

**COMMITTEE**  
**ON**  
**PAPERS LAID ON THE TABLE**  
**(1986-87)**

**(EIGHTH LOK SABHA)**

**TENTH REPORT**

*(Presented on the 18 March, 1987)*



**LOK SABHA SECRETARIAT**  
**NEW DELHI**

*March, 1987/Phalguna, 1908 (Saka)*

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C O R R I G E N D A

T O

THE TENTH REPORT OF COMMITTEE ON PAPERS  
LAID ON THE TABLE (1986-87)

<u>Page</u>	<u>Para</u>	<u>Line</u>	<u>For</u>	<u>Read</u>
1	1.3	9	"read it"	"reedit"
5	2.7	1	"Audit"	"Audited"

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PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE  
TABLE (1986-87)

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SECRETARIAT

Shri M. K. Mathur—*Joint Secretary*

Shri R. S. Mani—*Senior Legislative Committee Officer.*

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\* Nominated w.e.f. 11-6-1986

## 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 Tenth Report.

2. On examination of certain papers, laid on the Table of Lok Sabha during the Second Session (Eighth Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying the Annual Reports and Audited Accounts of (i) the National Institute of Health and Family Welfare, New Delhi for the year 1983-84; (ii) the Brahmaputra Board for the year 1983-84; (iii) the Khuda Baksh Oriental Public Library, Patna for the year 1983-84; (iv) the Rehabilitation Plantations Limited, Punalur for the year 1983-84 and (v) the Power Engineers Training Society, New Delhi for the year, 1983-84. The conclusions of the Committee are reflected in this Report.

3. The Committee considered and adopted the Report at their sitting held on 4 March, 1987.

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

NEW DELHI;  
4 March, 1987  

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13 Phalgun, 1908 (Saka)

M. V. CHANDRASEKHARA MURTHY,  
*Chairman,*  
*Committee on Papers Laid on the Table.*

## CHAPTER I

### DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE, NEW DELHI FOR THE YEAR 1983-84.

The Annual Report and Audited Accounts of the National Institute of Health and Family Welfare, New Delhi for the year 1983-84 were laid on the Table of Lok Sabha on 9 May, 1985 along with 'Review' on the working of the Institute.

1.2. In terms of the recommendation of the Committee on Papers Laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these papers were required to be laid on the Table of the House within 9 months of the close of the accounting year *i.e.* by 31 December, 1984. Thus the period of delay in laying the Annual Report and Audited Accounts for 1983-84 therefore, came to 4 months.

1.3. In the Statement laid on the Table, the reasons for delay had been explained as under :

"The Annual General Meeting of the Governing Body of the National Institute of Health and Family Welfare (NIHFW), New Delhi is normally held before the end of December every year to consider and approve the Annual Report of the Institute. However, the Annual Report of the NIHFW for the year 1983-84 was placed before the Governing Body in its meeting held on 1-10-1984 and specific suggestions were made to read it the Report so that the overview brings into focus the important activities of the Institute. Revised Annual Report was submitted to the Chairman of the Governing Body and the same was approved in March, 1985. This explains the delay in laying these papers on the Table of the Lok Sabha for the year 1983-84."

1.4. On an enquiry made in August, 1986, the Ministry of Human Resource Development (Department of Education) stated that the annual accounts of the Institute for the year 1983-84 were compiled on 29 June, 1984 and were delivered to DACR, New Delhi on 30 June, 1984 by the National Institute of Health and Family Welfare. The DACR, New Delhi completed the audit of the accounts on 27 August, 1984. The Institute received the certified accounts from the DACR on 17 December, 1984.

1.5. As regards adoption of Annual Report and Audited Accounts by the Governing Body of the Institute, the Ministry of Health and Family Welfare stated as under :—

“Annual Report of the Institute was placed before the Governing Body of the Institute in their meeting held on 1-10-1984. Till then, they had not received the audited accounts from the DACR. The Governing Body in their meeting held on 1-10-1984, framed guidelines for re-drafting of the Annual Report. In the meeting held on 1-10-1984, the Governing Body desired that after re-editing the Annual Report and modifying ‘overview’, the Annual Report along with Annual Accounts should be submitted to the Chairman of the Governing Body for approval on behalf of the Governing Body. The entire report was re-drafted and submitted for approval of Chairman of the Governing Body on 24-1-1985 along with the audited Annual Accounts.”

