, 1990

Point	Replies
(d) The Auditors commenced auditing of accounts and the time taken in it;	8.8.1990 to 23.8.1990 (16 days)
(c) The auditors furnished the final Audit Report to the Board;	21.1.1991
(f) The Annual Report of the Board was prepared;	February, 1991
(g) The Annual Report and Audited Accounts of the Board were got approved from the Governing Body of the Board;	2.11.1991
(h) The Annual Report and Audited Accounts were taken up for translation and Printing and the time taken in it;	Simultaneously.
(i) The Annual Report and Audited Accounts in both versions were sent by the Board to the Ministry for being laid in Parliament.	Vide letter dated 24th June, 1992. But, the annual report was received in the Ministry on 31-7-1991.
(j) The review and delay statements were prepared in the Ministry; and	26.8.1991.
(k) The Annual Report and Audited Accounts together with review and delay statement were got authenticated from the Minister.	18th March, 1992.

3.4. The Annual Report and Audited Accounts of the Board of Apprenticeship Training Kanpur for the subsequent year 1990-91 were laid on the Table of Lok Sabha on 14 July, 1992 after a delay of about six and half months and these documents for the following year 1991-92 which were required to have been laid by 31 December, 1992 are yet to be laid.

3.5. The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 12 January, 1993.

3.6. The Committee are unhappy to note that Annual Report and Audited Accounts of the Board of Apprenticeship Training, Kanpur, for the year 1989-90 and 1990-91 were laid on the Table of Lok Sabha after a delay of about 15 months and 6-1/2 months respectively and these documents for the subsequent year 1991-92 have not yet been laid.

3.7. The Committee note that the Annual Accounts of the Board for the year 1989-90 were compiled and ready for being handed over to the Auditors on 16 May, 1990 but auditing commenced only on 8 August, 1990 i.e. after about 3 months. Thereafter the Auditors completed the auditing of accounts in a short period of 16 days i.e. on 23 August, 1990 but furnished the final Audit Report on 21 January, 1991 i.e. after a lapse of about 5 months. The Annual Report and Audited Accounts of the Board were then got approved from Governing Body of the Board on 2 November, 1991 i.e. after about 9 months of the receipt of the Audit Report from Auditors. The Committee also note that the Annual Report and the Audited Accounts were received in the Ministry on 31 July, 1991 i.e. before these were approved by the Governing Body of the Board. These were later on approved by the Board, which was irregular and unhealthy practice. The Ministry thereafter laid the documents on the Table of the House on 18 March, 1992 i.e. after a lapse of about 7-1/2 months.

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

CHAPTER IV

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE TECHNICAL TEACHERS' TRAINING INSTITUTE, MADRAS FOR THE YEAR 1989-90.

The Technical Teachers' Training Institute (TTTI) Madras, was set up in 1966. The Institute offers long-term and short-term training programmes for the teachers of the polytechnics.

4.2. The Annual Report and Audited Accounts of the Technical Teachers' Training Institute, Madras for the year 1989-90 were laid together with Review and delay statement on the Table of Lok Sabha on 31 March, 1992. As per recommendation of the Committee on Papers Laid on the Table of Lok Sabha, contained in para 3.5 of their First Report (Fifth Lok Sabha), the aforementioned documents should have been laid by 31 December, 1990 i.e. within nine months of the close of the accounting year. Thus, the delay involved in laying the Annual Report and Audited Accounts came to about 15 months.

4.3. In the statement laid alongwith the Annual Report, the reasons for delay have been explained as under:—

"The Annual Report, Audited Report and Audited Accounts for 1989-90 in respect of the Technical Teachers' Training Institute, Madras were required to be laid before the two Houses of Parliament within the prescribed period of nine months after the close of accounting year. Since these documents were received late, the documents could not be laid before the two Houses of Parliament within the stipulated period. These documents are now being laid before the two Houses of Parliament. In future, no efforts will be spared to have the documents submitted in time."

