

**COMMITTEE ON  
PAPERS LAID ON THE TABLE  
(1996-97)**

**(ELEVENTH LOK SABHA)**

**SECOND REPORT**

*(Presented on 14-5-97)*



सत्यमेव जयते

**LOK SABHA SECRETARIAT  
NEW DELHI**

*May, 1997/Vaisakha, 1919 (Saka)*

*Price: Rs. 10.00*

CORRIGENDA

to

the Second Report of the Committee on Papers  
Laid on the Table (1996-97)

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## CONTENTS

	PAGE
COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (1996-97) .....	(iii)
INTRODUCTION .....	(v)
CHAPTER I      Delay in laying Annual Report and Audited Accounts of Mahila Samakhya Society, Lucknow (U.P.) for the year 1992-93 .....	1
CHAPTER II     Delay in laying Annual Reports and Audited Accounts of Dr. B.R. Ambedkar Regional Engineering College, Jalandhar for the years 1991-92 and 1992-93 .....	5
CHAPTER III    Delay in laying Annual Report and Audited Accounts of Acharya Harihar Regional Centre for Cancer Research & Treatment Society, Cuttack for the year 1991-92 .....	10
CHAPTER IV     Delay in laying Annual Report and Audited Accounts of Ranchi Kshetriya Gramin Bank for the year 1992-93 .....	14
APPENDIX       Summary of recommendations/observations contained in the Report.....	17

COMPOSITION OF THE COMMITTEE ON  
PAPERS LAID ON THE TABLE (1996-97)

Dr. Satya Narayan Jatiya — *Chairman*

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2. Shri J.P. Ratnesh — *Joint Secretary*
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4. Shri P.L. Chawla — *Assistant Director*

## INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table of Lok Sabha, having been authorised by the Committee to present the Report on their behalf, present this their Second Report.

2. As a result of examination of some papers laid on the Table of the House (Tenth Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) Mahila Samakhya Society, Lucknow (U.P.) for the year 1992-93; (ii) Dr. B.R. Ambedkar Regional Engineering College, Jalandhar for the years 1991-92 and 1992-93; (iii) Acharya Harihar Regional Centre for Cancer Research and Treatment Society, Cuttack for the year 1991-92; and (iv) Ranchi Kshetriya Gramin Bank for the year 1992-93 and have made certain recommendations. The conclusions of the Committee are reflected in the report.

3. The Committee considered and adopted the Report at their sitting held on 7.5.1997.

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

NEW DELHI;  
7 May, 1997

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17 Vaisakha, 1919 (Saka)

DR. SATYA NARAYAN JATTIYA,  
*Chairman,*  
*Committee on Papers Laid*  
*on the Table.*

## CHAPTER I

### DELAY IN LAYING OF ANNUAL REPORT AND AUDITED ACCOUNTS OF THE MAHILA SAMAKHYA SOCIETY, LUCKNOW (U.P.), FOR THE YEAR 1992-93

1.1 The Annual Report and Audited Accounts of the Mahila Samakhya Society, Lucknow for the year 1992-93 were laid together with Review and Delay Statement on the Table of Lok Sabha on 20 December, 1994. As per recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the said documents were to be laid within nine months of the close of the accounting year i.e. by 31 December, 1993. Thus, the delay in laying Annual Report and Audited Accounts comes to about 11½ months.

1.2 The statement as laid alongwith the Annual Report and Audited Accounts for the year 1992-93 explained the reasons for delay as under:—

“The Mahila Samakhya Society, Uttar Pradesh has furnished the printed copies of the report only in the first week of July, 1994 after several reminders. The Society could not submit its report earlier as there was a delay in the auditing of the accounts of the Society and the acceptance of the Audited Statement of Accounts by the Executive Committee of Society. The Society has been asked to strictly follow the time schedule for furnishing the annual Reports for placing it in the Parliament.”

1.3 The Ministry of Human Resource Development (Department of Education), who were asked to furnish clarifications on certain points in this connection, furnished the same as under:—

Points	Replies
I. The dates when—	
(a) the action was initiated for appointment of auditors;	Action was initiated for appointment of auditors on 30.3.1993.
(b) the auditors were appointed;	Auditors were appointed on 18.9.1993.
(c) the accounts of Mahila Samakhya Society, Lucknow were compiled and were ready for being handed over to auditors;	Accounts of Mahila Samakhya Society, Lucknow, were compiled and were ready for being handed over to auditors on 15.4.1993.
(d) the accounts were handed over to auditors for auditing;	The accounts were handed over to the auditors for auditing on 20.9.93.

