

**COMMITTEE  
ON  
PAPERS LAID ON THE TABLE  
(1993-94)**

**(TENTH LOK SABHA)**

**THIRTEENTH REPORT**

*(Presented on 13 December, 1994)*



**LOK SABHA SECRETARIAT  
NEW DELHI**

*November, 1994/Agrahayana, 1916 (Saka)*

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PERSONNEL OF THE COMMITTEE ON PAPERS LAID  
ON THE TABLE (1993-94)

1. Shri T.J. Anjalose — *Chairman*
2. Shri Narain Singh Chaudhri
3. Shri Pankaj Chowdhary
4. Shri Chhotey Lal
5. Shri M. Krishnaswamy
6. Shri Subash Chandra Nayak
7. Shri Govindrao Nikam
- \*8. Shri Shashi Prakash
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11. Shri Sanipalli Gangadhara
12. Shri Moreshwar Save
13. Shri Khelsai Singh
14. Shri Laxminarain Tripathi
15. Shri Ummareddy Venkateswarlu

SECRETARIAT

1. Shri G.C. Malhotra — *Joint Secretary*
2. Shri Ram Autar Ram — *Deputy Secretary*
3. Shri J.P. Jain — *Under Secretary*

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\*Nominated w.e.f. 19.3.1994 vice Shri Chhedi Paswan resigned.

## 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 Thirteenth Report.

2. As a result of examination of some papers laid during the Fifth and Seventh 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) National Open School for the year 1990-91; (ii) Pool Fund Accounts of Coffee Board from 1 January to 31 December, 1990; (iii) Lalit Kala Academy for the year 1990-91; (iv) Central Council of Indian Medicine for the year 1990-91; and (v) All India Institute of Medical Sciences for the year 1990-91 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 30 November, 1994.

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

NEW DELHI;  
November 30, 1994  
\_\_\_\_\_  
Agrahayana 9, 1916 (Saka)

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

## CHAPTER I

### DELAY IN LAYING ANNUAL REPORT OF THE NATIONAL OPEN SCHOOL, DELHI FOR THE YEAR 1990-91

The National Open School Society, Delhi was set up by the Central Board of Secondary Education, New Delhi in July, 1979 to provide relevant, continuing and developmental education to the prioritised clients groups, in consonance with the normative national policy documents and in response to the assessed needs of the people.

1.2 The Annual Report without Audited Accounts and the Audit Report thereon of National Open School for the year 1990-91 was laid together with Review and Delay Statement on the Table of the House on 2 March, 1993. As per recommendation of the Committee contained in para 3.5 of then First Report (Fifth Lok Sabha) the aforementioned documents should have been laid by 31 December, 1991 i.e. within nine months of the close of the accounting year. Thus, the period of delay in laying Annual Report came to about 14 months.

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

"According to the Rules of the National Open School Society the Annual Report of the National Open School is required to be laid before the Parliament within nine months of the close of the accounting year. This provision was decided to be incorporated in the Memorandum of Association and Rules & Regulations of the Society in the meeting of the Executive Board of National Open School held on 6th February, 1992. Necessary approval of Minister of Human Resource Development to the incorporation of this provision in the Rules of National Open School was obtained on 2nd July, 1992. The Ministry has recently received the Annual Report of the National Open School for the year 1990-91 duly adopted by General Body of the National Open School Society in its meeting held on 2nd November, 1992. It is, therefore, now being laid on the Table of both the Houses of Parliament."

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

<i>Points</i>	<i>Replies</i>
I. The dates when—	
(a) the Annual Report was finalised;	6.5.1992.

<i>Points</i>	<i>Replies</i>
(b) the Annual Report taken up for translation and printing and the time taken in it;	5.7.92 and it took about one and a half month for translation and printing by National Open School.
(c) the finalised Annual Report and in both Hindi and English versions sent to the Ministry of Human Resource Development for being laid in Parliament,	3.9.92. However, National Open School placed the Annual Report for the year 1990-91 before the General body of the National Open School Society in its meeting held on 2.11.92 for necessary approval/adoption. Confirmation/intimation in this regard was received by Ministry of Human Resource Development, Department of Education on 17.12.92.
(d) the Delay Statement and Review were prepared by the Ministry; and	16.12.92.
(e) the Annual Report alongwith Review Statement and Delay Statement were got authenticated from the Minister.	20.12.92. .
II. The reasons for not laying Audited Accounts alongwith the Annual Report for the year 1990-91.	<p>The National Open School, Delhi was established on 23.11.1989 as an autonomous organisation of the Government of India under the Ministry of Human Resource Development. Prior to its inception, it was attached to Central Board of Secondary Education as Open School since 1979.</p> <p>The Memorandum of Association and Rules &amp; Regulations of National Open School Society were amended in the emergency meeting of its Executive Board held on 6.2.92 to incorporate the provisions in this Rules &amp; Regulations for</p>

*Points**Replies*

external audit of National Open School Society, submission of Annual Report and Audit Report of the Society to the Government and laying them before the Parliament within nine months of the close of the accounting year of the Society. The amendment was approved by the Minister of Human Resource Development on behalf of the Government of India on 2.7.92. Prior to 23.11.89, the accounts were being audited alongwith that of CBSE. The Annual Accounts of National Open School for the year 1989-90 onwards are still to be audited by the Director of Audit, Central Revenues, New Delhi. The Office of the C&AG were requested by this Department on 29.6.92 to issue instructions to DACR to take up the work of auditing of National Open School at the earliest. As per advice received from Director General of Audit, Central Revenue, the matter has been taken up with the Ministry of Finance (Budget Div.) Necessary approval/instructions from Ministry of Finance are awaited. That is why the Annual Accounts of National Open School for the year 1990-91 could not be laid alongwith the Annual Report. The recommendations of the Committee on Papers Laid on the Table have been noted for information and compliance.

III. Whether the Ministry of Human Resource Development (Department of Education) is aware of the recommendations of the Committee on Papers Laid made in their 2nd Report (6th Lok Sabha) that 'all Statutory / Autonomous

<i>Points</i>	<i>Replies</i>
<p>Organisations, Public Undertakings, Corporations, Joint Ventures, Societies etc. which are financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of shares, subsidies, grants-in-aid etc., either wholly or partly should lay their Annual Reports/Audit Reports (both English and Hindi versions) before both Houses of Parliament irrespective of the fact whether the Statutes, Rules or Regulations of such organisations provide therefor or not and whether they are registered under the Companies Act, 1956 or not".</p>	
<p>IV. Please indicate the dates of laying Annual Report and Audited Accounts of the School for the preceding five years. If no reports were laid, the reasons therefor.</p>	<p>As already stated, National Open School came into being on 23.11.89. The report pertaining to the year 1990-91 was the first report to be laid.</p>
<p>V. The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year 1991-92. When these are expected to be laid in Parliament?</p>	<p>As per information received from the National Open School, the Annual Report for the year 1991-92 is ready (both English and Hindi version). Since the C&amp;AG could not take up the Audit of the Accounts of National Open School, the same was got done by a Chartered Accountants firm. The report contains balance sheet, receipt and payment and income and expenditure accounts for the year 1991-92 duly audited by the Chartered Accountants firm. The report has yet to be adopted/accepted by the General Body of</p>

National Open School is being reconstituted. As soon as this process is over, National Open School would convene the meeting of the General Body of National Open School Society for adoption/approval of the Annual Report for the year 1991-92 and Audited Accounts of National Open School.

