

COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1991-92)
(TENTH LOK SABHA)

THIRD REPORT

(Presented on 4 August 1992)



LOK SABHA SECRETARIAT
NEW DELHI

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CONFERENCE

TO

MEMBERS OF THE COMMITTEE ON
PAPERS LAID ON THE TABLE (1991-92)

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PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON
THE TABLE OF LOK SABHA (1991-92)

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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 their Third Report.

2. As a result of examination of some papers laid during the First, Second and Third Sessions (Ninth 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) Indian Law Institute, New Delhi for the year 1987-88, (ii) Aligarh Muslim University for the years 1986-87 and 1987-88, (iii) Rastriya Sanskrit Sansthan, New Delhi for the year 1987-88, (iv) Nehru Institute of Mountaineering, Uttarkashi (U.P.) for the year 1988-89 and (v) Indian Institute of Geomagnetism, Calcutta for the year 1988-89 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 27 July, 1992.

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

NEW DELHI;
August, 1992

Sravana, 1914 (S)

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

CHAPTER I

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE INDIAN LAW INSTITUTE, NEW DELHI FOR THE YEAR 1987-88

The Indian Law Institute, New Delhi conducts diploma courses in Administrative Law, Corporate Laws and Management, Labour Law and Tax Laws. These courses are popular and provide opportunities for specialisation in these areas of law to business executives, employees of public sector undertakings, government officials, lawyers etc. The Government of India have recognised the diploma course in Labour Law for jobs connected with labour law in public sector undertakings. The diploma course in Corporate laws and Management has been recognised for the posts of Company Secretaries in companies having a paid-up share capital of less than Rs. 25 lakhs.

1.2 The Annual Report and Audited Accounts of the Indian Law Institute, New Delhi for the year 1987-88 which ought to have been laid by 31 March, 1989, were laid after a delay of about 9 months i.e. on 29 December, 1989, together with a statement explaining the reasons for delay and the 'Review'.

1.3 In the delay statement, the reasons for delay were explained as under:—

"The Ministry sanctioned a grant-in-aid of Rs. 6.00 lakhs to the Indian Law Institute, New Delhi during the year 1987-88. The financial year of the Institute for 1987-88 closed on 30.6.1988. The Institute submitted the required number of copies of the Annual Report/Audited Accounts on 6th February, 1989.

On a review of the Annual Accounts of the Institute certain discrepancies were noticed in the accounts and these were taken up with the Institute for clarification and remedial action where necessary. The Institute clarified these points on 23rd October, 1989. These clarifications were examined and suitable instructions were also issued to the Institute where necessary.

Also, certain minor defects were noticed in the Hindi version of the annual report which were pointed out to the Institute for necessary remedial action. The revised report was submitted by the Institute only on 20.10.1989 to the Department. In view of the circumstances mentioned above, there has been some unavoidable delay in laying the Report on the Table of the House.

The delay is regretted."

1.4. The above statement did not fully explain the reasons for delay. The Ministry of Law and Justice (Department of Legal Affairs) was therefore, requested to furnish information on certain points. The points and the replies thereto furnished by the Ministry on 10 May, 1990 as under:—

<i>Point</i>	<i>Replies</i>
I. The dates when—	
(a) C&AG was approached for appointment of statutory auditors;	The accounts of the Institute are audited by private auditors appointed by the Executive Committee of the Institute namely M/s. Thakur Vaidyanath Aiyer and Co. The Auditors were appointed on 8th April, 1988.
(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;	24th October, 1988
(d) the Accounts were handed over to the Auditors;	24th October, 1988
(e) Auditing of accounts commenced and the time taken in it.	24th October, 1988 to 16th December, 1988.
(f) Queries, if any, raised by Statutory Auditors;	The queries raised by Auditors were resolved through mutual discussions and consultations.
(g) Queries of the Statutory Auditors resolved;	
(h) the Auditors furnished final Audit Report to the Institute;	16th December, 1988
(i) the Annual Report and Audited Accounts together with the audit report were placed before the Annual General Meeting of the Institute;	1st February, 1989

- (j) Annual Report and Audited Accounts were taken up for translation and printing and time taken in it;
- (k) delay statement prepared and submitted to the Ministry;
- (l) Annual Report and Audited Accounts together with delay statement were sent to the Ministry of Law and Justice for laying on the Table of the House.

The papers were taken for translation and printing immediately on receipt of the Auditors Report and this was completed on 6th February, 1989.

The Institute does not prepare any delay statement and the same is prepared by the Ministry if found necessary by them.

60 copies of the Annual Report and Audited Accounts of the Institute for the year 1987-88 (in Hindi and English) were sent to the Ministry of Law & Justice on 6th February, 1989 for laying on the Table of the House. The Ministry had sought certain clarifications and suggested certain remedial action in respect of some minor discrepancies. These clarifications were furnished to the Ministry on 23rd October, 1989 after their approval by the Executive Committee in its meeting on 4th October, 1989. Also the inaccuracies pointed out by the Ministry in the Hindi version of the Annual Report were corrected and revised reports were sent to the Ministry on 11.10.1989.

II. The latest position of the Annual Report and Audited Accounts of the Institute for the year 1988-89. When these are likely to be placed before the Parliament?

*The Annual Report and Audited Accounts of the Institute for 1988-89 have been sent to Lok Sabha/Rajya Sabha Secretariats on 8th May, 1990 for laying before Parliament on 11th and 10th May respectively.

III. The remedial measures taken or proposed to be taken to ensure laying of Annual Reports and

The circumstances in which the laying of the Report in respect of 1987-88 got delayed have

*Since laid on 11.5.1990.

Audited Accounts of the Institute within the stipulated period of 9 months from the close of the accounting year, in future.

been explained in answer to Sl. No. 1(1) above. The delay had occurred because of the peculiar circumstance explained above. Steps have now been taken to avoid any delay in future.

1.5. The Annual Reports and Audited Accounts of the Institute for the subsequent years 1988-89, 1989-90 and 1990-91 were laid on 11.5.1990, 6.9.1991 and 31.3.1992 after a delay of about 1½ months and 5 months and 3 months respectively. In the delay statements laid for these years the reasons for delay had been explained as under:

I. Delay statement for 1988-89

“According to the recommendations of the Committee on Papers Laid on the Table (1977-78) (Sixth Lok Sabha) in their second report, the duly audited annual accounts of the various bodies/institutions to which grants-in-aid are made by the Government to the tune of Rs. 5 lakhs or more per annum, are to be laid on the Table of both Houses of Parliament within 9 months of the close of the financial year of the grantee institutions.

The Ministry sanctioned a grant-in-aid of Rs. 6.90 lakhs to the Indian Law Institute, New Delhi during the year 1988-89. The financial year of the Institute for 1988-89 closed on 30.6.1989 and as such, the audited accounts of the Institute were to be laid on the Tables of both Houses of Parliament on or before 31.3.1990. But the Institute submitted the required number of copies of their annual report/Audited Accounts on 27th February, 1990.

On a review of the annual accounts of the Institute certain discrepancies were noticed in the accounts and these were taken up with the Institute for clarification and remedial action, where necessary. In addition to this, certain defects were noticed in the Hindi version of the annual report which were pointed out to the Institute for necessary remedial action. The revised report was submitted by the Institute on 8.3.1990 to the Department.

In view of the circumstances mentioned above, there has been some unavoidable delay in laying the Report on the Table of the House.

The delay is regretted.”

II. Delay statement for the year 1989-90

“The Annual Report for the financial year 1989-90 giving information upto 1st November, 1990 and Audited Accounts for the financial year 1989-90 were approved by the Finance Sub-Committee of the

Indian Law Institute at its meeting held on 19th December, 1990. The copies of the Annual Report and Audited Accounts were submitted to the Ministry of Law and Justice after these were approved by the Finance Sub Committee. The Executive Committee of the Indian Law Institute also approved the same at its meeting held on February 7, 1991, but due to some unavoidable circumstances, the meeting of the Governing Council which was fixed for 4th March, 1991 had been postponed to 3rd May, 1991. Thus it became difficult to obtain approval of the Annual Report and Annual Accounts by 31st March, 1991 (i.e. 9 months from the date of closing accounts as on 30th June, 1990) by the Council."

