

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1990-91)**

(NINTH LOK SABHA)

FIRST REPORT

[Presented on 24 April, 1990]



**LOKSABHASECRETARIAT
NEW DELHI**

April, 1990/Chaitra, 1912 (Saka)

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C O R R I G E N D A

TO

FIRST REPORT OF COMMITTEE ON PAPERS LAID ON THE TABLE (1990-91)

<u>Para</u>	<u>Line</u>	<u>For</u>	<u>Read</u>
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**PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON
THE TABLE OF LOK SABHA
(1990-91)**

1. Shri Satya Pal Malik—*Chairman*
2. Shri P.A. Anthony
3. Shri Bagun Sumbrui
4. Shri L. Balaraman
5. Dr. Bangali Singh
6. Shri R.M. Bhoys
7. Shri Resham Lal Jangde
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9. Shri Kankar Munjare
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12. Shri Ram Lal Rahi
13. Shri A.N. Singh Deo
14. Shri P.C. Thomas
15.

SECRETARIA1

Shri K.C. Rastogi—*Joint Secretary*
Shri G.S. Bhasin—*Deputy Secretary*
Shri Swarn Singh—*Under Secretary*

INTRODUCTION

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

2. As a result of examination of some papers laid during the Eleventh, Twelfth and Thirteenth Sessions (Eighth Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) Public Service Commission for the year 1986-87; (ii) Kidwai Memorial Institute of Oncology, Bangalore for the year 1986-87; (iii) Himalayan Mountaineering Institute, Darjeeling for the year 1986-87; and (iv) Padmaja Naidu Himalayan Zoological Park, Darjeeling for the year 1985-86, and have made certain recommendations. The conclusions of the Committee are reflected in the Report.

3. The Committee considered and adopted this Report at their sitting held on the 1st March, 1990.

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

NEW DELHI ;

April, 1990

Chaitra, 1912 (Saka)

SATYA PAL MALIK

Chairman,

Committee on Papers Laid on the Table.

CHAPTER I

DELAY IN LAYING ANNUAL REPORT OF THE UNION PUBLIC SERVICE COMMISSION FOR THE YEAR 1986-87

The Annual Report of the Union Public Service Commission for the year 1986-87 was laid on the Table of Lok Sabha on 5 September, 1988 along with a Memorandum explaining reasons for non-acceptance of the advice of the Union Public Service Commission. The Review about the performance of the Commission and the statement explaining the reasons for delay were not laid on the Table of the House. In terms of the recommendation of the Committee on Paper laid on the Table contained in paragraph 1.17 of their First Report (Fifth Lok Sabha) (reproduced below), these documents were required to be laid on the Table of Lok Sabha by 30 September 1987 i.e. within six months of the close of the accounting year :—

"The Committee further recommend that autonomous organisations which lay only their Annual Reports, should not take unduly long time in laying them after the close of the accounting year. In such cases, the administrative Ministries should ensure that the Annual Reports are invariably laid before Parliament within six months after the close of the accounting year."

1.2 Explaining the reasons for delay in laying the annual report of Union Public Service Commission for the year 1986-87, the Ministry of Personnel, Public Grievances and Pensions (Deptt. of Personnel and Training) in a not stated :

"The laying of the Report of the UPSC, is governed by Article 323(1) of the Constitution which provides that the Commission shall present annually to the President a Report as to the work done by the Commission and the President shall cause a copy thereof together with a Memorandum explaining as respects the cases, if any, where the advice of the Commission was not accepted, the reason for such non-acceptance to be laid before each House of the Parliament.

This Department is of the view that the instructions of the Committee referred to in para 1 above do not apply to laying of the annual report of U.P.S.C. in which case, along with the report of the Commission, an

explanatory memorandum has also to be laid by the Government. Article 323(1) does not lay down any time-limit for laying the report of UPSC : no instructions in the matter ~~also~~ appear to have been issued by the Committee on Papers laid on the Table. The Government has, however, been making all possible efforts to lay the report, along with the explanatory memorandum, at the earliest possible."

1.3 As to the reasons for not laying a 'review' detailing activities and performance of the Commission during the year under report, the Ministry stated as under :—

"The Annual Report of the UPSC contains complete details of its activities for the whole year. Chapter I gives a summary highlighting the main activities. The UPSC is a Constitutional body and functions independently of the executive and is, therefore, not under the control of the Department of Personnel and Training. The report is laid on the Table of the House of Parliament by the Department of Personnel and Training on behalf of the President of India as required under Art. 323(1) of the Constitution. As per Art. 323(1) of the Constitution the President while laying the Annual Report before the Houses of Parliament should also lay a Memorandum explaining, as respects to cases, where the advice of the Commission was not accepted. It may, therefore, be kindly seen that the question of laying on the table of the Houses a 'Review' does not arise."

1.4 Asked about the position regarding laying of the Annual Report for the year 1987-88, the Ministry stated :—

"The 38th Annual Report (1987-88) has already been translated into Hindi and both the English and Hindi versions have been sent to the press for printing on 18.8.1988 and 2.9.1988 respectively. The Commission expect to receive the printed copies both in Hindi and English in about three months time. After the receipt of the printed copies of the Report and compilation of Memorandum, in consultation with the Ministries/Departments concerned, explaining the reasons for disagreement in respect of such cases mentioned in the Report, the annual report would be laid before Parliament."

1.5 In another note, the Ministry have stated :—

"While the Commission are able to finalise the Report within about four months after the close of the accounting year, the translation of the Report in Hindi as well as English takes about 4 to 5 months.

Efforts are being made by the Commission to co-ordinate with the press authorities for expediting its printing so as to minimise the time in making the printed copies available to this Ministry.