Points	Replies
(e) the auditing of accounts commenced by the auditors and the time taken in it;	The auditing of accounts commenced by the auditors on 20.9.1993 and time taken for auditing was approximately five months.
(f) the annual report was finalised;	Annual Report was finalised on 25th February, 1994.
(g) The annual report and audited accounts were got approved from the Annual General Meeting/Governing Body/Executive Committee of the Society;	Annual Report was got approved from the Executive Committee of the Society on 25.2.1994 and with audited accounts on 17.9.1994.
(h) The annual report and audited accounts were taken up for translation and printing and the time taken in it;	The Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it was from 15.6.1994 to 5.7.1994.
(i) the finalised annual report and audited accounts in both Hindi and English versions were sent to the Ministry of HRD (Deptt. of Education) for being laid in Parliament;	The finalised Annual Reports and Audited Accounts (both in English and Hindi) were sent to the Ministry towards the end of September, 1994.
(j) the delay statement and review were proposed by the Ministry;	The Delay Statement and Review were prepared by the Ministry on 24.10.1994.
(k) the annual report and audited accounts alongwith review statement and delay statement were got authenticated from the Minister.	The Annual Report and Audited Accounts alongwith Review statement and Delay statement were authenticated by Deputy Minister (Education and Culture) on 13th November, 1994.
II. The latest position regarding finalisation of the annual report and audited accounts for the subsequent year 1993-94. When these are expected to be laid on the Table of Lok Sabha.	Annual Report and Audited Accounts for the year 1993-94 have been received in the last week of December, 1994 and Deputy Minister (Education and Culture) has already approved the Review and Delay statements on 16.1.1995 and these will be laid in the Parliament in the ensuing Budget Session.

Points	Replies
<p>III. The remedial measures taken or proposed to be taken both in the Ministry and Mahila Samakhya Society to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of nine months from the close of the accounting years in future.</p>	<p>Ministry has issued instructions to all the Mahila Samakhya Societies to strictly ensure submission of Annual Reports along with audited statement of accounts of preceding financial year by 30th September. Reminders have been issued at periodic intervals for expediting annual reports and has also been taken up with the Chairmen of all the MS Societies and the State Education Secretaries and the State Education Secretaries to strictly adhere to the time schedule for laying of annual reports.</p>
	<p>The State Project Directors at their level are taking action to:</p>
	<ul style="list-style-type: none"> <li>(i) appoint auditors well in advance before the close of the financial year.</li> <li>(ii) keep the accounts etc. ready for handing over to the auditors immediately after the close of the financial year.</li> <li>(iii) ensure that the Annual Reports along with audited statement of accounts are finalised and got approved by the respective Executive Committee in a timely manner.</li> <li>(iv) send the final version of the report duly printed to the Ministry of HRD by 30th September in both English and Hindi so that the ARs could be laid before the Parliament within the stipulated period.</li> </ul>
	<p>As a result of continuous persuasion by the Ministry, annual report for 1993-94 have shown improvement in time taken for processing and printing the reports and audit of accounts. In the last week of December, 1994 which will be laid in the ensuing Budget Session in Parliament.</p>



Points	Replies								
IV. The dates on which the Annual Reports and Audited Accounts for the year 1989-90, 1990-91 and 1991-92 were laid on the Table of Lok Sabha.	The Position of laying of Annual Report and Audited Accounts of preceding year in respect of UP-MSS is given below:								
	<table> <thead> <tr> <th data-bbox="584 421 646 449">Year</th> <th data-bbox="718 421 992 504">Date on which the AR was laid in the Parliament</th> </tr> </thead> <tbody> <tr> <td data-bbox="584 513 677 541">1989-90</td> <td data-bbox="718 513 940 541">Not in operation</td> </tr> <tr> <td data-bbox="584 547 677 574">1990-91</td> <td data-bbox="718 547 961 574">23rd August, 1993</td> </tr> <tr> <td data-bbox="584 580 677 607">1991-92</td> <td data-bbox="822 580 878 607">-do-</td> </tr> </tbody> </table>	Year	Date on which the AR was laid in the Parliament	1989-90	Not in operation	1990-91	23rd August, 1993	1991-92	-do-
Year	Date on which the AR was laid in the Parliament								
1989-90	Not in operation								
1990-91	23rd August, 1993								
1991-92	-do-								

1.4 The Annual Reports and Audited Accounts of the Society for the year 1993-94 were laid on the Table of Lok Sabha after a delay of about 2½ months *i.e.* on 21 March, 1994 and for the year 1994-95 on 19 December, 1995 *i.e.* within the scheduled time.

1.5 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 25 March, 1996.

1.6 The Committee regret to note that the Annual Reports and Audited Accounts of Mahila Samakhya Society, Lucknow (UP) for the year 1992-93 were laid on the Table of Lok Sabha on 20.12.1994 after a delay of about 11½ months.

1.7 The Committee find from the delay statement and subsequent information furnished by the Ministry of Human Resource Development (Deptt. of Education) that much of the delay took place in appointing the auditors *i.e.* 5½ months after the close of the accounting year 1992-93.

Though the annual accounts were completed and made ready in time *i.e.* on 15.4.1993, the Committee fail to understand why the advance steps were not taken for appointment of auditors whereas it was well known to them that the auditors were required to get the accounts audited within a stipulated period. Further 5 months were taken at the auditing stage and the audited accounts were approved by the Executive Committee after about 6½ months of its auditing.

1.8 The Committee also find that a long period of about 2½ months was taken by the Ministry in preparing Review, Delay Statement, authentication of the documents from the Minister and thereafter laying them on the Table of the House.