II. Delay statement for the year 1990-91

"The Ministry sanctioned a grant-in-aid of Rs. 8 lakhs to the Indian Law Institute, New Delhi during the financial year 1990-91. The financial year of the Institute for 1990-91 closed on 31.03.1991 and as such the audited accounts of the Institute for the year had to be laid before Parliament on or before 31.12.1991. The Institute submitted the required number of copies of their annual report/audited accounts on 15th November, 1991, but there was no indication as to whether the report was adopted and approved by the Governing Council of the Institute. This was taken up with the Institute for clarification. The Institute sent their reply on 17.12.1991 and stated that the Annual Report and Audited Accounts were approved by their Executive Committee and the Governing Council. Also, the Auditors had made certain comments in their Audit Report. Clarifications were also sought from the Institute on the action taken by them on the points raised by the Auditors. The reply from the Institute was received on 16th January, 1992. It is only after this the report could be processed for laying before Parliament.

In view of the circumstances mentioned above, there has been some unavoidable delay in the laying of the Report on the Table of the House.

The delay is regretted."

1.6. The matter was considered by the Committee on Papers Laid on the Table of Lok Sabha at their sitting held on 28 January, 1992.

1.7. The Committee are unhappy to note that the Annual Reports and Audited Accounts of the Indian Law Institute for the years 1987-88, 1988-89, 1989-90 and 1990-91 were laid on the Table of the House on 29 December, 1989, 11.5.1990, 6.9.1991 and 31.3.1991 and 31.3.1992 after a delay of about 9 months, 1½ months, 5 months and 3 months respectively.

1.8. From the delay statements laid on the Table of the House alongwith the Reports of the Institute, it is revealed that in respect of the documents for the year 1987-88 about 4 months were taken in compilation of accounts as against 3 months prescribed by the Committee and 1½ months were taken in getting these Audited Accounts approved at the Annual General Meeting. Thereafter, the Ministry of Law and Justice had taken about 10 months to get these documents corrected and revised by the Institute. As for the year 1988-89 the delay was again due to the need for re-conciliation of discrepancies found in the Annual Report of the Institute. For the Year 1989-90 the delay took place in getting the Annual Report and Audited Accounts approved from the Governing Council of the Institute. In respect of these documents for the year 1990-91 the delay of about 3 months was again due to the need for seeking clarification by the Ministry from the Institute.

1.9. The Committee feel that neither the Institute nor the Ministry of Law and Justice have paid due attention to ensure timely and correct preparation of the Annual Reports and Audited Accounts. They are not convinced with the more or less same reasons for the delay in laying the Reports year after year. The Committee recommend that the Ministry in consultation with the Institute should draw up a time schedule for finalisation of the Reports to ensure that in future the Reports of the Institute are laid within the prescribed period of nine months.

CHAPTER II

DELAY IN LAYING ANNUAL REPORTS OF THE ALIGARH MUSLIM UNIVERSITY FOR THE YEARS 1986-87 AND 1987-88

The Annual Reports of the Aligarh Muslim University for the years 1986-87 and 1987-88 were laid on the Table of Lok Sabha on 16 April, 1990 *i.e.* after a delay of about 30½ months and 18½ months respectively. The Audited Accounts of the University for the aforesaid years were laid separately on 12-5-1988 and 27-4-1989 and those for the years 1988-89 were laid on 30-5-1990 *i.e.* with the delay ranging between 4½ months to 5 months.

2.2 In paragraph 1.17 of their First Report (Fifth Lok Sabha) presented to Lok Sabha on 8 March, 1976, the Committee on Papers laid on the Table had *inter-alia* recommended as under:—

“1.17.....the 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.”

2.3 In para 3.5 of the aforesaid Report the Committee had *inter-alia* further recommended as under:—

“3.5 The Committee are of the opinion that normally the Annual Report and audited accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it to Government for laying. If for any reason the report, audited accounts and audit report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period.”

2.4 In the delay statement, the reasons for delay in laying the Annual Reports for 1986-87 and 1987-88, had been explained as under:—

“Section 34(1) of the Aligarh Muslim University (AMU) Act, 1920, provides that the Annual Report of the University shall be prepared under the directions of the Executive Council and submitted for consideration of the University Court in its Annual meeting. The Court shall submit the Annual Report to the Visitor and a copy of the report, as submitted to the Visitor, shall also be submitted to the Central Government for causing the same to be laid before both Houses of Parliament.

2. The Annual Reports for 1986-87 and 1987-88 were considered and approved by the Executive Council in meetings held on 9-4-1988 and 22/23-10-1988 respectively. The Court in its last meeting held on 19-8-1989, considered the Annual Reports and resolved to appoint a Sub-Committee to examine them.

3. As the laying of these Annual Reports had been inordinately delayed, the Vice-Chancellor, in exercise of the powers vested in him under Section 19(3) of the Aligarh Muslim University Act, approved the Annual Reports on behalf of the Court on 17.2.1990.

4. The University thereafter took time in printing the reports, both in English and Hindi versions. The English version of the two reports was received in the Department on 26-2-1990. The Hindi version of the reports for the years 1986-87 and 1987-88 was received in the Department on 26-2-1990 and 8-3-1990.

Hence the delay in laying the Annual Reports for the years 1986-87 and 1987-88 before Parliament.”

2.5 The Ministry of Human Resource Development (Department of Education) was requested on 25 June, 1990 to furnish information on certain points. The points on which information was sought and the replies of the Ministry thereto received on 7 August, 1990 were as under:—

Points

Replies

- | | |
|---|---|
| <p>I. Whether the University is aware of the recommendation of the Committee on papers laid on the Table of Lok Sabha contained in paras 1.17 and 3.5 of their Second Report (Fifth Lok Sabha) which <i>inter-alia</i> provides that the Annual Reports of the close of the relevant accounting years. If so, the reason for non-compliance of the said recommendation.</p> | <p>The recommendation of the Committee on Papers laid on the Table of the Lok Sabha are brought to the notice of the University from time to time. The delay in laying the Annual Reports of Aligarh Muslim University for 1986-87 and 1987-88 was mainly due to the inability of the University to convene a meeting of the Court for about two years after August, 1987. The Court considered the Annual Reports for 1986-87 and 1987-88 in its meeting</p> |
|---|---|

held on 19-8-1989 and resolved to appoint a Sub-Committee to examine them ultimately, to avoid further delay, the Vice-Chancellor, AMU had to exercise his special powers under Section 19(3) of the AMU Act, 1920 to approve the Annual Reports on behalf of the Court in February, 1990. It may however be mentioned that most of the other Central Universities are also not in a position to lay their Annual Reports and Audited Accounts before Parliament within six months of the close of the relevant accounting year due to the time taken in collecting, and collating information from a large number of colleges, faculties, departments, schools etc. translation into Hindi and printing thereof and the procedure involved in obtaining approval of the University Authorities.

II. Whether the afore-mentioned recommendation of the Committee has suitably been incorporated in the Aligarh Muslim University (AMU) Act, 1920. If so, the details thereof.

Section 34 of the AMU Act, 1920 provides that the Annual Report of the University shall be prepared under the direction of the Executive Council and shall be submitted to the Court on or after such date as may be prescribed by the Statute and the Court shall consider the Report in its Annual meeting. Sections 34 and 35 of the AMU Act further provide that the Annual Report and the Audited Accounts of the University shall be submitted to the Central Government, which shall as soon as may be cause the same to be laid before both the Houses of Parliament. However, the Act/Statute of AMU do not provide for any time schedule for submission of the Annual Report and the Audited Accounts of the University either to the Court or to the Central Government for laying these before Parliament.

- III. The reasons for not holding the Meetings of the Executive Council every year for consideration and approval of the Annual Reports of the University for each year separately.**
- The Executive Council of AMU had approved the Annual Reports for 1986-87 and 1987-88 in its meetings held on 9-4-1988 and 22/23-10-1988 respectively. However, as has been explained in point I above, considerable delay occurred due to the inability of the University Court to meet and approve the Annual Reports.