4.4. The Ministry of Human Resource Development (Department of Education) who were requested to furnish information on certain points in this connection, have furnished the same as under:—

Points	Replies
I. The dates when:	
(a) C&AG/A.G. Tamil Nadu were approached for appointment of Statutory Auditors.	14.06.89-vidc Lr. No.F.1(25)-B(R)/89 of Ministry of Finance, Government of India entrusted the Audit of Accounts of the TTTI, Madras for a period of 5 years, 1988-89 to 1992-93, to the Comptroller & Auditor General of India, New Delhi.

Points	Replies
(b) the statutory auditors were appointed.	A.G., Tamil Nadu deputed the Auditors to take up the Audit of the accounts for the year 1989-90, for the period from 28.06.90 to 16.07.90.
(c) the Annual accounts of the Institute were compiled and were ready for being handed over to auditors for auditing.	27.06.1990
(d) the Accounts were handed over to the Auditors for auditing.	28.06.1990
(e) the auditing of the accounts commenced and the time taken in it.	28.06.1990 to 16.07.1990.
(f) the audit queries raised by the auditors and the time taken in furnishing replies to the same.	Queries raised by the A.G., Tamil Nadu: 25.10.1990.
(g) the Annual Report of the Institute was prepared.	20.09.90 to 29.10.90
(h) the Annual Report and the audited accounts of the Institute were got approved from the Finance Committee/Board of Governors of the Institute.	09.11.1990, subject to receipt of Certified accounts from the A.G., Tamil Nadu. The Audit Report together with the Certified accounts were received from the Accountant General, Tamil Nadu on 19.12.1990.
(i) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it.	10.11.1990 to 20.11.1990
(j) The Annual Report, Audited Accounts and audit report thereon were sent to the Ministry by the Institute for being laid on the Table of the House.	— Annual Report (English version), subject to receipt of Certified accounts from the A.G. Tamil Nadu were sent to the Ministry on 21.11.90.

Points	Replies
	— Annual Report (Hindi version), subject to receipt of Certified accounts from the A.G., Tamil Nadu were sent to the Ministry on 13.12.1990.
	— As per Resolution passed by the Finance Committee/Board of Governors at their meeting held on 9.11.90, the Certified statement of accounts and Audit Report for the year 1989-90 were circulated among the Members of the Board for adoption, as the Certified accounts and audit report were not received from the AG, Tamil Nadu before the meeting of the Finance Committee/Board held on 9.11.1990.
	— The Board, at its meeting held on 5.4.91 resolved to confirm the resolution circulated among the members of the Board for adoption of the accounts of the Institute for the year 1989-90.
	— The Audit Report/Certificate of the Institute for the year 1989-90 received from the AG, Tamil Nadu were sent to the Ministry on 25.7.91.
(k) The Review and Delay statements were prepared in the Ministry.	— Prepared and submitted to the Ministry of Human Resource Development on 31.7.91.
(l) the Annual Report and Audited Accounts alongwith Review and Delay Statement were got authenticated from the Minister, for being laid in Parliament.	16.3.1992.

4.5. The Annual Report and Audited Accounts of the Technical Teachers' Trainig Institute, Madras, for the subsequent year 1990-91 were

laid on the Table of Lok Sabha on 14 July, 1992 after a delay of about 6½ months. These documents for the following year 1991-92 which were due for being laid by 31 December, 1992, have not so far been laid.

4.6. The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 12 January, 1993.

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

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

Had the Ministry taken timely action in preparing Review and delay statements and got them authenticated for laying in Lok Sabha, the undue delay of about 8 months on the part of the Ministry after receipt of the required documents from the Institute could have been avoided. The delay in auditing could have been reduced if the Institute had pursued the matter with auditors and Accountant General to expedite the same. The Committee observe that the delay of about 3½ months and 4 months in getting the audited accounts adopted by the Board of Governors of the Institute and sending the finalised audited accounts to the Ministry by the Institute are hardly justified. The Ministry and the Institute should have taken seriously the need for laying of the required documents within the prescribed period of 9 months from the close of the accounting year.

