

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1981-82.)**

(SEVENTH LOK SABHA)

EIGHTH REPORT

(*Presented on*)

10 SEP 1981



**LOK SABHA SECRETARIAT
NEW DELHI**

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EIGHTH REPORT OF COMMITTEE ON
PAPERS LAID ON THE TABLE (1981-82)

<u>Page</u>	<u>Para</u>	<u>Line</u>	<u>For</u>	<u>Read</u>
(v)	2	9	Annual Report	Annual Reports
5	2.4	1 (from bottom)	1978-	1978-79
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15	3.12	12	1979-80	1978-79
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23	1.14 (Appendix- III Col. 3)	14	how	no
27	3.12 (Appendix- III Col. 3)	17	1979-80	1978-79
28	3.13 (Appendix- III Col. 3)	7	8.3.1976. Neither	8.3.1976, neither

CONTENTS

	PAGES
Personnel of the Committee on Papers Laid on the table (1981-82)	(iii)
Introduction	(v)
Chapter—I . Delay in laying before Parliament Audited Accounts of the Sangeet Natak Akademi, New Delhi	1
Chapter—II . Delay in laying Audited Accounts of the National School of Drama	5
Chapter—III . Delay in laying Annual Reports and Audit Reports of Regional Engineering Colleges	10
Appendices	
I. Statement explaining reasons for delay in laying the Audited Accounts, of the Sangeet Natak Akademi, New Delhi for the year 1977-78 on the Table of Lok Sabha/Rajya Sabha	18
II. Statement showing dates of laying Audited Accounts and Annual Reports of Regional Engg. Colleges	19
III. Summary of recommendations/Observations contained in the Report	22

**PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE
TABLE**

(1981-82)

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Dr. D.N. Gadhok	-	Chief Legislative Committee Officer
Shri S.D. Kaura	-	Chief Legislative Committee Officer
Shri S.S. Chawla	-	Senior Legislative Committee Officer

INTRODUCTION

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

2. On examination of certain papers laid on the Table of Lok Sabha during the First, Second, Third, Fourth & Fifth Sessions of Seventh Lok Sabha, the Committee have come to certain conclusions in regard to delay in laying before Parliament:

- (i) Audited Accounts of the Sangeet Natak Akademi, New Delhi;
- (ii) Audited Accounts of the National School of Drama, New Delhi; and
- (iii) Annual Report and Audit Reports of the Regional Engineering Colleges. The conclusions of the committee are reflected in this Report.

3. The Committee considered and adopted this Report at their sitting held on 15th July, 1981.

4. A statement giving summary of recommendations|observations of the Committee is appended to the Report (Appendix—III).

NEW DELHI

August, 1981

Sravana, 1903 (Saka)

RAJENDRA KUMARI BAJPAI

Chairman,

Committee on Papers laid on the Table

DELAY IN LAYING BEFORE PARLIAMENT AUDITED ACCOUNTS OF THE SANGEET NATAK AKADEMI, NEW DELHI.

The Audited Accounts of the Sangeet Natak Akademi, New Delhi for the year 1977-78 were laid on the Table of Lok Sabha on 2 February, 1980 along with a statement (Appendix I) showing reasons for delay in laying them.

1.2. According to the statement showing reasons for delay the Akademi took about 8 months (from 1 April, 1978 to 22 November, 1978) in compiling its Accounts and submitting the same to the Audit. The Audit also took about 8 months (from 22 November, 1978 to 19 July, 1979) in auditing and furnishing copy of final Audit Report to the Akademi.

1.3. The Committee on Papers laid on the Table have in para 1.16 of their First Report (5th Lok Sabha) recommended as under:—

“.....the Committee recommend that after the close of the accounting year every autonomous organisation should complete its accounts within a period of 3 months and make them available for auditing. Auditing of the accounts and furnishing replies to audit objections, if any, and also translation and printing of Reports should be completed within the next six months so that the Reports and audited accounts are laid before Parliament within nine months after the close of the accounting year unless otherwise stipulated in the relevant Act etc. under which the body has been set up. If for any reason the report and audited accounts cannot be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period.”

Since the accounting year of the Akademi closes on 31 March each year the accounts for 1977-78 should have been laid on the Table of Lok Sabha by 31 December, 1978 as per above recommendation.

1.4. The Annual Report of the Sangeet Natak Akademi for 1978-79 was laid on the Table of Lok Sabha on 17 March, 1980 along with a statement giving reasons for not laying the Audited accounts for 1978-79 within the stipulated period of 9 months. The statement *inter alia* reads as under:

“Statement of receipts and payments account were approved by the Finance Committee of the Sangeet Natak Akademi on 19-10-1979. After their approval, copies of accounts were sent to the Director of Audit, Central Revenues, New Delhi on 5-11-1979 requesting them to audit the accounts. The Director of Audit took up audit on 3-12-1979 and completed it on 18-1-1980. The Inspection Report for 1978-79 has already been discussed on 18-1-1980, the audit report is awaited from the Director of Audit.”

1.5. The Department of Culture who were asked to furnish information on certain points furnished the requisite information in their O.Ms. dated 17 May and 10 July, 1980.

1.6. Explaining the reasons for about 2 months' delay in supplying the cyclostyled copies of the report containing only 11 pages, the Department of Culture in their O.M. dated 17-5-1980 stated that the delay was due to urgent work relating to meetings of the various Committees of the Akademi.

1.7. Regarding the position of Annual Accounts for 1978-79 of the Akademi, the Department of Culture explained as under:

“the Annual Accounts of the Sangeet Natak Akademi for 1978-79 were approved by the Finance Committee of Sangeet Natak Akademi on 19-10-1979 and copies of accounts were sent to the Audit on 5-11-1979.

Draft audit report for the year 1978-79 was received from the Director of Audit on 13-2-1980 and a supplementary communication from Audit was received on 7 March, 1980.

Replies to Director of Audit were sent on 10/11 April, 1980. Replies could not be sent earlier as the staff of Sangeet Natak Akademi was busy with the work relating to festival on impact of Sufism and Vaishnavism on music, the annual Awards ceremony of the Akademi and various other matters connected with the closing of financial year. Final report from Audit is awaited.”

1.8. On the question regarding steps taken or proposed to be taken to eliminate delay at various levels in future, the Department of Culture explained as under:

“A Schedule for the preparation of accounts; their submission to the Audit and inspection of the institution has been laid down for all autonomous organisations.

