

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

(TENTH LOK SABHA)

SIXTH REPORT

(Presented on 1 December, 1992)



सत्यमेव जयते

LOK SABHA SECRETARIAT
NEW DELHI

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TO

SIXTH REPORT OF THE COMMITTEE
ON PAPERS LAID ON THE TABLE
(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 sixth Report.

2. As a result of examination of some papers laid during the first and second Session (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) 26th and 27th Reports of the Deputy Commissioner and the Commissioner for Linguistic Minorities for the period July 1985 to June 1986 and July 1986 to June 1987; (ii) National Institute of Ayurveda, Jaipur for the years 1988-89 and 1989-90; (iii) National Museum Institute of History of Art Conservation and Museology, New Delhi for the year 1989-90; (iv) National Institute of Design, Ahmedabad for the year 1989-90; (v) Maintained Institutions of Delhi University for the year 1987-88; and (vi) Indian Farmers Fertilisers Cooperative Ltd. (IFFCO), New Delhi for the period 1.7.1987 to 31.3.89 and the year 1989-90 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 17 November, 1992.

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

NEW DELHI;
November, 1992

Agrahayana, 1914 (S)

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

CHAPTER I

DELAY IN LAYING 26TH AND 27TH REPORTS OF THE DEPUTY COMMISSIONER AND THE COMMISSIONER FOR LINGUISTIC MINORITIES FOR THE PERIOD JULY, 1985 TO JUNE 1986 AND JULY 1986 TO JUNE, 1987 RESPECTIVELY

The 26th and 27th Reports of the Deputy Commissioner and the Commissioner for Linguistic Minorities for the period July, 1985 to June 1986 and July 1986 to June 1987 respectively were laid on the Table of Lok Sabha on 29-7-1991 alongwith two explanatory statements explaining the reasons for delay. In terms of the recommendation made by the Committee on Papers laid on the Table of Lok Sabha in para 1.17 of their First Report (5th Lok Sabha) and article 350B (II) of the Constitution of India the aforementioned Reports were required to be laid by 31-12-1986 and 31-12-1987 i.e. within six months of the close of the respective years for which the Reports were prepared. Thus the period of delay in laying the above said Reports came to about 4 years 7 months and 3 years 7 months respectively.

1.2 In the statements laid along with the Reports the Ministry of Welfare had explained the reasons for delay as under:—

I. 26th Report (1985-86):

The post of Special Officer for Linguistic Minorities (Commissioner for Linguistic Minorities) in terms of Article 350-B of the Constitution remained vacant from May, 1977 to March, 1988. The twenty-sixth Report for the period July, 1985 to June, 1986 has been prepared and submitted by the Deputy Commissioner for Linguistic Minorities. It is not the report of the Special Officer under provisions of Article 350-B of the Constitution. The report is being laid on the Table of the House in view of the public importance of the matter.

2. The delay in laying the Report before the Parliament has occurred mainly due to the late receipt of the printed copies of English and Hindi version of the Report in September, 1989 from the Deputy Commissioner for Linguistic Minorities.

II. 27th Report (1986-87):

In terms of Article 350-B(II) of the Constitution, the Commissioner for Linguistic Minorities has submitted his 27th Report for the period July, 1986 to June 1987 to the Welfare Minister on 20th July, 1988.

2. The direction of the President was obtained on 19th July, 1990 for laying the Report before the two Houses of Parliament.

3. The Report is being laid on the Table of the House now.

4. Though the typed copy of the Report was received by the Ministry on 20 July, 1988 the printed copies of English and Hindi versions were received by the Ministry in September, 1989. Further, time was taken in processing the report. Hence this delay."

1.3 The Ministry of Welfare who were requested to furnish information on certain points had furnished the same as under:—

| Points | Replies |
|--|--|
| I. The dates when— | |
| (a) the Reports for the period July 1985 to June, 1986 and July 1986 to June 1987 were prepared; | The 26th Report for the period July, 1985 to June 1986 was prepared and submitted by the Deputy Commissioner for Linguistic Minorities to the Ministry of Welfare on 6-4-1987. The 27th Report for the period July, 1986 to June 1987 was prepared and submitted by the Commissioner for Linguistic Minorities to the Ministry of Welfare on 20-7-1988. |
| (b) the Reports were taken up for translation and the exact time taken in it; | The Reports were taken up for Hindi translation immediately after they were prepared. The translation of the 26th Report was completed on 2.11.1987 and that of 27th Report on 20.12.1988. |
| (c) the recommendations of the president were obtained for laying these Reports; and | In case of the 26th Report by the Deputy Commissioner for Linguistic Minorities it was not necessary to obtain the President's directions to lay the Report in the Parliament as Deputy CLM's Report is not considered as the Report of the Special Officer under Article 350-B of the Constitution. The President's direction to lay the 27th Report by the Commissioner for Linguistic Minorities was obtained on 19-7-1990. |

(d) the two delay statements were prepared and submitted to the Ministry.

The explanatory Notes for delay in laying both the Reports before the Parliament were prepared by the Ministry of Welfare on 2-7-1991.

II. The reasons for not preparing these Reports in advance by the Deputy Commissioner for Linguistic Minorities in the absence of Special Officer.

The preparation of the Reports required visits to States/Union Territories by the Deputy CLM and his staff to study the working of the safeguards provided for the Linguistic Minorities. It also required obtaining detailed information from State Governments/UT Administrations on working of the safeguards for the linguistic minorities. The delay occurred in this process and the Reports could not be prepared by the Deputy CLM in advance.

III. The reasons for not having the cyclostyled copy of the 27th Report received in the Ministry on 20th July, 1988 laid in Parliament immediately to avoid delay.

The Report was processed by the Ministry. The processing was completed on 2.7.1991. Copies of the Report were sent to the Lok Sabha Secretariat on 16.7.1991.

IV. The latest position re-finalisation of the Reports for the subsequent period from July 1987 to June 1990. When these are expected to be laid in Parliament?

The printed copies of the 28th Report by the Commissioner for Linguistic Minorities for the period July, 1987 to June 1988 have been sent to the Ministry on 12.8.1991. The Report will be laid in the Parliament after obtaining the direction of the President.

The 29th and 30th Reports for the periods July 1988 to June 1989 and July 1989 to June 1990 are under preparation by the Commissioner for Linguistic Minorities. They

will be laid in Parliament as soon as they are received by the Ministry.

V. The remedial measures taken/ proposed to be taken to ensure timely laying of the Reports in future.

The Ministry will endeavour to ensure that in future such reports are laid in the Parliament timely.

1.4 The 28th Report by the Commissioner for Linguistic Minorities for the period July 1987 to June 1988 was laid on the Table of Lok Sabha on 9-9-1991 after a delay of about 2 years and 8 months.

1.5 The Twenty-first Report of the Deputy Commissioner for Linguistic Minorities for the period July, 1980—June 1981 was laid on the Table of Lok Sabha on 16th November, 1983, after a delay of about 22 ½ months. The matter was considered by the then Committee on Papers laid on the Table and reported upon *vide* their First Report (8th Lok Sabha), presented to Lok Sabha on 19-8-1985. The Committee found that the delay in laying the 21st Report had taken place mainly at the stages of translation and printing. The Committee, therefore, suggested that the work of printing of Reports which was being held up at the Government of India Press, might be taken up by the Ministry of Home Affairs at a higher level with the Ministry of Works and Housing to ensure printing of the Reports on a priority basis. It was also suggested that to avoid delay in future, cyclostyled copies of the Reports might be laid in Parliament and the printed copies could be circulated to Members of Parliament afterwards as soon as they were received in the Ministry.