The Committee note that the Annual Report and Audited Accounts of the Society for the year 1993-94 were laid on the Table of Lok Sabha after a delay of about 2½ months *i.e.* on 21 March, 1995 and for the years 1994-95 and 1995-96—these documents were laid on the Table on 19.12.1995 and 9.12.1996 respectively, within the stipulated time.

1.9 the Committee note with some satisfaction that the Ministry has shown improvement in reducing the period of delay in laying their Annual Reports and Audited Accounts over the previous years. The Committee hope that the progress made in reducing the delays would be sustained to ensure that the required documents are laid in Parliament within the prescribed period *i.e.* within 9 months of the close of the accounting year, in future.

## CHAPTER II

### DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF DR. B. R. AMBEDKAR REGIONAL ENGINEERING COLLEGE, JALANDHAR FOR THE YEARS 1991-92 AND 1992-93

2.1 The Annual Reports and Audited Accounts of Dr. B. R. Ambedkar Regional Engineering College, Jalandhar for the years 1991-92 and 1992-93 were laid together with Review and Delay Statements on the Table of the House on 20 December, 1994. As per recommendation of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha) the aforementioned documents should have been laid by 31 December, 1992 and 31 December, 1993 respectively *i.e.* within nine months of the close of the respective accounting years. Thus, the period of delay in laying Annual Reports and Audited Accounts comes to about 23½ months and 11½ months respectively.

2.2 In the statement laid alongwith the Annual Report and Audited Accounts for the year 1991-92 the reasons for delay have been explained as under:—

“The Annual Report and Audit Report (Hindi and English) in respect of Regional Engineering College, Jalandhar for the year 1991-92 could not be laid simultaneously before the House within the prescribed period of nine months after the close of accounting year because the copies of these documents in English and Hindi versions were received from the College on 14.7.1994. These documents are now being laid on the Table of the House.

All efforts are being made to ensure that there is no delay in laying these documents before the House.”

2.3 In the statement laid along with the Annual Report and Audited Accounts for the year 1992-93, the reasons for delay has been explained as under:—

“The Annual Report and Audit Report (Hindi and English) in respect of Dr. B. R. Ambedkar Regional Engineering College, Jalandhar for the year 1992-93 could not be laid simultaneously before the House within the prescribed period of nine months after the close of accounting year because the copies of these documents in English and Hindi versions were received from the College on 1.9.1994. These documents are now being laid on the Table of the House.

All efforts are being made to ensure that there is no delay in laying these documents before the House.”

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

Points	Replies
I. The dates when—	<b>1991-92</b>
(a) the action was initiated for appointment of auditors;	10.8.1992
(b) the auditors were appointed;	6.7.1993
(c) the accounts of Dr. B.R. Ambedkar Regional Engineering College, Jalandhar were compiled and were ready for being handed over to auditors;	15.6.1992
(d) the accounts were handed over to auditors for auditing;	1.7.1992*
(e) the auditing of accounts commenced by the auditors and the time taken in it;	14.12.1993 to 31.12.1993
(f) the annual report was finalised;	December, 1992
(g) the annual report and audited accounts were got approved from the Governing Body/Executive Committee of the College;	Annual Report — June, 1993 Audit Report—18.2.1994
(h) the annual report and audited accounts were taken up for translation and printing and the time taken in it;	2 months
(i) the finalised annual report and audited accounts in both Hindi and English version were sent to the Ministry of HRD, Deptt. of Education for being laid in the Parliament;	The finalised annual report and audited accounts in both Hindi and English versions were sent by the college to the Ministry on 4.7.1994 which were received in the Ministry on 14.7.1994.
(j) the delay statement and review were prepared by the Ministry; and	The delay statement and review were prepared on 19.7.1994. The same were received on 2.8.1994 after Hindi translation from Hindi translation Unit.

\* The accounts for 1991-92 were handed over to auditors by the college on 1.7.1992 prior to the actual entrustment of audit by the Ministry of finance to C&AG of India on 6.7.93 in anticipation of the entrustment of audit to C&AG by the Ministry of Finance so that delay does not occur. However, actual audit commenced from 14.12.1993 i.e. after official communication of the entrustment of audit of the college by the Ministry of Finance to C&AG on 6.7.1993.

Points	Replies
(k) the annual report and audited accounts along with review statement and delay statement were got authenticated from the Minister.	The annual report and audited accounts along with review statement and delay statement were sent to the Minister on 4.8.1994 for authentication and the same were got authenticated from the Minister on 19.9.1994.
<b>1992-93</b>	
(a) the action was initiated for appointment of auditors;	10.8.1992
(b) the auditors were appointed;	6.7.1993
(c) the accounts of Dr. B.R. Ambedkar Regional Engineering College, Jalandhar were compiled and were ready for being handed over to auditors;	15.7.1993
(d) the accounts were handed over to auditors for auditing;	18.8.1993
(e) the auditing of accounts commenced by the auditors and the time taken in it;	14.12.1993 to 31.12.1993 and 10.6.1994 to 22.6.1994
(f) the annual report was finalised;	October, 1993
(g) the annual report and audited accounts were got approved from the Governing Body/Executive Committee of the college;	12.7.1994
(h) the annual report and audited accounts were taken up for translation and printing and the time taken in it;	One month
(i) the finalised annual report and audited accounts in both Hindi and English version were sent to the Ministry of Human Resource Development, Department of Education for being laid in the Parliament;	<b>The finalised annual report and audited accounts in Hindi and English versions were sent by the College to the Ministry on 22.8.1994 which were received in the Ministry on 1.9.1994.</b>