The details of time schedule proposed by this Department for submission for Reports by various organisations is given below:—

- (a) The Accountant General concerned should be requested immediately to conduct the audit of the accounts by 30-6-1980 and the audit report should be available by this date;
- (b) The preparation of the annual report should be taken in hand and the meeting of the Governing body etc., as the case may be, should be convened in July—August 1980, to get their approval for the annual and audit report;
- (c) The annual and audit reports should be translated in Hindi and their printing should be completed by September, 1980; and
- (d) The requisite copies of the annual and audit reports in English and Hindi should be furnished to the Department of Culture by the end of October, 1980.”

1.9 The Audited Accounts of the Sangeet Natak Akademi for 1978-79 were laid on the Table of Lok Sabha on 30 June, 1980.

1.10 The Annual Report along with ‘Review’ of Government and the Audited Accounts for 1979-80 of the Sangeet Natak Akademi for the year 1979-80 were laid on the Table of Lok Sabha on 15 December, 1980 and 7 May, 1981 respectively.

1.11 The Committee note that the Audited Accounts of the Sangeet Natak Akademi for the years 1977-78 and 1978-79 were laid on the Table of Lok Sabha after 22 months and 15 months of the close of the relevant accounting year. The Committee find that the delay occurred mainly at the stage of compilation of the accounts because the Akademi took 8 months and 7 months respectively (instead of 3 months) in compiling and submitting to Audit its above accounts. The Committee have no doubt that had the Sangeet Natak Akademi prepared its accounts within the prescribed time limit and furnished

to Audit replies to draft Audit Report with promptitude as also reminded the Audit for expediting the Audit Report, the audited accounts would have been laid on the Table in time.

1.12. The Committee are of the view that no care seem to have been taken by the Department of Culture to ensure compliance by the institutions/organisations under their administrative control, of the time limit prescribed by the Committee. The Committee find that despite their repeated recommendations that the Annual/Audit Reports of autonomous organisations/institutions (which are required to be laid on the Table of the House) should be laid within 9 months of close of the accounting year, cases of delay in laying the reports and accounts continue to occur. The Committee feel that there seem to be no realisation on the part of the Ministries/Departments of Government of India to ensure timely laying of Reports/Accounts of the institutions/organisations under their administrative control.

1.13. The Committee desire that all the Ministries/Departments of Government of India should have a cell under the charge of a senior officer entrusted with the responsibility to ensure that the Annual Reports/Audited accounts of the institutions/organisations under their administrative control are laid on the Table within the period prescribed by the Committee i.e. within nine months of the close of the accounting year.

1.14. The Committee note that the Audited Accounts of the Sangeet Natak Akademi for the year 1979-80 were laid on the Table of Lok Sabha on 7 May, 1981 i.e. 13 months after the close of the accounting year. The Committee find that the Department of Culture did not lay on the Table any statement showing reasons why the said accounts could not be laid within the prescribed period of 9 months. The Committee further find that the Department of Culture have not even adhered to their own time schedule drawn for the accounts of 1979-80. The Committee are constrained to observe that it is of no use prescribing a time schedule without adhering to it. The Committee trust that the Department of Culture would be very vigilant in future so as to ensure that no lapse will recur and Annual Reports and Audited Accounts of the Akademi are laid on the Table of the House in time.

CHAPTER II

DELAY IN LAYING AUDITED ACCOUNTS OF THE NATIONAL SCHOOL OF DRAMA, NEW DELHI.

2.1. The Annual Reports of the National School of Drama, New Delhi for the years 1977-78, 1978-79 and 1979-80 were laid on the Table of Lok Sabha on 26 February, 1979, 28 January, 1980 and 15 December, 1980 respectively.

2.2. The audited accounts of the School for the years 1977-78 and 1978-79 together with the Audit Report thereon were laid on the Table on 15 December, 1980 and 27 April, 1981 i.e. after a delay of about 2 years and 1 year and 4 months respectively as per recommendation of the Committee made in paragraph 3.5 of their First Report (Fifth Lok Sabha). At the time when the audited accounts of these years were laid on the Table the statement of reasons for delay required to be laid along with the accounts was not laid.

2.3. The audited accounts for the year 1979-80 which ought to have been laid by 31 December, 1980 have not so far been laid.

2.4. In a statement laid on the Table of the House on 17 March 1980 explaining reasons for delay in laying the audited accounts of the School for the years 1977-78 and 1978-79, the Ministry of Education and Culture (Department of Culture) stated *inter-alia* as under:—

“The National School of Drama was, till November, 1975, part of the Sangeet Natak Akademi. Thereafter, it was registered as an autonomous organisation under the Societies Registration Act, 1860. The Committee on Papers laid on the Table in their Second Report (Sixth Lok Sabha) had recommended that all autonomous organisations financed out of the funds drawn from the Consolidated Fund of India should lay their Annual Reports/Audit Reports before both Houses of Parliament. The copies of the Annual Report for 1977-78 and 1978-79 have been laid on the Table of Lok Sabha on 26-2-1979 and 28-1-1980 respectively.

The copies of the Audited Accounts of the National School of Drama for the years 1977-78 and 1978-79 which were re-

quired to be laid before both Houses of Parliament by 31st December, 1978|31st December, 1979 could not be submitted to the Parliament within the stipulated period.

In the Memorandum of Association and Rules and Regulations of the National School of Drama, New Delhi, there is no provision for an audit by the Director of Audit, Central Revenues, New Delhi. The Society of the School had at its meeting held on April 28, 1979, passed a resolution to entrust the audit of accounts to the Comptroller and Auditor General of India. Accordingly the accounts of the School are under audit at present. The completion of the audit is likely to take some time and the audited accounts of the National School of Drama for the years 1977-78 and 1978-79 will be placed on the Table of the Lok Sabha in the Winter Session."