1.6 In their action taken reply furnished *vide* the Ministry of Welfare O.M. No.IV-13014/9/85-NID-II dated 22nd November, 1985 and presented to Lok Sabha on 26.4.1988 *vide* 18th Report (8th Lok Sabha), they had stated that they had taken up the matter with Ministry of Urban Development to expedite printing of the Reports. The Ministry of Urban Development intimated the Ministry of Home Affairs that printing of Hindi and English versions of the Report was being done on top priority basis.

1.7 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 27 May, 1992.

1.8 The Committee are distressed to note that the 26th Report by the Deputy Commissioner for Linguistic Minorities and 27th and 28th Reports by the Commissioner for Linguistic Minorities for the periods July, 1985 to June, 1986, July 1986 to June 1987 and July 1987 to June 1988 were laid on the Table of the House after a delay of about 55 months, 43 months and 32 months respectively. The 29th, 30th and 31st Reports for the subsequent periods from July 1988 to June 1989, July 1989 to June, 1990 and July, 1990 to June 1991 have not yet been laid in Parliament.

1.9 The Committee find from the explanatory notes and subsequent information furnished by the Ministry of Welfare in this regard that abnormal delay that took place during the years 1985-86, 1986-87 and 1987-88 were at the stages of compilation of the Reports, translation of the Reports into Hindi version; printing of the Reports and in preparation of the requisite explanatory memoranda by the Ministry and subsequent processing of these documents for being laid in Parliament. Abnormal delays at every stage of the finalisation of the Reports indicate the absence of any time schedule and their proper monitoring both in the office of the Commissioner for Linguistic Minorities and the Ministry of Welfare. This is even more regrettable that despite having accepted the recommendations of the Committee on Papers Laid made in their First Report (8th Lok Sabha) to take effective remedial measures to cut down the recurring delays at the same stages in finalisation and laying of 21st Report, no sincere efforts have been made either by the Ministry or the office of the Commissioner in this direction. As a result delays are taking place year after year.

1.10 The Committee take a serious view of the abnormal delays taking place in laying the Reports of the Deputy Commissioner/Commissioner for Linguistic Minorities year after year. They recommend that the office of the Commissioner in consultation with the Ministry should draw up a time bound schedule for timely finalisation of the reports and the different stages involved therein should be monitored by senior officers both in the Ministry and the office of the Commissioner to obviate such delays in future.

CHAPTER II

DELAY IN LAYING AUDITED ACCOUNTS FOR THE YEAR 1988-89 AND ANNUAL REPORT AND AUDITED ACCOUNTS FOR THE YEAR 1989-90 IN RESPECT OF THE NATIONAL INSTITUTE OF AYURVEDA, JAIPUR

The Audited Accounts for the year 1988-89 and Annual Report and Audited Accounts for the year 1989-90 of the National Institute of Ayurveda, Jaipur, were laid together with Delay and Reveiw statements on the Table of the House on 9th September, 1991. Whereas the Annual Report for the year 1988-89 was laid earlier separately on the Table of the House on 23 May, 1990. As per recommendation of the Committee on Papers Laid on the Table of Lok Sabha made in para 3.5 of their First Report (Fifth Lok Sabha) the aforementioned documents for the year 1988-89 should have been laid by 31 December, 1989 and for the year 1989-90 by 31 December, 1990. Thus the Annual Report and Audited Accounts for the year 1988-89 we laid separately after a delay of about 5 months and 20 months respectively and for the year 1989-90 these documents were laid after a delay of about 8 months.

2.2 In the statements laid alongwith these documents the reasons for delay had been explained as under:—

“The Institute could not submit the Audited Statement of Accounts for the year 1988-89 in time before 31.12.1989. A statement (both in Hindi and English version) explaining reasons for laying only the Audited a Statement of Accounts of the National Institute of Ayurveda, Jaipur for the year 1988-89, was laid on the Table of both the Houses of Parliament during May, 1990.”

I. Dates when—

- | | |
|---|------------|
| (i) Draft Audited Report from the A.G., Rajasthan, Jaipur by the Institute received. | 6.2.1990 |
| (ii) Revised Audit Report from the A.G. Rajasthan, Jaipur by the Institute received. | 14.5.1990 |
| (iii) Audit Report by the Chairman of the Finance Committee approved. | 27.12.1990 |
| (iv) Communicated to National Institute of Ayurveda, Jaipur for sending printed copies of the Audit Report. | 28.12.1990 |

- | | | |
|-------|--|-----------|
| (v) | Printed copies of the Audited Statement of Accounts (Bilingual) in the Ministry with reply to Audit Para in English version only received. | 18.3.1991 |
| (vi) | Audit Para in Hindi version received. | 27.5.1991 |
| (vii) | The Audited Statement together with reply of National Institute of Ayurveda to the Audit Para by the President of the Institute approved. | 28.8.1991 |
- “Annual Report together with Audited Statement of Accounts for the year 1989-90 of the National Institute of Ayurveda, Jaipur was to be laid on the Table of both Houses of Parliament before 31st December, 1990 but could not be submitted in time due to late receipt of these Reports and also due to delay in approval and printing.”

II. Date of receipt of —

- | | | |
|--------|--|------------|
| (i) | Draft Annual Report (English) from the Institute. | 12.10.1990 |
| (ii) | Revised Annual Report (English) | 21.11.1990 |
| (iii) | Annual Report (Hindi version) | 21.3.1991 |
| (iv) | Annual Report | 10.6.1991 |
| (v) | Printed copies (Bilingual) of the Annual Report in the Ministry. | 25.6.1991 |
| (vi) | Audit Report in Hindi and English from the A.G. Rajasthan. | 22.3.1991 |
| (vii) | Compliance Report from the National Institute of Ayurveda, Jaipur. | 27.3.1991 |
| (viii) | Printed copies of Audit Report (Bilingual) in the Ministry together with Compliance Report from the Institute. | 26.6.1991 |

2.3 In this connection, the Ministry of Health and Family Welfare were requested to furnish information on certain points. The points and replies furnished thereto are as under:

| Points | Reply | |
|--|--|-----------------------|
| | 1988-89 | 1989-90 |
| a) C&AG, Rajasthan was approached for appointment of Statutory Auditors. | June, 89 | — |
| b) Statutory Auditors were appointed by C&AG/AG, Rajasthan for auditing Accounts of the Institute for the years 1988-89 and 1989-90. | June, 89 | June, 90 |
| c) The Annual Accounts for both the years were compiled and were ready for being handed over to the statutory auditors for auditing. | June, 89 | July, 90 |
| d) The Accounts for both the years were handed over to the Auditors. | June, 89 | July, 90 |
| e) The auditing of accounts for both the years commenced and time taken in it. | 12.6.89 to 8.8.89 | 16.7.90 to 22.8.90 |
| f) Audited Accounts together with the Audit Report for the year 1989-90 were placed before Finance and Executive Committee for approval. | Audited accounts and Audit Report are to be placed before Finance Committee in its next meeting to be held. However, Audited Accounts together with Audit Report for 1989-90 were laid on the Table of Lok Sabha on 9.9.1991 after approval of the President of the Institute. | |
| g) Audited accounts for the year 1989-90 were taken up for translation and printing and time taken in it. | One month | |
| h) The 'Review Statements' were prepared and furnished to the Ministry/Department. | 9th May, 1991 | |
| i) Delay Statements prepared and submitted to the Ministry/Department; and | Delay Statement of Annual Report, 1989-90 on 24.6.91. Delay Statement of Audited Accounts, 1988-89 on 31.3.90 and Delay Statement of Audited Accounts, 1989-90 as on 9.7.1991. | |
| j) Annual Report for the year 1988-89 was laid on the Table of Lok Sabha; | 23.5.1990 | |

II. The reasons for about 7½ months taken from 14.5.1990 to 27.12.1990 by the Institute in having the Annual Accounts and Audit Report for the Chairman of the Finance Committee.