1.6. The matter was considered by the Committee at their sitting held on 29 May, 1989.

1.7. In paragraph 1.17 of their First Report (5th LS), the Committee on Papers laid on the Table had recommended *inter-alia* that autonomous organisations which lay only their annual reports in Parliament should not take unduly long time in laying them after the close of the accounting year. The Committee had also recommended that in such cases the administrative Ministries should ensure that the Annual Reports are invariably laid before Parliament within six months after the close of the accounting year. It is strange that the Department of Personnel and Training has taken the view that the above recommendations of the Committee are not applicable to laying of the annual reports of the UPSC as an explanatory memorandum is also required to be laid by the Government alongwith the Annual Report. It hardly needs to be pointed out that the autonomous organisations referred to in the Committee's recommendations cover all autonomous bodies like UPSC and therefore annual reports of the Commission should be laid before Parliament within six months after the close of the accounting year. It is true that article 223(1) of the Constitution which provides for laying the annual reports of the Commission before the Houses of Parliament does not lay down any time limit for laying the Report of the UPSC. As a matter of fact, the time limit within which autonomous organisations should lay their annual reports before Parliament have not been specified in any Rule or enactment but through its recommendations made from time to time, the Committee on Papers Laid have stipulated that annual reports etc. of different organisations should be laid in Parliament within a specified time.

1.8. The Committee expect that henceforth the Dett. of personnel and Training would ensure that the annual reports of the Commission are invariably laid in Parliament within six months after the close of the accounting year.

1.9. It is disheartening to note that one of the reasons given for delay in laying of annual reports of the Commission was that after finalising the annual report it took the Commission as many as 4 to 5 months for getting the english version of the report translated into Hindi. This is not a satisfactory situation. The Committee see no reason why the Report cannot be translated concurrently,

The Committee desire that the Deptt. of Personnel and Training should in consultation with UPSC draw up a time schedule for finalising the reports of the Commission and laying the same in both Houses of Parliament without any undue delay. It may be ensured that in future laying of documents is in no case delayed for want of Hindi translation.

CHAPTER II

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE KIDWAI MEMORIAL INSTITUTE OF ONCOLOGY, BANGALORE FOR THE YEAR 1986-87

The Annual Report and Audited Accounts of the Kidwai Memorial Institute of Oncology, Bangalore for the year 1986-87 were laid on the Table of Lok Sabha on 22 August, 1988.

2.2 In terms of recommendation of the Committee on Papers laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these papers ought to have been laid within 9 months of the close of the accounting year *i.e.* by 31 December, 1987. Thus, the period of delay in this case came to about 7½ months.

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

“The Annual Report and Audited statement of Accounts for the year 1986-87 in respect of the Kidwai Memorial Institute of Oncology, Bangalore, which has been recognised as one of the nine Regional Cancer Centres and which is being given grant-in-aid every year, is to be laid on the Table of the Lok Sabha before the 31st December, 1987. We took up the matter with the Director of the Institute in August, 1987. Though this Ministry received copies of the English version of the Annual Report containing Audited Statement of Accounts for the year 1986-87 in March, 1988, copies of Hindi version of the documents were received towards end of April, 1988 only. They are being laid on the Table of the Sabha now.”

2.4 The Ministry of Health and Family Welfare were requested on 26 August, 1988 to furnish information on certain points. The points on

which information was sought and replies of the Ministry thereto received on 30 September, 1988 are as under --

POINTS

REPLIES

I. The dates when -

- | | |
|---|---|
| (a) C&AG was approached for appointment of Statutory Auditors ; | In accordance with the Rules and Regulations of the Kidwai Memorial Institute of Oncology, Bangalore, the accounts of the Institute are to be audited annually by Chartered Accountants in accordance with the provisions of the Chartered Accountants Act, 1949 as appointed by the Governing Council. The Chartered Accountants for the year 1986-87 were M/s. Singhvi, Dev. & Unni, Bangalore. Since the Institute is not fully dependent on the Government of India for financial support, this Ministry has also not approached the Comptroller and Auditor General for appointment of Statutory Auditors. |
| (b) Statutory Auditors were appointed by C&AG ; | |
| (c) the Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing ; | According to the Institute, annual accounts were ready by the end of May, 1987 and the Chartered Accountants were requested to take up the audit work on 12.6.87. |
| (d) the accounts were handed over to the Auditors ; | { The Chartered Accountants commenced the audit work on 24.6.87 and completed the work on 26.10.87. |
| (e) the auditing of accounts commenced and the time taken in it ; | |
| (f) queries, if any, raised by Statutory Auditors ; | { The information required by the Chartered Accountants were furnished during the course of audit. |
| (g) queries of the Statutory Auditors resolved ; | |
| (h) the Auditors furnished final Audit Report to the Institute ; | The auditors furnished their report on 26.10.87. |

- (i) the Annual Report and Audited Accounts together with the Audit Report were placed before the Annual General Meeting of the Governing Council of the Institute ;
- The audit report of the Institute for the year 1986-87 was placed before the Finance Committee of the Institute at its meeting held on 4.3.88. The audit report and annual report of the Institute for the year 1986-87 were not placed before the Governing Council of the Institute.
- (j) Annual Report and audited accounts were taken up for translation and printing and time taken in it ;
- The required number of copies of annual report of the Institute for the year 1986-87 containing the audit report were received towards the end of March, 1988. However, copies of Hindi version were received towards the beginning of May, 1988.
- (k) the 'Review' report was prepared and furnished to the Ministry/Department ;
- As stated under (j) complete set of documents were received towards beginning of May, 1988. Since Budget Session was coming to an end towards 2nd week of May, 1988, Review statements etc. on the report could not be prepared immediately.
- (l) delay statement prepared and submitted to the Ministry/Department ; and
- The review statement and delay statements were prepared before the commencement of the Monsoon Session of the Parliament and the same were approved by the Minister of State and documents were also authenticated on the 3rd August, 1988.
- (m) Annual Report and Audited Accounts together with Review and delay statement were sent to the Ministry of Health and Family Welfare for laying on the Table of the House.
- The documents were sent to the Lok Sabha Secretariat, Rajya Sabha Secretariat by this Ministry on the 18th August, 1988 for laying the same on the Table of the Sabha.

II. The latest position of the Annual Report and Audited Accounts of the Company for the year 1987-88. When these are expected to be placed before Parliament ?

The Institute has informed that the auditing of accounts of the Institute for 1987-88 is likely to be completed shortly and the documents will be sent to the Ministry by the end of October, 1988.