2.5. On being enquired about the action taken by the Ministry and the School on the recommendations of the Committee made in paragraphs 3.5 of their First Report of Fifth Lok Sabha and 1.12 and 1.14 of their Second Report (Sixth Lok Sabha), the Ministry of Education and Culture informed that these recommendations were brought to the notice of the School along with other Autonomous Organisations. The Society of the School, its Supreme body, considered the question of Audit of Accounts and informed the Government that Rule 37(2) of the Rules and Regulations of the Society provided, "The Accounts of the Society shall be audited annually in such manner as the Central Government may direct and any expenditure incurred in connection with the audit of the accounts of the Society shall be payable by the Society" and sought Government's direction in this regard. The School was informed that it was for the Society to pass a consent Resolution before the audit of accounts could be entrusted to the Comptroller and Auditor General of India. This Resolution was passed by the Society at its meeting held on April 28, 1979. The matter of Audit by Comptroller and Auditor-General was finalised and communicated to the School in December, 1979. The School has in accordance with the recommendations referred to above placed its Annual Reports before both Houses of Parliament. The Annual Reports for the years 1977-78 and 1978-79 were placed on the Table of Lok Sabha on 26 February, 1979 and 28 January, 1980.

2.6. As regards delay in laying the audited accounts of the School for the years 1977-78 and 1978-79 the Ministry informed on 5 May,

1980 that the audit for the accounting year 1977-78 had been completed in February, 1980 and Audited Report was expected to be finalised soon. The accounts for 1978-79 were delayed due to shortage of staff and accordingly a review of the staff position was being made. The Ministry expected audit of accounts for this year to be conducted in May, 1980.

2.7. In reply to a question whether any amendment has been made in the Memorandum of Association and Rules and Regulations of the National School of Drama Society to bring them in accord with the recommendations of the Committee, the Ministry have stated that Rule 37(3) of the Rules and Regulations of the National School of Drama Society has been amended* as follows to include the recommendations of the Committee:

“The Accounts of the Society as certified by the Auditors together with the Audited Report thereon shall be forwarded annually to the Central Government for placing the audit report along with the Annual Report [Rule 19(ii) (g)] both in English and Hindi on the Table of Parliament within 9 months of the close of accounting year.”

2.8. As regards the steps taken to ensure that in future Annual reports, audited accounts and audit reports are laid before Parliament together in time, the Ministry have informed that they have already brought the matter of delay in submission of accounts to the notice of the Chairman of the Society of the National School of Drama so that there is no delay in submission of accounts in future.

2.9. Instructions had been issued by the Lok Sabha Secretariat to all the Ministries/Departments of the Government of India as early as in 1962 and repeated from time to time that where there is undue delay in laying a document (including the statutory rules, etc.) on the Table of the House, the concerned Ministry should also arrange to lay on the Table, along with such document, a statement giving reasons for the delay.

2.10. The Committee find that the audited accounts of the National School of Drama, New Delhi for the years 1977-78 and 1978-79 which ought to have been laid before Parliament by 31.12.1978 and 31.12.1979 in terms of the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha) i.e. within nine months of the close of the relevant accounting year, were actually laid on the Table on 15-12-1980 and 27-4-1981, after an inordinate delay of 2 years and 1 year and 4 months respectively. Further at the time of laying

*Amended by the Society at its special meeting held on June 10, 1978.

said audited accounts the Ministry of Education and Culture were expected to lay a statement explaining the reasons for this delay, indicating in chronological order the dates of finalisation of accounts, their submission to Audit, issue of Inspection Reports, replies given on points raised in the reports and finally the receipt of the audit report from the Audit authorities so that the House could identify the stage and extent of delay as these details were not available in the statement laid on the Table on 17-3-1980.

2.11. From the information furnished by the Ministry, the Committee find that though the Ministry were aware of the recommendations of the Committee made in their above report presented to Lok Sabha on 8.3.1978—regarding laying of audited accounts within nine months of the close of the relevant accounting year and in case of delay to inform the House about the reasons for delay—no seriousness was shown by the Ministry to act in accordance with the recommendation of the Committee. The Committee cannot over-emphasise the consideration that inordinate delay in laying of the Annual Reports/audited accounts deprives the members of Parliament of an opportunity to evaluate the performance of the organisation and the efficient utilisation of the funds given to it and to suggest remedial measures in case of shortcomings, in time.

2.12. The Committee further find that despite the assurance given by the Ministry in their statement laid on the Table on 17.3.1980 that the audited accounts for the year 1978-79 would be laid on the Table in winter session of 1980 and the matter of delay having been brought to the notice of the Chairman of the National School of Drama Society, the audited accounts for the year 1978-79 were laid on the Table of Lok Sabha on 27 April, 1981, much after the promised period and that of 1979-80 have not been laid so far. This is ample proof of negligence on the part of the Ministry. The Committee have no doubt that had the Ministry been vigilant the accounts would not have fallen into arrears. The Committee take serious note of it.

2.13. The Committee find that the relevant rule of the Rules and Regulations of the National School of Drama regarding laying of Annual Report, audited accounts and Audit Report thereon before Parliament was amended in June, 1978, and brought in accord with the recommendations of the Committee. The Committee further find that inspite of the amendment having been made, the audited accounts of the School are not being laid on the Table within the prescribed period.

2.14. The Committee, however, trust that earnest efforts will be made to ensure that the audited accounts for the year 1979-80, which are in arrears, are laid on the Table without any further delay, along

with a statement explaining the reasons for delay and in future the Annual Report, audited accounts and Audit Report of the School for the relevant year would be laid together before Parliament within the stipulated period.

2.15. The Committee note that a statement giving in brief reasons for not laying the audited accounts of the National School of Drama for the years 1977-78 and 1978-79 in time before Parliament was laid by the Ministry of Education on 17-3-1980 in the Lok Sabha but at the time of laying the audited accounts on 15-12-1980 no such statement, spelling out the reasons which contributed towards long delay from 17-3-1980 to 15-12-1980 was laid along with the audited accounts. In the absence of the requisite details the Committee could not assess the magnitude of delay at different stages.

2.16. The Committee, therefore, recommend that in such cases where a Ministry lays only a statement in compliance with the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha) informing the House about its inability to lay a Report/Accounts on the Table of the House within a period of 9 months of the close of the accounting year of an organisation, the Annual Report/Accounts should normally be laid during the same session and if due to certain unavoidable reasons it is not possible to lay the Report/Accounts in that session the concerned Ministry should at the time of laying that paper in a subsequent session invariably lay a statement explaining in chronological order the events which led to its delay.

2.17. From the information supplied by the Ministry the Committee find that auditing of accounts of the School for the year 1977-78 was completed in February 1981 but the accounts for the year 1978-79 could not be finalised in time due to shortage of staff. The Committee fear that since finalisation of accounts of 1978-79 has been delayed, the accounts of the subsequent years are likely to be delayed. Unless concerted efforts are made to clear the backlog the Ministry can never adhere to the time schedule laid down by the Committee. The Committee, therefore, stress upon the Ministry the need of early clearance of the arrears and strict observance of the time schedule in future.