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

CHAPTER V

DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF THE KHUDA BAKSH ORIENTAL PUBLIC LIBRARY, PATNA FOR THE YEAR 1989-90

The Khuda Baksh Oriental Public Library, Patna was established as a Public Library in 1891, by Khuda Baksh Khan. In December, 1969, the Library was declared by an Act of Parliament, an Institution of National Importance; and since July, 1970, a Board constituted by the Union Government and headed by the Governor of Bihar, is governing the Library as an autonomous institution.

5.2. The Annual Report and Audited Accounts of the Khuda Baksh Oriental Public Library for the year 1989-90 were laid together with Delay Statement on the Table of the House on 7.4.1992. As per recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (5th Lok Sabha), the aforementioned documents should have been laid before Parliament by 31.12.1990 i.e. within 9 months of the close of the accounting year. Thus, the period of delay involved in this case came to about 15 months.

5.3. In the statement laid alongwith the Annual Report and Audited Accounts, the reasons for delay have been explained as under:—

“The Khuda Baksh Oriental Public Library, Patna, is an autonomous organisation, fully financed by the Government of India in the Ministry of Human Resource Development, Department of Culture. The Audit Report/Audited Statement of Accounts for 1989-90 were required to be laid on the Tables of both Houses of Parliament within nine months from the close of the financial year, that is, by 31.12.1990. The documents could not be laid within the stipulated period due to non-receipt of the same from the Library.

The Annual Accounts of the Khuda Baksh Oriental Public Library are audited by the Accountant General, Bihar. The Library submitted the accounts to the Office of the Accountant General, Bihar, on 19.6.90. The audit took place between 12-25th September, 1990. The final Audit Report, Audit Certificate and the audited statement of accounts were received by the Library from the Office of the Accountant General, Bihar on 12.12.90. The Library prepared the requisite number of copies of these documents, both in English and in Hindi, and could send them alongwith the Annual Report, in

anticipation of the Board's approval, to the Department of Culture only on 22.12.90, which were actually received in this Department on 27.12.90 and hence could not be laid before the Parliament in time during the last session.

Every effort will be made to ensure that there is no delay in laying such papers before the Parliament."

5.4. The Ministry of Human Resource Development (Department of Culture) who are requested to furnish information on certain points have furnished the same on 15.6.1992. The points and the replies received thereto are as under:—

Points	Replies
I. The dates when—	
(a) C&AG/AG, Patna was approached for appointment of Statutory Auditors;	The A.G. Bihar is the Statutory Auditors of the Library since its declaration as an institution of National importance in December, 1969.
(b) the Statutory Auditors were appointed;	
(c) the annual accounts of the Library were compiled and were ready for being handed over to auditors for auditing;	19.6.1990
(d) the annual accounts were handed over to auditors for auditing;	19.6.1990
(e) the auditors commenced auditing of accounts and time taken in it;	12.9.1990— 25-9-90
(f) the final audit report was furnished by the auditors;	12.12.90
(g) the annual report of the Library for the year 1989-90 was prepared;	12.12.90

Points	Replies
(h) the annual report and audited accounts of the Library for the year 1989-90 were got approved from the Board of the Library;	22.12.90
(i) the annual report and audited accounts were taken up for translation and printing and the time taken in it;	12.12.90 to 15.12.90
(j) the annual report and audited accounts were sent by the Library to the Ministry for being laid in Parliament; and	22.12.90
(k) the review and delay statements were prepared by the Ministry.	9.1.91
II. The latest position regarding finalisation of the annual report and audited accounts of the Library for the subsequent year 1990-91. When these are expected to be laid in Parliament?	The Annual Report and audited accounts of KBOPL for 1990-91 has been received in this Department and will be laid in Parliament during the forthcoming Session.
III. The remedial measures taken or proposed to be taken in the Ministry and the Library to ensure timely laying of the annual report and audited accounts in Parliament, in future.	There has been no delay on the part of the Library as it submitted the documents on 22.12.90 i.e. before the deadline of 31.12.90. The documents were put up on 9.1.91 for the approval of the then Ministry of State, who approved them on 11.1.91, but the fair copies could be signed by him only on 28.1.91. The fair copies were sent to L.S./R.S. Secretariats on 4.2.91 but they returned them with the request that they should be got authenticated a fresh by the Minister of Human Resource Development (HRD) because the Minister of State (Shri Bhagey Govardhan) has since resigned. Accordingly, the papers were put up to the then