III. The remedial measures taken or proposed to be taken to ensure laying of Annual Reports and Audited Accounts of the Institute within the stipulated period of nine months from the close of the accounting year, in future.

This Ministry has reminded the Institute to send copies of the Annual Reports and audited statement of accounts for the year 1987-88 both in English and Hindi from the Month of July, 1988, itself. This Ministry is also writing to the Institute to place both the annual report and audited statement of accounts before the Governing Council/ Governing Body of the Institute before sending copies to this Ministry for the purpose of laying the documents on the Table of the Lok Sabha/Rajya Sabha.

2.5 The Committee considered the matter at their sitting held on 29.5.1989.

2.6. The Committee note that the Annual Report and Audited Accounts of the Kidwai Memorial Institute of Oncology, Bangalore for the year 1986-87 which in terms of the Committee's recommendation ought to have been laid in Parliament by 31st December, 1987 were actually laid on the Table of Lok Sabha on 22 August, 1988 i.e. after a delay of about 7½ months. From the information furnished by the Ministry of Health and Family Welfare about the delay in finalising the Annual Report and Audited Accounts, the Committee find that the auditing of accounts by Auditors took about 4½ months and another 4 months were taken by the Institute to place the Audit Report before their Finance Committee. However, the Annual accounts and audit report thereon were not placed before the Governing Council of the Institute. Hindi and English versions of the Annual Report and Audited Accounts were not sent together by the Institute to the Ministry for laying on the Table of the House.

The Ministry also took about 4 months in placing those documents on the Table of the House after their receipt from the Institute. Thus there has been avoidable delay at every stage. The Committee feel that the procedure regarding compilation of the accounts, their auditing, approval, translation etc. needs to be streamlined in the Institute so that the accounts may be completed in shortest possible time and these together with the Annual Reports are sent to the Ministry for placing before Parliament within nine months of the close of the accounting year.

2.7. The Committee find that additional time of one month was taken by the Institute for supply of copies of Report and Accounts in Hindi. The Committee would like to urge upon the Ministry to comply with the Committees recommendation contained in para 2.17 and 2.18 of their First Report (Fifth Lok Sabha), which stipulates preparation of Hindi version of reports and accounts concurrently with the English version thereof in order that both the versions can be placed before Parliament simultaneously. To achieve the desired result, the Institute should take advance action to undertake translation work of the reports and accounts.

2.8 The Committee are unhappy to note that the Annual Report and Audited Accounts were laid on the Table of the House without obtaining the approval of the Governing Council/Governing Body of the Institute. The Committee feel that the documents not approved by the Governing Body cannot be construed as authentic documents fit for placing before Parliament. The circumstances under which the documents were laid in Parliament, without these having been seen by the Governing Council, need an explanation. For the future, it should be ensured that the documents are placed in Parliament only after they have been vetted approved by the Governing Council.

2.9 The Committee note that there was some improvement in the subsequent year 1987-88 in so far as the Annual Report and Audited Accounts of the Institute were laid on the Table on 12.4.1989 i.e. after a delay of about 3½ months. The Committee urge upon the Ministry and the Institute to draw up a time schedule for finalisation of accounts at each stage so as to eliminate delay and ensure laying of the Annual Reports and Audited Accounts of the Institute within the prescribed period of 9 months from the close of the accounting year.

CHAPTER III

DELAY IN LAYING AUDITED ACCOUNTS AND AUDIT REPORT THEREON OF THE HIMALAYAN MOUNTAINEERING INSTITUTE, DARJEELING FOR THE YEAR 1986-87.

The Committee on Papers laid on the Table had, while examining the organisations which received grants from the Consolidated Fund of India and whose Annual Reports/Audit Reports were not laid on the Table of the House *inter-alia* recommended in the Twentieth Report (Seventh Lok Sabha) (presented to Lok Sabha on 8 May, 1984) as under :—

“6.8. The Committee note that the Himalayan Mountaineering Institute, Darjeeling and the Nehru Institute of Mountaineering, Uttarkashi are of national importance getting handsome grants from the Centre as well as from the concerned State Governments. From the information given by the Ministry of Defence it is clear that there is a good amount of involvement of the Central Government in the affairs of these Institutes as officials of the Ministries of the Government of India and of State Governments are represented in the Executive Council. Their Annual Reports and Audited Accounts are, however, not laid before Parliament. The reason given by the Ministry of Defence that these Institutes being registered private bodies in their respective States, the State Legislatures would be appropriately concerned with their Annual Report and Accounts is not justified because the net annual expenditure shared by the Central Government in the Himalayan Mountaineering Institute, Darjeeling and the Nehru Institute of Mountaineering, Uttarkashi is 70% and 50% respectively. Further, the share of recurring and non-recurring expenditure of Ministry of Defence on these Institutes is increasing every year. From Rs. 2 lakhs per annum upto 1977-78 it has been raised to Rs 6 lakhs from 19 2-83. The Committee feel that the Parliament should more appropriately be concerned with the Annual Reports and accounts of these Institutes than the State Legislatures concerned. The Committee, therefore, recommend that the Ministry of Defence should lay before Parliament the Annual Reports and Audited Accounts of both the aforementioned Institutes within months of the close of their accounting year.”

3.2. *The Ministry of Defence in their action taken replies furnished on 9.7.1984 on the above mentioned recommendation of the Committee,* stated that both the organisations had been asked to furnish their Annual Reports and Audited Accounts for the year 1983-84 for laying on the Table of the House.

3.3. The position of laying of the Annual Reports and Audited Accounts of the Himalayan Mountaineering Institute from 1983-84 onwards is as under : -

Year	Date of laying	Period of delay
1983-84)		47 months
1984-85)	14-12-87	35 months
1985-86	5-9-1988	20 months

The Audited Accounts and Audit Report of the Institute for the year 1986-87 which were required to be laid on the Table of the House within nine months of the close of the accounting year i.e. by 31 December, 1987, were laid on the 28 November, 1988 i.e. after a delay of about 11 months.

3.4. In the delay statement laid alongwith the Annual Reports and Audited Accounts for the year, the reasons for delay were explained as under :

"The Executive Council/General Body of the Institute do not meet regularly because of finding dates convenient to the President and Vice-President of the Institute, it would not be possible to stick to the stipulation of placing the reports always within 9 months of closing of Accounts each year. The Prime Minister and the Chief Minister, West Bengal are the President and Vice-President of the Institute respectively.