1.6. Regarding translation of Annual Report and Audited Accounts in Hindi, their printing and receipt of copies of these documents in the Ministry for being laid on the Table of the House, the Ministry stated as follows :—

“A copy of the draft Annual Report was sent to Hindi Cell for translation on 24-1-1985 to avoid delay in translation and the job was completed by 26-2-1985. Chairperson’s approval was received on 4-3-1985. The approved version of the Annual Report and the Hindi translated version were sent for printing on 8-3-1985 after incorporating necessary changes. The translation job of audited accounts in Hindi was started on 28-12-84 and completed on 18-1-1985.

The Annual Report and Audited Accounts both in Hindi and English were given to the Press for printing on 8-3-1985 and printing work completed on 30-4-1985.”

1.7. As regards the steps taken by the Ministry to ensure laying of the Reports and the accounts of the Institute in time in future, it was stated that the Institute had already been advised to ensure adherence of the stipulated time and the Institute was taking necessary steps for laying the Annual Reports and Audited Accounts before Parliament for the year 1984-85. However, the Annual Report and Audited Accounts of the National Institute of Health and Family Welfare for the year 1984-85, were laid on the Table of Lok Sabha on 6 March, 1986 alongwith ‘Review’ and a statement explaining the reasons for the delay of about 2 months.

1.8. The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 5 August, 1986.

1.9. The Committee are unhappy to note that the Annual Report and Audited Accounts of the National Institute of Health and Family Welfare, New Delhi for the year 1983-84 were laid on the Table of Lok Sabha as late as on 9 May, 1985 i.e. after a delay of 4 months. The main factors contributing to the delay were inordinately long time taken in auditing of accounts, re-editing and modifying the Annual Report and Audited Accounts. The delay has been reduced in the case of 1984-85 by two months.

1.10. The Committee find from the Audit Report furnished by the Director of Audit Central Revenues, New Delhi that the delay in auditing the accounts were obviously because of the fact that the Register maintained by the Institute for land and building did not contain essential details such as actual area of land, location, date of acquisition/purchase, reference to lease deed etc. Further, the Register maintained for other assets did not work out the progressive totals of quantities and value of assets acquired from year to year. The details of assets written off, sold etc. were also not exhibited in the Register. The assets register of the gifted items had not been maintained by the Institute. Over and above, no record was maintained by the Institute to show the number of animals kept in the Animal House from time to time. During 1983-84, the Institute incurred an expenditure of Rs. 0.93 lakhs on animal food for the animals kept in the Animal House, but so far no scales for provision of food for different kinds of animals kept in the Animal House had been prescribed. The Committee are convinced that had the accounts been maintained properly and accurately and the information required by the Audit made available expeditiously, much of the time consumed in collection of the information, would have definitely been saved. The Committee trust that the Ministry of Health and Family Welfare who is charged with the responsibility of giving grants to the Institute will keep a close watch over the day-to-day functioning of the Institute and ensure that the Annual Reports and Audited Accounts of this organisation are laid on the Table of the House within nine months of the close of the accounting years.

1.11. The Committee would also like to observe that the delay in laying the Annual Report and audited accounts on the Table of Lok Sabha could have been totally eliminated had the Ministry of Health and Family Welfare adopted a time-bound programme in coordination with the National Institute of Health and Family Welfare for finalising the Report and accounts and making simultaneous arrangements for their translation and printing.



## CHAPTER II

### DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF BRAHMAPUTRA BOARD FOR THE YEAR 1983-84.

The Annual Report and Audited Accounts of Brahmaputra Board for the year 1983-84 were laid on the Table of Lok Sabha on 9 May, 1985.

2.2. In terms of the recommendation of the Committee on Papers Laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), these papers were required to be laid on the Table by 31 December, 1984 *i.e.* within 9 months of the close of the accounting year. Thus, the period of delay involved in this case came to more than 4 months.

2.3. Neither the Review nor the statement explaining the reasons for delay in laying the Report and Accounts were laid on the Table of Lok Sabha.