2.6. The Annual Report and Audited Accounts of the University for the subsequent year 1988-89 were laid separately on the Table of the House 29-7-1991 and 30-5-1990 after a delay of about 19 months and 5 months respectively. The Annual Accounts of the University for the year 1989-90 were laid on 12-8-1991 after a delay of about 7½ months and that too without Annual Report. In the delay statement laid alongwith the documents the reasons for delay were explained as under:

“Section 34(1) of the Aligarh Muslim University (AMU) Act, 1920 provides that the Annual Report of the University shall be prepared under the directions of the Executive Council and submitted for consideration of the University Court in its annual meeting. The Court shall submit the Annual Report to the Visitor and a copy of the report, as submitted to the visitor, shall also be submitted to the visitor, shall also be submitted to the Central Government for causing the same to be laid before both Houses of Parliament.

The Annual Report for the year 1988-89 was duly prepared, compiled and edited. However, it could not be considered by the Executive Council and Court of the University for quite some time. The Vice-Chancellor in exercise of the powers vested in him under Section 19(3) of the AMU Act, 1920 approved the Annual Report for the year 1988-89 on behalf of the Executive Council and the Court on 24-5-1990.

Thereafter the University took time in printing the report both in English and Hindi versions. The English version of the Report was received in the Deptt. on 29-5-1990. The Hindi version of the Report was received in the Department on 11-2-1991.

Hence the delay in laying the Annual Report for the year 1988-89 before Parliament.

In pursuance of the provision of Section 35 of Aligarh Muslim University Act, the Annual Accounts of each financial year of the University are laid on the Table of two houses of Parliament within a period of nine months from the close of the financial year to which they relate.

The Annual Accounts for the year 1988-89 were finalised in the last week of August, 1989 and handed over to Audit on 7-9-1989. However, the Audit had earlier commenced from 31-7-1989. The Audit concluded on 30-9-1989. The replies to the audit notes were furnished by the University on 4-11-1989. The Draft Audit Report was received by the University on 18-11-1989 and replies thereof sent on 29-12-1989. The final Audit Report was received by the University on 1-2-1990.

The Annual Accounts were approved by the Vice-Chancellor, Aligarh Muslim University on behalf of the Executive Council in exercise of the powers conferred upon him under Section 19(3) of AMU Act, 1920. Some time was taken in printing the accounts alongwith Audit Report, both in English and Hindi versions. The Accounts were received in the Ministry on 14-5-1990. Hence the delay in laying the accounts before Parliament.

According to the provisions of Section 35(4) of the AMU Act, 1920 a copy of the annual accounts of the University together with the audit report thereon, shall be submitted to the Central Government, which shall, as soon as may be cause the same to be laid before both Houses of Parliament.

The Annual Accounts of the Aligarh Muslim University for the year 1989-90 were finalised in the last week of August, 1990 and submitted to Audit on 4-9-1990. Replies to Audit objections were furnished by the University in batches from 25-7-1990 to 27-12-1990. The final Audit Report was received by the University on 11-1-1991. The Annual Accounts of the University were considered by the Finance Committee and the Executive Council of the University on 11-2-1991 and 16-3-1991 respectively. The printed copies of the Annual Accounts together with the audit report were received in the Ministry on 25-4-1991.

On account of the reasons mentioned above, it has not been possible to lay the Annual Audited Accounts of the University for the year 1989-90 before Parliament earlier. These are now being laid on the Table of the House."

2.7. The matter was considered by the Committee on Papers Laid on the Table of Lok Sabha at their sitting held on 28th January, 1992.

2.8. The Committee note with displeasure that the Annual Reports of the Aligarh Muslim University for the years 1986-87 and 1987-88 were laid together on 16th April, 1990 and these documents for the year 1988-89 were laid on 29th July, 1991 after a delay of about 30½ months, 8½ months and 19 months respectively. The Audited Accounts for these years were laid separately on 12 May, 1988, 27 April, 1989 and 30 May, 1990 after a delay of about 5 months each year. The Audited Accounts of the University for the year 1989-90 were laid on 12 August after a delay of about 7½ months and that too without Annual Report.

2.9 From the delay statement laid on the Table of the House and the information subsequently furnished by the Ministry of Human Resource Development (Department of Education) the Committee find that a long time of about 12 months and 7 months was taken in finalisation of the Annual Reports for the years 1986-87 and 1987-88 respectively. Further, these reports could not be considered by the Court of the University for some time and were ultimately got approved from the Vice-Chancellor on behalf of the Court of the University after a delay of about 22 months and 18 months respectively. No satisfactory reasons have been advanced by the Ministry for the delay in consideration of these Reports by the Court and its approval from the Vice-Chancellor. Again, the Annual Report for the year 1988-89 which was stated to have been prepared in time was got approved from the Vice-Chancellor on behalf of the Executive Council and Court of the University on 24-5-1990 *i.e.* after a delay of about 5 months from the close of the due date for its being laid in Parliament. Thereafter, about 8½ months were taken in having this report translated and printed. The Committee feel that had these reports been got approved from the Vice-Chancellor well in time, much of the delay involved at that stage could have been avoided. The Audited Accounts of the University for the years 1988-89 and 1989-90 were got delayed due to late compilation of the accounts by the University and auditing of accounts by the auditors. The Committee regret to note that neither the Ministry nor the University had made serious efforts to avoid recurrence of delay in compilation and auditing of accounts.

2.10. The Committee recommend that the Ministry in consultation with the University should chalk out a time schedule for timely finalisation of each stage of the Annual Reports and Audited Accounts and for furnishing them to the Ministry so that these can be laid together in Parliament within the prescribed period of nine months.

CHAPTER III

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE RASTRIYA SANSKRIT SANSTHAN, NEW DELHI FOR THE YEAR 1987-88

The Rastriya Sanskrit Sansthan, New Delhi was established in 1970 on the recommendations of the Kendriya Sanskrit Parishad as an autonomous Organisation and was registered under the Societies Act XXI of 1860 for the development and promotion of Sanskrit in the Country. The major objective of the Rastriya Sanskrit Sansthan are to propogate, develop and encourage Sanskrit learning and Research and to serve as a central administrative and coordinating machinery for the management of all the Kendriya Sanskrit Vidyapeeths established or taken over.

3.2. The Annual Report and Audited Accounts of the Rastriya Sanskrit Sansthan for the year 1987-88 were laid on the Table of Lok Sabha on 26 March, 1990 alongwith a delay statement. The Ministry of Human Resource Development (Department of Education) which was required also to lay on the Table of the House 'Review' by the Government detailing therein the activities and performance of the Sansthan during the year under Report, did not lay it.

3.3. 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 nine months of the close of the accounting year i.e. by 31 December, 1988. Thus the period of delay came to about 15 months.

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

“The delay in laying the Annual Report of the Rastriya Sanskrit Sansthan, New Delhi for the year 1987-88 is due to the fact that the Sansthan could furnish the Report only in *December, 1989* after consideration of the same in its General Body and Sanskrit Parishad. Since there were certain deficiencies in the report, the Sansthan was requested to rectify the same. By the time the Sansthan resubmitted the Annual Report in the month of January, 1990 the Parliament Session was over.”