The Audit Report of the Institute for 1986-87 was received in the Ministry from the Director of Audit Central on 10.12.87. Since the meeting of the Executive Council of the Institute was held on 1.12.87, the report could not be approved in that meeting. Approval of the members of the Executive Council has been obtained by circulation.

Due to the indefinite closure of the printing presses at Darjeeling on account of the activities of GNLFF, the printing of report took considerable time. Similarly, the translation of the report in Hindi also was quite time consuming. In view of this, the Audited Accounts of the HMI for 1986-87 could not be placed before Parliament earlier.

As regards the Annual Report of the Institute, it may be mentioned that this is included in the Annual Report of the Ministry of Defence which is separately laid on the Table of the House."

3.5 The Ministry of Defence (Department of Defence) were requested on 26 December, 1988 to furnish information on certain points. The points on which the information was sought and replies of the Ministry thereto on 21 April, 1989, are as under :—

- | | |
|--|--|
| <p>(i) The reasons for holding the meeting of the Executive Council and General Body of the Institute as late as on 1.12.1987.</p> | <p>In accordance with the Rules of the Institute the Executive Council and General Body are to meet at least once a year to transact business.</p> <p>The earlier meetings of the Executive Council and General Body were held on 7.2.87. The Executive Council and General Body meetings held on 1.12.1987 were thus on time.</p> |
| <p>(ii) The reasons for not laying Annual Report of the Institute on the Table of the House together with the audited accounts and Audit Report.</p> | <p>Annual Report of the Institute is included in the annual report of the Ministry of Defence which is laid on the Table of the House every year. This fact was mentioned in Delay Report attached to the audit report of the Institute for 1986-87 laid on the Table of Lok Sabha on 28.11.1988.</p> |
| <p>(iii) The latest position of the Annual Report and audited accounts of the Institute for the year 1987-88. When these are expected to be placed before Parliament ?</p> | <p>The Audit Report for 1987-88 has already been printed in English. Work on Hindi translation is in progress. It is proposed to lay the Report before Parliament during the current session after obtaining the approval of the Executive Council.</p> |
| <p>(iv) The remedial measures taken or proposed to be taken to ensure laying of Annual Report and audited accounts of the Company within the</p> | <p>The Institute is being directed to have the audit of its Accounts completed as early as possible after 31 March and supply the requisite number of copies thereof both in Hindi and English to the Ministry at the earliest to ensure its timely submission</p> |

stipulated period of nine months from the close of the accounting year, in future.

before Parliament. Also, it is proposed that in case any delay is foreseen in the holding of the Executive Council meeting for reasons beyond our control, consent of the members for adoption of the report for laying before Parliament would be obtained by circulation.

3.6 The matter was considered by the Committee on Papers laid on the Table at their sitting held on 29.5.1989.

3.7 The Committee regret to note that despite their recommendation contained in Twentieth Report (Seventh Lok Sabha) (presented to Lok Sabha on 8 May, 1984) the audited accounts of the Himalayan Mountaineering Institute, Darjeeling for the year 1986-87 and audit report thereon were laid on the Table of the House after a delay of 11 months and these documents for the subsequent year 1987-88 were laid with a delay of about 4 months. The Committee also note that the Annual Reports in respect of the Institute are not being laid together with the Audited Accounts and Audit Reports. These are instead included in the Annual Report of the Ministry of Defence which is separately laid on the Table of the House. The Committee feel that this is not in consonance with the recommendation of the Committee made in this behalf from time to time. The purpose of laying all these documents together is to enable the members of Parliament to have a complete picture of the activities, performance and financial stability of the organisation. The Committee, therefore, recommend that the Ministry of Defence should also lay on the Table of the House a separate Annual Report of the Institute along with the audited accounts and Audit Reports so that all the documents are available to the Members of Parliament at the same time.

3.8 On perusal of the statement explaining reasons for delay laid on the Table of the House and the subsequent information furnished by the Ministry of Defence, the Committee note that the auditing of accounts took about 4 months, printing of Audited Accounts and audit Report thereon could not be completed before 9.5.1988 due to frequent and prolonged bandhs and strikes in Darjeeling. Thereafter, translation of audited accounts in the Ministry itself took about 7 months. Over and above the Ministry took 3 months in preparation of 'Review' and delay statement, though the printed copies of Audited Accounts and audit report had been received in the Ministry much earlier i.e. on 3.6.1988. From the above, the Committee cannot but conclude

that recommendations of the Committee made from time to time have not been implemented with the seriousness they deserve. The Committee deplore the lackadaisical manner in which the things were handled by the Ministry. The Committee desire that the Ministry of Defence should in consultation with the Institute and Audit Authorities chalk out a time schedule in such a manner that all the formalities are completed and annual Reports and Audited Accounts together with the audit Report and 'Review' are placed before Parliament well within the prescribed period of nine months of the close of the accounting year.

CHAPTER IV

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE DELHI DEVELOPMENT AUTHORITY FOR THE YEAR 1986-87

The Annual Report and Audited Accounts of the Delhi Development Authority for the year 1986-87 were laid on the Table of Lok Sabha on 30 November, 1988 together with a delay statement and 'Review'.

4.2 In terms of 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, 1987. Thus there was delay of about 11 months.

4.3 In the delay statement the reasons for delay had been explained as under :—

"Sub-section (4) of Section 25 of the Delhi Development Act, 1957 (61 of 1957) provides that the accounts of the Delhi Development Authority (DDA), as certified by the Comptroller and auditor General of India, or any other person appointed by him in this behalf, together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause a copy of the same to be laid before both the Houses of Parliament.

As per recommendations under para 1.62 (6th Report) of the Committee on Papers Laid on the Table, a revised the schedule providing for laying of annual report of DDA alongwith time Review of the Ministry on the Table of both the Houses of Parliament by the 31st December each year was drawn up in consultation with the C&AG of India and the DDA and issued on the 29th October, 1984. The DDA was periodically reminded to observe this schedule scrupulously.