**VI. The remedial measures taken or proposed to be taken both in the Ministry and National Open School to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of 9 months from the close of the Accounting year, in future:**

Since preparation of Annual Report is a regular feature of National Open School now, it has already taken steps to prepare the Annual Report for the year 1992-93 and National Open School hopes to get it published by October, 1993, so that the same could be sent to the Department of Education by November, 1993 after obtaining approval of the General Body. Unless the C&AG takes up the Audit some time in September/October, 1993, National Open School will have no option but to get the same audited by a Chartered Accountant's firm.

1.5 At their sitting held on 31 January, 1994, the Committee on Papers Laid considered the reasons for delay advanced by the Ministry of Human Resource Development (Department of Education) regarding delay in laying Annual Report of the National Open School Society, Delhi for the year 1990-91. The Committee decided that the representatives of the Ministry might be asked to appear before the Committee to elaborate the reasons for delay in laying these documents on the Table of Lok Sabha.

1.6 The Committee took evidence of the representatives of the Ministry of Human Resource Development on 27 April, 1994 on the question of delay in laying Annual Report of the National Open School, Delhi for the year 1990-91.

1.7 The representative of the Ministry explained that, with a view to giving effect to the recommendations of the Committee in regard to timely laying of the annual report and audited accounts in respect of the Society, a provision therefore was included in the Memorandum and Articles of Association of the Society which was approved by the Government only in July, 1992. He informed the Committee that the annual reports of the Society for the years 1991-92 and 1992-93 had already been approved by

the Executive Board of the Society. He further informed that audit objections in respect of annual accounts for 1991-92 were being answered and that audit of annual accounts for 1992-93 had just been commenced. To a question why the Ministry did not appoint a Chartered Accountant for expeditious audit of the accounts of the Society, the representative of the Ministry replied that the C&AG office did not express any difficulty in auditing the accounts of the Society. He indicated that the annual report and the audited accounts of the Society for 1991-92 would be laid during the Monsoon Session, 1994 and those for 1992-93 would be laid during the Winter Session, 1994.

1.8 The Committee note that a period of 5 months was taken by the National Open School Society, Delhi for approval of the Minister of Human Resource Development on behalf of the Government of India to incorporate the provisions in its Rules and Regulations for external audit of National Open School Society, submission of Annual Report and Audit Report of the Society to the Government and laying them before the Parliament within nine months of the close of the accounting year of the Society.

1.9 The Committee also note that the Society took 2 months time for getting the Annual Report approved by the General Body of the Society.

1.10 The Committee find that the provisions for submission of Annual Reports and Audited Accounts to Parliament had been incorporated in the Memorandum of Association and Rules and Regulations of the Society only in 1992 though it was the duty of the Ministry to make the Society aware of the recommendations of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha) that all the Annual Reports and Audited Accounts of the Society were required to be laid on the Table of the House within the prescribed period of 9 months of the close of the accounting years. The Committee observe that the Ministry of Human Resource Development took the matter in a casual manner and delayed the incorporation of the requirement in the rules and regulations of the Society at the time of their inception right in the year 1979. The Committee recommend that a time-bound schedule should be drawn up by the Society in consultation with the Ministry of Human Resource Development (Department of Education) and for strictly adhering to the various stages of the time schedule so drawn up and some senior officers both in the Society and the Ministry should be entrusted with the responsibility so that the documents could be finalised and placed before Parliament well within nine months of the close of the accounting years of the Society.)

## CHAPTER II

### DELAY IN LAYING AUDITED ACCOUNTS OF POOL FUND ACCOUNTS OF COFFEE BOARD, BANGALORE FOR THE PERIOD FROM 1 JANUARY TO 31 DECEMBER, 1990

The Coffee Board, Bangalore was established as a corporate body under the Coffee Market Expansion Act, 1942 ("The Coffee Act" since 1954) to promote the development of Coffee industry through measures such as assisting agricultural and technological research in Coffee, promoting production, sale and consumption of Coffee etc.

2.2 The Audited Accounts of Pool Fund Accounts of Coffee Board, Bangalore for the season 1989-90 (Financial year 1 January, 1990 to 31 December, 1990) were laid together with delay statement on the Table of the House on 26 March, 1993. In terms of the recommendations of the Committee contained in para 3.5 of their First Report (5th Lok Sabha), the aforementioned documents should have been laid within nine months from the closing of the accounting year *i.e.* by 30 September, 1991. Thus, the delay in laying the audited accounts of Pool Fund accounts came to about 18 months.

2.3 In the statement laid by the Ministry, the reasons for delay had been explained as under:—

"Reasons for delay in laying the Audit Report on the Pool Fund Accounts of the Coffee Board for the 1989-90 season are indicated in chronological order as under:—

1. Date on which the Pool Fund Accounts for the 1989-90 season submitted to Audit.	4.11.1991
2. Date on which the revised Pool Fund Accounts for the 1989-90 season, taking into account the objections raised by Audit, submitted to Audit.	20.5.1992
3. Date on which the draft Audit Report on the Pool Fund Accounts for 1989-90 season received from the Audit.	23.10.1992
4. Date on which reply on the draft Audit Report on the Pool Fund accounts for 1989-90 season sent to Audit.	13.11.1992
5. Date on which the Audit Report on the Pool Fund Accounts for 1989-90 season certified by Audit.	31.12.1992

Due to delay in receipt of information/particulars from the field units, the Pool Fund accounts for 1989-90 season could not be finalised by the Coffee Board in time. Hence, there was delay in finalising the Audit Report and its submission to both the Houses of Parliament."