Points	Replies								
(j) the delay statement and review were prepared by the Ministry; and	The delay statement and review were prepared on 15.9.1994. The same were received on 5.10.1994 after Hindi translation from Hindi Translation Unit.								
(k) the annual report and audited accounts along with review statement and delay statement were got authenticated from the Minister.	The annual report and audited accounts along with review statement and delay statement were sent to the Minister on 8.11.1994 for authentication and the same were got authenticated from the Minister on 16.11.1994.								
II. The latest position regarding finalisation of the annual report and audited accounts for the subsequent *year 1993-94 when these are expected to be laid on the Table of Lok Sabha.	The requisite number of copies of Annual Report and Audited Accounts for the year 1993-94 both in English and Hindi versions have been received in the Ministry on 1.3.1995. After completing all the required formalities, these may be placed on the Table of both the Houses of Parliament during the ensuing Budget Session of Parliament.								
III. The remedial measures taken or proposed to be taken both in the Ministry and the College to ensure timely laying of the annual reports and audited accounts within the prescribed period of nine months from the close of the accounting year in future.	The matter was taken up with the College at the Joint Secretary's level to submit the report in time failing which future grants to the college may be held up.								
IV. The dates on which the Annual Reports and Audited Accounts for the year 1989-90, 1990-91 and 1991-92 were laid on the Table of Lok Sabha.	<table border="0"> <thead> <tr> <th data-bbox="552 1354 643 1410">Annual Report</th> <th data-bbox="806 1354 923 1410">Audited Accounts</th> </tr> </thead> <tbody> <tr> <td data-bbox="552 1539 774 1567">1989-90 15.3.1994</td> <td data-bbox="806 1539 923 1567">15.3.1994</td> </tr> <tr> <td data-bbox="552 1572 774 1600">1990-91 15.3.1994</td> <td data-bbox="806 1572 923 1600">14.3.1994</td> </tr> <tr> <td data-bbox="552 1605 774 1633">1991-92 20.12.1994</td> <td data-bbox="806 1605 923 1633">20.12.1994</td> </tr> </tbody> </table>	Annual Report	Audited Accounts	1989-90 15.3.1994	15.3.1994	1990-91 15.3.1994	14.3.1994	1991-92 20.12.1994	20.12.1994
Annual Report	Audited Accounts								
1989-90 15.3.1994	15.3.1994								
1990-91 15.3.1994	14.3.1994								
1991-92 20.12.1994	20.12.1994								

\*The documents for the year 1993-94 were laid on the Table of the House on 1.6.1995 after a delay of about 5 months.

2.5 The Committee considered the matter at their sitting held on 25 March, 1996.

2.6 The Committee are distressed to note that the Annual Reports and Audited Accounts of Dr. B.R. Ambedkar College of Engineering, Jalandhar for the Years 1991-92 and 1992-93 were laid on the Table of the House on 20 December, 1994 after a delay of about 23 ½ months and 11 ½ months respectively. The Committee note with regret that action for appointment of auditors for auditing the accounts of the Year 1991-92 was initiated on 10.8.92 much after the accounting year was closed, and the auditors were actually appointed by the Government on 6.7.1993 which took about 11 months. Though the auditors were appointed on 6.7.1993 and the accounts were already handed over to them in advance but the auditors started auditing only on 14.12.1993 i.e. after five months of their appointment. While the auditors had completed the audit of accounts and Audited Accounts were finalised on 31 December, 1993, their approval from the Governing Body/Executive Body was taken after 2 months i.e. in February, 1994. Though the accounts of the college for the year 1992-93 were ready for handing over to auditors on 15.7.1993 yet these were actually handed over to them on 18.8.1993 which took more than a month. Further the auditing of accounts was completed on 22.6.1994; thus about 10 months were taken at the auditing stage. Nearly one month was taken by the Ministry in getting authentication of the documents for laying them on the Table of the House.

2.7 The Committee further note that the Annual Report and Audited Accounts for the year 1993-94 were laid on the Table of the House on 1.6.1995 after a delay of about 5 months and the documents for the year 1994-95 were laid on the Table after a delay of about 11 ½ months i.e. on 16.12.1996. The documents for the year 1995-96 are yet to be laid on the Table.

2.8 The Committee do not see any reasons why the action for appointment of auditors for auditing the accounts for the year 1991-92 was taken so late. The Committee feel that after handing over the accounts to the auditors in anticipation of their appointment, the College did not make efforts to pursue with the auditors for early audit of accounts.