The DDA has informed that they submitted their annual accounts for 1986-87 to the audit on the 28th September, 1987. The accounts were audited by the audit and an Audit Certificate was issued by the audit on 25.4.1988. DDA furnished their para-wise comments on the final audit report on 12.7.1988. Some further information which was found wanting was called from the DDA and the same was furnished by the DDA on 18.7.1988.

The comments by the DDA on the final audit Report were considered in the Ministry in consultation with the officers of the DDA. After thorough examination, the review by this Ministry on the audited accounts of the DDA for the year 1986-87 was finalised. By the time this review and other associated documents could be sent to the Rajya Sabha and Lok Sabha Secretariat for being laid in two Houses of Parliament, the Monsoon Session of the Parliament came to an end, in respect of Rajya Sabha on 6th September, 1988 and in respect of Lok Sabha on 5.9.1988. The Audited Report on the accounts of DDA for the year 1986-87 could not therefore be placed in two Houses of Parliament earlier.

The DDA had requested this Ministry to consider their suggestion for a more liberalised time-schedule as they found the existing time-schedule to be too tight to be observed. Their request was considered in consultation with the Director of Audit, Central Revenues who did not recommend the liberalisation. All concerned have been instructed to adhere to the existing time-schedule laid down in October, 1984 for the preparation and finalisation of the report for future years particularly in the background of the fact that the DDA has undertaken computerisation in various areas including Monthly/Annual Accounts. Every effort will be made to lay the Report by the prescribed date in future."

4.4 The Ministry of Urban Development were requested on 27 December, 1988 to furnish information on certain points. The points on which the information was sought and replies of the Ministry thereto received on 9 February, 1989 are as under :—

POINTS

REPLIES

1. The dates when —

- (a) C&AG was approached for appointment of Statutory Auditors ; On 29.9.87

- (b) **Statutory Auditors were appointed by C&AG. ;** On 28.10.87
- (c) **the Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing ;** On 28.9.87
- (d) **the accounts were handed over to the Auditors ;** On 29.9.87
- (e) **the auditing of accounts commenced and the time taken in it ;** Commenced on 28.10.87 and concluded on 8.1.88
- (f) **queries, if any, raised by Statutory Auditors ;** The final draft reply was received on 8.2.88
- (g) **queries of the Statutory Auditors resolved ;** Replies on the draft Audit Report were sent on 9.3.88, i.e. within the prescribed period of one month.
- (h) **the Auditors furnished final Audit Report to the DDA ;** On 26.4.88
- (i) **Annual Report and Audited Accounts were taken up for translation and printing and time taken in it ;** Annual Report and Audited Accounts were sent for translation into Hindi and for printing on 2.5.88. The work was completed on 22.6.88.
- (j) **The 'Review' report was prepared by the Ministry of Urban Development ;** The report was approved by the Ministry on 18.7.88
- (k) **delay statement prepared and submitted to the Ministry of Urban Development ; and** The delay statement was finally approved by the Ministry on 22.8.88.

(I) Annual Report and Audited Accounts together with delay statement were sent to the Ministry of Urban Development for laying on the Table of the House.

The Annual Report, the Audited Accounts, the delay statement and the review were sent to the Lok Sabha Secretariat on 25.8.88.

II. The latest position of the Annual Report and Audited Accounts of the Authority for the year 1987-88. When these are expected to be placed before Parliament ?

The Accounts for the year 1987-88 were finalised on 30th September, 1988 and DACR were informed on 13th October, 1988 alongwith 5 copies of Annual Accounts. The Accounts of the Authority were placed before the meeting of the Authority on 21.10.88 and were approved by the Authority on 12.12.88. DACR took up the Auditing on 3.10.88 and completed on 13.1.89. The draft Audit Report is still awaited.

Reports will be made to reply the draft Audit Report within time so that final Audited Report could be received from DACR as early as possible. Thereafter the work for translation into Hindi and printing will be taken up.

III. The reasons for not adhering to the time schedule drawn up for finalisation of Annual Report and Accounts of the Delhi Development Authority.

DDA has stated that under the present set up of accounting it is not possible to achieve the annual closing of the accounts by 30 June every year. They have submitted a revised time schedule for completion of various stages of work involved in issue of audit report and its presentation together with Annual Accounts to Parliament for consideration and approval of the Ministry. The proposal of the DDA has been considered and rejected. They were, therefore, advised to submit their accounts by 30th June every year as stipulated.

IV. The reasons for not complying with the recommendations of the Committee on Papers Laid on the Table of

Lok Sabha contained in para 1.71 of their Sixth Report (Sixth Lok Sabha) presented to Lok Sabha on 11th May, 1978.

- V The remedial measures taken up to ensure laying of annual Report and audited accounts of the Authority within the stipulated period of nine months from the close of the accounting year in future.

The DDA are making efforts to streamline the procedures and improving the accounting techniques.

4.5 The matter was considered by the Committee on Papers laid on the Table at their sitting held on 29 May, 1989.

4.6 The Committee note with concern that the annual Report and audited accounts of the Delhi Development Authority for the year 1986-87 were laid on the Table of Lok Sabha on 30 November, 1988, under Sub-Section 25 of DDA Act, 1957, after a delay of about 11 months. The Committee further note that these documents of the authority for the subsequent year 1987-88 which ought to have been laid by 31 December, 1988, were laid on 9 May, 1989 i.e. after a delay of about 4 months. In pursuance of a recommendation made by the Committee in para 1.62 (6th Report) a revised time schedule providing for laying of annual Report of DDA alongwith the Review of the Ministry by 31st December, each year had been drawn up. Unfortunately, however, this schedule has not been scrupulously observed and there have been slippages year after year. The Committee cannot but emphasize that with a view to ensuring that the Annual Reports etc. are laid in Parliament within the stipulated period, the time schedule drawn up for completing various stages of the work involved, should be strictly adhered to. For this purpose the procedures should be streamlined so that the different stages of the work involved in finalisation of accounts; their auditing by C&AG and further processing involved at the Ministry level, are completed according to predetermined schedule.