3.5. The Ministry of Human Resource Development (Department of Education) were requested on 17 August, 1990 to furnish information on

certain points. The points on which the information was sought and the replies of the Ministry received thereto on 16 October, 1990 are as under:—

POINTS

REPLIES

I. The dates when—

- | | |
|---|---|
| (a) C&AG was approached for appointment of Statutory Auditors; | C&AG was approached for appointment as Statutory Auditors of the Sansthan <i>vide</i> Ministry of Human Resource Development letter No. 26-10/75-SK.I dated 18-10-84. |
| (b) Statutory Auditors were appointed by C&AG; | The Ministry of Finance, Department of Economic Affairs appointed the C&AG as Auditor of the Sansthan <i>vide</i> their letter No.I(I)B(AC)/85, dated 10-1-85. |
| (c) the Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing; | The consolidated accounts of the Sansthan were compiled from August, 1988 to 28th September, 1988. |
| (d) the accounts were handed over to the Auditors; | The accounts were handed over to auditors on 29-9-88. |
| (e) the auditing of accounts commenced and the time taken in it; | The audit was conducted from 29-9-88 to 24-10-88. |
| (f) queries, if any, raised by Statutory Auditors; | The queries of auditors were received on 28-11-88 and 22-12-88. |
| (g) queries of the Statutory Auditors resolved; | The queries were replied on 13-12-88 and 28-12-88. |
| (h) the Auditors furnished final Audit Report to the Institution; | The final Audit Report was received on 13-1-89. |
| (i) the Annual Report and Audited Accounts together with the Audit Report were placed before the Annual General Meeting of the Institution; | The Audited Accounts together with the Audit Report and Annual Report were placed before the General Body of the Sansthan on 21-8-89. |
| (j) Annual Report and Audited Accounts were taken up for translation and printing and time taken in it. | The Hindi version of the Audited Accounts were received from the C&AG on 17-12-89. The time taken in translation of Annual Report in Hindi version was from 1st May, 1989 to 31-7-89. |

2.9 From the delay statement laid on the Table of the House and the information subsequently furnished by the Ministry of Human Resource Development (Department of Education) the Committee find that a long time of about 12 months and 7 months was taken in finalisation of the Annual Reports for the years 1986-87 and 1987-88 respectively. Further, these reports could not be considered by the Court of the University for some time and were ultimately got approved from the Vice-Chancellor on behalf of the Court of the University after a delay of about 22 months and 18 months respectively. No satisfactory reasons have been advanced by the Ministry for the delay in consideration of these Reports by the Court and its approval from the Vice-Chancellor. Again, the Annual Report for the year 1988-89 which was stated to have been prepared in time was got approved from the Vice-Chancellor on behalf of the Executive Council and Court of the University on 24-5-1990 *i.e.* after a delay of about 5 months from the close of the due date for its being laid in Parliament. Thereafter, about 8½ months were taken in having this report translated and printed. The Committee feel that had these reports been got approved from the Vice-Chancellor well in time, much of the delay involved at that stage could have been avoided. The Audited Accounts of the University for the years 1988-89 and 1989-90 were got delayed due to late compilation of the accounts by the University and auditing of accounts by the auditors. The Committee regret to note that neither the Ministry nor the University had made serious efforts to avoid recurrence of delay in compilation and auditing of accounts.

2.10. The Committee recommend that the Ministry in consultation with the University should chalk out a time schedule for timely finalisation of each stage of the Annual Reports and Audited Accounts and for furnishing them to the Ministry so that these can be laid together in Parliament within the prescribed period of nine months.

CHAPTER III

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE RASTRIYA SANSKRIT SANSTHAN, NEW DELHI FOR THE YEAR 1987-88

The Rastriya Sanskrit Sansthan, New Delhi was established in 1970 on the recommendations of the Kendriya Sanskrit Parishad as an autonomous Organisation and was registered under the Societies Act XXI of 1860 for the development and promotion of Sanskrit in the Country. The major objective of the Rastriya Sanskrit Sansthan are to propogate, develop and encourage Sanskrit learning and Research and to serve as a central administrative and coordinating machinery for the management of all the Kendriya Sanskrit Vidyapeeths established or taken over.

3.2. The Annual Report and Audited Accounts of the Rastriya Sanskrit Sansthan for the year 1987-88 were laid on the Table of Lok Sabha on 26 March, 1990 alongwith a delay statement. The Ministry of Human Resource Development (Department of Education) which was required also to lay on the Table of the House 'Review' by the Government detailing therein the activities and performance of the Sansthan during the year under Report, did not lay it.

3.3. 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 nine months of the close of the accounting year i.e. by 31 December, 1988. Thus the period of delay came to about 15 months.

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

“The delay in laying the Annual Report of the Rastriya Sanskrit Sansthan, New Delhi for the year 1987-88 is due to the fact that the Sansthan could furnish the Report only in *December, 1989* after consideration of the same in its General Body and Sanskrit Parishad. Since there were certain deficiencies in the report, the Sansthan was requested to rectify the same. By the time the Sansthan resubmitted the Annual Report in the month of January, 1990 the Parliament Session was over.”

3.5. The Ministry of Human Resource Development (Department of Education) were requested on 17 August, 1990 to furnish information on

3.7. The Annual Reports and Audited Accounts of the Sansthan, New Delhi for the subsequent years 1988-89 and 1989-90 were laid on the Table of the Lok Sabha on 5 May, 1992 and 12 May, 1992 after a delay of about 28 months and 16 months respectively. In the statements laid alongwith the Reports for these years, the reasons for delay have been explained as under:

Delay statement for the year 1988-89

“The delay in the finalisation of the accounts of the Rashtriya Sanskrit Sansthan for the year 1988-89 was caused by late finalisation of the accounts of the Rashtriya Sanskrit Sansthan for the previous year 1987-88. The accounts of the individual Vidyapeetha (eight in number) also could not be compiled in time because audit reports from these Vidyapeethas were received between 2-6-1989 to 22-8-1989. The audit at the Headquarters of the Sansthan was conducted between 6-10-89 to 3-11-89. The draft audit report for comments/confirmation was received on 8-1-90. The reply was sent by the Sansthan on 18-1-90. The final Audit Report (English version) was received on 12-3-90 and the Hindi version was received on 17-5-1990.

The delay in laying the Annual Accounts and Audited Report for the year 1988-89 was also due to the fact that the Report was to be approved by the Artha Samiti and Shasi Parishad the term of which expired on 25-3-1990. These authorities were reconstituted in January, 1991 and the 1st meeting was held in April, 1991. The Annual Reports and Audited Accounts were approved by the Reconstituted Shasi Parishad/Artha Samiti of the Rashtriya Sanskrit Sansthan in its meeting held on 5-4-1991.”

Delay statement for the year 1989-90

“The delay in finalisation of the accounts of the Rashtriya Sanskrit Sansthan for the year 1989-90 was caused by late finalisation of the accounts of the Rashtriya Sanskrit Sansthan for the previous year 1988-89. The accounts of the individual Vidyapeethas (eight in number) also could not be compiled in time because audit reports of these Vidyapeethas were received between 26-6-90 to 31-10-90. The audit of the Headquarters of the Sansthan was conducted between 10-12-90 to 4-1-91. The draft audit report for the comments/confirmation was received on 20-2-91. The final audit report (English version) was received on 15-4-91 and the Hindi version was received on 10-7-91.

The delay in laying the Annual Accounts and Audited Report for the year 1989-90 was also due to the fact that the Report was to be approved by the Artha Samiti. The annual Reports and Audited Accounts were approved by the Artha Samiti of the Rashtriya Sanskrit Sansthan in its meeting held on 27-11-91.”

3.8. The matter was considered by the Committee on Papers Laid on the Table at the sitting held on 28 January, 1992.

3.9. The Committee are distressed to note that the Annual Reports and Audited Accounts of the Rashtriya Sanskrit Sansthan, New Delhi for the years 1987-88, 1988-89 and 1989-90 were laid on the Table of the House on 26 March, 1990, 5 May, 1992 and 12 May, 1992 after abnormal delays ranging from 28 months to 15 months. The Ministry of Human Resource Development (Department of Education) did not lay the 'Review' alongwith the documents during the aforesaid 3 years as per requirement.