CHAPTER III

DELAY IN LAYING ANNUAL REPORTS AND AUDIT REPORTS OF REGIONAL ENGINEERING COLLEGES

3.1. English and Hindi versions of the Annual Accounts and Audit Report thereon for the year 1977-78 of the Regional Engineering College, Calicut, were laid on the Table of Lok Sabha on 2nd February, 1980 and 27th March, 1980 respectively i.e. 13 months and 15 months respectively after the completion of a period of 9 months prescribed by the Committee in paragraph 3.5 of their First Report (Fifth Lok Sabha) for laying the Audit Report and accounts.

3.2. The audited accounts and the Audit Report for 1978-79 in respect of the above Engineering College which were required to be laid before Lok Sabha by 31st December, 1979 were actually laid before Lok Sabha together on 21st July, 1980 i.e. after a delay of about 7 months.

3.3. On being asked about the arrangement made by the Ministry with the Engineering College, Calicut and other Engineering Colleges to adhere to the time-schedule laid down by the Committee in paragraph 3.5 of their First Report (Fifth Lok Sabha)—presented to the House on 8th March, 1976—for laying Reports and accounts on the Table, the Ministry of Education and Culture (Deptt. of Education) informed as under:—

“The Audited Accounts and the Audit Report for 1977-78 of the Regional Engineering College, Calicut was to be laid by 31st December, 1978. Since the Reports of all RECs including Regional Engineering College, Calicut, were to be laid before the Parliament for the first time in 1977-78, there has been some delay on the part of the colleges in preparing these reports. The audit report for 1977-78 was received by the college on 19th January, 1979. The English version of the audit report for Calicut College was received by the Ministry in June, 1979. The same could not be got authenticated from the then Minister for Education due to the resignation of the Cabinet at that time. Afterwards, the report was got authenticated from the then Education Minister of the care-taker

Government but the same could not be placed before the Lok Sabha as it was dissolved. Hence the report could be placed at the earliest opportunity during the first session of the Seventh Lok Sabha on 2nd February, 1980. The Ministry time and again issued instructions to all RECs about adhering to the time schedule in laying the reports before the two Houses of Parliament. The colleges were issued several reminders including telegraphic reminders for early submission of the Reports. We have now advised these Colleges that the accounts for 1979-80 should be finalised latest by 30th June, 1980 and should send a copy of the same to the concerned A.G. for audit so that the audit report for 1979-80 can be placed before the two Houses by 31st December, 1980."

3.4. As regards the reasons for not laying the audited accounts and audit report for 1978-79 of the Regional Engineering College, Calicut, in time before Parliament, the Ministry have stated:—

"The accounts for 1978-79 were finalised by the REC, Calicut on 30th January, 1980. The Audit was completed on 29th February, 1980 and the Audit Report was received by the College on 17th March, 1980. The Report is under print and will be laid before the House in the next session of the Parliament. Though there has been delay in preparation of the Financial accounts by the College, however, according to the tentative programme fixed by the Examiner of Local Funds Accounts, Kerala, audit of the Accounts of this College for 1978-79 was to be completed by him by 12/79 and audit report was to be issued in 1/80. However, due to increased volume of work, it was not possible for the Examiner of Local Funds Accounts to audit the accounts of this college before February, 1980."

3.5. Apart from the Regional Engineering College, Calicut there are 14 other Regional Engineering Colleges whose Annual Reports, accounts and Audit Reports are also laid on the Table. A statement showing the dates of laying on Audited Accounts and Annual Reports in respect of all the 15 Regional Engineering Colleges pertaining to the years 1977-78, 1978-79 and 1979-80 is at *Appendix-II*.

3.6. In a statement laid on the Table on 2nd February, 1980 explaining the reasons for not laying the Annual Report/Audit Report alongwith audited statement of Accounts for the year 1978-

79 of Regional Engineering Colleges within the stipulated period, the Ministry of Education and Culture have stated as under:

“The English version of the Annual Report of the Regional Engineering Colleges Tiruchirapalli, Calicut and Jaipur and Audit Report alongwith audited statement of accounts for the year 1978-79 in respect of Tiruchirapalli are being laid before the House. The Annual Reports/ Audit Reports alongwith the audited statement of Accounts for the year under report in respect of remaining Regional Engineering Colleges viz. Rourkela, Durgapur, Silchar, Jamshedpur, Surat, Nagpur, Bhopal, Srinagar, Kurukshetra, Allahabad, Surathkal, Warangal, Tiruchirapalli (only Hindi version), Jaipur and Calicut (Annual Report in Hindi version and Audit Report in both versions) could not be laid before Parliament within the stipulated period of 9 months after the close of accounting year as these have not yet been received from the respective Colleges. The same will be laid on the Table of the two Houses as soon as these are received from the Colleges.

All efforts are being made to ensure that there is no undue delay in laying the documents before the two Houses of Parliament.”

3.7. On being enquired on 24th September, 1980 about the reasons for not laying in time the accounts and audit reports of the Regional Engineering Colleges at Silchar and Surat for 1978-79, of Durgapur for 1977-78 and 1978-79 and for not following the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha), the Ministry of Education & Culture informed on 3-10-1980 that:

“In the case of Regional Engineering Colleges it was from the year 1977-78 that it was decided to place Annual accounts and Audit Report before the Parliament. Since it was the first time, some of the Colleges took more time to furnish these Reports to the Ministry. However, all efforts are being made and a time schedule has been given to all the Regional Engineering Colleges to see that Annual and Audit Reports for the year 1979-80 and onwards are placed before the Parliament by 31st December.”

3.8. As regards finalisation and auditing of accounts of Regional Engineering College, Durgapur for the years 1977-78 and 1978-79, the Ministry have stated:—

“There was no Principal in the Regional Engineering College, Durgapur for a few years and the new Principal has to put in extra effort to get the accounts of the Colleges brought upto-date. The accounts for the years 1977-78 were compiled by March, 1979 and that of 1978-79 by January, 1980.

The A.G. West Bengal started auditing of accounts of this College with effect from 18th August, 1980.”