4.7 The Committee also recommend that the Ministry of Urban Development, as the Administrative Ministry concerned should monitor each stage of finalisation of Annual Reports and Audited Accounts of the Authority. For this purpose an officer of the rank of Deputy Secretary may be made responsible to watch the adherence of the time schedule laid down. It would be enjoined on him to ensure that the required documents complete in all respects are placed before Parliament within the prescribed time limit of nine months of the close of the relevant accounting year of the Authority. The Committee would like to be apprised of the precise action taken in the matter.

CHAPTER V

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF PADMAJA NAIDU HIMALAYAN ZOOLOGICAL PARK DARJEELING FOR THE YEAR 1985-86

The Padmaja Naidu Himalayan Zoological Park, Darjeeling formerly known as Himalayan Zoological Park was established on 14 August, 1988 under the Administrative Control of the Education Department, Government of West Bengal. At a later stage the park was converted into a Society on 14 January, 1972 under the West Bengal Societies Registration Act, 1961. Subject to the formation of the Registered Society, the project maintenance costs were agreed to be financed equally between the Central and State Governments. During the financial year 1985-86 the amount provided in the Budget by Government of India and the Government of West Bengal was Rs. 19,25,950/- each but the grant sanctioned by them were Rs. 1,25,000/- and Rs. 8,24,000/- respectively.

5.2. The Annual Report and Audited Accounts of the Himalayan Zoological Park, Darjeeling for the year 1985-86 which ought to have been laid by 31 December, 1986, were laid after a delay of about 27 months i.e., on 5 April, 1989, together with a statement explaining the reasons for delay. The 'Review' detailing the activities and performance of the Park during the year under report was not laid on the Table of the House.

5.3. In the delay statement, the reasons for delay were explained as under :

"The Annual Report and Audited Accounts of Padmaja Naidu Himalayan Zoological Park, Darjeeling, could not be placed on the Table of Lok Sabha within the stipulated period due to the fact that the Zoo Authorities did not submit the Annual Report and Audited Accounts till January, 1989 inspite of repeated reminders from the Ministry. The Zoo is under the administrative control of West Bengal Government. Therefore, the Chief Minister of West Bengal was also approached for getting the report submitted expeditiously but no progress was made in the matter. Even the grant-in-aid for the Zoo for the year 1988-89 was not released to pressurise them to submit the annual report at an early date. As regards the report for the year 1986-87 and 1987-88, the State Government is being persuaded to furnish them at the earliest."

5.4 The above statement did not fully explain the reasons for delay. The Ministry of Environment and Forest were therefor, requested to furnish information on certain points. The points and the replies thereto furnished by the Ministry on 27 April, 1989 were as under :—

POINTS

REPLIES

I. The dates when :—

- | | |
|---|--|
| (a) C&A.G./A.G., West Bengal were approached for appointment of Statutory Auditors ; | It is an autonomous body under the administrative control of the West Bengal Government. The accounts of the Society are audited by Chartered Accountants, C&AG/AG, West Bengal were therefore, not approached for appointment of auditors for auditing the accounts of the Society. |
| (b) Statutory auditors were appointed by C&AG/AG, West Bengal ; | The auditors were appointed by the Government body in January, 1987. |
| (c) the Annual accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing ; | 6 April, 1987 |
| (d) the accounts were handed over to the Auditors ; | January, 1988 |
| (e) the auditing of accounts commenced and time taken ; | 5 May, 1988 ;
5 days. |
| (f) the Auditors furnished final Audit Report to the Organisation ; | 21 May, 1988 |
| (g) the Annual Report and audited accounts were placed before the Governing body of the organisation ; | 29 November, 1988 |

- (h) the Annual Report and audited accounts were taken up for translation and printing and time taken in it ;

English version—7.12.1988
Hindi version—15.12.1988
Report took 42 days.

- II. Whether the audited accounts and audit Report have been certified by C&AG/AG, West Bengal. If not, the reasons therefore.

Audited Accounts were approved by Governing Body. Approval of C&AG/AG, West Bengal not solicited.

- III. The reasons for not laying 'Review' about the activities and performance of the organisation during the year under report.

Lok Sabha was informed of the situation from time to time by placing delay statements.

- IV. The latest position of the Annual Reports and accounts of the Organisation for the year 1986-87 and 1987-88. When these are expected to be placed before Parliament.

Annual Report and Audited Accounts for 1986-87 had been laid on 3.5.1989. These documents for 1987-88 were pursued with the West Bengal Government.

- V. The remedial measures taken or proposed to be taken to ensure laying of Annual Reports and Audited Accounts of the Organisation within the stipulated period of nine months of the close of the accounting years, in future.

Due to adverse law and order situation in Darjeeling, death of the then Zoo Director and other unavoidable circumstances, the Society could not submit the reports for 1985-86 and 1986-87 earlier. During 1988-89 the grant-in-aid for the Society was withheld till 31.3.1989 to press the Society for early submission of the Annual Report.

5.5 The matter was considered by the Committee on Papers laid on the Table at their sitting held on 4 September, 1989.

5.6 The Committee are unhappy to note that the laying of the Annual Report and Audited Accounts of Padmaja Naidu Himalayan Zoological Park, Darjeeling for the year 1985-86 were inordinately delayed by 27 months as these were required to be laid on the Table of the House by 31 December, 1986 i.e. within 9 months after the close of the relevant accounting year. The accounts of the Zoological Park for the subsequent year 1986-87 were also laid on the Table of the House after delay of about 14 months and the documents for the years 1987-88 and 1988-89 are yet to be laid.

5.7 From the information received from the Ministry of Environment and Forests, it is stated that due to adverse law and order situation in Darjeeling and other unavoidable circumstances, the Society could not submit their reports earlier. As regards remedial measures, the Ministry have further stated that the grant-in-aid for the Society for the year 1988-89 was withheld till 13.3.1989 to press the Society for early submission of the Annual Report and Audited Accounts of the Society.