As per directions of the Finance Committee of the Institute, the Annual Accounts and the Audit Report are required to be approved by the Finance Division/Financial Adviser who had desired certain clarification and its compliance report before these documents are approved by the Secretary (Health) in his capacity as the Chairman. This process took time.

III. The reasons for not laying Annual Report and Audited Accounts together on the Table of the House.

The reasons are as explained above under para 11. However, the Audited Statement of Accounts for the year 1988-89 was laid on the Table of Lok Sabha on 9.9.91. The Annual Accounts together with Audit Report thereon and Annual Report for the year 1989-90, which were to be laid till 31.12.1990, were also laid on the Table of Lok Sabha on 9.9.91.

IV. The latest position of the Annual Report and Audited Accounts of the Institute for the year 1990-91. When these are expected to be placed before Parliament?

The Annual Report for the year 1990-91 has since been received in the Ministry and are being laid on the Table of Lok Sabha in the forthcoming Session starting from 24th February, 1992. The Audit of accounts for 1990-91 has been conducted by the A. G. Rajasthan but their Audit Report is still awaited.

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

It is noted for future compliance. The Annual Reports will be laid within the stipulated

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

period of nine months after closing of the financial year. As regards laying of Annual Accounts and Audit Reports, A.G. Rajasthan, Jaipur are being persuaded to depute their officers at the earliest for audit of the accounts and to furnish their Audit Report expeditiously to enable the Institute and this Ministry to lay these documents in Parliament in time.

2.4 The Annual Reports and Audited Accounts of the National Institute of Ayurveda, Jaipur for the previous years *i.e.* 1978-79, 1979-80, 1980-81, 1981-82 and 1982-83 were laid on the Table of Lok Sabha after considerable delays of 48 months, 36 months, 24 months, 12 months and 4 months respectively. The Committee on Papers laid on the Table considered the matter and reported upon the delay in their 22nd Report (7th Lok Sabha) presented to the House on 24 August, 1984. The Committee urged the Ministry and the Institute to draw up a bound schedule and entrust the work of monitoring the schedule to a senior officer for timely laying of the reports of the Institute in Lok Sabha, in future. The Ministry of Health and Family Welfare in their action taken reply had stated that the recommendations were noted for compliance and a time schedule was proposed as desired and Deputy Director of the Institute was made responsible to monitor the different stages of the schedule to prevent delays. However, from the recurrence of delays in laying the Annual Reports and Accounts of the Institute for the years 1988-89 and 1989-90, it appears that the Ministry and the Institute have not been monitoring the schedule drawn for the purpose.

2.5 The matter was considered by the Committee on Papers laid on the Table at their sitting held on 2 September, 1992.

2.6 The Committee are concerned to note that the Annual Reports and Audited Accounts of the National Institute of Ayurveda, Jaipur for the year 1988-89 were separately laid on the Table of the House after a delay of about 5 months and 20 months respectively. However, these documents for the subsequent year 1989-90 were laid together after a delay of about 8 months and for the year 1990-91 the Annual Report of the Institute was laid after a delay of about 7½ months and that too without Audited Accounts.

2.7 The Committee note from the information furnished in the delay statements for the years 1988-89 and 1989-90 that an abnormally long period of 9 months and 7 months respectively were taken by the Accountant

General, Jaipur to furnish the final Audit Report after completion of auditing. During the year 1988-89, 7½ months were taken to get the audit report approved from the finance Committee, 5 months were taken to get the audited accounts translated into Hindi version; and 8 months for getting the audited accounts approved from the president of the Institute. During the year 1989-90 about 21 months were taken to get the Annual Report and Audited Accounts finalised and then approved from the president of the Institute.

2.8 The Committee are distressed to observe the abnormal delays taking place at the same stages every year could have been avoided, had the Ministry of Health and Family Welfare and the Institute strictly adhered to the time schedules prepared for the purpose as per Committee's recommendations made in their 22nd Report (7th L.S.) presented to the House on 24-8-1984. The Committee feel that neither the Ministry nor the Institute have attached due importance to their earlier recommendations concerning the Institute and instead allowed the matters to prolong for longer time resulting in delay in finalisation of Annual Reports and Accounts and their placing before Parliament. The Committee take a serious view of the fact that Annual Reports and Audited Accounts of the Institute are being laid separately which is contrary to the recommendation of the Committee. It is needless to say that the incomplete documents laid on the Table of the House do not help the members in any way in giving complete picture of the functioning of the Institute.

2.9 The Committee therefore, reiterate their earlier recommendation to draw up a realistic time schedule and strictly adhere to obviate further recurrence of delays in laying the Annual Reports and Audited Accounts of the Institute in Parliament, in future.

CHAPTER III

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL INSTITUTE OF HISTORY OF ART CONSERVATION AND MUSEOLOGY, NEW DELHI FOR THE YEAR 1989-90

The National Museum Institute of History of Art, Conservation and Museology, New Delhi was registered as a society under the Societies Registration Act, 1860 on 27 January, 1989.

3.2 The first Annual Report for the period April 1989 to March, 1990 and Audited Accounts and Audit Report thereon for the period January, 1989 to March, 1990 in respect of the National Museum Institute of History of Art Conservation and Museology, New Delhi were laid together with Review and delay statements on the Table of the House on 10 December, 1991. As per recommendation of the Committee on Papers laid contained on para 3.5 of their First Report (Fifth Lok Sabha) the aforementioned documents should have been laid by 31 December, 1990 i.e. within 9 months of the close of the accounting year. Thus the delay in laying the Annual Report and Audited Accounts came to about 11½ months.

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

“The audit of the Institute was proposed to be conducted by the Director of Audit Central Revenue, Office of the Principal Director of Audit, New Delhi. But despite request to Director of Audit, New Delhi, Audit could not be undertaken by them. Therefore, the Chartered Accountant was engaged for Audit of the Institute.

The draft Audit Report was received from the Chartered Accountant on 4.2.1991 and it was received in Department on 18.3.1991.

Thus all the papers could not be finalized till the date of Winter Session of Parliament was over. All efforts are being made to ensure that there is no undue delay in laying papers before the Parliament in future.”

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

| Points | Reply |
|--|--------------|
| (a) Statutory Auditors were appointed; | — 21-1-1991 |

- b) The Annual Accounts were compiled and were ready for being handed over to Statutory Auditors for auditing; 30-6-1990
- c) The accounts were handed over to auditors; 28-1-1991
- d) The Annual Report & Audited Accounts were taken up for translation and the time taken in it; 19-2-1991 completed by 8-3-1991
- e) The Annual Report and Audited Accounts were sent to the Ministry of Human Resource Development for laying on the Table of the House; 18-3-1991
- f) The Review and Delay statement were prepared by the Ministry. 17-7-1991 signed by HRM on 27-11-1991

II. The latest position regarding the finalisation of the Annual Report and Accounts for the subsequent year 1990-91 when these are expected to be laid before the Parliament. English version sent on 31-1-92 and Hindi version sent on 21-1-92 by the Institute

These are expected to be laid before the Parliament during the Budget Session.

III. The remedial measures taken/proposed to be taken to ensure timely laying of the Reports of the Institute in future. It would be endeavour of the Institute to lay the Annual Reports including Audited Accounts of the Institute in future well within stipulated time limits. Delay for late submission of annual report including audited accounts for the year 1989-90 occurred due to some administrative and technical reasons etc.