2.9 The Committee recommend that the College in consultation with the Ministry of Human Resource Development should prepare a time schedule for various stages involved from appointment of auditors upto the laying of Annual Report and Audited Accounts on the Table of the House. The time schedule so drawn up should be monitored by some senior officers both in the College as well as in the Ministry to avoid delay in laying these documents, in future.

### CHAPTER-III

#### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF ACHARYA HARIHAR REGIONAL CENTRE FOR CANCER RESEARCH AND TREATMENT SOCIETY, CUTTACK FOR THE YEAR 1991-92

3.1 The Annual Report and Audited Accounts of Acharya Harihar Regional Centre for Cancer Research and Treatment Society, Cuttack for the year 1991-92 were laid together with Review and Delay Statement on the Table of Lok Sabha on 19 December, 1994. As per recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the said documents were to be laid within nine months of the close of the accounting year *i.e.* by 31 December, 1992. Thus, the delay in laying Annual Report and Audited Accounts comes to about 23 ½ months.

3.2 The statement, as laid alongwith the Annual Report and Audited Accounts, explained the reasons for delay as under:—

“The Annual Report and Audited Accounts of Acharya Harihar Regional Centre for Cancer Research and Treatment Society, Cuttack which has been recognised as a Regional Cancer Centre and receives grant-in-aid from the Government were to be laid on the table of the Sabha by 31.12.1992. The Director of the institution was reminded to submit the requisite documents both in English and in Hindi *vide* No. T. 20015/40/92-R dated 17.11.1992 and subsequently. The institution was last reminded on 16.8.1994. The complete documents both in English and in Hindi were received from the institution on 26.8.1994. The Government Review and Delay Statement both in English and Hindi have been prepared in the Ministry. The Annual Report and Accounts for the year 1991-92 in respect of Acharya Harihar Regional Centre for Cancer Research and Treatment Society, Cuttack are accordingly being laid on the table of Sabha.”

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

	Points	Replies
The dates when—		
I. (a)	The action was initiated for appointment of auditors;	20.2.1993 and 6.5.1993
(b)	the auditors were appointed	24.9.1993

Points	Replies
(c) The accounts of Acharya Harihar Regional Centre for Cancer Research & Treatment Society, Cuttack were compiled and were ready for being handed over to auditors;	31.3.1993
(d) the accounts were handed over to auditors for auditing;	24.9.1993
(e) the auditing of accounts commenced by the auditors and the time taken in it;	24.9.1993 to 4.5.1994 7 months and 11 days
(f) the annual report was finalised	5.5.1994
(g) the annual report and audited accounts were got approved from the Annual General Meeting/ Governing Body/ Executive Committee of the Society;	5.5.1994
(h) the annual report and audited accounts were taken up for translation and printing and the time taken in it;	2.7.1994 for retranslation work for Hindi version
(i) the finalised annual report and audited accounts in both Hindi and English version were sent to the Ministry of Health and Family Welfare (Department of Health);	26.8.1994
(j) the delay statement and review were prepared by the Ministry; and	19.9.1994 in English 7.10.1994 in Hindi
(k) the annual report and audited accounts alongwith review statement and delay statement were got authenticated from the Minister.	25.10.1994
II. The latest position regarding finalisation of the annual report and audited accounts for the subsequent years *1992-93 & 1993-94 when these are expected to be laid on the Table of Lok Sabha?	The Annual Report and Accounts for the years 1992-93 and 1993-94 both in English and in Hindi have since been finalised by the institution. The complete documents have been received in the Ministry on 4.4.95. The Annual Report and Audit Accounts of the institution for the year 1992-93 and 1993-94 will accordingly be laid during the next session of the Sabha.

\* The annual reports and audited accounts of the institute for the years 1992-93 and 1993-94 were laid on 24.5.1995 i.e. after delay of about 17 months and 5 months respectively and for 1994-95 laid on 12.3.1996.



Points	Replies
III. The remedial measures taken or proposed to be taken both in the Ministry and the Society to ensure timely laying of the annual reports and audited accounts within the prescribed period of nine months from the close of the accounting years, in future.	The institution has intimated that necessary steps have been taken for timely submission of annual reports and audited accounts in future. The work is being handled on priority basis for laying the documents on the Table of the Sabha.
IV. The dates on which the annual reports and audited accounts for the years 1988-89, 1989-90 and 1990-91 were laid on the Table of Lok Sabha.	The Annual Report and Statement of accounts received from the institution were laid on the Table of the Lok Sabha as indicated below:— 1988-89 : May 1990 1989-90 : 12.8.1993 1990-91 : 13.5.1993

3.4. The matter was considered by the Committee at their sitting held on 25 March, 1996.

3.5 The Committee are distressed to note that the Annual Report and Audited Accounts of Acharya Harihar Regional Centre for Cancer Research and Treatment Society, Cuttack for the year 1991-92 were laid on the Table of Lok Sabha after an inordinate delay of about 23 ½ months.