2.4 In May, 1985, the Ministry of Irrigation and Power (Department of Irrigation) were requested to furnish information on certain points. The points on which information was sought and the replies of that Ministry thereto, were as under :

<i>Points</i>	<i>Replies</i>
Dates when—	
(a) The Annual Accounts of the Brahmaputra Board for the year 1983-84 were compiled and made available for auditing;	The Annual Accounts of the Brahmaputra Board for the year 1983-84 were completed on 9-11-1984 and approved by the Board in its 6th meeting held at New Delhi on 3-12-1984.
(b) The Annual Accounts were actually made available to the Statutory Auditors for Auditing;	The annual accounts were actually made available to the Accountant General, Assam for auditing on 12-12-1984.
(c) The draft Audit Report was received from the Statutory Auditors;	The draft audit report was received from the Accountant General, Assam on 28-2-1985.
(d) The final Report was received from the Statutory Auditors;	The final report from the Accountant General, Assam, was received on 12-4-1985.

- (e) The Annual Report and Audited Accounts were taken up for translation into Hindi and time taken on it; The Annual Report and the Audited Accounts were taken up for translation in Hindi on 4-4-1985 and 15-4-1985 respectively and completed on 16-4-1985.
- (f) The Annual Report and Audited Accounts were taken up for printing and time taken in it; The Annual Report and audited accounts were sent for printing on 11-4-1985 and completed on 28-4-1985.
- (g) The Annual Report and Audited Accounts were sent to the Ministry for laying them on the Table of the House; and The Annual Report and Audited Accounts were sent to the Ministry for laying on the Table of the House on 30-4-1985.
- (h) The corrective steps taken/proposed to be taken up by the Ministry for finalisation of Annual Report and Audited Accounts and their laying on the Table of the House in time in future *i.e.* within 9 months of the close of the accounting year, as recommended by the Lok Sabha Committee on the Papers Laid on the Table earlier. Efforts have been made to streamline the system to ensure that the accounts are received and compiled in Headquarters within 5 months, remaining 4 months being utilised for obtaining approval of the Annual Report by the Board, audit by the Accountant General, Assam and submission of the report to the Ministry.

2.5. The Annual Report, Audited Accounts, Review and delay statement thereon of the Brahmaputra Board for the year 1984-85 were laid on the Table of Lok Sabha on 27 February, 1986 after a delay of about 2 months.

2.6. The Committee on Papers Laid on the Table considered the matter at their sitting held on 5 August, 1986.

2.7. The Committee note that Annual Report and Audit Accounts of the Brahmaputra Board for the year 1983-84 were laid on the Table of Lok Sabha on 9 May, 1985 *i.e.* after more than fourteen months from the close of the accounting year. The Committee are unhappy to find from the additional information furnished by the Ministry of Irrigation and Power that a long period of more than 7 months was taken in compilation of accounts whereas the Committee on Papers Laid on the Table in paragraph 4.16 of their Second Report (Fifth Lok Sabha) had suggested a period of 3 months for this purpose.

2.8. The Committee regret to observe that the guidelines laid down by them in respect of laying of Annual Reports and Audited Accounts were not adhered in letter and spirit by the Brahmaputra Board and the Ministry of Water Resources. The Committee feel that the delay at different stages could have been eliminated had the Board taken prompt action in compiling the accounts and making them available to Auditors for auditing.

2.9. The Committee would, therefore, like to reiterate their earlier recommendation made in paragraph 4.16 of their Second Report (Fifth Lok Sabha) presented to the House on 12 May, 1976 and hope that the Brahmaputra Board and the Ministry of Water Resource would streamline the procedure for implementing the above recommendation with a view to ensure that the Annual Reports and Audited Accounts of the Board are placed before Parliament well before 31 December every year.

2.10. The Committee note that the Ministry did not lay together with the annual report and audited accounts for 1983-84 the review as well as the statement indicating the reasons for delay of more than 4 months in laying the documents on the Table of the House. In the absence of requisite details, the Members of Parliament are not in a position to assess the performance of the Board or the amount of delay at different stages of finalisation of the Report and accounts before Demands for Grants of the Ministry are discussed and put to vote of the House. The Committee, therefore, trust that the Ministry would in future invariably lay the statement explaining in chronological order the events which led to delay as well as the 'Review' on the working of the Brahmaputra Board during the year on the Table of the House simultaneously with the Annual Report and audited accounts.