2.4 The Ministry of Commerce, who were requested to furnish information on certain points in this regard, have furnished the same as under:—

	Points	Replies
<b>The dates when—</b>		
I. (a)	the Company Law Board/ C&AG, was approached for appointment of statutory auditors;	The Comptroller & Auditor General of India was requested to undertake the audit of the accounts of Coffee Board, Bangalore for a five year period from 1987-88 to 1991-92 on 14th January, 1988.
(b)	the statutory auditors were appointed;	The Statutory Auditors i.e. Accountant General (Audit)-I, Karnataka, Bangalore was appointed on 14th January, 1988.
(c)	the auditors returned the accounts raising objections; and	The Audit raised objections over a period of time between 4.11.1991 and 20.5.1992 which are the dates of submission of original and revised accounts respectively. On submission of revised accounts, further objections were raised by the Audit over a period of time between 20.5.1992 and 14.9.1992.
(d)	the audited accounts were sent to the Ministry of Commerce for being laid in Parliament.	The Audit Report along with the certified copy of the accounts were sent to the Ministry of Commerce on 5.2.1993.

II. The reasons for—

(a) taking 10 months in compilation and submission of annual accounts to the auditors instead of 3 months as recommended by the Committee on Papers Laid;

The delay in submission of Pool Fund Accounts for the 1989-90 season was about 4 months and 4 days. The Accounts were required to be submitted to Audit before 30th June, 1991.

*Points**Replies*

Due to delay in receipt of information/particulars from the field Units and also due to certain inadequate returns furnished by the Field Units, for which clarifications had to be sought from each of the Field Units before finalisation of the Pool Fund Accounts, there was delay in submitting the Accounts for 1989-90 season.

(b) taking about 6 months in submitting revised Pool Fund Accounts taking into account the objections raised by Audit;

The objections were not in one lot. They were raised over a period of time between 4.11.1991 to 20.5.92.

(c) taking about 5 months by the auditors in preparing the Draft Audit Report and what efforts were made by the Coffee Board to expedite the Audit Report?

The Board made several personal requests to the Accountant General to expedite the Draft Audit Report and furnished the replies to the Draft Report within 20 days.

III. The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year 1 January, 1991 to 31 December, 1991. When these are expected to be laid in Parliament?

The Annual Report of the Coffee Board for the period April, 1991 to March, 1992 has already been laid in Parliament. Replies to the Draft Audit Report on the Pool Fund Accounts of the Coffee Board for the period 1.1.1991 to 31.12.1991 (1990-91 season) have been furnished and final Audit Report along with certified copy of Accounts from the Accountant General is awaited. The Audit Report will be laid in Parliament as soon as the same is received from the Accountant General.

**IV. The remedial measures taken or proposed to be taken both in the Ministry and the Coffee Board to ensure timely laying of the Annual Report and Audited Accounts within the prescribed period of 9 months from the close of the accounting year in future.**

All efforts are being made to ensure submission of the 1991-92 season's Accounts i.e. from 1.1.1992 to 31.12.1992 on the due date and will ensure laying of the Audited Accounts within the prescribed period of 9 months from the close of the accounting year. The Coffee Board have appointed a Senior System Analyst to undertake computerisation of accounts so that in future the submission of accounts will be well within the time limit.

**2.5** At their sitting held on 31 January, 1994, the Committee on Papers Laid on the Table considered the replies given by the Ministry of Commerce regarding delay in laying the Audited Accounts of Pool Fund Accounts of Coffee Board, Bangalore for the period from 1st January to 31 December, 1990. The Committee decided that the representatives of the Ministry of Commerce might be called for evidence to elaborate the reasons for delay in laying these documents.

**2.6** The Committee took evidence of the representatives of the Ministry of Commerce on 27 April, 1994.

**2.7** On being asked to explain the delay, the representative of the Ministry informed the Committee that the accounts for the year ended 31 December, 1990 were submitted to the Ministry in February, 1993. The Accounts for the accounting year that ended on 31 December, 1991 were submitted to the Ministry in May, 1993 and the accounts thereof for the year ended on 31 December, 1992 were submitted on 15 April, 1994. He submitted that the delay has been progressively reduced. The representative of the Ministry however, assured the Committee that such delay would be avoided in future.

**2.8** The Committee note that 10 months were taken in compilation and submission of Annual Accounts to the Auditors instead of 3 months as recommended by the Committee. Six months were taken in submitting the revised pool fund accounts to the Auditors and 5 months were taken by the Auditors in preparing the Audit Report.

**2.9** The Committee are not satisfied with the clarification given by the Ministry in taking 10 months' time in compilation of accounts because it was only due to non-receipt of information from the field units. The Committee feel that if the Board had taken initiative before the end of the season with the field units the accounts could have reached the head office and much of the delay could have been avoided and in anticipation of any

delay from the field units, the Ministry should have taken the matter with field units from time to time. The Committee also observe that so many audit objections were raised during the auditing of accounts. It goes to prove that the accounts were not compiled as per requirements of the audit authorities.

2.10 The Committee recommend that the Ministry in consultation with Coffee Board should fix up a deadline for preparing and submitting the accounts by field offices to the Head office with a view to avoiding delay atleast on this account. The Board should also fix up the responsibility on some officers in the field units to send the accounts within the prescribed time limit. At the Ministry level also, a senior officer should be entrusted to pursue and see that the accounts of field offices reach the Ministry by the deadline fixed for the purpose.

2.11 The Committee also recommend that the accounts of the Coffee Board should also be properly maintained so that at the time of auditing, audit objections could be reduced to the minimum and in case of objections, if any, efforts should be made to resolve them with promptitude.

2.12 The Committee hope that the Ministry of Commerce would made all out efforts to see that the Pool Fund Accounts of the Coffee Board which are in arrears, are laid on the Table of the House within the next three months and all future accounts are laid within the prescribed period. The Ministry should ensure that the work relating to laying of Pool Fund Accounts of Coffee Board is not allowed to fall into arrears in future.

### CHAPTER III

## DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS FOR THE YEAR 1990-91 OF THE LALIT KALA AKADEMI, NEW DELHI

The Lalit Kala Akademi was set up as an apex cultural body in the field of visual arts by the Government of India by a Parliamentary resolution on 5 August, 1954 to encourage and promote creative arts such as painting, graphics, sculpture etc. It was registered under the Societies Registration Act, 1860 on 11 March, 1957. In accordance with the objectives laid down in its constitution, the Akademi carried out its functions through its General Council, Executive Board and other Committees during the year under report.

3.2 The Annual Report and the Audited Accounts of Lalit Kala Akademi for the year 1990-91 were laid together with Review and Delay Statement on the Table of Lok Sabha on 20 April, 1993. As per the recommendation of the Committee on Papers Laid, contained in para 3.5 of their First Report (Fifth Lok Sabha), the aforementioned documents should have been laid on the Table of Lok Sabha within 9 months of the close of the accounting year i.e. by 31 December, 1991. Thus, the period of delay in laying the Annual Report and Audited Accounts on the Table of Lok Sabha came to more than 15½ months.