3.10. The Committee are concerned to find from the delay statements and subsequent information furnished by the Ministry that during the year 1987-88 much of the delay took place in (i) compilation of accounts (ii) furnishing Audit Report (Hindi version) by the auditors (iii) and getting the finalised Annual Report and Audited Accounts approved from the General Body of the Sansthan. During the subsequent years 1988-89 and 1989-90 the delay was again at the same stages of compilation of accounts, furnishing of the final Audit Report by the auditors and getting the finalised documents approved from Artha Samithi Shashi Parishad of the Sansthan. The recurrence of delays year after year at the same stages indicate that neither the Ministry of Human Resource Development nor the Sansthan has made sincere efforts to ensure timely laying of the Annual Reports and Audited Accounts in Lok Sabha. The Committee take a serious view of the failure on the part of the Ministry to lay a "Review" detailing the activities and performance of the Sansthan during any of the aforesaid 3 years. It is even more regrettable that inspite of having accepted recommendations made by the Committee in their 16th Report (7th Lok Sabha), the Ministry of Human Resource Development (Department of Education) had failed to implement the recommendations. The Committee further regret to observe that the Annual Report and Audited Accounts of the Sansthan, for the year 1990-91 which were due for being laid by 31 December, 1991 have so far not been laid. The Committee recommend that the Ministry should advise the Sansthan to chalk out a time bound programme to clear the arrear for the year 1990-91 without further delay. The Committee trust that the Ministry could have the aforementioned recommendations of the Committee contained in 16th Report (7th Lok Sabha) implemented and the different stages involved in finalisation of the Annual Reports and Accounts monitored strictly both in the Ministry and Sansthan to prevent recurrence of delays, in future.

3.11. The Ministry should invariably lay a Review detailing the activities and performance of the organisation alongwith the Annual Report and Audited Accounts as and when they are laid on the Table of the Lok Sabha as per recommendations of the Committee on Papers Laid contained in paras 3.6, 3.7 and 3.8 of their Second Report (6th Lok Sabha) presented to Lok Sabha on 22-12-1972.

- II. The latest position of the Annual Report and Audited Accounts of the Institution for the year 1988-89. When these are expected to be placed before Parliament?
- The Audited Accounts and Annual Report of the Sansthan for the year 1988-89 will be laid on the Table of the House as soon as these are approved by the General Body/Shashi Parishad of the Rashtriya Sanskrit Sansthan. The reconstitution of the General Body of the Sansthan is under consideration of the Ministry.
- III. The remedial measures taken or proposed to be taken to ensure laying of Annual Reports and Audited Accounts of the Institution within the stipulated period of nine months from the close of the accounting year, in future.
- The delay in laying of Annual Report for the year 1987-88 has already been explained in the delay statement laid on the table of the House alongwith the Annual Report.
- Necessary instructions are being issued to the Rashtriya Sanskrit Sansthan to place the Annual Report for the year 1988-89 before the General Body of the Rashtriya Sanskrit Sansthan for consideration and approval without further delay, so that the same can be sent to Lok Sabha secretariat early.

3.6. In this connection it may be pointed out that the Committee on Papers laid on the Table in their Sixteenth Report (Seventh Lok Sabha) presented to Lok Sabha on 15 March, 1984 after hearing the views of the representatives of the then Ministry of Education and Culture, had recommended that the Ministry in consultation with the Rashtriya Sanskrit Sansthan and Audit Authorities should draw up a time bound programme for finalisation of the accounts, their auditing and laying them on the Table of the House within the period of 9 months from the close of the accounting year and follow it realistically so that there is no scope for any delay in laying the Annual Report and Audited Accounts in future. The then Ministry of Education and Culture had accepted all the recommendations contained in the aforesaid Report *vide* their O.M. No.26-7/82 SK-1 dated 17 July, 1984 which were presented to the House *vide* 13th Report (8th Lok Sabha) on 19-3-1987. The Ministry had however, failed to implement the recommendations of the Committee and consequently the Annual Reports and Audited Accounts of the Sansthan are being laid after abnormal delay year after year.

3.7. The Annual Reports and Audited Accounts of the Sansthan, New Delhi for the subsequent years 1988-89 and 1989-90 were laid on the Table of the Lok Sabha on 5 May, 1992 and 12 May, 1992 after a delay of about 28 months and 16 months respectively. In the statements laid alongwith the Reports for these years, the reasons for delay have been explained as under:

Delay statement for the year 1988-89

“The delay in the finalisation of the accounts of the Rashtriya Sanskrit Sansthan for the year 1988-89 was caused by late finalisation of the accounts of the Rashtriya Sanskrit Sansthan for the previous year 1987-88. The accounts of the individual Vidyapeetha (eight in number) also could not be compiled in time because audit reports from these Vidyapeethas were received between 2-6-1989 to 22-8-1989. The audit at the Headquarters of the Sansthan was conducted between 6-10-89 to 3-11-89. The draft audit report for comments/confirmation was received on 8-1-90. The reply was sent by the Sansthan on 18-1-90. The final Audit Report (English version) was received on 12-3-90 and the Hindi version was received on 17-5-1990.

The delay in laying the Annual Accounts and Audited Report for the year 1988-89 was also due to the fact that the Report was to be approved by the Artha Samiti and Shasi Parishad the term of which expired on 25-3-1990. These authorities were reconstituted in January, 1991 and the 1st meeting was held in April, 1991. The Annual Reports and Audited Accounts were approved by the Reconstituted Shasi Parishad/Artha Samiti of the Rashtriya Sanskrit Sansthan in its meeting held on 5-4-1991.”

Delay statement for the year 1989-90

“The delay in finalisation of the accounts of the Rashtriya Sanskrit Sansthan for the year 1989-90 was caused by late finalisation of the accounts of the Rashtriya Sanskrit Sansthan for the previous year 1988-89. The accounts of the individual Vidyapeethas (eight in number) also could not be compiled in time because audit reports of these Vidyapeethas were received between 26-6-90 to 31-10-90. The audit of the Headquarters of the Sansthan was conducted between 10-12-90 to 4-1-91. The draft audit report for the comments/confirmation was received on 20-2-91. The final audit report (English version) was received on 15-4-91 and the Hindi version was received on 10-7-91.

The delay in laying the Annual Accounts and Audited Report for the year 1989-90 was also due to the fact that the Report was to be approved by the Artha Samiti. The annual Reports and Audited Accounts were approved by the Artha Samiti of the Rashtriya Sanskrit Sansthan in its meeting held on 27-11-91.”

3.8. The matter was considered by the Committee on Papers Laid on the Table at the sitting held on 28 January, 1992.

3.9. The Committee are distressed to note that the Annual Reports and Audited Accounts of the Rashtriya Sanskrit Sansthan, New Delhi for the years 1987-88, 1988-89 and 1989-90 were laid on the Table of the House on 26 March, 1990, 5 May, 1992 and 12 May, 1992 after abnormal delays ranging from 28 months to 15 months. The Ministry of Human Resource Development (Department of Education) did not lay the 'Review' alongwith the documents during the aforesaid 3 years as per requirement.

3.10. The Committee are concerned to find from the delay statements and subsequent information furnished by the Ministry that during the year 1987-88 much of the delay took place in (i) compilation of accounts (ii) furnishing Audit Report (Hindi version) by the auditors (iii) and getting the finalised Annual Report and Audited Accounts approved from the General Body of the Sansthan. During the subsequent years 1988-89 and 1989-90 the delay was again at the same stages of compilation of accounts, furnishing of the final Audit Report by the auditors and getting the finalised documents approved from Artha Samithi Shashi Parishad of the Sansthan. The recurrence of delays year after year at the same stages indicate that neither the Ministry of Human Resource Development nor the Sansthan has made sincere efforts to ensure timely laying of the Annual Reports and Audited Accounts in Lok Sabha. The Committee take a serious view of the failure on the part of the Ministry to lay a "Review" detailing the activities and performance of the Sansthan during any of the aforesaid 3 years. It is even more regrettable that inspite of having accepted recommendations made by the Committee in their 16th Report (7th Lok Sabha), the Ministry of Human Resource Development (Department of Education) had failed to implement the recommendations. The Committee further regret to observe that the Annual Report and Audited Accounts of the Sansthan, for the year 1990-91 which were due for being laid by 31 December, 1991 have so far not been laid. The Committee recommend that the Ministry should advise the Sansthan to chalk out a time bound programme to clear the arrear for the year 1990-91 without further delay. The Committee trust that the Ministry could have the aforementioned recommendations of the Committee contained in 16th Report (7th Lok Sabha) implemented and the different stages involved in finalisation of the Annual Reports and Accounts monitored strictly both in the Ministry and Sansthan to prevent recurrence of delays, in future.