3.9. As regards dates of Compilation of accounts and their submission to Audit for auditing in respect of the Regional Engineering Colleges Silchar and Surat for the year 1978-79, the Ministry have stated:—

“The accounts for 1978-79 of Regional Engineering College, Silchar and S. V. Regional College of Engineering and Technology, Surat were compiled by June 1979 and August 1979 respectively.

S.V. Regional College of Engineering & Technology, Surat supplied the accounts for 1978-79 to the A.G., Gujarat on 4th December, 1979. The auditing of accounts was completed in April 1980. The date on which the accounts of Regional Engineering College, Silchar were sent to A.G., Assam, is being ascertained from the College. However, it may be mentioned that the audit of the accounts was to take place in the first week of February 1980 but had to be postponed due to a serious accident which the Superintendent (Accounts) of the College had. The auditing of accounts of this College has taken place in May, 1980.”

3.10. Giving the position of accounts of the above 3 Regional Engineer Colleges (Durgapur, Silchar & Surat) and their laying before Parliament, the Ministry have stated:

“*Regional Engineering College, Durgapur*: The Annual accounts for the year 1977-78 will be placed before the Parliament in the coming session. Efforts are also being made to place 1978-79 Annual accounts before the Parliament in the coming session.

Regional Engineering College, Silchar: Report from A.G., Assam is awaited. It is, however, expected that it will be received soon and the Annual accounts (for 1978-79) of this College can be placed before the Parliament in the next session.

S.V. Regional College of Engineering & Technology, Surat: Report from A.G., Gujarat has been received and the Annual accounts of this College (for 1978-79) will be placed before the Parliament in the next session."

3.11. In a statement laid on the Table of Lok Sabha on 9th March, 1981 the Ministry of Education and Culture have explained the reasons for not laying the Annual Report/Audit Report along-with audited statement of accounts of Regional Engineering Colleges for 1979-80 within the time limit prescribed by the Committee as under:

"The Annual Reports both in English and Hindi versions for the year 1979-80 in respect of Regional Engg. Colleges, situated at Tiruchirapali, Warangal, Jaipur, Silchar, Calicut, Bhopal, Srinagar, Nagpur and Surathkal, alongwith their review have already been laid in the two Houses in the last Winter session of Parliament. The Annual Reports in both versions in respect of the Regional Engg. Colleges at Kurukshetra, Allahabad, Jamshedpur, Surat and Durgapur and also English version of the Annual Report in respect of Regional Engg. College, Rourkela are now being laid before the House during the current session. The Hindi version of the Annual Report in respect of Regional Engg. College, Rourkela is still awaited from the college and efforts are being made to obtain it at an early date. The same will be placed on the Table of the two Houses as soon as received from the college.

The Audit Reports, alongwith the audited statement of Accounts for the year 1979-80 in both versions in respect of Regional Engg. Colleges situated at Allahabad and Tiruchirapalli have already been laid in the two Houses during last winter session of Parliament. The Audit Reports in both versions in respect of the Regional Engg. Colleges at Kurukshetra Warangal, Jaipur, Calicut Nagpur, Surathkal, Jamshedpur and Bhopal are being laid before the House during the current session. The Audit

Reports in both versions in respect of Regional Engg. Colleges at Rourkela, Silchar, Sr'nagar, Durgapur, and Surat are still awaited and efforts are being made to obtain them at an early date. These will be laid before the Parliament as soon as received from the respective colleges.

The Annual/Audit Reports could not be laid earlier before the Parliament within the stipulated period of 9 months after the close of the accounting year as these were not made available to this Ministry by the respective colleges within the stipulated period.

All efforts are being made to ensure that there is no undue delay in laying these documents before the two Houses of Parliament."

3.12 The Committee feel concerned to note that despite the clear guidelines laid down by them in their recommendation contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) for finalisation of accounts and Annual Report and their laying before Parliament, the Annual Reports, audited accounts and Audit Reports thereon for the years 1977-78 and 1978-79 of none of the Regional Engineering Colleges were laid on the Table within the stipulated period i.e. within 9 months of the close of the relevant accounting year. From the information furnished by the Ministry in respect of the Regional Engineering Colleges located at Calicut and Durgapur it is clear that the colleges did not make serious efforts to compile the accounts for the years 1977-78 and 1979-80 within 3 months of the close of the year as recommended by the Committee. ..

3.13 An analysis of the dates of laying of Annual Reports and Audited accounts of the Regional Engineering Colleges reveals that the period of delay involved in laying the Reports and accounts for 1977-78 ranges from 3 months to 24 months and for 1978-79 from 3 months to 15 months. It is regrettable that in spite of the fact that the recommendation of the Committee was communicated to the Ministry as far back as 8.3.1976, neither the colleges nor the Ministry took prompt action to ensure laying of Reports and accounts of the Colleges in time. It is distressing that the audited accounts of the Regional Engineering College, Durgapur for the year 1978-79 have not so far been laid.

3.14 The Committee note that the audited accounts for 1979-80 of the Regional Engineering Colleges situated at Rourkela, Silchar.

Srinagar, Surat and Durgapur which ought to have been laid by 31-12-1980 have not so far been laid since audit reports in respect of these colleges are still awaited, as stated by the Ministry in a statement laid on the Table of Lok Sabha on 9.3.1981. The Committee are not satisfied with the reasons advanced by the Ministry of Education & Culture in their statement for not laying the audited accounts of the defaulting Regional Engineering Colleges in time before Parliament. The Committee find that these colleges did not even observe the time schedule in laying the accounts for the years 1977-78 and 1978-79 also. It is surprising that despite the Ministry's repeated instructions to all the Regional Engineering Colleges for adhering to the time schedule in finalising their accounts for the years 1979-80 and their laying before Parliament in time, the audited accounts of the above 5 colleges are still in arrears.

3.15. The Committee, therefore, need hardly stress that the audited accounts of the Regional Engineering Colleges at Rourkela Silchar, Srinagar, Durgapur and Surat for the year 1979-80 should be laid on the Table without any further delay, with a detailed statement explaining the reasons for delay in respect of each college.

3.16. The Committee fail to understand how in the absence of audited accounts the Ministry of Education & Culture allocates funds to the Colleges for the subsequent years without knowing how the funds of the previous years have been utilize by them. The Committee hope that in future the Ministry of Education & Culture will keep a close rapport with each of the Regional Engineering Colleges to watch finalisation of their accounts, their auditing, etc. to ensure observance of the time schedule at every stage. The Committee are of the view that if the Ministry is vigilant there is no reason why the accounts cannot be finalised and laid before Parliament in time.