## CHAPTER III

### DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF THE KHUDA BAKSH ORIENTAL PUBLIC LIBRARY, PATNA, FOR THE YEAR 1983-84.

The Annual Report and Audited Accounts of the Khuda Baksh Oriental Public Library, Patna, for the year 1983-84 were laid on the Table of Lok Sabha on 8 May, 1985.

3.2. In terms of the recommendation of the Committee on Papers Laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha) these papers were required to be laid on the Table of the House by 31 December, 1984, *i.e.* within 9 months of the close of the accounting year. Thus, the delay in the present case worked out to more than 4 months.

3.3. In the statement laid on the Table of Lok Sabha on 8 May, 1985, the reasons for delay in laying the Annual Report and Audited Accounts of the above Library for 1983-84 had been explained as under :—

“Khuda Baksh Oriental Public Library, Patna is an autonomous organisation, fully financed by Government of India, under the Department of Culture. The Audit Report/Audited Accounts were required to be laid on the Table of both Houses of Parliament within nine months from the close of the financial year *i.e.* 31-12-1984 or, in case either House of Parliament was not in Session during that period, as soon as the Parliament met. The documents could not be laid within the stipulated period of nine months from the close of the financial year on account of non-receipt of the same from the library.

The Annual Accounts of the Khuda Baksh Oriental Public Library are audited by the Accountant General, Bihar. The Library submitted the accounts to the Office of the Accountant General, Bihar on 27th June, 1984 but the audit of accounts took place only on 9th September, 1984. The Audit Report and Audit Certificate was released by the Office of Accountant General only on 12-3-1985.

All efforts are being made to ensure that there is no undue delay in laying papers before Parliament.”

3.4. The Committee were informed by the Ministry of Personnel and Training, Administrative Reforms and Public Grievances and Pensions (Department of Culture) that the delay of about 2½ months in taking up the auditing of accounts by the Auditors after their submission to them by the

Library, was due to shortage of field staff party with the Accountant General, Bihar. As regards the other stages where delays had occurred in processing the report and accounts, the Ministry had explained as under :

“The audit was actually done from 10.9.84. The report was received in the office of the Accountant General from field party on 19-11-84 and after editing in the main office it was passed and approved by Accountant General (I), Patna on 29-11-84. After approval it was typed and sent to the Headquarter on 14-1-85 for comments and the same was received back from the Headquarter on 30-1-85. After incorporating the Headquarter's comments, the audit report was re-drafted in English and it was got translated on 27-2-85. Six copies of each were typed thereafter both in English and in Hindi. These were compared and approved on 8-3-85. After obtaining approval of Sr. DAG(I) the report was sent to Accountant General(I), Patna, Bihar for signature on 11-3-85 and it was approved and signed by Accountant General (I) on 12-3-85.

The Library finally submitted the stencilled copies of the audited accounts and audit certificate to this Department on 16-3-85 and the same were received on 20-3-85. The Department of Culture after complying with the necessary formalities submitted the Annual Report and audited statement of accounts with audit report both in English and in Hindi to Lok/Rajya Sabha Secretariat on 29-4-85.”

3.5. Regarding the steps taken or proposed to be taken by the Ministry for finalisation of the annual reports and accounts by the stipulated period in future, the Ministry had stated that all efforts were being made to ensure that there was no undue delay in laying these papers before Parliament. However, in spite of the assurance, the Committee find that the report and accounts of the Library for the year 1984-85 have been laid on the Table of Lok Sabha on 13 March, 1986 *i.e.* after a delay of about 2½ months.