3.5 The matter was considered by the Committee on Papers laid on the Table at their sitting held on 2 September, 1992.

3.6. The Committee regret to note that the Annual Reports and Audited Accounts of the National Institute of History of Art, Conservation and Museology, New Delhi for the year 1989-90 and 1990-91 were laid on the Table of the House after a delay of about 11½ months and 6½ months respectively.

3.7 The Committee find from the information furnished by the Ministry of Human Resource Development (Department of Education) in the delay statement for 1989-90 that the delay took place mainly at the stages of appointment of auditors for auditing of accounts and laying on the Table of the House by the Ministry the Annual Report and Audited Accounts after their receipt from the Institute. The Committee feel that had the Ministry sorted out the matter with the Director of Audit well before the close of the accounting year in the matter of appointment of Auditors and taken prompt action in the preparation of "Review", delay statement and their authentication by the Minister, the delay would have definitely cut down.

3.8 The Committee therefore recommend that the Ministry in consultation with the Institute and the audit authorities should prepare a time bound schedule for finalisation of annual reports and accounts at each stage and their submission to them well in advance so that they are placed before Parliament within the prescribed period of 9 months from the close of the accounting year. The time schedules so prepared should be monitored both in the Ministry and the Institute by senior officers to prevent the recurrence of delays at various stages. The Committee trust that the Institute would further improve over the year 1990-91 and ensure that these documents for the subsequent years are laid in time as assured to the Committee.

CHAPTER IV

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL INSTITUTE OF DESIGN, AHMEDABAD FOR THE YEAR 1989-90

The National Institute of Design was set up by the Government of India in 1961 as an autonomous Institution to train professional designers.

4.2 The Annual Report and Audited Accounts of the National Institute of Design, Ahmedabad for the year 1989-90 were laid together with review and delay statement on the Table of the House on 11 December, 1991. 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 aforementioned documents should have been laid by 31 December, 1990 i.e. within nine months of the close of the accounting year. Thus the delay in laying Annual Report and Audited Accounts of the Institute came to about 11½ months.

4.3 In the delay statement laid alongwith Annual Report the reasons for delay had been explained as under:-

“The Annual Report and Review of the working of the National Institute of Design, Ahmedabad for the year 1989-90 could not be laid on the Table of the House within the time schedule due to administrative reasons, which is regretted. These papers are now being laid on the Table of the House.”

4.4 In this connection, the Ministry of Industry (Department of Industrial Development) who were requested to furnish information on certain points have furnished the same as under:—

| Points | Replies |
|---|--|
| I. The dates when:— | |
| a) the Statutory Auditors were appointed. | 29th December, 1989 |
| b) the Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing. | 31st July, 1990 |
| c) the accounts were handed over to the Auditors. | 4th August, 1990 |
| d) the auditing of accounts commenced and the time taken in it. | 4th August, 1990 to 28th September, 1990 |

- e) the Auditors furnished final Audit Report to the Institute. 17th November, 1990
- f) the Annual Report and Audited Accounts together with the Audit report were placed before the Governing Council of the Institute for approval. 12th August, 1991
- g) the Annual Report and Audited Accounts were taken up for translation and printing and time taken up in it. 16th August, 1991 to 11 November, 1991
- h) the 'Review' report was prepared and furnished to the Ministry/Department. }
 i) the delay statement prepared and submitted to the Ministry/Department. } The Review Report and Delay Statement were prepared in the Ministry.
- j) the Annual Report and Audited Accounts received in the Ministry. 22nd November, 1991
- k) the review and the delay statement were prepared. The review and the delay statements were prepared in the Ministry after receipt of the Report from NID. This task was completed on 27th November, 1991
- l) The Annual Report and Audited Accounts of the Institute for the year 1990-91 were received in the Ministry; and The Annual Report and Audited Accounts of the Institute for the year 1990-91 were received in the Ministry on 16.12.1991. Copies have since been sent to Lok Sabha and Rajya Sabha Secretariat for laying them on the Table of the respective House alongwith 'Review'
- m) the Governing Council of the Institute. was re-constituted. The re-constitution of the Governing Council was ordered on 8.11.90 and further nominations were made on 17.1.91 and 23.5.91

- II. The remedial measures taken by the Ministry of Industry to ensure timely laying of the documents of the Institute in future. Accounts for the year 1990-91 have been already sent to Lok Sabha and Rajya Sabha Secretariat on 12.3.92 for laying them on the Table of Lok Sabha/Rajya Sabha.

4.5 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 2 September, 1992.

4.6 The Committee regret to note that the Annual Report and Audited Accounts of the National Institute of Design, Ahmedabad for the year 1989-90 were laid on the Table of the House after a delay of about 11½ months and for the subsequent year 1990-91 these documents were laid after a delay of about 2½ months.

4.7 The Committee find from the information furnished in the delay statement by the Ministry of Industry (Department of Industrial Development) that the delay was caused at the stages of (i) compilation of accounts by the Institute (ii) getting the Governing Council of the Institute re-constituted and (iii) getting the Annual Reports and Audited Accounts approved from the Governing Council.

4.8 The Committee are not satisfied with the reasons advanced by the Ministry that the delay took place due to the administrative reasons. They recommend that the Ministry in consultation with the Institute should draw up a time schedule for timely finalisation of the Annual Report and Audited Accounts of the Institute at different stages namely compilation of accounts, their auditing, approval from the Governing Council of the institute, translation, printing, submission of these documents to the Ministry and sending to Parliament for their laying. The Committee trust that the time schedule so drawn up would be strictly adhered to and required document would be placed before Parliament within the prescribed period of nine months of the close of the accounting years, in future.

CHAPTER V

DELAY IN LAYING ANNUAL ACCOUNTS AND AUDIT REPORT THEREON OF THE MAINTAINED INSTITUTIONS OF DELHI UNIVERSITY FOR THE YEAR 1987-88

The Delhi University had during the year 1987-88 eighteen Institutions, Halls and Colleges, besides its own departments, forming an integral part of the University.

5.2 The Annual Accounts and Audit Report thereon of the Maintained Institutions of Delhi University for the year 1987-88 were laid together with a delay statement on the Table of the House on 29th July, 1991, whereas the Annual Report for the year 1987-88 together with the Review was laid separately on the Table of the House on 28th December, 1989. As per recommendations of the Committee on Papers laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the aforementioned documents should have been laid by 31st December, 1988 *i.e.* within nine months of the close of the accounting year. Thus the delay in laying Annual Report and Audited Accounts comes to about one year and 2 years and 7 months respectively.

5.3 In the statement laid alongwith Audited Accounts and Audit Report their on, the reasons for delay have been explained as under:—

“During the year 1987-88, the University of Delhi besides its Departments, had eighteen Institutions, halls and Colleges forming an integral part of the University.

The Audit of the Annual Accounts of these Institutions was entrusted to the Comptroller and Auditor General of India with effect from the year 1981-82. Pending the amalgamation of the Accounts of these Institutions with the main Accounts of the University, their Accounts for 1982-83 were compiled and audited separately and laid before the Parliament in December, 1985. These Accounts for the year 1983-84, 1984-85, 1985-86 and 1986-87 were also laid before the Parliament in February, 1986, April, 1987, September, 1988 and March-April, 1989 respectively.

The Accounts of these Institutions for the year 1987-88 were prepared separately by the University and furnished to Audit on 12.5.1989. The draft Audit Report was sent by the Director of Audit, Central Revenues to Delhi University on 12.7.1990, and the final Audit Report (English version) was received by the University on 18.12.1990. Hindi version of the Audit Report of these Accounts was received by the University on 11.3.1991. Thereafter, the University took some time in making copies of these Accounts and the Audit Reports. Copies of English and Hindi versions of these Accounts together with the Audit Report were received in the Department of

Education on 6th March, 1991 and 18th March, 1991 respectively. Hence the Accounts of the Maintained Institutions of Delhi University for the year 1987-88 could not be laid before the Houses earlier."