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

“The Annual Report/Audited Accounts for the year 1990-91 could not be laid within the stipulated period for want of receipt of printed copies of these documents. A statement showing the dates of various stages of the finalisation of Audit Report of the Akademi for the year 1990-91 is given below:—

1.	Annual Accounts submitted to Audit on	13.8.1991
2.	Duration of Audit	
	(1) Transaction Audit	25.9.1991
	(2) Certification of Accounts	31.10.1991
3.	Discussion of Inspection Report on	1.11.1991
4.	Draft Audit Report received by the Akademi on	13.1.1992
5.	Draft Audit Report replied on	21.1.1992
6.	Final Audit Report (English version) issued on	20.2.1992
7.	Final Audit Report (Hindi version) issued on	27.3.1992
8.	Copies of the Annual Report (without annual accounts) received from the Akademi on	12.10.1992

9. Akademi asked to send approved annual accounts on 13.11.1992

10. Approved Annual Accounts received from Akademi on 3.12.1992

11. Reasons for delay furnished by Akademi on 3.12.1992"

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

<i>Points</i>	<i>Replies</i>
I. The dates when—	
(a) the Company Law Board/C&AG was approached for appointment of statutory auditors;	The C&AG was approached and the GOI requested them to audit the accounts of the LKA since its inception.
(b) the statutory auditors were appointed;	
(c) the accounts of Laltit Kala Akademi were compiled and were ready for being handed over to the auditors;	13.8.1991
(d) the annual report was finalised;	1.10.1992
(e) the annual report and Audited accounts were got approved from the General Council/Executive Board;	Executive Board 5.12.1992 General Council 6.12.1992
(f) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;	6.12.1992
(g) the finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry of Human Resource Development (Department of Culture).	13.12.1992
(h) the delay statement and review were prepared by the Ministry; and	16.2.1993
(i) the Annual Report and Audited Accounts alongwith Review Statement and Delay Statement were got authenticated from the Minister	26.3.1993
II. The latest position regarding finalisation of the Annual Report and	The Annual Accounts of 1991-92 are yet to be

*Points*

Audited Accounts for the subsequent year 1991-92. When these are expected to be laid in Parliament?

*Replies*

approved by the Finance Committee and can be placed only after the approval of the Finance Committee.

III. The remedial measures taken or proposed to be taken both in the Ministry and Lalit Kala Adademi to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of 9 months from the close of the accounting year in future.

All efforts will be made in future for timely submission of the Annual Report.

3.5 At their sitting held on 31 January, 1994, the Committee considered the reasons for delay given by the Ministry of Human Resource Development (Department of Culture) in laying the Annual Report and Audited Accounts of the Lalit Kala Akademi for the year 1990-91. The Committee decided that the representatives of the Ministry might be called before the Committee to give detailed reasons for delay in laying the documents on the Table of Lok Sabha.

3.6 On 27 April, 1994, the Committee took evidence of the representatives of the Ministry of Human Resource Development on the question of delay in laying the Annual Report and Audited Accounts of the Lalit Kala Adademi for the year 1990-91.

3.7 The representative of the Ministry admitted that lack of coordination between the Ministry and the Akademi and the frequent and prolonged correspondence between the two on removal of inadequacies on the papers submitted by the Akademi to the Ministry were the main reasons for the delay. He agreed that the 9 months period recommended by the Committee for laying the papers was sufficient to complete the processes involved. He informed the Committee that the annual report and the audited accounts for the year 1991-92 were laid on the Table of Lok Sabha on 22 February, 1994 and that, in respect of the said papers for 1992-93, audit para had been received and annual report had been compiled. He also informed that the accounts for 1993-94 would be submitted to audit by end of June, 1994. He further apprised the Committee about the issuance of appropriate directions to the Akademi for ensuring timely completion of formalities so that delay in laying the papers could be obviated.

3.8 The Committee note that the Annual Report and Audited Accounts of the Lalit Kala Akademi for the year 1990-91 were laid on the Table of Lok Sabha on 20 April, 1993 after a delay of about 15½ months. From the information furnished by the Ministry of Human Resource Development, the Committee find that about 1½ months were taken in compiling the accounts of the Akademi; 6 months in auditing and finalising the accounts; about 1½ months in translation of the Audit Report though the Akademi received the Audit Report on 20.2.1992; two months in getting approval of the Executive Board and General Body though the Annual Report was finalised on 1.10.1992 and nearly 2 months in preparing the "Review" and "delay statement" by the Ministry.

3.9 The Committee are not convinced with the explanation given by the representative of the Ministry of Human Resource Development during evidence. The stages as explained by him and as mentioned above were all created by the Akademi authorities themselves. They had sent the Report without the approval of the Executive Board; various certificates had not been enclosed; Finance Committee and Executive Board had not approved it and the delay statement was also not given. The Annual Report and Audited Accounts could not be as authentic document for want of approval by Executive Board of the Akademi. The Committee feel that the delay could have been avoided if the annual accounts had been monitored at every stage of their finalisation.

3.10. The Committee recommend that a time schedule should be chalked out by the Lalit Kala Akademi in consultation with the Ministry and the audit authorities and some senior officers in the Akademi as well as in the Ministry should be entrusted with the job of monitoring the time schedule so framed. If any delay is anticipated at any stage, the matter may be taken up with the concerned authority to expedite the action. The Ministry of Human Resource Development should also take steps to obviate delay in preparing "review" and "delay statement" and see that the documents which are laid on the Table of the House within the stipulated time of nine months prescribed by the Committee.

## CHAPTER IV

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE CENTRAL COUNCIL OF INDIAN MEDICINE FOR THE YEAR 1990-91

The Central Council of Indian Medicine is a statutory body constituted under the Indian Medicine Central Council Act, 1970. The Council was first constituted in 1971. The Council was reconstituted in 1984.

4.2 The Annual Report and Audited Accounts of the Central Council of Indian Medicine for the year 1990-91 were laid together with Review and Delay Statement on the Table of Lok Sabha on 24 April, 1993. 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 within nine months of the close of the accounting year i.e. by 31 December, 1991. Thus, the delay in laying the Annual Report and Audited Accounts came to about 16 months.

4.3 In the statement laid alongwith the Annual Report and Audited Accounts the reasons for delay were explained as under:—

“Following are the dates on which various activities relating to audit of accounts of the institute for the year 1990-91 and preparation/approval of the Annual Report were completed:—

- (i) Accounts of the Institute sent to 30.6.1991 the office of CAG for audit.
- (ii) Accounts audited during the 12.9.1991 to 3.10.1991 period.
- (iii) Audit Report received by the 19.2.1992 institute
- (iv) The work of Hindi translation October, 1991 (Annual Report) completed. February, 1992 (Audit Report)
- (v) The Annual Report and The Annual Report and Audited Accounts approved by Audited Accounts were adopted the Executive Committee. by the Executive Committee on 13.8.91 and 28.2.92 respectively.
- (vi) The printing of Annual Report 17.3.1992 and Audited Accounts completed.