3.11. The Ministry should invariably lay a Review detailing the activities and performance of the organisation alongwith the Annual Report and Audited Accounts as and when they are laid on the Table of the Lok Sabha as per recommendations of the Committee on Papers Laid contained in paras 3.6, 3.7 and 3.8 of their Second Report (6th Lok Sabha) presented to Lok Sabha on 22-12-1972.

CHAPTER IV

DELAY IN LAYING THE AUDIT REPORT AND AUDITED ACCOUNTS OF THE NEHRU INSTITUTE OF MOUNTAINEERING, UTTARKASHI (U.P.), FOR THE YEAR 1988-89

The Nehru Institute of Mountaineering, Uttarkashi, U.P was established in 1965 under the Societies Registration Act XXI 1960. The main object of the institute was to encourage and promote mountaineering among its members so that enterprising members of the Community might take healthy interest in the development of mountaineering activities as a sport or as a scientific pursuit.

4.2. The Institute does not prepare its Annual Report separately. It is however, included in the Annual Report of the Ministry of Defence and laid before Parliament. The Audited Accounts and Audit Report thereon of the Nehru Institute of Mountaineering, Uttarkashi (U.P.) for the year 1988-89 were laid on the Table of the House on 27-8-1990 alongwith a copy of 'Review' and delay statement. As per recommendation of the Committee on Papers laid on the Table contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) Audited Accounts and Audit Report thereon of the Institute should have been laid on the Table of the House by 31-12-1989 i.e. within nine months of the close of the accounting year. Thus, the delay in this case came to about 8 months.

4.3. In the delay statement laid by the Institute, the reasons for delay had been explained as follows:—

“The Lok Sabha Secretariat were informed on 24th July, 1984 that laying the Accounts and Reports of the Institute before Parliament without their having been seen by the Executive Council General Body of the Institute would not be proper, as only the Reports/Accounts accepted and adopted by the General Body of the Institute are treated as final. Also that the Audit had specifically stated that the Reports might be placed on the Tables of both the Houses of Parliament only after getting the approval of the Executive Council/General Body of N.I.M. do not meet regularly because of difficulty in finding dates convenient to the President and Vice-President of the Institute, it might not be possible the stick to the stipulation of sending the Reports always within 9 months of closing of accounts each year. The Defence Minister and the Chief Minister, Uttar Pradesh are the President and Vice-President of the Institute respectively.

2. The Audited Accounts of N.I.M. were laid on the Tables of Lok Sabha and Rajya Sabha as under:—

Year	Lok Sabha	Rajya Sabha
1983-84, 1984-85 and 1985-86	14-12-1987	15-12-1987
1986-87	28-11-1988	29-11-1988
1987-88	10-5-1989	9-5-1989

3. The Audit Report for 1988-89 in respect of N.I.M. along with certified copies of Annual Accounts were received in the Ministry from the Accountant General, U.P. on 13-9-1989. The Accountant General had desired that the certified Accounts may be laid on the Tables of both the Houses of Parliament only after the Accounts are approved/adopted by the Executive Council of the Institute.

4. As the approval of the members of the Executive Council of the Institute to lay the Audit Report on the Tables of the two Houses of Parliament was necessary and no date for holding the next meeting of the Executive Council had been fixed, the approval of the members was obtained by circulation on 6-11-1989.

5. Thereafter, the Institute was asked to send requisite number of copies of the Audited Report and Accounts both in English and Hindi versions. The copies were received in the Ministry on 16-3-1990.

6. As regards the Annual Report of the Insitute, 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."

4.4. The Ministry of Defence who were requested on 12 September, 1990 to furnish information on certain points, have submitted the same on 7-12-1990. The points and the replies received thereto are as under:—

POINTS

REPLIES

I. The dates when—

- | | |
|--|---|
| (a) C&AG/AG, U.P. was approached for appointment of Statutory Auditors; | The audit of the accounts of the Institute is conducted by AG, UP itself. AG, UP were approached for audit on 4-5-1989. |
| (b) the Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing; | Annual Accounts were compiled by the Institute and sent to AG, UP on 4-5-1989. |
| (c) the accounts were handed over to the Auditors; | On 4-5-1989. |

- (d) the auditing of accounts commenced and the time taken in it; The audit was conducted from 1-6-1989 to 13-6-1989.
- (e) queries, if any, raised by Statutory Auditors; } Queries raised by audit were replied by the Institute and resolved on the spot.
- (f) queries of the Statutory Auditors resolved; }
- (g) the Auditors furnished final Audit Report to the Institute; The Audit Report was received in the Ministry on 13-9-1989 *vide* A.G., U.P. letter No. AB/III/Gr. I/ 1987-88/NIM/256 dated 7-9-1989 with copy to the Institute.
- (h) the Annual Report and Audited Accounts together with the Audit Report were placed before the Annual General meeting of the Institute; As no date for holding the meeting of the Executive Council/General Body had been fixed, the Audited Accounts together with the Audit Report were sent to the members of the Executive Council on 25-11-1989 for approval.
- (i) Annual Report and Audited Accounts were taken up for translation and printing and time taken in it; The Institute was asked on 15-9-1989 to supply copies of the Report for circulation to members of the Executive Council, which were received on 8-10-89.
- The copies of Audit Report both in English and Hindi versions, for laying on the Table of the House were asked for on 16-2-1990 which were received in the Ministry on 16-3-1990. As the Raksha Mantri had desired that the Audit Report shall be laid on the Table of the House under the signature of RRM, the revised printed reports were received on 30-4-90.
- (j) the 'Review Report' was prepared and furnished to the Ministry/Department; } These were prepared by the Ministry and required number of copies both in English and Hindi versions were made.
- (k) delay statement prepared and submitted to the Ministry/Department; and }

- (I) Annual Report and Audited Accounts together with Review and delay statement were sent to the Ministry of Defence for laying on the Table of the House. No separate Annual Report for the Institute is published. However, this is covered in the Annual Report of the Ministry of Defence, which is separately laid before Parliament.
- II. The latest position of the Annual Report and Audited Accounts of the year 1989-90. When these are expected to be placed before Parliament? The Audit for the accounts for 1989-90 has been conducted by AG, UP from 13-9-90 to 26-9-90. The Report is awaited.
- 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. The Principal of the Institute has been asked to ensure that the accounts of the Institute are duly audited timely and necessary formalities such as obtaining approval of the members of the Executive Council to place the Audit Report on the Table of the House getting the Audit Reports printed both in Hindi and English versions with suitable endorsement etc. are completed well in time for placing the same before Parliament within the stipulated period of 9 months from the close of the accounting year.

4.5. The Audit Report and Audited Accounts of the Nehru Institute of Mountaineering for the year 1989-90 were laid on 13-9-1991 after a delay of about 8½ months while these documents for the following year 1990-91 were laid on 27-3-1992 after a delay of about 3 months. In the statement for the year 1989-90 the reasons for delay have been explained as under:—

Delay statement for the year 1989-90

“The Audit Report for 1989-90 in respect of NIM along with certified copies of Annual Accounts were received in the Ministry from the Accountant General, U.P. on 1-1-1991. The Accountant General had desired that the certified Accounts may be laid on the Tables of both the Houses of Parliament only after the Accounts are approved/adopted by the Executive Council of the Institute.

As the approval of the members of the Executive Council of the Institute to lay the Audit Report on the Tables of the two Houses of Parliament was necessary and no date for holding the next meeting of the Executive Council had been fixed, the approval of the members was obtained by circulation on 11-2-1991.

Thereafter, the Institute was asked to send requisite number of copies of the Audited Report and Accounts both in English and Hindi versions. The copies in English version were received in the Ministry on 27-2-1991 and those in Hindi on 22-3-1991.

The Parliament was not in session at that time. Accordingly the Audit Report is being laid before the present session of Parliament”.

Delay statement for the year 1990-91

“The Audit of the Accounts of the NIM for the year 1990-91 was conducted by Accountant General, Uttar Pradesh between the 19th to 28th June, 1991 but their report was received in the Ministry of Defence only on 3rd January, 1992. The approval of the members of the Executive Council of the Institute was obtained by circulation on 18th February, 1992.