5.4. In this connection, the Ministry of Human Resource Development (Department of Education) who were requested to furnish information on certain points have furnished the same as under:-

| Points | Replies |
|--|--|
| I. Please state the dates when:— | |
| (a) the Annual Accounts were completed and were ready for being handed over to the Auditors' for auditing; | 12-5-1989 |
| (b) the auditing of accounts commenced and the time taken in it; | 14-6-1989 |
| (c) Audited Accounts together with Audit Report thereon were placed before the Executive Council of the Univeristy for their approval; and | 8-6-1991 |
| (d) delay statement was prepared and submitted to the Ministry. | The required particulars were sent to the Ministry of Human Resource Development <i>vide</i> University's letter No. 1A-III/Maint./87-88/15899, dated 21/24-6-1991. |
| II. The Annual Report containing the affairs of all the maintained Institutions for the year 1987-88 was laid, if not, the reasons therefor. | The Annual Report of the University of Delhi for the year 1987-88 containing <i>inter-alia</i> , the affairs of the maintained Institutions was laid on the Table of Lok Sabha on 28-12-1989 and on the Table of Rajya Sabha on 29-12-1989. The report on Maintained Colleges/Institutions is from page-329 onwards of the Report. |

III. The reasons for not laying the Review.

IV. The reasons for not incorporating the Accounts of these institutions in the main accounts of the University and laying in one amalgamated form before Parliament.

The Review was also laid alongwith the above Annual Report.

1. The mode of presentation of accounts of these Institutions has to take into account the following important factors:—

- (i) In terms of Ordinance 'XX' of the University, all these institutions are separate statutory entities subject to the supervision and control of their own Management Committees/ Governing Bodies.
 - (ii) The Halls and Hostels are financed by the University out of the Maintenance Grant received from the UGC. These Halls and Hostels do not receive grants directly from the UGC.
 - (iii) The other Maintained Institutions Colleges get grants directly from the UGC. The grants released by the UGC to these institutions are not routed through the University.
2. Keeping in view these factors, it has been decided by the Executive Council in its meeting held on 8-5-1991 that the individual accounts of the Halls/Hostels may be consolidated and presented as an appendix to the main Accounts of the University forming Volume-I of the Annual Accounts, and that the individual accounts of the remaining Maintained Institutions/Colleges should be presented in Volume-II of the main Accounts at the same time.

| V. The dates when the accounts of these institutions for the preceeding 5 years were compiled, audited and passed on to the Ministry of Human Resource Development for placing before Parliament? | Year | Date on which accounts of the main-tained Insti-tutions were compiled by the Univer-sity. | Dates on which the accounts were audited. | Date on which the accounts were passed on to the Ministry of Human Resources Development by the DACR for placing before Parliament. |
|---|------|---|---|---|
|---|------|---|---|---|

| 1 | 2 | 3 | 4 |
|---------|--|-----------|--|
| 1985-86 | 11-2-1987 | 23-6-1987 | 24-4-1988 |
| 1986-87 | 9-3-1988 (Revised accounts submitted on 9-2-1989) | 17-6-1988 | 13-10-1989 |
| 1987-88 | 12-5-1989 | 14-6-1989 | 14-12-1990 |
| 1988-89 | 31-1-1990 | 30-3-1990 | Audited Report no yet issued by the DACR |
| 1989-90 | Accounts of Halls, Hostels sent on 26-10-90. Accounts of other Maintained Institutions sent on 7-1-1991. | 7-5-1991 | -do- |

VI. When will the printed copies of the accounts be made available for use of Members of Parliament. Already laid on the Table of both Houses of Parliament.

VII. Latest position of the *Audited Accounts* *Annual Report*
 Annual Accounts/ *1988-89* Already laid on the
 Audited Accounts for Annual Accounts Table of Parliament
 the subsequent year were sent to the on 11-3-1991.
 1988-89 and 1989-90. DACR for audit on
 When are these expected 31-1-1990 and
 to be laid? comments on the
 draft audit Report
 were furnished on
 12-7-1991. The final
 audit report is
 awaited from
 DACR.

1989-90

The Annual Under print.
 Accounts of Halls Expected to be
 and Hostels were ready by October,
 sent to DACR for 1991.
 audit alongwith the
 main accounts of
 the University on
 26-10-1990. The
 accounts' of other
 Maintained Insti-
 tutions were sent on
 7-1-1991. Audit
 Report is awaited.

VIII. The remedial measures taken/ *Audit Reports*
 proposed to be taken to ensure The Audit Reports of the
 timely laying of the Report in Maintained Institutions for the
 future. years 1988-89 and 1989-90 are
 awaited from the DACR. The
 DACR has been requested to
 expedite them. Efforts are being
 made to clear arrears in the
 preparation of the Annual
 Accounts of the Maintained
 Institutions for 1990-91 and the
 Heads of these Institutions have
 been requested to expedite these
 accounts.

Annual Reports

The procedure has been
 streamlined and tightened for

timely laying of the Annual Report in future.

5.5 The Audited Accounts of the Maintained Institutions of Delhi University for the year 1988-89 were laid on 12-5-1992 after a delay of about 28½ months and the Annual Report was laid earlier on 11.3.1991 after a delay of about 2½ months.

5.6 At their sitting held on 2nd September, 1992, the Committee on Papers Laid on the Table considered the reasons given by the Ministry of Human Resource Development (Department of Education) regarding delay in laying Annual Report and Audited Accounts of the Maintained Institutions of the Delhi University separately for the year 1987-88 after a delay of about 24 months and 7 months respectively. Considering the abnormal delay involved, the Committee decided to call the representatives of the Ministry to appear before them to elaborate the reasons for delay in the matter.

5.7 Accordingly, the representatives of the Ministry appeared before the Committee on 7 October, 1992 to tender oral evidence.

5.8 Asked to state whether the Ministry are aware of the Committees recommendation which stipulate the Annual Reports and Audited Accounts of all the autonomous organisations should be laid together within nine months of the close of the accounting year, the Secretary (Department of Education) state that there are 18 institutions under Delhi University which receive grants directly from the University Grants Commission and the Delhi University has to get the accounts of all these institutions and compile them for submission to audit every year. As compared to other institutions for which nine months time is given, the task of compiling and consolidating accounts of 18 institutions is certainly a difficult task. Further, March-April-May is the examination period and July-August-till mid September is the admission period in the case of these institutions and University. The same staff in these institutions attend to all these works including compilation of accounts. Therefore, delay taken place in compilation of accounts. Asked if any controlling cell had been created in the University to monitor timely submission of accounts by these Institutions to the University, the witness informed the Committee that they are working in that direction. The witness further informed that stoppage of grants to these institutions as a remedial measures to improve

the situation institutions as a remedial measures to improve the situation would not work as it would impair their functioning. They assured the Committee that the Vice-Chancellor would call a meeting of all the financial officers and principals of these Institutions to ensure timely finalisation and submission of accounts to the University in future. As regards auditing of accounts for the years 1989-90 and 1990-91 they informed the Committee that these were submitted to audit. They further assured that the work of timely finalisation of accounts would be monitored in the Ministry.

5.9 The Committee are distressed to note that Annual Report and Audited Accounts of the Maintained Institutions of the Delhi University for the year 1987-88 were laid separately after abnormal delay of about 20 months and 8 months respectively. The Audited Accounts for the year 1988-89 were laid after a delay of about 28¹/₂ months. These documents for the subsequent years 1989-90 and 1990-91 have not so far been laid in Parliament.