3.17 The Committee regret to note that generally Annual Reports, audited accounts and Audit Reports thereon of the Regional Engineering Colleges are not laid before Parliament together. The Committee further note that Annual Reports for 1979-80 (both versions) of all the Regional Engineering Colleges have been laid on the Table but the audited accounts of five colleges namely Rourkela, Silchar, Srinagar, Durgapur and Surat have not so far been laid. The Committee feel that unless both Annual Report and Audited Accounts of every college are laid together the very purpose of laying these papers on the Table is defeated because the Members will not be able to assess performance of each college in its true perspective. The Committee, therefore, recommend that the Annual Reports, audited accounts and Audit Report thereon in respect of each college should be

laid on the Table simultaneously within the period prescribed by the Committee in their recommendation made in paragraph 3.5 of their First Report (Fifth Lok Sabha).

NEW DELHI;

15 July, 1981

24 Asadha, 1903 (Saka)

RAJENDRA KUMARI BAJPAI,

Chairman,

Committee on Papers laid on the Table

APPENDIX I

(Vide para 1.1 of Report)

MINISTRY OF EDUCATION AND CULTURE

(DEPARTMENT OF CULTURE)

Statement explaining reasons for delay in laying the Audited Accounts of the Sangeet Natak Akademi, New Delhi, for the year 1977-78 on the table of Lok Sabha/Rajya Sabha.

The Annual Report of Sangeet Natak Akademi, New Delhi, for the year 1977-78 was laid on the Tables of Lok Sabha and Rajya Sabha on the 16th April, 1979 and 25th April, 1979 respectively. The Audited Accounts of the Akademi for the year 1977-78 could not be laid on the Table along with the Annual Report as the Audit Report was not received till then. Audited Accounts together with the audit report thereon was received from the Akademi in September, 1979 but the report could not be laid on the Table of Parliament as the Lok Sabha was dissolved.

2. The following are the various stages of finalisation of the Annual Accounts of the Sangeet Natak Akademi for the year 1977-78:—

(i) Date on which copies of the annual accounts for 1977-78 were supplied to the Audit	22-11-1977
(ii) Duration of the audit	18-12-1978 to 15-1-1979
(iii) Date of discussion of inspection report for 1977-78	15-1-1979
(iv) Date on which the draft audit report was received from the Director of Audit, Central Revenues	24-5-1979
(v) Date on which the draft Audit Report was replied	22-6-1979
(vi) Date of receipt of copy of final Audit Report (English version) from the Director of Audit, Central Revenues	19-7-1979
(vii) Date of receipt of the Hindi version of the Audit Report from the Director of Audit, Central Revenues	10-7-1979
(viii) Date of receipt of the requisite number of copies of the Audited Accounts and Audit Report (English & Hindi version) in the Department of Culture from the Sangeet Natak Akademi	7-9-1979

3. The Audited Accounts of the Sangeet Natak Akademi for the year 1977-78 along with the audit report thereon, both in English and Hindi are now laid on the Table of the House.

Sd/-

(B. SHANKARANAND)

Minister of Education, Health and Social Welfare.

APPENDIX—II

(Vide para 3.5 of Report)

Dates of laying of Audited Accounts & Annual Reports (1977-78)

Name of Regional Colleges	Accounts & A. Report		Annual Report	
	English	Hindi	English	Hindi
1. Regional Engineering College, Kurukshetra.	17-5-79	17-5-79	17-5-79	17-5-79
2. Regional Engineering College, Tiruchirapalli.	26-3-79	26-3-79	26-3-79	26-3-79
3. Regional Engineering College, Warangal.	22-12-78	2-4-79	22-12-78	2-4-79
4. Regional Engineering College, Rourkela.	18-5-79	18-5-79	18-5-79	18-5-79
5. Regional Engineering College, Silchar.	7-5-79	2-2-80	7-5-79	2-2-80
6. Regional Engineering College, Calicut.	2-2-80	27-3-80	17-5-79	17-5-79
7. Malaviya Regional Engineering College, Jaipur.	18-5-79	18-5-79	18-5-79	18-5-79
8. Regional Engineering College, Srinagar.	2-2-80	2-2-80	18-5-79	18-5-79
9. Visvesvaraya Regional College of Engineering, Nagpur.	2-2-80	2-2-80	18-5-79	2-2-80
10. Motilal Nehru Regional Engg. College, Allahabad.	17-5-79	17-5-79	17-5-79	17-5-79
11. Sardar Vallabhbhai Regional College of Engg., & Tech. Surat.	18-5-79	2-2-80	18-5-79	2-2-80
12. Karnataka Regional Engineering College, Surathkal.	18-5-79	18-5-79	18-5-79	18-5-79
13. Regional Engg. College, Durgapur.	15-12-80	15-12-80	2-2-80	17-3-80
14. Regional Institute of Technology, Jamshedpur.	14-5-79	14-5-79	14-5-79	14-5-79
15. Maulana Azad College of Engg., Bhopal.	2-2-80	2-2-80	2-2-80	2-2-80

(1978-79)

Name of Regional Colleges	Accts. & A. Report		Annual Report	
	English	Hindi	English	Hindi
1. Regional Engineering College, Kurukshetra.	28-3-80	28-3-80	28-3-80	28-3-80
2. Regional Engineering College, Tiruchirapalli.	2-2-80	17-3-80	2-2-80	17-3-80
3. Regional Engineering College, Warangal.	28-3-80	28-3-80	28-3-80	28-3-80
4. Regional Engineering College, Rourkela.	12-8-80	12-80-80	28-3-80	15-7-80
5. Regional Engineering College, Silchar.	23-3-81	23-3-81	27-3-80	27-3-80
6. Regional Engineering College, Calicut.	21-7-80	21-7-80	2-2-80	27-3-80
7. Malaviya Regional Engineering College, Jaipur.	26-6-80	26-6-80	2-2-80	17-3-80
8. Regional Engineering College, Srinagar.	7-7-80	7-7-80	27-3-80	7-7-80
9. Visvesvaraya Regional College, of Engineering Nagpur.	16-6-80	16-6-80	28-3-80	16-6-80
10. Motilal Nehru Regional Engg. College Allahabad.	16-6-80	16-6-80	28-3-80	16-6-80
11. Sardar Vallabhbhai Regional College of Engg. & Tech. Surat.	15-12-80	15-12-80	12-8-80	12-8-80
12. Karnataka Regional Engineering College Surathkal.	21-7-80	21-7-80	21-7-80	21-7-80
13. Regional Engg. College, Durgapur.	7-7-80	21-7-80
14. Regional Institute of Technology, Jamshedpur.	7-7-80	7-7-80	7-7-80	7-7-80
15. Maulana Azad College of Engg., Bhopal.	16-6-80	16-6-80	28-3-80	28-3-80
(1979-80)				
1. Regional Engineering College, Kurukshetra.	16-3-81	16-3-81	16-3-81	16-3-81
2. Regional Engineering College, Tiruchirapalli.	22-12-80	23-12-80	22-12-80	23-12-80
3. Regional Engineering College, Warangal.	23-3-81	23-3-81	22-12-80	22-12-8