The Audited Report of CCIM was received from the DACR on 19.2.92. This report was adopted by the Executive Committee at its meeting held on 28.2.92. Thereafter, the Audited Report was sent to the Press for printing. The work of printing was completed on 17.3.1992.

(vii) Date of receipt of the Reports April' 92

(viii) Comments of Technical December 1992" Experts obtained

4.4 The Ministry of Health and Family Welfare (Department of Health), who were asked to furnish clarifications on certain points in this connection, furnished the same as under:—

<i>Points</i>	<i>Replies</i>
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"I. The dates when—

(a) the Annual Report was finalised;	The Annual Report for the year 1990-91 was finalised by the Executive Committee of the CCIM on 13.8.91.
(b) the Annual Report and Audited Accounts were taken up for translation and printing;	Work of the Hindi translation of Annual Report for the year 1990-91 was completed in the month of October, 1991 and of Audit Report in February, 1992 because of the final Audit Report for the year 1990-91 was received from DACR, New Delhi on 20.2.92. The work for printing was taken up in the month of February, 1992.
(c) the finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry of Health & Family Welfare for being laid in Parliament.	The finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry of Health & Family Welfare for being laid in Parliament vide this office letter No. 20-3/91-CCIM (AR), dated, 2.4.92.

<i>Points</i>	<i>Replies</i>
(d) the Delay Statement and Review were prepared by the Ministry; and	The Delay Statement and Review Statement were prepared on 15.7.1992 and the comments of the technical experts were obtained on 28.12.92.
(e) the Annual Report and Audited Accounts alongwith Review Statement and Delay Statement were got authenticated.	The Reports were first authenticated by the then Minister of State Smt. D.K. Thara Devi Siddhartha on 13.1.93 but as the Session was over it had to be laid in the next session and it was again authenticated by the Deputy Minister on 30.3.93.
II. The latest position regarding Report and Audited Accounts for the year 1991-92 have been submitted to for the subsequent year 1991-92. When these are expected to be laid in Parliament?	The Annual Report and Audited Accounts for the year 1991-92 have been submitted to the Ministry of Health and Family Welfare, New Delhi on 29.6.93 and they are expected to be laid in the Parliament during the Monsoon Session of the Parliament.
III. The remedial measures taken or proposed to be taken both in the Ministry and Central Council of Indian Medicine to ensure timely laying of the Annual Report and Audited Accounts within the prescribed period of 9 months from the close of the accounting year.	Every effort is taken by the Central Council of Indian Medicine to submit the Annual Report and Audited Accounts within the prescribed period of 9 months from the close of the accounting year. But the Audit Report for the year 1990-91 was received from DACR in the month of February, 1992 and the Audited Report for the year 1991-92 was also received in the month of April, 1993. Therefore, the late receipt of Audit Reports is the main reason of delay for submission of the Annual Report and Audited Accounts.

4.5 At their sitting held on 31 January, 1994, the Committee considered the reasons for delay given by the Ministry of Health and Family Welfare (Department of Health) in laying Annual Report and Audited Accounts of the Central Council of Indian Medicine for the year 1990-91. The Committee decided that the representatives of the Ministry might be called before the Committee to elaborate the reasons for delay in laying the documents on the Table of Lok Sabha.

4.6 On 27 April, 1994, the Committee took evidence of the representatives of the Ministry of Health and Family Welfare on the question of delay in laying Annual Report and Audited Accounts of the Central Council of Indian Medicine for the year 1990-91.

4.7 On being asked to explain the delay, the representative of the Ministry attributed the weak organisational structure on the part of the Ministry which looks after the affairs, as the main reason for the delay. He informed the Committee that a separate Department/Directorate exclusively to look after the Indian systems of medicine was being contemplated. He further informed that the strength of the staff in the Ministry dealing with the matter had also been augmented as a consequence of which, the delay in laying the papers during the subsequent years had been progressively reduced. He also informed the Committee that the annual report and the audited accounts of the Council for the year 1991-92 were laid on the Table of Lok Sabha on 26 August, 1993 after a reduced delay of 8 months and the said papers for 1992-93 were proposed to be laid within a week thereafter, thus further marginalising the delay. He however, agreed that the delay of 8½ months during the process of scrutiny of the papers by the technical experts in the Ministry, should have been avoided.

4.8 The Committee are concerned to note that the accounting year of the Council ends on 31 March and the Council sent the accounts to the audit authorities only on 30.6.1991 and in-between the auditing of accounts, its translation etc. took nearly 11 months. The Committee see no reason for such type of inordinate delay.

4.9 The Committee also feel distressed on the explanation given by the representative of the Ministry for taking about 7 months by the Audit authorities for auditing and finalising the accounts. The Committee do not appreciate the statement that audit authority was the superior authority hence they did not think it proper to remind them. The Committee feel that there was no harm in reminding the audit authorities for auditing the accounts in time.

4.10 The Committee recommend that the Council should draw up a time bound schedule, for processing the work involved right from compilation of Accounts, printing of Annual Reports and audited accounts and sending them to the Ministry for laying them on the Table of the House. In order to achieve the desired result, the job needs to be monitored at sufficiently high

levels both in the Ministry of Health and Family Welfare and the Central Council of Indian Medicine. In order to have the accounts expeditiously audited, the Committee also advise the Council to take up the auditing of accounts with the Audit authorities from time to time.

4.11 The Committee also note that the Annual Report and Audited Accounts of the Council for the year 1990-91 were received in the Ministry on 2 April, 1992 but these were laid on the Table of the House on 24 April, 1993 *i.e.* after about 12 months. The Committee feel that the Ministry did not take the matter seriously and allowed to linger it indefinitely. The Committee observe that this type of approach is regrettable and needs to be avoided in future and place before Parliament the required documents as soon as they are received in the Ministry.

## CHAPTER V

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE ALL INDIA INSTITUTE OF MEDICAL SCIENCES, NEW DELHI FOR THE YEAR 1990-91

The All India Institute of Medical Sciences (AIIMS) was established in New Delhi in 1956 through an Act of Parliament as an institution of national importance to serve as a nucleus for development of excellence in all aspects of health care system in India.

5.2 The Annual Report of the All India Institute of Medical Sciences was laid on the Table of Lok Sabha alongwith delay statement and Review on 20 August, 1992. The Audited Accounts of the Institute alongwith the delay statement were separately laid on the Table on 14 May, 1993. As per recommendation of the Committee on Papers Laid on the Table as contained in para 3.5 of their First Report (Fifth Lok Sabha), the said documents were to be laid together within nine months of the close of the accounting year i.e. by 31 December, 1991. Thus, the delay in laying the Annual Report and Audited Accounts came to about 8 months and 16 1/2 months respectively.