3.6 The Committee find that the delay has taken place at each and every stage. The statutory auditors were appointed as late as 18 months after the close of the accounting year; about 12 months were taken in compiling the account; about 25 months were taken by the Society in finalising the Annual Report; about 3 ½ months were taken in translation and printing of the documents; and about 2 months were taken by the Ministry, after receipt of the documents, in preparing Review and Delay statements and thereafter getting the documents authenticated by the Minister. The Committee feel much of the delay could have been avoided had the action been taken in time by the Society in coordination with the Ministry for early appointment of the auditors.

3.7 The Committee note that the Annual Reports and Audited Accounts of the Society for the years 1992-93 and 1993-94 were laid on the Table after delay of about 17 months and 5 months respectively. Documents for 1994-95 have been laid on 12.3.1996 that too after a delay of about 2½ months. Documents for the year 1995-96 are yet to be laid on the Table.

3.8 The Committee are concerned to note that the recommendations contained in para 3.5 of their First Report (Fifth Lok Sabha) for observing a time-bound programme for each stage of finalisation of Annual Report and Audited Accounts had not been followed seriously. The Society had

taken the matter in a very casual manner. The Committee had observed in that Report that normally a period of 3 months should be sufficient for compilation of accounts and their submission to auditors and the next six months might be given for auditing of accounts, printing of the Report and sending it to the Government for laying.

3.9 The Committee desire that necessary steps be taken by the Ministry of Health & Family Welfare in coordination with the Society to follow the aforesaid recommendation of the Committee in letter and spirit and ensure that the Annual Report and Audited Accounts of the Society are laid on the Table of the House by the stipulated period every year. The Committee recommend that some senior officer in the Ministry as well as in the Society should be entrusted with this responsibility so as to avoid delay in future.

## CHAPTER IV

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF RANCHI KSHETRIYA GRAMIN BANK FOR THE YEAR 1992-93

4.1 The Annual Report and Audited Accounts of Ranchi Kshetriya Gramin Bank for the year 1992-93 were laid on the Table of Lok Sabha on 16 December, 1994. In terms of the recommendation of the Committee contained in para 4.16 of their Second Report (Fifth Lok Sabha), the aforementioned documents should have been laid by 31 December, 1993 *i.e.* within 9 months from the close or the accounting year. Thus, the delay in laying the above mentioned documents comes to about 11½ months.

4.2 While laying the Annual Report and Audited Accounts of the Bank, the Ministry of Finance did not lay the delay statement explaining the delay as to why these documents have been laid late the review on the working of the Bank.

4.3 The Ministry of Finance who were requested to furnish information on certain points, have furnished the same as under:—

	Points	Replies
I.	The dated when—	
(a)	the action was initiated for appointment of Auditors;	6.3.1993
(b)	the auditors were appointed;	2.4.1993
(c)	the accounts of Ranchi Kshetriya Gramin Bank, Ranchi were compiled and were ready for being handed over to auditors;	11.4.1993
(d)	the accounts were handed over to auditors for auditing;	21.4.1993
(e)	the auditing of accounts commenced by the auditors and the time taken in it;	21.4.1993 to 21.5.1993
(f)	the annual report was finalised;	22.5.1993
(g)	the annual report and audited accounts were got approved from the Annual General Meeting/Governing Body/Executive Committee of the Ranchi Kshetriya Gramin Bank;	22.5.1993
(h)	the annual report and audited accounts were taken up for translation and printing and the time taken in it; and	24.5.1993 to 12.9.1993

Points	Replies
(i) the finalised annual report and audited accounts in both Hindi and English version were sent to the Ministry of Finance (Department of Economic Affairs) for being laid in Parliament.	18.9.1993
II. The latest position regarding finalisation of the annual report and audited accounts for the subsequent year 1993-94. When these are expected to be laid on the Table of Lok Sabha.	Finalised on 9.5.1994 and submitted to Ministry of Finance on 16.7.1994 by Registered Post parcel for tabling in the Parliament.
III The remedial measures taken or proposed to be taken both in the Ministry and the Ranchi Kshetriya Gramin Bank, Ranchi to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of nine months from the close of the accounting years, in future.	From 1993-94 accounting year onwards timely finalisation of Annual Report for placement before the Parliament has been assured.
IV The dates on which the Annual Reports and Audited Accounts for the years 1989-90, 1990-91 and 1991-92 were laid on the Table of Lok Sabha.	The Annual Reports and Audited Accounts for the years 1989-90, 1990-91 and 1991-92 were laid on the Table of the House on 12.3.1991, 6.3.1992 and 14.5.1994 respectively.

4.4. The Annual Report and Audited Accounts for the year 1993-94 have been laid on the Table of Lok Sabha on 24.3.1995 after the delay of about 3 months.

4.5 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 25 March, 1996.

4.6 The Committee are unhappy to note that the Annual Report and Audited Accounts of Ranchi Kshetriya Gramin Bank, Ranchi for the year 1992-93 and 1993-94 were laid on the Table of the House after a delay of about 11½ months and 3 months respectively. The Committee are distressed to find that the Ministry took unnecessarily a long period of 15 months in laying these documents for the year 1992-93 and 8 months for the year 1993-94 after receiving these documents from the Bank on 18.9.93 and 16.7.94 respectively and that too without the review and delay statements. The Committee feel that the Ministry did not take the matter seriously whereas they are fully aware of the fact that the Annual Reports and Audited Accounts alongwith review on working of the Bank are required to be laid on the Table of the House within the prescribed period of 9 months from the close of the accounting year and if the documents are laid on the Table of the House with delay, a delay statement should have also been explaining the reasons for delay.