5.10 The Committee are hardly convinced with the reasons advanced by the Ministry as they have not chalked out any time schedule for timely finalisation and submission of accounts by the Institutions to the University. The Committee feel that things have been allowed to take their own time resulting in undue delay in laying of the required documents in Parliament. The University should have long before called a meeting of the principals and financial officers of these institutions to find out remedial measures to ensure timely submission of accounts by these institutions. The delay at the auditing stage could have been taken up with DAGR to see that Accounts are audited expeditiously and Audit Report submitted in time.

5.11 The Committee therefore, recommend that the Ministry in consultation with the Institutions audit authorities and the University should chalk out a time bound schedule for finalisation and submission of the Annual Report and Audited Accounts of these Institutions to the Ministry and their subsequent laying together in Parliament. The different stages involved in the schedule should be monitored to obviate the recurrence of delays at the same stages every year. Immediate efforts should be made to clear the arrears of the reports and accounts for the years 1989-90 and 1990-91 without further delay.

CHAPTER VI

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE INDIAN FARMERS FERTILISERS COOPERATIVE LTD. (IFFCO), NEW DELHI FOR THE PERIOD 1.7.1987 TO 31.3.1989 AND THE YEAR 1989-90

The Indian Farmers Fertilisers Cooperative Limited (IFFCO) was registered as a multi-unit Cooperative Society on November 3, 1967 to manufacture chemical fertilisers.

6.2 The Annual Reports, Audited Accounts and Audit Reports thereon of the Indian Farmers Fertilisers Cooperative Limited (IFFCO) for the period 1.7.1987 to 31.3.1989 and the year 1989-1990, were laid together with Review Statements and delay statements on the Table of the House on 28th August, 1991. In terms of the recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha) the aforementioned documents should have been laid by 31st December, 1989 and 31st December, 1990 respectively *i.e.* within 9 months of the close of the respective accounting years. Thus, the delay in laying Annual Reports and Audited Accounts came to about 20 months and 8 months respectively.

6.3 In the statements laid alongwith Reports, the reasons for delay had been explained as under:—

“(a) Statement for the period 1.7.1987 to 31.3.1989

The accounting year in respect of IFFCO has been changed, as a result the present Report covers the period of 21 months. This Report was to be placed before Parliament by 31.12.1989. However, the Department received the Report from IFFCO only on 15.1.1991, subsequent to which it could not be placed before Parliament on account of early termination of the previous Session and its subsequent dissolution.

The delays of IFFCO were on account of its inability to have its accounts passed at the Annual General Meeting of 27.12.1989. These annual accounts were subsequently approved on 15.6.1990 and thereafter there were further delays in printing as well as translation to Hindi.

(b) Statement for the year 1989-90.

Due to a large volume of the business handled by the Society, its audited accounts could not be finalised in time. The Annual General Meeting could not be convened by 30th September, 1990, deadline stipulated in the Multi-State Cooperative Societies Act and Rules

framed thereunder. The Central Registrar of Cooperative Societies was approached for granting extension of 3 months for holding the Annual General Body Meeting which was held on 27.12.1990, wherein the accounts of Society were passed. Thereafter, IFFCO furnished copies of the Report to the Department of Fertilisers on 15th January, 1991. It could not be placed in the House of Parliament due to the dissolution of the Lok Sabha and the termination of the last Parliament Session."

6.4 In this connection, the Ministry of Chemicals and Fertiliser (Department of Fertilisers) who were requested to furnish information on certain points have furnished the same as under:—

I. The dates when—

(a) Registrar of Cooperative Societies was approached for appointment of Statutory Auditors;

1987-88

The Central Registrar was approached for appointment of Auditors on 20th February, 1988.

1988-89

The Central Registrar was approached on dated 8th July, 1988 for the change of the financial year from July-June to April-March w.e.f. 1st April, 1989 and also for preparing the accounts for the year for the period of 21 months i.e. July, 1987 to March, 1989 in view of the Direct Tax Amendment Act, 1987. The approval for the same was accorded on 29 August, 1988. Accordingly the Registrar was approached for appointment of Auditors on 31st October, 1988.

1989-90

No formal request was made to the Central Registrar as the Auditors were appointed by the Central Registrar on 29.1.1990.

(b) Statutory Aditors were appointed for auditing accounts of the organisation for the period 1.7.1987 to 31.3.1989;

1987-88

The Auditors for the year 1987-88 (July-June) were appointed on 3rd June, 1988

1988-89

The Auditors were directed to continue the Audit for the entire period of 21 months i.e. July, 1987 to March, 1989 on 19th January, 1989.

1989-90

The Auditors were appointed on 29.1.90.

(c) The Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing;

1987-88

The Accounts for the year July, 1987 to June, 1988 were ready on 2nd August, 1988.

1988-89

The Accounts for the period July, 1988 to March, 1989 were ready by 2nd May 89.

1989-90

The Accounts for April, 1989 to March, 1990 were ready for Audit by 30th April, 1990.

(d) The accounts were handed over to the Auditors;

1987-88

The Accounts were handed over on 2nd August, 1988.

1988-89

The Accounts were handed over on 14th May, 1989.

1989-90

The Accounts were handed over on 15th May, 1990.

(e) The auditing of accounts commenced and the time taken in it;

1987-88

The Audit commenced on 8th August, 1988 and was completed on 24th January, 1989.

1988-89

The Audit commenced on 1st June, 1989 and completed on 11-9-1989.

- 1989-90
- The Audit commenced on 21st May, 1990 and completed on 28.9.1990.
- 1987-88
- (f) Queries, if any, raised by Statutory Auditors; The Auditor's queries contained in the Report to Directors were sent to Board on 19.5.1989 and 8.6.1989.
- 1988-89
- The Auditors queries for the entire period of July, 1987 to March, 1989 were forwarded to the Central Registrar by the Statutory Auditors on 14th February, 1990.
- 1989-90
- The Auditors queries for the period April, 1989 to March, 1990 were forwarded to the Central Registrar by the Statutory Auditors on 23rd October, 1990.
- 1987-88
- (g) Queries of the Statutory Auditors resumed; Compliance on Auditor's Observations was sent to Board on 19.5.1989 and 8.6.1989.
- 1988-89
- Compliance on Auditors queries sent to Central Registrar *vide* letter. No. HO/AC/B/4412 dated 5.4.1990.
- 1989-90
- Compliance already sent.
- 1987-88
- (h) The Auditors furnished final Audit Report to the Organisation; Since the Accounts were to be presented to Shareholders for 21 months, there was no final Report for interim closing.
- 1988-89
- 29.11.1989.