5.3 The statement as laid alongwith the Annual Report explained the reasons for delay as under:—

"Under Section 18 of the AIIMS Act, 1956, the accounts of the Institute as certified by the Comptroller & Auditor General of India together with the Audit Report thereon are required to be forwarded annually to the Central Government which shall cause the same to be laid before both the Houses of Parliament.

Under section 19 of the AIIMS Act, 1956 the Institute has to submit an Annual Report to the Central Government which shall cause the same to be laid before both the Houses of Parliament.

As per rules of the AIIMS, New Delhi, the Annual Report has to be forwarded to the Central Government within five months of the close of the year and the Annual Accounts and Audit Report thereon within nine months of the close of the financial year.

The Ministry of Health & Family Welfare has been pursuing with the AIIMS the matter regarding submission of Annual Report for 1990-91 and to take action to expedite the submission of the Audit Report by the Director of Audit, Central Revenues, New Delhi in due time so as to enable the Ministry to lay both the reports before Parliament by the stipulated period.

The Institute have informed that the Audit Report for the year 1990-91 has not been received from the Director of Audit, Central Revenues and the matter is being pursued with them. Copies of the same will, therefore, be laid on the table of both the Houses after it has been received from the Director of Audit, Central Revenues, New Delhi.

Compilation and Auditing of the Annual Report was completed by the Institute on 9.12.1991. The draft Annual Report was circulated for approval of the Institute Body on 20.12.1991 and the same was approved by the Institute Body on 30.12.1991. The Hindi translation was completed on 12.6.1992. The printed copies of the Annual Report were received by the Government on 7.7.1992.

In the above circumstances, it was not possible for the Ministry to lay the Annual Report and the Audit Report on the accounts of the AIIMS for the year 1990-91 in respect of the All India Institute of Medical Sciences, New Delhi on the Table of the Sabha before 31st December, 1991."

5.4 The Statement as laid alongwith the Annual Accounts and the Audit Report thereon explained the reasons for delay as under:—

"Under Section 18 of the AIIMS Act 1956, the accounts of the Institute as certified by the Comptroller & Auditor General of India together with the Audit Report thereon are required to be forwarded annually to the Central Government, which shall cause the same to be laid before both the Houses of Parliament. Under Section 19 of the AIIMS Act, 1956, the Institute has to submit an Annual Report to the Central Government, which shall cause the same to be laid before both the Houses of Parliament

The Annual Report of the AIIMS for the year 1990-91 was placed before both the Houses of Parliament in August, 1992.

As regards Annual Accounts alongwith Audit Report thereon for the year 1990-91, the Institute has reported that the Annual Accounts were furnished to the Audit on 10.7.1991 and the Audit was completed on 31.12.1992. The same was discussed on 7.1.1992 and the draft Audit Report was received by Institute on 27.3.1992. Reply to the draft Audit Report was sent by the Institute to Audit on 8.4.1992 and the final Audit Report and certified Accounts were received by the AIIMS on 5.3.1993. The same were considered and approved by the Finance Committee and the Governing Body of the Institute on 26.3.1993 and 15.4.1993 respectively. The required number of copies of the same together with Hindi version were received by the Ministry of Health & Family Welfare on 30.4.93.

In the circumstances it was not possible to lay the Annual Accounts alongwith the Audit Report thereon for 1990-91 in respect of AIIMS, New Delhi on the Table of both the Houses of Parliament before 31.12.1991 and, therefore, these documents are being laid in the current Session of the Parliament."

5.5 The Ministry of Health & Family Welfare (Department of Health), who were asked to furnish clarifications on certain points in this connection, furnished the same as under:—

*Points*

"I. The dates when—

- (a) the C&AG was approached for appointment of statutory auditors;
- (b) The statutory auditors were appointed;

*Reply*

The All India Institute of Medical Sciences is a Statutory/Autonomous Body set up under the AIIMS Act, 1956. Section 18 of the said act provides that the accounts of the Institute shall be audited by the Comptroller and Auditor General of India and the accounts as certified by the Comptroller and Auditor General or any other person appointed by him on his behalf together with the Audit Report thereon shall be forwarded annually to the Central Government. and the Government. shall cause the same to be laid before both the Houses of Parliament.

10-7-1991

- (c) the accounts of All India Institute of Medical Sciences were compiled and were ready for being handed over to auditors;
- (d) the accounts were handed to auditors for auditing;
- (e) the auditing of accounts commenced by the auditors and the time taken in it;
- (f) the Annual Report was finalised;
- (g) the Annual Report and Audited Accounts were approved from the Governing Body;
- (h) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;

10-7-1991

From 29.7.1991 to 27.12.1991.  
Total time 4 months and 29 days.

19.12.1991

(i) Annual Report 20.12.1991.  
(ii) Annual Accounts 15.4.1993.

The Hindi translation of Annual Report was completed on 20.5.1992 and that of Annual Accounts on 9.3.1993 and took about 7 weeks for translation and submitted to the Ministry of Health and Family Welfare.

<i>Points</i>	<i>Reply</i>
(i) the finalised Annual Report and Audited Accounts both in Hindi and English Versions were sent to the Ministry of Health and Family Welfare for being laid in Parliament;	(i) Annual Report 7.7.1992. (ii) Annual Accounts 30.4.1993.
(j) the Delay statement and review were prepared by the Ministry; and	(i) Annual Report 15-7-1992. (ii) Annual Accounts 4-5-1993.
(k) the Annual Report and Audited Accounts alongwith Review and Delay Statements were got authenticated from the Minister; and	(i) Annual Report 16-8-1992. (ii) Annual Accounts 13-5-1993.
(l) the Annual Report was laid on the Table of the House.	The Annual Report was laid on the Table on Lok Sabha on 20.8.1994.
II. The reasons for not laying together Annual Report and Audit Report of the All India Institute of Medical Sciences.	There was delay in finalisation of the Audit Report by the Comptroller and Auditor General of India.
III. The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent years. When these are expected to be laid in Parliament.	The Annual Report for the year 1991-92 has already been approved by the Institute Body of the AIIMS and the work relating to its Hindi translation is in progress. The same is likely to be submitted by the Institute to the Ministry by 1st week of July, 1993. The Annual Accounts have not yet been finally certified by the C&AG as they insisting for certain figures pertaining to CTVS to be incorporated therein. The Institute has informed that the revised accounts incorporating these figures are likely to be submitted to the C&AG within two weeks.