Name of Regional Colleges	Accts. & A. Report		Annual Report	
	English	Hindi	English	Hindi
4. Regional Engineering College, Rourkela.			23-3-81	27-4-81
5. Regional Engineering College, Silchar.			23-12-80	23-12-80
6. Regional Engineering College, Calicut.	23-3-81	23-3-81	23-12-80	23-12-80
7. Malaviya Regional Engineering College, Jaipur.	16-3-81	16-3-81	15-12-80	15-12-80
8. Regional Engineering College, Srinagar.			23-12-80	23-12-80
9. Visvesvaraya Regional College of Engineering, Nagpur.	16-3-81	16-3-81	15-12-80	15-12-80
10. Motilal Nehru Regional Engg. College, Allahabad.	23-12-80	23-12-80	16-3-81	16-3-81
11. Sardar Vallabhbhai Regional College of Engg. & Tech. Surat.			16-3-81	16-3-81
12. Karnataka Regional Engineering College, Surathkal.	23-3-81	23-3-81	22-12-80	22-12-80
13. Regional Engg. College, Durgapur.	..		23-3-81	23-3-81
14. Regional Institute of Technology, Jamshedpur.	23-3-81	23-3-81	23-3-81	23-3-81
15. Maulana Azad College of Engg., Bhopal.	16-3-81	16-3-81	15-12-80	15-12-80

APPENDIX III

Summary of Recommendations/Observations contained in the Report

Sl. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
1	2	3
	1.11	The Committee note that the Audited Accounts of the Sangeet Natak Akademi for the years 1977-78 and 1978-79 were laid on the Table of Lok Sabha after 22 months and 15 months of the close of the relevant accounting year. The Committee find that the delay occurred mainly at the stage of compilation of the accounts because the Akademi took 8 months and 7 months respectively (instead of 3 months) in compiling and submitting to Audit its above accounts. The Committee have no doubt that had the Sangeet Natak Akademi prepared its accounts within the prescribed time limit and furnished to Audit replies to draft Audit Report with promptitude as also reminded the Audit for expediting the Audit Report, the audited accounts would have been laid on the Table in time.
	1.12	The Committee are of the view that no care seem to have been taken by the Department of Culture to ensure compliance by the institutions/organisations under their administrative control, of the time limit prescribed by the Committee. The Committee find that despite their repeated recommendations that the Annual/Audit Reports of autonomous organisations/institutions (which are required to be laid on the Table of the House) should be laid within 9 months of close of the accounting year, cases of delay in laying the reports and accounts

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continue to occur. The Committee feel that there seem to be no realisation on the part of the Ministries/Departments of Government of India to ensure timely laying of Reports/Accounts of the institutions/organisations under their administrative control.

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The Committee desire that all the Ministries/Departments of Government of India should have a cell under the charge of a senior officer entrusted with the responsibility to ensure that the Annual Reports/Audited accounts of the institutions/organisations under their administrative control are laid on the Table within the period prescribed by the Committee i.e. within nine months of the close of the accounting year.

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1.14

The Committee note that the Audited Accounts of the Sangeet Natak Akademi for the year 1979-80 were laid on the Table of Lok Sabha on 7 May, 1981 i.e. 13 months after the close of the accounting year. The Committee find that the Department of Culture did not lay on the Table any statement showing reasons why the said accounts could not be laid within the prescribed period of 9 months. The Committee further find that the Department of Culture have not even adhered to their own time schedule drawn for the accounts of 1979-80. The Committee are constrained to observe that it is of how use prescribing a time schedule without adhering to it. The Committee trust that the Department of Culture would be very vigilant in future so as to ensure that no lapse will recur and Annual Reports and Audited Accounts of the Akademi are laid on the Table of the House in time.

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2.10

The Committee find that the audited accounts of the National School of Drama, New Delhi for

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the years 1977-78 and 1978-79 which ought to have been laid before Parliament by 31st December, 1978 and 31st December, 1979 in terms of the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha) i.e. within nine months of the close of the relevant accounting year, were actually laid on the Table on 15th December, 1980 and 27th April, 1981, after an inordinate delay of 2 years and 1 year and 4 months respectively. Further at the time of laying said audited accounts the Ministry of Education and Culture were expected to lay a statement explaining the reasons for this delay, indicating in chronological order the dates of finalisation of accounts, their submission to Audit, issue of Inspection Reports, replies given on points raised in the reports and finally the receipt of the audit report from the Audit authorities so that the House could identify the stage and extent of delay as these details were not available in the statement laid on the Table on 17-3-1980.

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2.11

From the information furnished by the Ministry, the Committee find that though the Ministry were aware of the recommendations of the Committee made in their above report presented to Lok Sabha on 8th March, 1976—regarding laying of audited accounts within nine months of the close of the relevant accounting year and in case of delay to inform the House about the reasons for delay—no seriousness was shown by the Ministry to act in accordance with the recommendation of the Committee. The Committee cannot over-emphasise the consideration that inordinate delay in laying of the Annual Reports/audited accounts deprives the members of Parliament of an opportunity to

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evaluate the performance of the organisation and the efficient utilisation of the funds given to it and to suggest remedial measures in case of shortcomings in time.