5.8. The Committee regret to note that compilation of the accounts of the Society for the year 1985-86 were delayed by one year after the close of the accounting year. Although the accounts of the Society were ready in April, 1987 but these were handed over to auditors for auditing only in January, 1989 after delay of about 10 months. The Auditors took a period of about 3 months in commencing the audit. Final Audited Report of the Society was ready on 21 May, 1988 but both the Annual Report and Audited Accounts were placed before the Governing Body of the Society on 29 November, 1988 after a period of about 6 months. The Committee feel that the delay which was caused at various stages could have been avoided if a careful watch had been kept both at Society level as also in the Ministry.

5.9. The Committee are also unhappy to note that the Ministry of Environment and Forests did not lay their 'Review' about the activities and performance of the Society during the year under Report. Audited Accounts and Audit Report furnished by the Chartered Accountants of a Private Company are also not accompanied by Audit Certificate either from C&AG or from AG, West Bengal.

5.10. The Committee regret to note as to how the work of laying of Annual Report and Audited Accounts of the Society is being done in the casual manner and there is no realisation on the part of the Society management or the Ministry concerned that the documents of the Society are required to be placed before Parliament within a prescribed time frame. All out efforts need to be made to ensure that various stages of compilation of accounts etc. are completed according to pre-determined schedule.

The Committee recommend that a time bound programme should be drawn up by the Ministry of Environment and Forests in consultation with the Padmaja Naidu Himalayan Zoological Park, Darjeeling, to ensure that the documents are completed in all respects and placed before Parliament within the stipulated period of 9 months from the close of the accounting year in future.

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.	17.	<p>In paragraph 1.17 of their First Report (5th LS), the Committee on Papers laid on the Table, had recommended <i>inter-alia</i> that autonomous organisations which lay only their annual reports in Parliament should not take unduly long time in laying them after the close of the accounting year. The Committee had also recommended that in such cases the administrative Ministries should ensure that the Annual Reports are invariably laid before Parliament within six months after the close of the accounting year. It is strange that the Department of Personnel and Training has taken the view that the above recommendations of the Committee are not applicable to laying of the annual reports of the UPSC as an explanatory memorandum is also required to be laid by the Government alongwith the Annual Report. It hardly needs to be pointed out that the autonomous organisation referred to in the Committee's recommendations cover all autonomous bodies like UPSC and therefore annual reports of the Commission should be laid before Parliament within six months after the close of the accounting year. It is true that article 223 (1) of the Constitution which</p>

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provides for laying the annual reports of the Commission before the Houses of Parliament does not lay down any time limit for laying the Report of the UPSC. As a matter of fact, the time limit within which autonomous organisations should lay their annual reports before Parliament have not been specified in any Rule or enactment but through its recommendations made from time to time, the Committee on Papers laid have stipulated that annual reports etc. of different organisations should be laid in Parliament within a specified time.

2. 1.8 The Committee expect that henceforth the Deptt. of Personnel and Training would ensure that the annual reports of the Commission are invariably laid in Parliament within six months after the close of the accounting year.

3. 1.9 It is disheartening to note that one of the reasons given for delay in laying of annual reports of the Commission was that after finalising the annual report it took the Commission as many as 4 to 5 months for getting the english version of the report translated into Hindi. This is not a satisfactory situation. The Committee see no reason why the Report cannot be translated concurrently. The Committee desire that the Deptt. of Personnel and Training should in consultation with UPSC draw up a time schedule for finalising the reports of the Commission and laying the same in both Houses of Parliament without any undue delay. It may be ensured that in future laying of documents is in no case delayed for want of Hindi translation.

1	2	3
4.	2.6.	<p>The Committee note that the annual Report and Audited Accounts of the Kidwai Memorial Institute of Oncology, Bangalore for the year 1986-87 which in terms of, the Committee's recommendation ought to have been laid in Parliament by 31st December, 1987 were actually laid on the Table of Lok Sabha on 22 August, 1988 i.e. after a delay of about 7½ months. From the information furnished by the Ministry of Health and Family Welfare about the delay in finalising the Annual Report and Audited Accounts, the Committee find that the auditing of accounts by Auditors took about 4½ months and another 4 months were taken by the Institute to place the Audit Report before their Finance Committee. However, the annual accounts and audit report thereon were not placed before the Governing Council of the Institute. Hindi and English versions of the Annual Report and Audited Accounts were not sent together by the Institute to the Ministry for laying on the Table of the House. The Ministry also took about 4 months in placing those documents on the Table of the House after their receipt from the Institute. Thus there has been avoidable delay at every stage. The Committee feel that the procedure regarding compilation of the accounts, their auditing, approval, translation etc. needs to be streamlined in the Institute so that the accounts may be completed in shortest possible time and these together with the Annual Reports are sent to the Ministry for placing before Parliament within nine months of the close of the accounting year.</p>
24.	2.7	<p>The Committee find that additional time of one month was taken by the Institute for supply of copies of Report and Accounts in Hindi. The</p>

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Committee would like to urge upon the Ministry to comply with the Committee's recommendation contained in para 2.17 and 2.18 of their First Report (Fifth Lok Sabha), which stipulates preparation of Hindi version of reports and accounts concurrently with the English version thereof in order that both the versions can be placed before Parliament simultaneously. To achieve the desired result, the Institute should take advance action to undertake translation work of the reports and accounts.

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2.8

The Committee are unhappy to note that the Annual Report and Audited Accounts were laid on the Table of the House without obtaining the approval of the Governing Council/ Governing Body of the Institute. The Committee feel that the documents not approved by the Governing Body cannot be construed as authentic documents fit for placing before Parliament. The circumstances under which the documents were laid in Parliament, without these having been seen by the Governing Council, need an explanation. For the future, it should be ensured that the documents are placed in Parliament only after they have been vetted approved by the Governing Council.

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2.9

The Committee note that there was some improvement in the subsequent year 1987-88 in so far as the Annual Report and Audited Accounts of the Institute were laid on the Table on 12.4.1989 i.e. after a delay of about 3½ months. The Committee urge upon the Ministry and the Institute to draw up a time schedule for finalisation of accounts at each stage so as to eliminate delay and ensure laying of the Annual Reports and Audited Accounts of the Institute

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within the prescribed period of 9 months from the close of the accounting year.