The Committee are constrained to take a serious view in the matter and feel that the work in the Ministry in this regard needs to be streamlined so as to ensure that the due attention is paid at appropriate levels with a view to adhering to the time limits prescribed by the Committee for laying the annual report and audited accounts of the Banks on the Table of the House. The Committee feel that some responsibility should be fixed for this type of avoidable delay. The Committee desire that the Ministry of Finance should be careful in future in laying these documents on the Table of the House within the scheduled time.

4.7 The Committee note with satisfaction that the Annual Reports and Audited Accounts of the Bank for the year 1994-95 & 1995-96 have been laid on the Table on 28.8.1995 and 13.12.1996 respectively *i.e.* within the stipulated period of 9 months from the close of the accounting year. However, to ensure timely laying of the documents in future also, the Committee recommend that the Bank, in consultation with the Ministry, should draw up a time schedule for each stage of finalisation of annual report, and audited accounts and entrust the responsibility to a senior officer for monitoring the same both in the Ministry and the Bank. Further, the Committee also stress that Ministry should invariably lay their 'Review' alongwith the Annual Report/Audited Accounts and whenever there is delay in laying the documents, the Ministry should lay a statement explaining the reasons therefor as per requirement.

NEW DELHI;  
Dated May 7, 1997.

DR. SATYA NARAYAN JATIYA  
*Chairman,*  
*Committee on Papers Laid on the Table.*

## APPENDIX

### Summary of Recommendations/Observations contained in the Report

Sl. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
1	2	3
1.	1.6	<p>The Committee regret to note that the Annual Reports and Audited Accounts of Mahila Samakhya Society, Lucknow (UP) for the year 1992-93 were laid on the Table of Lok Sabha on 20.12.1994 after a delay of about 11½ months.</p>
2.	1.7	<p>The Committee find from the delay statement and subsequent information furnished by the Ministry of Human Resource Development (Deptt. of Education) that much of the delay took place in appointing the auditors <i>i.e.</i> 5½ months after the close of the accounting year 1992-93.</p> <p>Though the annual accounts were completed and made ready in time <i>i.e.</i> on 15.4.1993, the Committee fail to understand why the advance steps were not taken for appointment of auditors whereas it was well known to them that the auditors were required to get the accounts audited within a stipulated period. Further 5 months were taken at the auditing stage and the audited accounts were approved by the Executive Committee after about 6½ months of its auditing.</p>
3.	1.8	<p>The Committee also find that a long period of about 2½ months was taken by the Ministry in preparing Review, Delay Statement, authentication of the documents from the Minister and thereafter laying them on the Table of the House.</p> <p>The Committee note that the Annual Report and Audited Accounts of the Society for the year 1993-94 were laid on the Table of Lok Sabha after a delay of about 2½ months <i>i.e.</i> on 21 March, 1995 and for the years 1994-95 and 1995-96 these documents were laid on the Table on 19.12.1995 and 9.12.1996 respectively, within the stipulated time.</p>

1	2	3
4.	1.9	<p>The Committee note with some satisfaction that the Ministry has shown improvement in reducing the period of delay in laying their Annual Reports and Audited Accounts over the previous years. The Committee hope that the progress made in reducing the delays would be sustained to ensure that the required documents are laid in Parliament within the prescribed period <i>i.e.</i> within 9 months of the close of the accounting year, in future.</p>
5.	2.6	<p>The Committee are distressed to note that the Annual Reports and Audited Accounts of Dr. B.R. Ambedkar College of Engineering, Jalandhar for the Years 1991-92 and 1992-93 were laid on the Table of the House on 20 December, 1994 after a delay of about 23½ months and 11½ months respectively. The Committee note with regret that action for appointment of auditors for auditing the accounts of the year 1991-92 was initiated on 10.8.92, much after the accounting year was closed, and the auditors were actually appointed by the Government on 6.7.1993 which took about 11 months. Though the auditors were appointed on 6.7.1993 and the accounts were already handed over to them in advance but the auditors started auditing only on 14.12.1993 <i>i.e.</i> after five months of their appointment. While the auditors had completed the audit of accounts and Audited Accounts were finalised on 31 December, 1993, their approval from the Governing Body/Executive Body was taken after 2 months <i>i.e.</i> in February, 1994. Though the accounts of the college for the year 1992-93 were ready for handing over to auditors on 15.7.1993 yet these were actually handed over to them on 18.8.1993 which took more than a month. Further the auditing of accounts was completed on 22.6.1994; thus about 10 months were taken at the auditing stage. Nearly one month was taken by the Ministry in getting authentication of the documents for laying them on the Table of the House.</p>
6.	2.7	<p>The Committee further note that the Annual Report and Audited Accounts for the year 1993-94 were laid on the Table of the House on 1.6.1995 after a delay of about 5 months and the documents for the year 1994-95 were laid on the Table after a delay of about 11½ months <i>i.e.</i> on 16.12.1996. The documents for the year 1995-96 are yet to be laid on the Table.</p>