Points	Replies
	<p>Minister of HRD, but before he could sign, only on 16.3.92. The fair copies were sent to the L.S./R.S. Secretariats on 25.3.92.</p> <p>All efforts are made to ensure that there is no undue delay in the Ministry to lay these documents before the Parliament.</p>

5.5. The Committee on Papers laid in their 10th Report (Eighth Lok Sabha) presented to Lok Sabha on 18 March, 1987 considered the delay in laying the Annual Report and Audited Accounts of the Khuda Baksh Oriental Public Library for the year 1983-84 and recommended that a time bound programme for processing the various stages of reports and accounts should be chalked out and observed strictly by the Khuda Baksh Oriental Public Library in order that these documents are laid on the Table of the House in future well within 9 months of the close of the relevant accounting year.

5.6. The Annual Report and Audited Accounts of the Library for the subsequent year 1990-91 were laid on the Table of Lok Sabha on 28 August, 1992 after a delay of about 7½ months. These documents of the Library for the subsequent year 1991-92 which were due for laying by 31 December, 1991 have not so far been laid.

5.7. The delay in the matter was considered by the Committee on Papers Laid on the Table of Lok Sabha at their sitting held on 12 January, 1993.

5.8. The Committee regret to note that the Annual Reports and Audited Accounts of the Khuda Baksh Oriental Public Library, Patna, for the years 1989-90 and 1990-91 were laid on the Table of Lok Sabha after a delay of about 15 months and 7½ months respectively.

5.9. The Committee find from the information furnished by the Ministry of Human Resource Development (Department of Culture) that the entire delay of 15 months in respect of the documents for the year 1989-90 was caused by the Ministry after receipt of the requisite documents from the Library on 22.12.1990. Had the Ministry taken timely action in preparing Review and delay statement and getting the required documents authenticated immediately after their receipt, the entire delay could have been avoided. What is more regrettable is that the delay was caused by the Ministry despite the earlier recommendations made by the Committee in their 10th Report (8th Lok Sabha) that a time bound programme for finalising the various stages of reports and accounts should be prepared and

observed strictly to obviate delay in laying Annual Reports and Audited Accounts of the Library in Lok Sabha, in future.

5.10. The Committee recommend that their earlier recommendation made in 10th Report (8th Lok Sabha) should be strictly adhered to and the Ministry should take prompt and timely action to lay the documents in Lok Sabha soon after their receipt from the Library to obviate unjustified delays on their part in future.

NEW DELHI;
April 8, 1993

Chaitra 18, 1915 (Saka)

CHHEDI PASWAN
Chairman,
Committee on Papers Laid on the Table.

APPENDIX

Summary of recommendations/observations contained in the Report

S. No.	Reference to Para No. of the Report	Summary of recommendations/observations
1	2	3
1.	1.7	<p>The Committee find from the delay statement laid and subsequent information furnished by the Ministry of Human Resource Development (Department of Education), in respect of the documents for the year 1988-89 that much of the delay was caused in preparing of the Annual Report by the University; (ii) getting the Annual Report approved from the Board of Management; (iii) sending the Annual Report to Translation Unit for translation. The Committee observe that the long period taken in preparation and approval of the Annual Report could have been avoided had the University given adequate attention to their timely finalisation. They take a serious view of the fact that the Ministry have adopted a wrong policy of laying the Annual Report and Audited Accounts separately in Parliament. The Committee hope that this practice would be abandoned in the matter of laying the documents of the future years.</p>
2.	1.8	<p>The Committee feel that the Ministry did not attach due importance to the laying of the Annual Reports and Audited Accounts of the University in Lok Sabha within the prescribed period of nine months from the close of the accounting year. The Ministry should issue suitable instructions to the University to spare no efforts in timely finalisation and submission of the required documents to the Ministry in future. The Ministry on its part should regularly monitor the timely finalisation of the required documents at each stage viz., compilation of accounts, their auditing, approval from Board of Management, translation, printing and sending to the Ministry for laying on the Table of the House. It hardly needs to be stressed</p>

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that it is responsibility of the Administrative Ministry concerned to ensure that the required documents of the University are laid in Lok Sabha within the prescribed period so that members of Parliament may not be deprived of an opportunity to scrutinise the documents and know the state of affairs prevailing in the respective organisation so as to make use of the same at the time of demands for grants of the Ministry concerned.