- 1989-90
23.10.1990.
- 1987-88
- (i) **Annual Report & Audited Accounts were taken up for translation and printing and time taken in it;** Since the Accounts were to be presented to the Shareholders for the period July, 1987 to March, 1989 no printing was taken up.
- 1988-89
- The Annual Report and Audited Accounts were taken up for printing on 3.11.89 and printing completed on 1.12.89.
- 1989-90
- The Annual Report and Audited Accounts were taken up for printing on 24.1.90 and printing completed on 9.12.90.
- 1987-88
- (j) **The 'Review' Report was prepared and furnished to the Ministry/Department and;** The 'Review' Report was forwarded to Agriculture Ministry, Department of Fertilisers on 11.1.1991.
- 1989-90
- The 'Review' Report was forwarded to Agriculture Ministry, Department of Fertilisers on 25.2.1991.
- 1987-89
- (k) **Delay statement prepared and submitted to the Ministry/ Department.** The reasons for the delay for submission of Annual Report 1987-89 were communicated to the Department of Fertilisers on 14.2.1991.
- 1989-90
- The reasons for the delay for submission of Annual Report 1989-90 were communicated to the Department of Fertilisers on 25.2.1991.

| Year of Annual Report | Dates on which laid in Lok Sabha |
|-----------------------|----------------------------------|
|-----------------------|----------------------------------|

- | | | | | | | | | | |
|--|--|---------|-----------|---------|----------|---------|-----------|---------|-----------|
| <p>II. The dates when Annual Report and Audited Accounts of the Organisation were laid on the Table of Lok Sabha for the proceeding 4 years.</p> | <table border="1"> <tbody> <tr> <td>1983-84</td> <td>15.5.1985</td> </tr> <tr> <td>1984-85</td> <td>5.5.1986</td> </tr> <tr> <td>1985-86</td> <td>20.4.1987</td> </tr> <tr> <td>1986-87</td> <td>25.4.1988</td> </tr> </tbody> </table> | 1983-84 | 15.5.1985 | 1984-85 | 5.5.1986 | 1985-86 | 20.4.1987 | 1986-87 | 25.4.1988 |
| 1983-84 | 15.5.1985 | | | | | | | | |
| 1984-85 | 5.5.1986 | | | | | | | | |
| 1985-86 | 20.4.1987 | | | | | | | | |
| 1986-87 | 25.4.1988 | | | | | | | | |
| <p>III. The reasons for not laying the Annual Reports & Audited Accounts which were received in the Ministry on 15.1.1991, in Parliament during February-March, 1991.</p> | <p>Review by Government and the Statement of delay were approved by the then Minister of State (Agriculture & Cooperation) on the 7th March, 1991; however, the Table Officer did not accept the Reports as the dissolution of the Lok Sabha was imminent.</p> | | | | | | | | |
| <p>IV. The latest position regarding finalisation of the Annual Report and Audited Accounts of the Company for the year 1990-91.. When these are expected to be placed before Parliament?</p> | <p>The Audit of the Society for the period 1990-91 has been completed by the end of September, 1991. The Annual Report and Audited Accounts have been approved by the Board of Directors on 8.10.1991. 34000 copies of the Annual Report will be got printed and placed before the General body meeting which is expected to take place by the end of this year or early next year. Immediately after approval by general body, Annual Report for 1990-91 will be sent to the Ministry for placing the same on the Table of Lok Sabha.</p> | | | | | | | | |
| <p>V. The remedial measures taken or proposed to be taken to ensure laying of Annual Report and Audited Accounts of the Organisation within the stipulated period of nine months from the close of the accounting year, in future.</p> | <p>Audit is generally started by Auditors in May/June and generally take 3 to 4 months. This audit report is completed by September and put to Board in October. General Body called in December, IFFCO propose to squeeze above activity by one</p> | | | | | | | | |

month, putting up Annual Report to Board in September, so that report can be sent to the Ministry before December.

6.5. The Annual Report and Audited Accounts of the Organisation for the year 1990-91 were laid on the Table of the House on 25.3.1992 after a delay of about 3 months.

6.6. At their sitting held on 2nd September, 1992, the Committee on Papers Laid on the Table considered the reasons given by the Ministry of Chemicals and Fertilisers (Department of Fertilisers) in regard to delay in laying Annual Reports and Audited Accounts of the Indian Farmers Fertilisers Cooperative Ltd. (IFFCO), New Delhi for the period 1.7.1987 to 31.3.1989 and the year 1989-90. The Committee decided that the representatives of the Ministry might be asked to appear before the Committee to further explain the reasons for delay in the matter.

6.7 The Committee took evidence of the representatives of the Ministry of Chemicals and Fertilisers (Department of Fertilisers) on 7 October, 1992 on the question of delay in laying before Parliament the Annual Reports and Audited Accounts of the Indian Farmers Fertilisers Cooperative Ltd. (IFFCO), New Delhi.

6.8 Asked about the reasons for the abnormal delay of 6 months, 7 months and 8 months for approval of the Annual Reports and Audited Accounts by the Annual General Meeting, sending of these documents to the Ministry and thereafter for laying these documents in Parliament the Joint Secretary, Department of Fertilisers stated that with the change of accounting year from 1987-88, delay took place in the appointment of auditors for auditing accounts for the 21 months period from 1.7.1987 to 31.3.1989, The Audited Accounts could not be approved by the Annual General Meeting in December, 1989 as they sought clarifications regarding irregularities in the execution of Annola project. These Audited Accounts were approved in the subsequent meeting held in June 1990 with necessary clarifications in the accounts. After translation and printing of these Reports these were sent to the Ministry in January, 1991. After preparing review and delay statement the Ministry sent these documents to Lok Sabha Secretariat for being laid in Parliament. These, however, could not be laid as the Lok Sabha session was terminated and the House was dissolved subsequently. The Joint Secretary further stated that there were no problems in their system and there would not be any problem on delay in appointment of auditors. The delay in laying Annual Report and Audited Accounts for the year 1989-90 was also due to the change of accounting year as explained above. As regards the Annual Report and Audited Accounts for 1991-92, the Joint Secretary assured that these were approved by AGM in September, 1992 and would be laid in time.

6.9 The Committee are hardly convinced with the reasons advanced by the Ministry for the abnormal delay in laying the Annual Reports and Audited Accounts of the Indian Farmers Fertilisers Cooperative Ltd. (IFFCO) New Delhi for the period 1.7.1987 to 31.3.1989 and the year 1989-90. The delay in respect of the period 1.7.1987 to 31.3.1988 could have been avoided had the Audited Accounts presented in proper form and got them approved at the Annual General Meeting in December, 1989. After approval of the Audited Accounts, the organisations should not have taken about 7 months for translation and printing of the Report. Had the delay at this stage been avoided, the document could have been laid in Parliament during Winter Session in 1990 itself.

6.10 The Committee, therefore, recommend that the Ministry and the Organisations would henceforth be more watchful and avoid delays at the stages of compilation of accounts, auditing of accounts, getting the Audited Accounts approved from Annual General Meeting, translation and printing and subsequent laying of these documents in Parliament in time. To achieve this, a time schedule should be prepared to finalise the requisite documents in time. The time schedules so prepared should be monitored both in the Ministry and the organisation by senior officers so that such avoidable delays are obviated and the required documents are laid in time in Parliament in future.

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. | 1.8 | The Committee are distressed to note that the 26th Report by the Deputy Commissioner for Linguistic Minorities and 27th and 28th Reports by the Commissioner for Linguistic Minorities for the periods July, 1985 to June, 1986, July 1986 to June, 1987 and July, 1987 to June, 1988 were laid on the Table of the House after a delay of about 55 months, 43 months and 32 months respectively. The 29th and 30th and 31st Reports for the subsequent periods from July 1988 to June 1989, July 1989 to June, 1990 and July, 1990 to June, 1991 have not yet been laid in Parliament. |
| 2. | 1.9 | The Committee find from the explanatory notes and subsequent information furnished by the Ministry of Welfare in this regard that abnormal delay that took place during the years 1985-86, 1986-87 and 1987-88 were at the stages of compilation of the Reports, translation of the Reports into Hindi version; printing of the Reports and in preparation of the requisite explanatory memoranda by the Ministry and subsequent processing of these documents for being laid in Parliament. Abnormal delays at every stage of the finalisation of the Reports indicate the absence of any time schedule and their proper monitoring both in the office of the Commissioner for Linguistic Minorities and the Ministry of Welfare. This is even more regrettable that despite having accepted the recommendations of the Committee on Papers Laid made in their First Report (8th Lok Sabha) to take effective remedial measures to cut down the recurring delays at the same stages in finalisation and laying of 21st Report, no sincere efforts have been made either by the Ministry or |

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the office of the Commissioner in this direction. As a result delays are taking place year after year.