3.6. The Committee on Papers Laid on the Table considered the above matter at their sitting held on 5 August, 1986.

3.7. The Committee note that the Annual Report and Audited Accounts of the Khuda Baksh Oriental Public Library, Patna for the years 1983-84 and 1984-85 were laid on the Table of Lok Sabha on 8 May, 1985 and 13 March, 1986 *i.e.* with a delay of 4 months and about 2½ months respectively. Auditing of the accounts for the year 1983-84 had commenced after about 2½ months of their submission to the Auditors, who in turn had taken about 2 months for sending the audit report to the office of the Accountant General, Bihar after completing the audit. The Committee feel that much of the delay could have been eliminated had the Ministry in coordination

with the Library pursued the matter with the Accountant General, Bihar for early appointment of Auditors and emphasised the need for auditing the accounts expeditiously so as to adhere to the time limit of 9 months after the close of the accounting year for laying the documents on the Table of the House. The Committee hope that such avoidable delays will not occur in future.

3.8. The Committee further note that the annual report and accounts of the Library for the year 1983-84 were laid on the Table of the House one month after its receipt by the Ministry from the Library, paying scant regard to the recommendation of the Committee in the matter. The Committee need hardly stress that these reports lose their value and importance if laid on the Table of the House with undue delay and the Parliament is deprived of the opportunity of exercising their judgement over the performance of the organisations in their proper perspective.

3.9. The Committee, therefore, reiterate their earlier recommendation that a time-bound programme for processing the various stages of reports and accounts should be chalked out and observed strictly by the Khuda Baksh Oriental Public Library, Patna and the Department of Culture in order that these documents are laid on the Table of the House in future well within 9 months of the close of the relevant accounting year.

## CHAPTER IV

### DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF THE REHABILITATION PLANTATIONS LIMITED, PUNALUR FOR THE YEAR 1984.

The Annual Report and Audited Accounts of the Rehabilitation Plantations Ltd. Punalur for the year 1983-84 were laid on the Table of Lok Sabha on 8 May, 1985 alongwith a copy of 'Review'.

4.2. In terms of the recommendation of the Committee on Papers Laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), these papers were required to be laid on the Table of Lok Sabha by 31 December, 1984, i.e. within nine months of the close of the accounting year. Thus the period of delay involved in the current case worked out to be more than 4 months.

4.3. In the delay statement laid on the Table on 8 May, 1985, the reasons for delay in laying the Annual Report and Audited Accounts for 1983-84, had been explained as under :

“While laying the Annual Report and Audited Accounts of the Rehabilitation Plantations Ltd. Punalur, for the year 1982-83 in both the Houses of the Parliament, it was stated that the Annual Report and Audited Accounts of the Corporation for the year 1983-84 would be laid on the Table of both the Houses of Parliament in the next Session. As already mentioned therein there are no arrangements for getting it translated and printed in Hindi in Kerala, and so this work has been done here. However, it will be ensured that in future the Annual Report and Audited Accounts of the Corporation are laid on the Table of both the Houses of Parliament within the stipulated period.”

4.4. In this connection the Ministry of Home Affairs (Rehabilitation Division) informed the Committee that the Rehabilitation Plantation Ltd., Punalur had made available the accounts for the year 1983-84 for auditing on 30 June, 1984. The audit report was received by the organisation on 13 July, 1984. On receipt of the English version of annual report and audited accounts in the Rehabilitation Division of Ministry of Home Affairs on 23 November, 1984, Hindi section in the Ministry was entrusted with the work of translation thereof on 14 December, 1984. Translation was completed on 18 January, 1985. Orders for printing thereof was placed on 11 February, 1985 and the job completed on 11 March, 1985. In order to avoid delay in laying of these papers on the Table of Lok Sabha, the

Corporation has been advised by the Department to make available English version of Report by the end of October so that translation and printing thereof could be undertaken and completed well in time.

4.5. Annual Report and Accounts along with Review and Delay Statement of the Rehabilitation Plantation Ltd., Punalur for the year 1984-85 were laid on the Table of Lok Sabha on 19 March, 1986 with a delay of about 2½ months.

4.6. The Committee considered the matter at their sitting held on 6 August, 1986.

4.7. The Committee note that the documents for the year 1983-84 were laid on the Table of the House after a delay of more than 4 months and the delay had occurred at the stages of sending the English version of the report and accounts by the Company to the Ministry and the time taken in translating the documents and thereafter getting them printed.