3. 1.9 The Committee also recommend that whenever there is delay in placing the documents before the House because of certain reasons beyond their control, they may invariably lay delay statement together with those documents elaborating the reasons for delay in chronological order to enable the Committee to identify the particular stage where the delay occurred and suggest remedial measures thereon to improve the situation.

4. 2.6 The Committee are unhappy to note that the Annual Report and Audited Accounts of the Sports Authority of India, New Delhi for the year 1989-90 were laid in Lok Sabha after a delay of about 15 months and these documents for the subsequent year 1990-91 which were due for being laid in Lok Sabha by 31 December, 1991 have so far not been laid.

5. 2.7 The Committee further note that the Annual Accounts of the Authority were compiled on 6.2.1991 i.e. after about 10 months from the close of the accounting year as against 3 months prescribed by the Committee for the purpose. Further the Auditors completed auditing of accounts as early as on 28.2.1991, but the draft Audit Report was submitted to the Authority as late as on 10 May, 1991 i.e. after about 2½ months after completion of auditing of accounts. Thereafter, the Auditors furnished their final Audit Report to the Authority on 31 July, 1991 after receiving comments/replies from the Authority to the draft Audit Report on 4 July, 1991. Thus about 5 months were taken by auditors in auditing, seeking clarifications/replies to draft audit report and furnishing the final audit report to the Authority. The Committee also find that the Annual Report of the Authority which contained only administrative matters was finalised on 19.1.1990 i.e. after a long period of about 9½ months of the close of the accounting year. The Committee regret to

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observe that the Annual Report and Audited accounts, which were not duly approved by the General Body and Governing Body of the Authority were laid in Lok Sabha. This is irregular and against established practice and contrary to the recommendation of the Committee. The Committee feel that the abnormal delay at the stages of compilation of accounts and auditing of accounts by auditors could have been prevented had the Sports Authority of India taken keen interest in timely compilation of accounts and pursued the matter with the audit authorities. But things were allowed to take their own course resulting in undue and unjustified delays at the aforesaid stages.

6. 2.8 The Committee recommend that the Ministry and the Sports Authority should hence forth keep a close watch on the timely finalisation of accounts and subsequent auditing and furnishing by auditors of final audit report. It is necessary that each stage of finalisation and submission of the Annual Report and Audited Accounts should be monitored both in the Ministry and the Authority to obviate recurrence of delays on these stages in future. The Committee advise the Ministry to refrain from the practice of laying the Annual Report and Audited Accounts which are not duly approved by the Governing Body and General Body of the Authority. The Committee trust that the Ministry in consultation with the Sports Authority of India and audit authorities would take immediate steps to chalk out a time bound programme to clear the backlog of laying of Annual Reports and Audited Accounts for the years 1990-91 and 1991-92 without further delay.

7. 3.6 The Committee are unhappy to note that Annual Report and Audited Accounts of the Board of Apprenticeship Training, Kanpur, for the years 1989-90 and 1990-91 were laid on the Table of Lok Sabha after a delay of about 15 months and 6½ months, respectively and these documents for the subsequent year 1991-92 have not yet been laid.

8. 3.7 The Committee note that the Annual Accounts of the Board for the year 1989-90 were compiled and ready for being handed over to the Auditors on 16 May, 1990 but auditing commenced only on 8 August, 1990 i.e., after about 3 months. Thereafter, the Auditors completed the auditing of accounts in a short period of 16 days i.e., on

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Annual Reports and Audited accounts of the Library in Lok Sabha, in future.

14 5.10 The Committee recommend that their earlier recommendation made in 10th Report (8th Lok Sabha) should be strictly adhered to and the Ministry should take prompt and timely action to lay the documents in Lok Sabha soon after their receipt from the Library to obviate unjustified delays on their part in future.