3 1.10

The Committee take a serious view of the abnormal delays taking place in laying the Reports of the Deputy Commissioner/Commissioner for Linguistic Minorities year after year. They recommend that the office of the Commissioner in consultation with the Ministry should draw up a time bound schedule for timely finalisation of the reports and the different stages involved there in should be monitored by senior officers both in the Ministry and the office of the Commissioner to obviate such delays in future.

4 2.6

The Committee are concerned to note that the Annual Reports and Audited Accounts of the National Institute of Ayurveda, Jaipur for the year 1988-89 were separately laid on the Table of the House after a delay of about 5 months and 20 months respectively. However, these documents for the subsequent year 1989-90 were laid together after a delay of about 8 months and for the year 1990-91 the Annual Report of the Institute was laid after a delay of about 7½ months and that too without Audited Accounts.

5 2.7

The Committee note from the information furnished in the delay statements for the years 1988-89 and 1989-90 that an abnormally long period of 9 months and 7 months respectively were taken by the Accountant General, Jaipur to furnish the final Audit Report after completion of auditing. During the year 1988-89, 7½ months were taken to get the audit report approved from the Finance Committee, 5 months were taken to get the audited accounts translated into Hindi version; and 8 months for getting the audited accounts approved from the president of the Institute. During the year 1989-90 about 21 months were taken to get the Annual Report and Audited Accounts finalised and then approved from the president of the Institute.

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6. 2.8 **The Committee are distressed to observe the abnormal delays taking place at the same stages every year could have been avoided, had the Ministry of Health and Family Welfare and the Institute strictly adhered to the time schedules prepared for the purpose as per Committee's recommendations made in their 22nd Report (7th L. S.) presented to the House on 24-8-1984.**
- The Committee feel that neither the Ministry nor the Institute have attached due importance to their earlier recommendations concerning the Institute and instead allowed the matters to prolong for longer time resulting in delay in finalisation of Annual Reports and Accounts and their placing before Parliament. The Committee take a serious view of the fact that Annual Reports and Audited Accounts of the Institute are being laid separately which is contrary to the recommendation of the Committee. It is needless to say that the incomplete documents laid on the Table of the House do not help the members in any way in giving complete picture of the functioning of the Institute.**
7. 2.9 **The Committee therefore, reiterate their earlier recommendation to draw up a realistic time schedule and strictly adhere to obviate further recurrence of delays in laying the Annual Reports and Audited Accounts of the Institute in Parliament, in future.**
8. 3.6 **The Committee regret to note that the Annual Reports and Audited Accounts of the National Institute of History of Art, Conservation and Museology, New Delhi for the year 1989-90 and 1990-91 were laid on the Table of the House after a delay of about 11½ months and 6½ months respectively.**
9. 3.7 **The Committee find from the information furnished by the Ministry of Human Resource Development (Department of Education) in the delay statement for 1989-90 that the delay took place mainly at the stages of appointment of auditors for auditing of accounts and laying on the Table of the House by the Ministry the Annual Report and Audited Accounts after their receipt from the Institute. The Committee feel that had the Ministry sorted out the matter with the Director of**
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Audit well before the close of the accounting year in the matter of appointment of Auditors and taken prompt action in the preparation of "Review", delay statement and their authentication by the Minister, the delay would have definitely out down.

10. 3.8

The Committee therefore recommend that the Ministry in consultation with the Institute and the audit authorities should prepare a time bound schedule for finalisation of annual reports and accounts at each stages and their submission to them well in advance so that they are placed before Parliament within the prescribed period of 9 months from the close of the accounting year. The time schedules so prepared should be monitored both in the Ministry and the Institute by senior officers to prevent the recurrence of delays at various stages. The Committee trust that the Institute would further improve over the year 1990-91 and ensure that these documents for the subsequent years are laid in time as assured to the Committee.

11 4.6

The Committee regret to note that the Annual Report and Audited Accounts of the National Institute of Design, Ahmedabad for the year 1989-90 were laid on the Table of the House after a delay of about 11½ months and for the subsequent year 1990-91. These documents were laid after a delay of about 2½ months.

12. 4.7

The Committee find from the information furnished in the delay statement by the Ministry of Industry (Department of Industrial Development) that the delay was caused at the stages of (i) compilation of accounts by the Institute (ii) getting the Governing Council of the Institute reconstituted and (iii) getting the Annual Reports and Audited Accounts approved from the Governing Council.

13. 4.8

The Committee are not satisfied with the reason advanced by the Ministry that the delay took place due to the administrative reasons. They recommend that the Ministry in consultation with the Institute should draw up a time schedule for timely finalisation of the Annual Report and Audited Accounts of the institute at different stages namely compilation of accounts, their auditing, approval from the Governing Council of the institute, translation, printing, submission of these

documents to the Ministry and sending to Parliament for their laying. The Committee trust that the time schedule so drawn up would be strictly adhered to and required document would be placed before Parliament within the prescribed period of nine months of the close of the accounting years, in future.

14. 5.9

The Committee are distressed to note that Annual Report and Audited Accounts of the Maintained Institutions of the Delhi University for the year 1987-88 were laid separately after abnormal delay of about 20 months and 8 months respectively. The Audited Accounts for the year 1988-89 were laid after a delay of about 28½ months. These documents for the subsequent years 1989-90 and 1990-91 have not so far been laid in Parliament.

15. 5.10

The Committee are hardly convinced with the reasons advanced by the Ministry as they have not chalked out any time schedule for timely finalisation and submission of accounts by the Institutions to the University. The Committee feel that things have been allowed to take their own time resulting in undue delay in laying of the required documents in Parliament. The University should have long before called a meeting of the principals and financial officers of these institutions to find out remedial measures to ensure timely submission of accounts by these institutions. The delay at the auditing stage could have been taken up with D.A.C.R. to see that Accounts are audited expeditiously and audit Report submitted in time.

16. 5.11

The Committee therefore, recommend that the Ministry in consultation with the Institutions audit authorities and the University should chalk out a time bound schedule for finalisation and submission of the Annual Report and Audited Accounts of these Institutions to the Ministry and their subsequent laying together in Parliament. The different stages involved in the schedule should be monitored to obviate the recurrence of delays at the same stages every year. Immediate efforts should be made to clear the arrears of the reports and accounts for the year 1989-90 and 1990-91 without further delay.

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17. 6.9

The Committee are hardly convinced with the reasons advanced by the Ministry for the abnormal delay in laying the Annual Reports and Audited Accounts of the Indian Farmers Fertilisers Cooperative Ltd. (IFFCO) New Delhi for the period 1.7.1987 to 31.3.1989 and the year 1989-90. The delay in respect of the period 1.7.1987 to 31.3.1988 could have been avoided had the Audited Accounts presented in proper form and got them approved at the Annual General Meeting in December, 1989. After approval of the Audited Accounts, the organisations should not have taken about 7 months for translation and printing of the Report. Had the delay at this stage been avoided, the document could have been laid in Parliament during Winter Session in 1990 itself.

18 6.10

The Committee, therefore, recommended that the Ministry and the Organisations would henceforth be more watchful and avoid delay at the stages of compilation of accounts, auditing of accounts, getting the Audited Accounts approved from Annual General Meeting, Translation and printing and subsequent laying of these documents in Parliament in time. To achieve this, a time schedule should be prepared to finalise the requisite documents in time. The time schedules so prepared should be monitored both in the Ministry and the organisation by senior officers so that such avoidable delays are obviated and the required documents are laid in time in Parliament in future.

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