4.8. While the Committee appreciate the difficulty faced by the Corporation in the absence of facility of translation into Hindi and printing of Annual Report and Audited Accounts in Trivandrum, they feel that if the Corporation had made concerted efforts to expedite compilation of accounts and finalisation of Report, the delay could have been totally eliminated.

4.9. The Committee, however, note with satisfaction that the Annual Report and Audited Accounts for the year 1984 85 were laid on the Table of Lok Sabha with a delay of 2½ months only. The Committee hope that this improvement will be sustained and positive efforts made to eliminate the delays completely in future.



## CHAPTER V

### DELAY IN LAYING OF ANNUAL REPORT AND AUDITED ACCOUNTS OF POWER ENGINEERS TRAINING SOCIETY, NEW DELHI FOR THE YEAR 1983-84

The Annual Report and Audited Accounts of Power Engineers Training Society, New Delhi for the year 1983-84 were laid on the Table of Lok Sabha on 9 May, 1985 alongwith a statement explaining the reasons for delay and 'Review'.

5.2. In terms of the recommendation of the Committee on Papers Laid on the Table, made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these papers were required to be laid on the Table within 9 months of the close of the accounting year i.e. by 31 December, 1984. The period of delay involved in laying the Annual Report and Audited Accounts of the aforesaid society for the year 1983-84, therefore, came to more than 4 months.

5.3 In the statement laid on the Table on 9 May, 1985, the reasons for delay in laying the Annual Report and Audited Accounts for 1983-84 have been explained as under :

"The accounts of the Power Engineers Training Society, as certified by the auditing authority, together with the audit report thereon and the Annual Report of the Society for the year 1983-84 were to be laid on the Table of both the Houses of Parliament by the 31st December, 1984. The Chartered Accountants gave their audit report on the Accounts of the Society only on the 8th January, 1985.

The Annual Report of the Society for the year 1983-84 has been prepared by the Governing Council and, along with the audited statement of the accounts, considered by the Society at its Annual General Meeting. The Annual Report for the year 1983-84, as finalised by the Society, became available towards the end of March, 1985.

For the reasons mentioned above, the Annual Report of the audited statements of accounts of the Power Engineers Training Society could not be laid on the Table of the two Houses of Parliament earlier."

5.4. On an enquiry, the Ministry of Irrigation and Power (Department of Power) informed the Committee that annual accounts for the year 1983-84 were compiled on 29 August, 1984 and passed on to the Chartered

Accountants for auditing on 29 October, 1984. The accounts after auditing were received by the Society on 8 January, 1985 and the report and accounts were thereafter adopted at the General Body meeting held on 22 January, 1985. Printed copies of the report and accounts were made available to the administrative Ministry on 25 March, 1985 for being laid on the Table of the House.

5.6 The Committee were also informed that the Department of Power had issued instructions to the Power Engineers Training Society in May, 1985 to take expeditious action to finalise accounts of the Society for the year 1984-85, so as to ensure that these documents are submitted to Parliament within the prescribed time limit. However, the report and accounts for the year 1984-85 were laid on the Table of Lok Sabha on 29 April, 1986 *i.e.* again after a delay of about 4 months.

5.7. The Committee considered the above matter at their sitting held on 6 August, 1986.

5.8. The Committee note that the delay of more than 4 months in laying the annual report and audited accounts of the Power Engineers Training Society, New Delhi for the year 1983-84 had occurred on account of the long period of 5 months taken by the Society in compilation of the accounts, delay of 2 months in making available the accounts to the Chartered Accountants for auditing and over 2 months taken by the Chartered Accountants for auditing. The delay was also due to editing and revising the report as desired by the Society, to make it more concise. The delay had thus been at all stages of processing the report. The Committee also find that inspite of the instructions issued by the Ministry of Irrigation and Power in May, 1985 for submitting the documents well in time, the report and accounts of the Society for the year 1984-85 were also laid on the Table of the House with a delay of about 4 months.

5.9. The Committee find that the recommendations contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) for observing a time bound programme for each stage of finalisation of the report and accounts had not been followed seriously. The Committee had observed in that Report that normally a period of 3 months should be sufficient for compilation of accounts and their submission to audit and the next 6 months might be given for auditing of accounts, printing of the report and sending it to Government for laying. The Committee desire that necessary steps be taken by the Ministry of Energy (Department of Power) in coordination with the Engineers Training Society, New Delhi to follow the aforesaid recommendation of the Committee in letter and spirit and ensure that the report and accounts of the Society are laid on the Table of the House by the stipulated date every year.