As per the time schedule suggested by the Ministry of Defence, Accountant General, Uttar Pradesh have now drawn up a programme for audit of the Institute accounts from the financial year 1991-92 onwards in the first week of May each year to avoid delay. The Principal of the Institute has also been asked to ensure that the Annual Accounts of the Institute are kept ready by that time.”

4.6. The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 8 April, 1992.

4.7. The Committee are concerned to note that the Audit Reports and Audited Accounts of the Nehru Institute of Mountaineering Uttarkashi (U.P.) for the years 1988-89, 1989-90 and 1990-91 were laid on the Table of the House on 27-8-1990, 31-9-1991 and 27-3-1992 after a delay of about 8 months, 8¹/₂ months and 3 months respectively.

4.8. The Committee regret to find from the delay statements and information furnished by the Ministry of Defence that much of the delay during the last three years took place in auditing of the accounts of the Institute by the Accountant General, U.P. and in getting the Audited Accounts approved from the Executive Council of the Institute. The Committee however, note that the Accountant General, U.P. has now drawn up on the suggestion of the Ministry a time schedule for auditing the accounts of the Institute from the year 1991-92 onwards in the first week of May every year to prevent delay in auditing. The Committee further note the advice of the Ministry to the Principal of the Institute to keep the accounts compiled and ready for auditing by the first week of May every year. The Committee however, do not see any reason why the Institute should take long time in getting the finalised Audited Accounts approved from the Executive Council when it is being done every year by way of circulation of the accounts to the President and Vice-President of the Executive Council of the Institute. The Committee trust that the time schedule drawn up by Accountant General U.P. for timely auditing of the accounts would be monitored properly to prevent recurrence of delay, in future.

CHAPTER V

DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF INDIAN INSTITUTE OF GEOMAGNETISM, BOMBAY FOR THE YEAR 1988-89

The Indian Institute of Geomagnetism was established as an autonomous Institution on 1st April, 1971. It has since then evolved into a premier Organisation in India for experimental and theoretical research in Geomagnetism and allied fields.

5.2. The Annual Report and Audited Accounts of the Indian Institute of Geomagnetism, Bombay, for the year 1988-89 were laid on the Table of the House on 20-8-1990. The delay statement was not laid alongwith the above mentioned documents. As per recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (5th Lok Sabha), the aforementioned documents should have been laid before Parliament by 31-12-1989 *i.e.* within 9 months of the close of the accounting year. If for any reason the said documents are not laid within the stipulated period of nine months, a statement explaining the reasons therefor should be laid before Parliament within 30 days of the expiry of the stipulated period for laying the documents or as soon as the House meets whichever is later. Though the delay involved in this case was about 8½ months, a delay statement was not laid as per the said recommendation or alongwith the documents. However, the Ministry of Science and Technology have stated the reasons for not laying the delay statement as under:—

- “(i) The Department initiated action by calling for Annual Report and Audited Accounts by October, 1989 and as early as July, 1989.
- (ii) These were followed by a request at regular interval to the Institute for timely submission of Annual Report and Audited Accounts.
- (iii) On receipt of Annual Report and Audited Accounts, these were processed immediately with a view to lay in the Budget Session of the Parliament. However, the documents could not be laid during the Budget Session (May, 1990) owing to paucity of time (last of the days specified for this Department during the Budget Session were over.)”

5.3. The Ministry of Science and Technology who were requested to furnish information on certain points, have furnished the same on 27-2-1991. The points and the replies received thereto are as under:—

POINTS**REPLIES****I. The dates when—**

- | | |
|---|---|
| (a) C&AG/AG Maharashtra was approached for appointment of Statutory Auditors; | Under the Rules and Regulations of IIG, as amended, the C&AG/AG Maharashtra etc. are not required to be approached for appointment of CA for this Institute. Extract of Rule 15.3 of the Rules of Regulations of IIG is given below:
Rule 15.3: The accounts of the Institute should be audited annually by Chartered Accountant or Accountants as defined in the Chartered Accountants Act, 1949 (XXVIII of 1949), to be appointed by the Council (Item 8 of 6th Governing Council meeting on 28-9-1973). |
| (b) Statutory Auditors were appointed by C&AG/AG Maharashtra; | In view of reply to (a) above, this is not applicable. |
| (c) the Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for Auditing; | The Annual Accounts became ready only on 1-1-1990. |
| (d) the accounts were handed over to the Auditors; | This was handed over to M/s Kulkarni & Khanolkar, CA on 1-1-1990, who were appointed Chartered Accountants by the Governing Council of this Institute. |
| (e) the auditing of accounts commenced and the time taken in it; | They took 2 months to audit the accounts and gave their report in March, 1990. |
| (f) queries, if any, raised by Statutory Auditors; | } The queries raised by auditors from time to time were immediately settled. There were not written queries or memo's issued by them. |
| (g) queries of the Statutory Auditors resolved; | |
| (h) the Auditors furnished final Audit Report to the Institute; | Final report was handed over to the Institute on 1-3-1990. |
| (i) the Annual Report and Audited Accounts together with the Audit Report were placed before the Annual General Meeting of the Institute; and | The Annual Report and Audited Accounts were placed before the Council on 23-3-1990 in their 40th Meeting. |

- (j) Annual Report and Audited Accounts were taken up for translation and printing and time taken for it;
- II. The latest position of the Annual Report and Audited Accounts of the Institute for the year 1989-90. When these are expected to be placed before Parliament?
- 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.
- The English version of Annual Accounts despatched to Government in March, 1990.
- Annual Report and Audited Accounts of the Institute for the year 1989-90 were laid on the Table of the House on 9th January, 1991.
- All autonomous institutions have been advised to ensure laying of Annual Reports and Audited Accounts within the stipulated period. For the Annual Report and Audited Accounts of 1989-90, the Department initiated the process in July, 1990 and closely monitored the progress. As a result the documents have been laid on the Table of the House on 9-1-1991.

5.4. The matter was considered by the Committee on Papers Laid on the Table at the sitting held on 8 April, 1992.

5.5. The Committee note that the Annual Report and Audited Accounts of the Indian Institute of Geomagnetism, Bombay, for the year 1988-89 were laid on the Table of the House after a delay of about 8½ months and that too without laying a statement explaining the reasons therefor as per requirement. The Committee note from the information furnished by the Ministry of Science and Technology that much of the delay took place in compilation of accounts by the Institute and on the part of the Ministry for processing and laying the documents after their receipt in the Ministry. In their opinion, the Ministry should not have taken an unduly long period of 4½ months to prepare the Review and get the documents authenticated for being laid in Lok Sabha. They also take a serious view of the failure on the part of the Ministry to lay the statement explaining the reasons for the delay in laying these documents before Parliament.

5.6. The Committee, however, note that the Annual Reports and Audited Accounts of the Institute for the subsequent years 1989-90 and 1990-91 were laid without much delay. The Committee desire that the Ministry should closely monitor the time schedules for finalisation of the requisite Annual Reports and Audited Accounts by the Institute to ensure the timely laying of these documents, in future also. Further, whenever there is delay in laying the documents, the Ministry should invariably lay a statement explaining the reasons therefore as per requirement.