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2.12

The Committee further find that despite the assurance given by the Ministry in their statement laid on the Table on 17th March, 1980 that the audited accounts for the year 1978-79 would be laid on the Table in winter session of 1980 and the matter of delay having been brought to the notice of the Chairman of the National School of Drama Society, the audited accounts for the year 1978-79 were laid on the Table of Lok Sabha on 27 April, 1981, much after the promised period and that of 1979-80 have not been laid so far. This is ample proof of negligence on the part of the Ministry. The Committee have no doubt that had the Ministry been vigilant the accounts would not have fallen into arrears. The Committee take serious note of it.

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2.13

The Committee find that the relevant rule of the Rules and Regulations of the National School of Drama regarding laying of Annual Report, audited accounts and Audit Report thereon before Parliament was amended in June, 1978 and brought in accord with the recommendations of the Committee. The Committee further find that in spite of the amendment having been made, the audited accounts of the School are not being laid on the Table within the prescribed period.

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2.14

The Committee, however, trust that earnest efforts will be made to ensure that the audited accounts for the year 1979-80, which are in arrears, are laid on the Table without any fur-

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ther delay, alongwith a statement explaining the reasons for delay and in future the Annual Report, audited accounts and Audit Report of the School for the relevant year would be laid together before Parliament within the stipulated period.

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2.15

The Committee note that a statement giving in brief reasons for not laying the audited accounts of the National School of Drama for the years 1977-78 and 1978-79 in time before Parliament was laid by the Ministry of Education on 17-3-1980 in the Lok Sabha but at the time of laying the audited accounts on 15-12-1980 no such statement, spelling out the reasons which contributed towards long delay from 17 March, 1980 to 15 December, 1980 was laid alongwith the audited accounts. In the absence of the requisite details the Committee could not assess the magnitude of delay at different stages.

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2.16

The Committee, therefore, recommend that in such cases where a Ministry lays only a statement in compliance with the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha) informing the House about its inability to lay a Report/Accounts on the Table of the House within a period of 9 months of the close of the accounting year of an organisation, the Annual Report/Accounts should normally be laid during the same session and if due to certain unavoidable reasons it is not possible to lay the Report/Accounts in that session the concerned Ministry should at the time of laying that paper in a subsequent session invariably lay a statement explaining in chronological order the events which led to its delay.

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- 12 2.17 From the information supplied by the Ministry the Committee find that auditing of accounts of the School for the year 1977-78 was completed in February, 1980 but the accounts for the year 1978-79 could not be finalised in time due to shortage of staff. The Committee fear that since finalisation of accounts of 1978-79 has been delayed, the accounts of the subsequent years are likely to be delayed. Unless concerted efforts are made to clear the backlog the Ministry can never adhere to the time schedule laid down by the Committee. The Committee, therefore, stress upon the Ministry the need of early clearance of the arrears and strict observance of the time schedule in future.
- 13 3.12 The Committee feel concerned to note that despite the clear guidelines laid down by them in their recommendation contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) for finalisation of accounts and Annual Reports and their laying before Parliament, the Annual Reports, Audited accounts and Audit Reports thereon for the years 1977-78 and 1978-79 of none of the Regional Engineering Colleges were laid on the Table within the stipulated period i.e. within 9 months of the close of the relevant accounting year. From the information furnished by the Ministry in respect of the Regional Engineering Colleges located at Calicut and Durgapur it is clear that the colleges did not make serious efforts to compile the accounts for the years 1977-78 and 1979-80 within 3 months of the close of the year as recommended by the Committee
- 14 3.13 An analysis of the dates of laying of Annual Reports and audited accounts of the Regional Engineering Colleges reveals that the period of
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delay involved in laying the Reports and accounts for 1977-78 ranges from 3 months to 24 months and for 1978-79 from 3 months to 15 months. It is regrettable that in spite of the fact that the recommendation of the Committee was communicated to the Ministry as far back as 8-3-1976. Neither the colleges nor the Ministry took prompt action to ensure laying of Reports and accounts of the Colleges in time. It is distressing that the audited accounts of the Regional Engineering College, Durgapur for the year 1978-79 have not so far been laid.

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3.14

The Committee note that the audited accounts for 1979-80 of the Regional Engineering Colleges situated at Rourkela, Silchar, Srinagar, Surat and Durgapur which ought to have been laid by 31st December, 1980 have not so far been laid since audit reports in respect of these colleges are still awaited, as stated by the Ministry in a statement laid on the Table of Lok Sabha on 9-3-1981. The Committee are not satisfied with the reasons advanced by the Ministry of Education & Culture in their statement for not laying the audited accounts of the defaulting Regional Engineering Colleges in time before Parliament. The Committee find that these colleges did not even observe the time schedule in laying the accounts for the years 1977-78 and 1978-79 also. It is surprising that despite the Ministry's repeated instructions to all the Regional Engineering Colleges for adhering to the time schedule in finalising their accounts for the year 1979-80 and their laying before Parliament in time, the audited accounts of the above 5 colleges are still in arrears.

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The Committee, therefore, need hardly stress that the audited accounts of the Regional Engi-

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neering Colleges at Rourkela, Silchar, Srinagar, Durgapur and Surat for the year 1979-80 should be laid on the Table without any further delay, with a detailed statement explaining the reasons for delay in respect of each college.

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3.16

The Committee fail to understand how in the absence of audited accounts the Ministry of Education & Culture allocates funds to the Colleges for the subsequent years without knowing how the funds of the previous years have been utilized by them. The Committee hope that in future the Ministry of Education & Culture will keep a close rapport with each of the Regional Engineering Colleges to watch finalisation of their accounts, their auditing, etc. to ensure observance of the time schedule at every stage. The Committee are of the view that if the Ministry is vigilant there is no reason why the accounts cannot be finalised and laid before Parliament in time.

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3.17

The Committee regret to note that generally Annual Reports, audited accounts and Audit Reports thereon of the Regional Engineering Colleges are not laid before Parliament together. The Committee further note that Annual Reports for 1979-80 (both versions) of all the Regional Engineering Colleges, have been laid on the Table but the audited accounts of five colleges namely Rourkela, Silchar, Srinagar, Durgapur and Surat have not so far been laid. The Committee feel that unless both Annual Report and Audited Accounts of every college are laid together the very purpose of laying these papers on the Table is defeated because the Members will not be able to assess performance of each college in its true perspective. The

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Committee, therefore, recommend that the Annual Reports, audited accounts and Audit Report thereon in respect of each college should be laid on the Table simultaneously within the period prescribed by the Committee in their recommendation made in paragraph 3.5 of their First Report (Fifth Lok Sabha).