NEW DELHI;

March 4, 1987

13 Phalgun, 1908 (S)

M. V. CHANDRASEKHARA MURTHY

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. 9	The Committee are unhappy to note that the Annual Report and Audited Accounts of the National Institute of Health and Family Welfare, New Delhi for the year 1983-84 were laid on the Table of Lok Sabha as late as on 9 May, 1985 i.e. after a delay of 4 months. The main factors contributing to the delay were inordinately long time taken in auditing of accounts, re-editing and modifying the Annual Report and Audited Accounts. The delay has been reduced in the case of 1984-85 by two months.
2	1. 10	The Committee find from the Audit Report furnished by the Director of Audit Central Revenues, New Delhi that the delay in auditing the accounts were obviously because of the fact that the Register maintained by the Institute for land and building did not contain essential details such as actual area of land, location, date of acquisition/purchase, reference to lease deed etc. Further, the Register maintained for other assets did not work out the progressive totals of quantities and value of assets acquired from year to year. The details of assets written off, sold etc. were also not exhibited in the Register. The assets register of the gifted items had not been maintained by the Institute. Over and above, no record was maintained by the Institute to show the number of animals kept in the Animal House from time to time. During 1983-84, the Institute incurred an expenditure of Rs. 0.93 lakhs on animal food for the animals kept in the Animal House, but so far no scales for provision of food for different kinds of animals kept in the Animal House had been prescribed. The Committee are convinced that had the accounts been maintained properly and accurately and the information required by the Audit made available

1	2	3
		<p><b>expeditiously</b>, much of the time consumed in collection of the information, would have definitely been saved. The Committee trust that the Ministry of Health and Family Welfare who is charged with the responsibility of giving grants to the Institute, will keep a close watch over the day to-day functioning of the Institute and ensure that the Annual Reports and Audited Accounts of this organisation are laid on the Table of the House within nine months of the close of the accounting years.</p>
3	1.11	<p>The Committee would also like to observe that the delay in laying the Annual Report and Audited Accounts on the Table of Lok Sabha could have been totally eliminated had the Ministry of Health and Family Welfare adopted a time-bound programme in coordination with the National Institute of Health and Family Welfare for finalising the Report and accounts and making simultaneous arrangements for their translation and printing.</p>
4	2.7	<p>The Committee note that the Annual Report and Audit Accounts of the Brahmaputra Board for the year 1983-84 were laid on the Table of Lok Sabha on 9 May, 1985 i.e. after more than fourteen months from the close of the accounting year. The Committee are unhappy to find from the additional information furnished by the Ministry of Irrigation and Power that a long period of more than 7 months was taken in compilation of accounts whereas the Committee on Papers Laid on the Table in paragraph 4.16 of their Second Report (Fifth Lok Sabha) had suggested a period of 3 months for this purpose.</p>
5	2.8	<p>The Committee regret to observe that the guidelines laid down by them in respect of laying of Annual Reports and Audited Accounts were not adhered in letter and spirit by the Brahmaputra Board and the Ministry of Water Resources. The Committee feel that the delay at different stages could have been eliminated had the Board taken prompt action in compiling the accounts and making them available to Auditors for auditing.</p>
6	2.9	<p>The Committee would, therefore, like to reiterate their earlier recommendation made in paragraph 4.16 of their Second Report (Fifth Lok Sabha) presented</p>

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to the House on 12 May, 1976 and hope that the Brahmaputra Board and the Ministry of Water Resources would streamline the procedure for implementing the above recommendation with a view to ensure that the Annual Reports and Audited Accounts of the Board are placed before Parliament well before 31 December every year.