NEW DELHI;
August, 1992

Sravana, 1914 (Saka)

CHHEDI PASWAN,
Chairman,

*Committee on Papers
Laid on the Table.*

APPENDIX

SUMMARY OF RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE REPORT

S.No.	Reference to para No. of the Report	Summary of Recommendations/Observations
1	2	3
1.	1.7	The Committee are unhappy to note that the Annual Reports and Audited Accounts of the Indian Law Institute for the years 1987-88, 1988-89, 1989-90 and 1990-91 were laid on the Table of the House on 29 December, 1989, 11.5.1990, 6.9.1991 and 31.3.1992 after a delay of about 9 months, 1½ months, 5 months and 3 months respectively.
2.	1.8	From the delay statements laid on the Table of the House alongwith the Reports of the Institute, it is revealed that in respect of the documents for the year 1987-88 about 4 months were taken in compilation of accounts as against 3 months prescribed by the Committee and 1½ months were taken in getting these Audited Accounts approved at the Annual General Meeting. Thereafter, the Ministry of Law and Justice had taken about 10 months to get these documents corrected and revised by the Institute. As for the year 1988-89 the delay was again due to the need for re-conciliation of discrepancies found in the Annual Report of the Institute. For the year 1989-90 the delay took place in getting the Annual Report and Audited Accounts approved from the Governing Council of the Institute. In respect of these documents for the year 1990-91 the delay of about 3 months was again due to the need for seeking clarification by the Ministry from the Institute.
3.	1.9	The Committee feel that neither the Institute nor the Ministry of Law and Justice have paid due attention to ensure timely and correct preparation of the Annual Reports and Audited Accounts. They are not convinced with the more or less same reasons for

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		the delay in laying the reports year after year. The Committee recommend that the Ministry in consultation with the Institute should draw up a time schedule for finalisation of the Reports to ensure that in future the Reports of the Institute are laid within the prescribed period of nine months.
4.	2.8	The Committee note with displeasure that the Annual Reports of the Aligarh Muslim University for the years 1986-87 and 1987-88 were laid together on 16th April, 1990 and these documents for the year 1988-89 were laid on 29th July, 1991 after a delay of about 30½ months, 8½ months and 19 months respectively. The Audited Accounts for these years were laid separately on 12 May, 1988, 27 April, 1989 and 30 May, 1990 after a delay of about 5 months each year. The Audited Accounts of the University for the year 1989-90 were laid on 12 August after a delay of about 7½ months and that too without Annual Report.
5.	2.9	From the delay statements laid on the Table of the House and the Information subsequently furnished by the Ministry of Human Resource Development (Department of Education) the Committee find that a long time of about 12 months and 7 months was taken in finalisation of the Annual Reports for the years 1986-87 and 1987-88 respectively. Further, these reports could not be considered by the Court of the University for some time and were ultimately got approved from the Vice-Chancellor on behalf of the Court of the University after a delay of about 22 months and 18 months respectively. No satisfactory reasons have been advanced by the Ministry for the delay in consideration of these Reports by the Court and its approval from the Vice-Chancellor. Again, the Annual Report for the year 1988-89 which was stated to have been prepared in time was got approved from the Vice-Chancellor on behalf of the Executive Council and Court of the University 24.5.1990 i.e. after a delay of about 5 months from the close of the due date for its being laid in Parliament. Thereafter, about 8½ months were taken in having this report translated and printed. The Committee feel that had these reports been got

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approved from the Vice-Chancellor well in time, much of the delay involved at that stage could have been avoided. The Audited Accounts of the University for the years 1988-89 and 1989-90 were got delayed due to late compilation of the accounts by the University and auditing of accounts by the auditors. The Committee regret to note that neither the Ministry nor the University had made serious efforts to avoid recurrence of delay in compilation and auditing of accounts.

6. 2.10 The Committee recommend that the Ministry in consultation with the University should chalk out a time schedule for timely finalisation of each stage of the Annual Reports and Audited Accounts and for furnishing them to the Ministry so that these can be laid together in Parliament within the prescribed period of nine months.
7. 3.9 The Committee are distressed to note that the Annual Reports and Audited Accounts of the Rashtriya Sanskrit Sansthan, New Delhi for the years 1987-88, 1988-89 and 1989-90 were laid on the Table of the House on 26 March, 1990, 5 May, 1992 and 12 May, 1992 after abnormal delays ranging from 28 months to 15 months. The Ministry of Human Resource Development (Department of Education) did not lay the 'Review' alongwith the documents during the aforesaid 3 years as per requirement.
8. 3.10 The Committee are concerned to find from the delay statements and subsequent information furnished by the Ministry that during the year 1987-88 much of the delay took place in (i) compilation of accounts (ii) furnishing Audit Report (Hindi version) by the auditors (iii) and getting the finalised Annual Report and Audited Accounts approved from the General Body of the Sansthan. During the subsequent years 1988-89 and 1989-90 the delay was again at the same stages of compilation of accounts, furnishing of the final Audit Report by the auditors and getting the finalised documents approved from Artha Samithi Shashi Parishad of the Sansthan. The recurrence of delays year after year at the same stages indicate that neither the Ministry of Human Resource
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Development nor the Sansthan to made sincere efforts to ensure timely laying of the Annual Reports and Audited Accounts in Lok Sabha. The Committee take a serious view of the failure on the part of the Ministry to lay a "Review" detailing the activities and performance of the Sansthan during any of the aforesaid 3 years. It is even more regrettable that in spite of having accepted recommendations made by the Committee in their 16th Report (7th Lok Sabha), the Ministry of Human Resource Development (Department of Education) had failed to implement the recommendations. The Committee further regret to observe that the Annual Report and Audited Accounts of the Sansthan, for the year 1990-91 which were due for being laid by 31 December, 1991 have so far not been laid. The Committee recommend that the Ministry should advise the Sansthan to chalk out a time bound programme to clear the arrear for the year 1990-91 without further delay. The Committee trust that the Ministry could have the aforementioned recommendations of the Committee contained in 16th Report (7th Lok Sabha) implemented and the different stages involved in finalisation of the Annual Reports and Accounts monitor strictly both in the Ministry and Sansthan to prevent recurrence of delays, in future.

9. 3.11 The Ministry should invariably lay a Review detailing the activities and performance of the organisation alongwith the Annual Report and Audited Accounts as and when they are laid on the Table of the Lok Sabha as per recommendations of the Committee on Papers Laid contained in paras 3.6, 3.7 and 3.8 of their Second Report (6th Lok Sabha) presented to Lok Sabha on 22.12.1972.
10. 4.7 The Committee are concerned to note that the Audit Reports and Audited Accounts of the Nehru Institute of Uttarkashi (U.P.) Mountaineering for the years 1988-89, 1989-90 and 1990-91 were laid on the Table of the House on 27.8.1990, 31.9.1991 and 27.3.1992 after a delay of about 8 months, 8½ months and 3 months respectively.
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11.	4.8	<p>The Committee regret to find from the delay statements and information furnished by the Ministry of Defence that much of the delay during the last three years took place in auditing of the accounts of the Institute by the Accountant General, U.P. and in getting the Audited Accounts approved from the Executive Council of the Institute. The Committee however, note that the Accountant General, U.P. has now drawn up on the suggestion of the Ministry a time schedule for auditing the accounts of the Institute from the year 1991-92 onwards in the first week of May every year to prevent delay in auditing. The Committee further note the advice of the Ministry to the principal of the Institute to keep the accounts compiled and ready for auditing by the first week of May every year. The Committee however, do not see any reason why the Institute should take long time in getting the finalised Audited Accounts approved from the Executive Council when it is being done every year by way of circulation of the accounts the president and vice-president of the Executive Council of the Institute. The Committee trust that the time schedule drawn up by Accountant General U.P. for timely auditing of the accounts would be monitored properly to prevent recurrence of delay, in future.</p>
12.	5.5	<p>The Committee note that the Annual Reports and Audited Accounts of the Indian Institute of Geomagnetism, Bombay, for the year 1988-89 were laid on the Table of the House after a delay of about 8½ months and that too without laying a statement explaining the reasons therefor as per requirement. The Committee note from the information furnished by the Ministry of Science and Technology that much of the delay took place in compilation of accounts by the Institute and on the part of the Ministry for processing and laying the documents after their receipt in the Ministry. In their opinion, the Ministry should not have taken an unduly long period of 4½ months to prepare the Review and get the documents authenticated for being laid in Lok Sabha. They also take a serious view of the failure on the part of the Ministry to lay of the statement explaining the reasons for the delay in laying these documents before Parliament.</p>

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13.	5.6	<p>The Committee, however note that the Annual Reports and Audited Accounts of the Institute for the subsequent years 1989-90 and 1990-91 were laid without much delay. The Committee desire that the Ministry should closely monitor the time Scheduled for finalisation of the requisite Annual Reports and Audited Accounts by the Institute to ensure the timely laying of these documents, in future also. Further, whenever there is delay in laying the documents, the Ministry should invariably lay a statement explaining the reasons therefor as per requirement.</p>