	<i>Points</i>	<i>Reply</i>
IV.	<p>The remedial measures taken or proposed to be taken both in the Ministry and All India Institute of Medical Sciences to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of 9 months from the close of the accounting years, in future.</p>	<p>(i) The Deptts./Centres have been advised to be more prompt in furnishing the data for the report so that there is no delay in laying these reports, before Parliament in future.</p> <p>(ii) All possible efforts are being made by the Institute to submit the compiled accounts to C&amp;AG by the stipulated date viz. 30.6.1993. C&amp;AG will be requested to complete their audit expeditiously so that the Annual Report and Audited Accounts can both be placed on the Table of the Parliament within the stipulated period of 9 months after the close of the financial year.</p>

5.6 At their sitting held on 14.6.1994, the Committee on Papers Laid on the Table considered the reasons given by the Ministry of Health and Family Welfare in connection with the delay in laying the Annual Report and Audited Accounts of the All India Institute of Medical Sciences, New Delhi for the year 1990-91. As the reasons given by the Ministry were not convincing, the Committee decided to call the representatives of the Ministry to appear before them for oral evidence in this regard.

5.7 On 2 September, 1994 the representatives of the Ministry of Health and Family Welfare appeared before the Committee to tender oral evidence.

5.8 During the evidence when asked to explain the reasons for delay of 8½ months in finalising the Annual Report and 7½ months in translation and printing of the Annual Report after its approval from the Governing Body, the representatives of the Ministry admitted the delay and explained that the All India Institute of Medical Sciences is a very large organisation having a large number of specialities and super-specialities. Immediately after the accounting year closed communications alongwith questionnaires were sent from the office of the Director to various Departments for sending information/material for incorporation in the Report and that information was received very late resulting in late finalisation of the Annual Report. Thereafter, the report was sent to the Institute Body for its approval and after their approval the translation work was taken up.

5.9 On being asked to explain the reasons for delay in auditing of accounts and their laying on the Table of the House separately, the representative of the Ministry informed that there had been much delay in auditing of the patients' data because at one time the number of patients 4 lakhs which later went up to 17 lakhs and also there was delay in various departments in compilation and drawing up the details. During the auditing of accounts a large number of objections were raised by the audit party. He informed the Committee that for the purpose of reducing delay they were thinking to have provision of concurrent audit in their Institute so that the accounts were concurrently audited throughout the year and there may not be any delay on this account. For this the witness stated that they would take up the matter with C & A.G. to have the concurrent audit system introduced early.

5.10 On being asked the steps taken by the Ministry to see that the rules of the Institute, which provide 5 months and 9 months period from the close of the accounting year for forwarding the Annual Report and Annual Accounts respectively to the Central Government for placing before Parliament whereas the Committee on Papers Laid recommended to place them before Parliament together within 9 months of the close of the accounting year, the representative of the Ministry submitted that the rules of the Institute are not inconsistent with the recommendations of the Committee. They, however, promised to adhere to the recommendations of the Committee in the matter of laying both the documents together before Parliament.

5.11 The Committee are distressed to note that the Audited Accounts and Annual Report of the All India Institute of Medical Sciences were laid on the Table of the House separately on 14.5.93 and 20.8.93 respectively, that is, after a delay of about sixteen and a half month and eight months.

5.12 Eight and a half months were taken in finalising the Annual Report, 7½ months in translation and its printing and one month was taken by the Ministry for its authentication. Five and a half months were taken by the auditors in auditing the accounts, and 5½ months were also taken by the Institute for getting approval of these accounts from their Governing Body.

5.13 The Committee are unhappy to observe that despite the clear guidelines laid down by the Committee on Papers Laid on the Table in their recommendation contained in para 3.5 of their First Report (5th Lok Sabha) that the Annual Report and Audited Accounts of the Institute must be laid together, the Annual Report and Audited Accounts of the Institute have been laid separately and that too with much delay. The Committee observe that unless the Annual and Accounts of the Institute are laid together, a perfect and complete picture of the working and activities of the Institute would not be known to the Members of Parliament and as such the very purpose of laying these papers before Parliament is defeated.

5.14 The Committee, therefore, reiterate the earlier recommendation contained in para 3.5 of their First Report (5th Lok Sabha) and recommend that the Annual Reports and Audited Accounts of the Institute should be laid together within 9 months from the close of the accounting year..

5.15 The Committee also note the contention of the Ministry of Health and Family Welfare that the number of patients in the Institute has tremendously increased. It has resulted in delay in compilation of data and their auditing by Statutory Auditors. The Statutory Auditors alone had taken 5 months in the auditing of the accounts of the Institute for the year 1990-91. In order to overcome this problem, the Committee recommend that the Institute should have concurrent audit system for which the Ministry of Health and Family Welfare might approach the Comptroller & Auditor General of India and have the system introduced so that the accounts of the Institute are compiled and audited throughout the year and Audited Accounts together with the Audit Report thereon are placed before Parliament within the prescribed period of 9 months from the close of the accounting year.

NEW DELHI;  
*November 30, 1994*  


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*Agrahayana 9, 1916 (Saka)*

T.J. ANJALOSE,  
*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.	1.8	<p>The Committee note that a period of 5 months 'was taken by the National Open School Society, Delhi for approval of the Minister of Human Resource Development on behalf of the Government of India to incorporate the provisions in Rules and Regulations for external audit of National Open School Society, submission of Annual Report and Audit Report of the Society to the Government and laying them before the Parliament within nine months of the close of the accounting year of the Society.</p>
2.	1.9	<p>The Committee also note that the Society took 2 months time for getting the Annual Report approved by the General Body of the Society.</p>
3.	1.10	<p>The Committee find that the provisions for submission of Annual Reports and Audited Accounts to Parliament had been incorporated in the Memorandum of association and Rules and Regulations of the Society only in 1992 though it was the duty of the Ministry to</p>

make the Society aware of the recommendations of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha) that all the Annual Reports and Audited Accounts of the Society were required to be laid on the Table of the House within the prescribed period of 9 months of the close of the accounting years. The Committee observe that the Ministry of Human Resource Development took the matter in a casual manner and delayed the incorporation of the requirement in the rules and regulations of the Society at the time of their inception right in the year 1979. The Committee recommend that a time-bound schedule should be drawn up by the Society in consultation with the Ministry of Human Resource Development (Department of Education) and for strictly adhering to the various stages of the time schedule so drawn up and some senior officers both in the Society and the Ministry should be entrusted with the responsibility so that the documents could be finalised and placed before Parliament well within nine months of the close of the accounting years of the Society.

4. / 2.8 The Committee note that 10 months were taken in compilation and submission of Annual Accounts to the Auditors instead of 3 months as recommended by the Committee. Six months were taken in submitting the revised pool fund accounts to the Auditors and 5 months were taken by the Auditors in preparing the Audit Report.