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2.10

The Committee note that the Ministry did not lay together with the Annual Report and Audited Accounts for 1983-84 the review as well as the statement indicating the reasons for delay of more than 4 months in laying the documents on the Table of the House. In the absence of requisite details, the Members of Parliament are not in a position to assess the performance of the Board or the amount of delay at different stages of finalisation of the Report and accounts before Demands for Grants of the Ministry are discussed and put to vote of the House. The Committee, therefore, trust that the Ministry would in future invariably lay the statement explaining in chronological order the events which led to delay as well as the 'Review' on the working of the Brahmaputra Board during the year on the Table of the House simultaneously with the Annual Report and Audited Accounts.

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3.7

The Committee note that the Annual Report and Audited Accounts of the Khuda Baksh Oriental Public Library, Patna for the years 1983-84 and 1984-85 were laid on the Table of Lok Sabha on 8 May, 1985 and 13 March, 1986 i.e. with a delay of 4 months and about 2½ months respectively. Auditing of the accounts for the year 1983-84 had commenced after about 2½ months of their submission to the Auditors, who in turn had taken about 2 months for sending the audit report to the office of the Accountant General, Bihar after completing the audit. The Committee feel that much of the delay could have been eliminated had the Ministry in coordination with the Library pursued the matter with the Accountant General, Bihar for early appointment of Auditors and emphasised the need for auditing the accounts expeditiously so as to adhere

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		to the time limit of 9 months after the close of the accounting year for laying the documents on the Table of the House. The Committee hope that such avoidable delays will not occur in future.
9	3.8	The Committee further note that the annual report and accounts of the Library for the year 1983-84 were laid on the Table of the House one month after its receipt by the Ministry from the Library, paying scant regard to the recommendation of the Committee in the matter. The Committee need hardly stress that these reports lose their value and importance if laid on the Table of the House with undue delay and the Parliament is deprived of the opportunity of exercising their judgement over the performance of the organisations in their proper perspective.
10	3.9	The Committee, therefore, reiterate their earlier recommendation that a time-bound programme for processing the various stages of reports and accounts should be chalked out and observed strictly by the Khuda Baksh Oriental Public Library, Patna and the Department of Culture in order that these documents are laid on the Table of the House in future well within 9 months of the close of the relevant accounting year.
11	4.7	The Committee note that the documents for the year 1983-84 were laid on the Table of the House after a delay of more than 4 months and the delay had occurred at the stages of sending the English version of the report and accounts by the Company to the Ministry and the time taken in translating the documents and thereafter getting them printed.
12	4.8	While the Committee appreciate the difficulty faced by the Corporation in the absence of facility of translation into Hindi and printing of Annual Report and Audited Accounts in Trivandrum, they feel that if the Corporation had made concerted efforts to expedite compilation of accounts and finalisation of Report, the delay could have been totally eliminated.
13	4.9	The Committee, however, note with satisfaction that the Annual Report and Audited Accounts for the year 1984-85 were laid on the Table of Lok Sabha with a

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		<p>delay of 2½ months only. The Committee hope that this improvement will be sustained and positive efforts made to eliminate the delays completely in future.</p>
14	5.8	<p>The Committee note that the delay of more than 4 months in laying the annual report and audited accounts of the Power Engineers Training Society, New Delhi for the year 1983-84 had occurred on account of the long period of 5 months taken by the Society in compilation of the accounts, delay of 2 months in making available the accounts to the Chartered Accountants for auditing and over 2 months taken by the Chartered Accountants for auditing. The delay was also due to editing and revising the report as desired by the Society, to make it more concise. The delay had thus been at all stages of processing the report. The Committee also find that inspite of the instructions issued by the Ministry of Irrigation and Power in May, 1985 for submitting the documents well in time, the report and accounts of the Society for the year 1984-85 were also laid on the Table of the House with a delay of about 4 months.</p>
15	5.9	<p>The Committee find that the recommendations contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) for observing a time bound programme for each stage of finalisation of the report and accounts had not been followed seriously. The Committee had observed in that Report that normally a period of 3 months should be sufficient for compilation of accounts and their submission to audit and the next 6 months might be given for auditing of accounts, printing of the report and sending it to Government for laying. The Committee desire that necessary steps be taken by the Ministry of Energy (Department of Power) in coordination with the Engineers Training Society, New Delhi to follow the aforesaid recommendation of the Committee in letter and spirit and ensure that the report and accounts of the Society are laid on the Table of the House by the stipulated date every year.</p>