1	2	3
7.	2.8	The Committee do not see any reasons why the action for appointment of auditors for auditing the accounts for the year 1991-92 was taken so late. The Committee feel that after handing over the accounts to the auditors in anticipation of their appointment, the College did not make efforts to pursue with the auditors for early audit of accounts.
8.	2.9	The Committee recommend that the College in consultation with the Ministry of Human Resource Development should prepare a time schedule for verious stages involved from appointment of auditors upto the laying of Annual Report and Audited Accounts on the Table of the House. The time schedule so drawn up should be monitored by some senior officers both in the College as well as in the Ministry to avoid delay in laying these documents, in future.
9.	3.5	The Committee are distressed to note that the Annual Report and Audited Accounts of Acharya Harihar Regional Centre for Cancer Research and Treatment Society, Cuttack for the year 1991-92 were laid on the Table of Lok Sabha after an inordinate delay of about 23½ months.
10.	3.6	The Committee find that the delay has taken place at each and every stage. The statutory auditors were appointed as late as 18 months after the close of the accounting year; about 12 months were taken in compiling the account; about 25 months were taken by the Society in finalising the Annual Report; about 3½ months were taken in translation and printing of the documents; and about 2 months were taken by the Ministry, after receipt of the documents, in preparing Review and Delay statements and thereafter getting the documents authenticated by the Minister. The Committee feel much of the delay could have been avoided had the action been taken in time by the Society in coordination with the Ministry for early appointment of the auditors.
11.	3.7	The Committee note that the Annual Reports and Audited Accounts of the Society for the years 1992-93 and 1993-94 were laid on the Table after delay of about 17 months and 5 months respectively. Documents for 1994-95 have been laid on 12.3.1996 that too after a delay of about 2½ months. Documents for the year 1995-96 are yet to be laid on the Table.



1	2	3
12.	3.8	<p>The Committee are concerned to note that the recommendations contained in para 3.5. of their First Report (Fifth Lok Sabha) for observing a time-bound programme for each stage of finalisation of Annual Report and Audited Accounts had not been followed seriously. The Society had taken the matter in a very casual manner. The Committee had observed in that Report that normally a period of 3 months should be sufficient for compilation of accounts and their submission to auditors and the next six months might be given for auditing of accounts, printing of the Report and sending it to the Government for laying.</p>
13.	3.9	<p>The Committee desire that necessary steps be taken by the Ministry of Health &amp; Family Welfare in coordination with the Society to follow the aforesaid recommendation of the Committee in letter and spirit and ensure that the Annual Report and Audited Accounts of the Society are laid on the Table of the House by the stipulated period every year. The Committee recommend that some senior officer in the Ministry as well as in the Society should be entrusted with this responsibility so as to avoid delay in future.</p>
14.	4.6	<p>The Committee are unhappy to note that the Annual Report and Audited Accounts of Ranchi Kashetriya Gramin Bank, Ranchi for the year 1992-93 and 1993-94 were laid on the Table of the House after a delay of about 11½ months and 3 months respectively. The Committee are distressed to find that the Ministry took unnecessarily a long period of 15 months in laying these documents for the year 1992-93 and 8 months for the year 1993-94 after receiving these documents from the Bank on 18.9.93 and 16.7.94 respectively and that too without the review and delay statements. The Committee feel that the Ministry did not take the matter seriously whereas they are fully aware of the fact that the Annual Reports and Audited Accounts alongwith review on working of the Bank are required to be laid on the Table of the House within the prescribed period of 9 months from the close of the accounting year and if the documents are laid on the Table of the House with delay, a delay statement should have also been laid explaining the reasons for delay.</p>

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The Committee are constrained to take a serious view in the matter and feel that the work in the Ministry in this regard needs to be streamlined so as to ensure that the due attention is paid at appropriate levels with a view to adhering to the time limits prescribed by the Committee for laying the annual report and audited accounts of the Banks on the Table of the House. The Committee feel that some responsibility should be fixed for this type of avoidable delay. The Committee desire that the Ministry of Finance should be careful in future in laying these documents on the Table of the House within the scheduled time.

15. 4.7

The Committee note with satisfaction that the Annual Reports and Audited Accounts of the Bank for the year 1994-95 & 1995-96 have been laid on the Table on 28.8.1995 and 13.12.1996 respectively *i.e.* within the stipulated period of 9 months from the close of the accounting year. However, to ensure timely laying of the documents in future also, the Committee recommend that the Bank, in consultation with the Ministry, should draw up a time schedule for each stage of finalisation of annual report, and audited accounts and entrust the responsibility to a senior officer for monitoring the same both in the Ministry and the Bank. Further, the Committee also stress that Ministry should invariably lay their 'Review' alongwith the Annual Report/Audited Accounts and whenever there is delay in laying the documents, the Ministry should lay a statement explaining the reasons therefor as per requirement.

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