5. / 2.9 The Committee are not satisfied with the clarification given by the Ministry in taking 10 months' time in compilation of accounts because it was only due to non-receipt of information from the field units. The

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Committee feel that if the Board had taken initiative before the end of the season with the field units the accounts could have reached the head office and much of the delay could have been avoided and in anticipation of any delay from the field units, the Ministry should have taken the matter with field units from time to time. The Committee also observe that so many audit objections were raised during the auditing of accounts. It goes to prove that the accounts were not compiled as per requirements of the audit authorities.

6. 2.10 The Committee recommend that the Ministry in consultation with Coffee Board should fix up a dead line for preparing and submitting the accounts by field offices to the head office with a view to avoiding delay atleast on this account. The Board should also fix up the responsibility on some officers in the field units to send the accounts within the prescribed time limit. At the Ministry level also, a senior officer should be entrusted to pursue and see that the accounts of field offices reach the Ministry by the dead-line fixed for the purpose.

7. 2.11 The Committee also recommend that the accounts of the Coffee Board should also be properly maintained so that at the time of auditing, audit objections could be reduced to the minimum and in case of objections, if any, efforts should be made to resolve them with promptitude.

8. 2.12 The Committee hope that the Ministry of Commerce would made all out efforts to see that the Pool Funds Accounts of the Coffee Board which are in arrears, are laid on the Table of the House within the next three months and all future accounts are laid within the prescribed period. The Ministry should ensure that the work relating to laying of Pool Fund/Accounts of Coffee Board is not allowed to fall into arrears in future.

9. 3.8 The Committee note that the Annual Report and Audited Accounts of the Lalit Kala Akademi for the year 1990-91 were laid on the Table of Lok Sabha on 20 April, 1993 after a delay of about 15½ months. From the information furnished by the Ministry of Human Resource Development, the Committee find

that about 1½ months were taken in compiling the accounts of the Akademi; 6 months in auditing and finalising the accounts; about 1½ months in translation of the Audit Report though the Akademi received the Audit Report on 20.2.1992; two months in getting approval of the Executive Board and General Body though the Annual Report was finalised on 1.10.1992 and nearly 2 months in preparing the "Review" and "delay statement" by the Ministry.

10. / 3.9 The Committee are not convinced with the explanation given by the representative of the Ministry of Human Resource development during evidence. The stages as explained by him and as mentioned above were all created by the Akademi authorities themselves. They had sent the Report without the approval of the Executive Board; various certificates had not been enclosed; Finance Committee and Executive Board had not approved it and the delay statement was also not given. The Annual Report and Audited Accounts could not be as authentic document for want of approval by Executive Board of the Akademi. The Committee feel that the delay could have been avoided if the annual accounts had been monitored at every stage of their finalisation.

11. / 3.10 The Committee recommend that a time schedule should be chalked out by the Lalit Kala Akademi in consultation with the Ministry and the audit authorities and some senior officers in the Akademi as well as in the Ministry should be entrusted with the job of monitoring the time schedule so framed. If any delay is anticipated at any stage, the matter may be taken up with the concerned authority to expedite the action. The Ministry of Human Resource Development should also take steps to obviate delay in preparing "review" and "delay statement" and see that the documents which are laid on the Table of the House within the stipulated time of nine months prescribed by the Committee.

12. / 4.8 The Committee are concerned to note that the accounting year of the Council ends on 31 March and the Council sent the accounts to the audit authorities only on 30.6.1991 and in-between the auditing of accounts, its translation etc. took nearly

1	2	3
11 months. The Committee see no reason for such type of inordinate delay.		

13. 4.9 The Committee also feel distressed on the explanation given by the representative of the Ministry for taking about 7 months by the Audit authorities for auditing and finalising the accounts. The Committee do not appreciate the statement that audit authority was the superior authority hence they did not think it proper to remind them. The Committee feel that there was no harm in reminding the audit authorities for auditing the accounts in time.

14. 4.10 The Committee recommend that the Council should draw up a time bound schedule, for processing the work involved right from compilation of Accounts, printing of Annual Report and audited accounts and sending them to the Ministry for laying them on the Table of the House. In order to achieve the desired result, the job needs to be monitored at sufficiently high levels both in the Ministry of Health and Family Welfare and the Central Council of Indian Medicine. In order to have the accounts expeditiously audited, the Committee also advise the Council to take up the auditing of accounts with the Audit authorities from time to time.

15. 4.11 The Committee also note that the Annual Report and Audited Accounts of the Council for the year 1990-91 were received in the Ministry on 2 April, 1992 but these were laid on the Table of the House on 24 April, 1993 i.e. after about 12 months. The Committee feel that the Ministry did not take the matter seriously and allowed to linger it indefinitely. The Committee observe that this type of approach is regrettable and needs to be avoided in future and place before Parliament the required documents as soon as they received in the Ministry.

16. 5.11 The Committee are distressed to note that the Audited Accounts and Annual Report of the All India Institute of Medical Sciences were laid on the Table of the House separately on 14.5.93 and 20.8.93 respectively, that is, after a delay of about sixteen and a half months and eight months.

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17.	5.12	Eight and a half months were taken in finalising the Annual report, 7½ months in translation and its printing and one month was taken by the Ministry for its authentication. Five and a half months were taken by the auditors in auditing the accounts, and 5½ months were also taken by the Institute for getting approval of these accounts from their Governing Body.
18.	5.13	The Committee are unhappy to observe that despite the clear guidelines laid down by the Committee on Papers Laid on the Table in their recommendation contained in para 3.5 of their First Report (5th Lok Sabha) that the Annual Report and Audited Accounts of the Institute must be laid together, the Annual Report and Audited Accounts of the Institute have been laid separately and that too with much delay. The Committee observe that unless the Annual Report and Accounts of the Institute are laid together, a perfect and complete picture of the working and activities of the Institute would not be known to the Members of Parliament and as such the very purpose of laying these papers before Parliament is defeated.
19.	5.14	The Committee, therefore, reiterate the earlier recommendation contained in para 3.5 of their First Report (5th Lok Sabha) and recommend that the Annual Reports and Audited Accounts of the Institute should be laid together within 9 months from the close of the accounting year.
20.	5.15	The Committee also note the contention of the Ministry of Health and Family Welfare that the number of patients in the Institute has tremendously increased. It has resulted in delay in compilation of data and their auditing by Statutory Auditors. The Statutory Auditors alone had taken 5 months in the auditing of the accounts of the Institute for the year 1990-91. In

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order to overcome this problem, the Committee recommend that the Institute should have concurrent audit system for which the Ministry of Health and Family Welfare might approach the Comptroller & Auditor General of India and have the system introduced so that the accounts of the Institute are compiled and audited throughout the year and Audited Accounts together with the Audit Report thereon are placed before Parliament within the prescribed period of 9 months from the close of the accounting year.