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3.7

The Committee regret to note that despite their recommendation contained in Twentieth Report (Seventh Lok Sabha) (presented to Lok Sabha on 3 May, 1984) the Audited Accounts of the Himalayan Mountaineering Institute, Darjeeling for the year 1986-87 and audit report thereon were laid on the Table of the House after a delay of about 11 months and these documents for the subsequent year 1987-88 were laid with a delay of about 4 months. The Committee also note that the Annual Reports in respect of the Institute are not being laid together with the Audited Accounts and Audit Reports. These are instead included in the Annual Report of the Ministry of Defence which is separately laid on the Table of the House. The Committee feel that this is not in consonance with the recommendation of the Committee made in this behalf from time to time. The purpose of laying all these documents together is to enable the members of Parliament to have a complete picture of the activities, performance and financial stability of the organisation. The Committee, therefore, recommend that the Ministry of Defence should also lay on the Table of the House a separate Annual Report of the Institute along with the Audited Accounts and audit Reports so that all the documents are available to the Members of Parliament at the same time.

3.8

On perusal of the statement explaining reasons for delay laid on the Table of the House and the subsequent information furnished by the Ministry of Defence, the Committee note that the auditing of accounts took about 4 months,

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printing of Audited Accounts and Audit Report thereon could not be completed before 9.5.1988 due to frequent and prolonged bandhs and strikes in Darjeeling. Thereafter, translation of Audited Accounts in the Ministry itself took about 7 months. Over and above the Ministry took about 3 months in preparation of 'Review' and delay statement, though the printed copies of Audited Accounts and Audit Report had been received in the Ministry much earlier *i.e.* on 3.6.1988. From the above, the Committee cannot but conclude that recommendations of the Committee made from time to time have not been implemented with the seriousness they deserve. The Committee deplore the lackadaisical manner in which the things were handled by the Ministry. The Committee desire that the Ministry of Defence should in consultation with the Institute and Audit Authorities chalk out a time schedule in such a manner that all the formalities are completed and Annual Reports and Audited Accounts together with the Audit Report and 'Review' are placed before Parliament well within the prescribed period of nine months of the close of the accounting year.

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4.6

The Committee note with concern that the Annual Report and Audited Accounts of the Delhi Development Authority for the year 1986-87 were laid on the Table of Lok Sabha on 30 November, 1989, under Sub-Section (4) of Section 25 of DDA Act, 1957, after a delay of about 11 months. The Committee further note that these documents of the Authority for the subsequent year 1987-88 which ought to have been laid by 31 December, 1988, were laid on 9 May, 1989 *i.e.* after a delay of about

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4 months. In pursuance of a recommendation made by the Committee in para 1.62 (6th Report) a revised time schedule providing for laying of Annual Report of DDA alongwith the Review of the Ministry by 31st December, each year had been drawn up, Unfortunately, however, this schedule has not scrupulously observed and there have been slippages year after year. The Committee cannot but emphasize that with a view to ensuring that the Annual Reports etc. are laid in Parliament within the stipulated period, the time schedule drawn up for completing various stages of the work involved, should be strictly adhered to. For this purpose the procedures should be streamlined so that the different stages of the work involved in finalisation of accounts; their auditing by C&AG and further processing involved at the Ministry level, are completed according to predetermined schedule.

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The Committee also recommend that the Ministry of Urban Development, as the Administrative Ministry concerned should monitor each stage of finalisation of Annual Reports and Audited Accounts of the Authority. For this purpose an officer of the rank of Deputy Secretary may be made responsible to watch the adherence of the time schedule laid down. It would be enjoined on him to ensure that the required documents complete in all respects are placed before Parliament within the prescribed time limit of nine months of the close of the relevant accounting year of the Authority. The Committee would like to be apprised of the precise action taken in the matter.

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12.	5.6	<p>The Committee are unhappy to note that the laying of the Annual Report and Audited Accounts of Padmaja Naidu Himalayan Zoological Park, Darjeeling for the year 1985-86 were inordinately delayed by 27 months as these were required to be laid on the Table of the House by 31 December, 1986 i.e. within 9 months after the close of the relevant accounting year. The accounts of the Zoological Park for the subsequent year 1986-87 were also laid on the Table of the House after delay of about 14 months and the documents for the years 1987-88 and 1988-89 are yet to be laid.</p>
13	5.7	<p>From the information received from the Ministry of Environment and Forests, it is stated due to adverse law and order situation in Darjeeling and other unavoidable circumstances, the Society could not submit their reports earlier. As regards remedial measures, the Ministry have further stated that the grant-in-aid for the society for the year 1988-89 was withheld till 31.3.1989 to press the Society for early submission of the Annual Report and Audited Accounts of the Society.</p>
14.	5.8	<p>The Committee regret to note that compilation of the accounts of the Society for the year 1985-86 were delayed by one year after the close of the accounting year. Although the accounts of the Society were ready in April, 1987 but these were handed over to auditors for auditing only in January, 1989 after delay of about 10 months. The auditors took a period of about 3 months in commencing the audit. Final Audited Report of the Society was ready on 21 May, 1988 but both the annual report and audited accounts were placed before the</p>

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Governing Body of the Society on 29 November, 1988 after a period of about 6 months. The Committee feel that the delay which was caused at various stages could have been avoided if a careful watch had been kept both at Society level as also in the Ministry.

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The Committee are also unhappy to note that the Ministry of Environment and Forests did not lay their 'Review' about the activities and performance of the Society during the year under Report. Audited Accounts and Audit Report furnished by the Chartered accountants of a Private company are also not accompanied by audit certificate either from C&AG or from AG, West Bengal.

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5.10

The committee report to note as to how the work of laying of annual Report and audited accounts of the Society is being done with the casual manner and there is no realisation on the part of the Society management or the Ministry concerned that the documents of the Society are required to be placed before Parliament within a prescribed time frame. All out efforts need to be made to ensure that various stages of compilation of accounts etc. are completed according to pre-determined schedule.

The Committee recommend that a time bound programme should be drawn up by the Ministry of Environment and Forests in consultation with the Padmaja Naidu Himalayan Zoological Park, Darjeeling to ensure that the documents are completed in all respects and placed before Parliament within the stipulated period of 9 months from the close of the accounting year in future.