

**COMMITTEE ON PAPERS LAID ON  
THE TABLE  
(2005-2006)**

**(FOURTEENTH LOK SABHA)**

**NINTH REPORT**

*(Presented on.....)*



**LOK SABHA SECRETARIAT  
NEW DELHI**

*May, 2006/Jyaistha, 1928 (Saka)*

## CONTENTS

	PAGE
COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (2005-2006).....	(iii)
INTRODUCTION.....	(v)
CHAPTER I      Delay in laying Annual Reports and Audited Accounts of the Indian Council for Cultural Relations, New Delhi.....	1
CHAPTER II     Delay in laying Annual Reports and Audited Accounts of the Laxmibai National Institute of Physical Education, Gwalior.....	6
CHAPTER III    Delay in laying Annual Reports and Audited Accounts of the Indian Council of Medical Research, New Delhi.....	14
APPENDIX	
*Summary of recommendations/observations contained in the Report.....	18



COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE  
(2005-2006)

Shri Hannan Mollah — *Chairman*

MEMBERS

2. Shri A. Sai Prathap
3. Shri Avtar Singh Bhadana
4. Shri Sukhdev Singh Dhindsa
5. Shri K. Francis George
6. Shri Jai Prakash
7. Shri S. Mallikarjunaiah
8. Shri Shripad Yesso Naik
9. Shri Jaisingrao Gaikwad Patil
10. Shri Tukaram Ganpatrao Renge Patil
11. Shri Tarachand Sahu
12. Dr. Arun Kumar Sarma
13. Shri Bagun Sumbrai
- \*14. Shri Dalpat Singh Paraste
- \*\*15. Vacant

SECRETARIAT

- |                    |   |                         |
|--------------------|---|-------------------------|
| 1. Shri R.C. Ahuja | — | <i>Joint Secretary</i>  |
| 2. Shri R.K. Bajaj | — | <i>Deputy Secretary</i> |
| 3. Shri K. Jena    | — | <i>Under Secretary</i>  |

---

\*Shri Dalpat Singh Paraste has been nominated as member of the Committee *vice* Shri Suresh Chandel *w.e.f.* 8 May, 2006.

\*\*Consequent upon the resignation of Shri Pallam Raju *w.e.f.* 29 January, 2006.

## INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table of the House, having been authorised by the Committee to present this report on their behalf, present this Ninth Report.

2. As a result of examination of certain papers laid on the Table of Lok Sabha, the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) Indian Council for Cultural Relations, New Delhi; (ii) Laxmibai National Institute of Physical Education, Gwalior; and (iii) Indian Council of Medical Research, New Delhi.

3. The Committee took oral evidence of the representatives of the Ministry of External Affairs and Ministry of Youth Affairs and Sports on 18.7.2005 and 8.11.2005 respectively.

4. The Committee wish to express their thanks to the representatives of the Ministry of External Affairs and Ministry of Youth Affairs & Sports for appearing before the Committee and furnishing the information required by the Committee.

5. The Committee considered and adopted this Report at their sitting held on 1 June, 2006.

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

NEW DELHI;  
30 May, 2006  

---

9 Jyaistha, 1928 (Saka)

HANNAN MOLLAH,  
Chairman,  
Committee on Papers Laid on the Table.



## CHAPTER I

### DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF INDIAN COUNCIL FOR CULTURAL RELATIONS (ICCR), NEW DELHI

Indian Council for Cultural Relations (ICCR) was established in 1950 as a registered body under the Societies Registration Act, 1860 with the primary objectives of establishing, reviving and strengthening cultural relations and mutual understanding between India and other countries. The Council is mainly financed by grants-in-aid by the Ministry of External Affairs. During the year 2001-02 the Council received a grant of Rs. 41.62 crore from the Ministry of External Affairs. The audit of accounts of the Council has been entrusted to C&AG for a period of five years which was up to 2004-05.

1.2 General Financial Rule 151 (2) requires that the Annual Reports and Audited Accounts of the organisations/societies registered under the Registration of Societies Act and receiving financial assistance from the Government, should be laid on the Table of the House within 9 months of the close of the accounting year. The Committee on Papers Laid on the Table have also time and again stressed that all autonomous organisations, societies, etc. which are financed out of funds drawn from the Consolidated Fund of India should lay their Annual Reports/Audited Accounts on the Table of the House within nine months after the closing of the financial year. Though the ICCR was established in 1950 and getting regular financial assistance from the Ministry of External Affairs, the Annual Report and Audited Accounts of the Council were never presented to Parliament till December, 2004. It was only on 8 December, 2004 that the Annual Reports and Audited Accounts of ICCR pertaining to the years 2000-01 and 2001-02 were laid on the Table. There was a delay of 35 months in laying the documents in respect of the year 2000-01 and 23 months for the year 2001-02. The Annual Reports and Audited Accounts for the years 2002-03 and 2003-04 which should have been laid on the Table by 31.12.2003 and 31.12.2004 respectively were not laid till the oral evidence of the representatives of the Ministry was taken up on 18.7.2005.

1.3 The delay Statements laid alongwith the Annual Reports and Audited Accounts of the Council for the years 2000-01 and 2001-02 explained the reasons for delay in laying the documents as under:—

*For the year 2000-01*

"The Office of DGACR, New Delhi, conducted the Audit in January 2002 and the audit certificate was finally issued on 20.12.2002. Thereafter, the Annual Report was compiled and both these reports were printed bilingual and its review was prepared and sent to the Ministry of External Affairs for approval on 6.10.2003. While correspondence was going on between the Ministry and ICCR to obtain the requisite statement of delay from



ICCR, Lok Sabha was dissolved. Hence these reports could not be laid on the Table of both the Houses of Parliament during the stipulated time."

*For the year 2001-02*

"The Audit of Accounts of ICCR for the year 2001-02 had been completed on 31.8.2004. Therefore, the Annual Report and Audited Accounts for the year 2001-02 could not be laid on the Table of both the Houses of Parliament within the stipulated time of 9 months of the close of financial year."

1.4 The Statement of reasons for delay laid alongwith the Annual Reports and Audited Accounts for the years 2000-01 & 2001-2002 did not mention the dates and the time taken at each stage in finalisation of accounts and Annual Reports of the ICCR. On being asked specifically regarding the extent of delay, the Ministry of External Affairs furnished (O.M. dt. 7.1.05) the required details as under:—

	2000-2001	2001-2002
<i>Audited Accounts</i>		
Date of approval of account by Governing Body of the Council	—	20.01.03
Date of sending compiled Accounts for auditing	17.09.01	28.01.03
Date of issue of audit certificate by DGACR	20.12.02	31.08.04
Date of Translation/printing	06.10.03	25.10.04
Date of sending the document of the Ministry	17.11.03	16.11.04
<i>Annual Report</i>		
Date of finalisation	6.10.03	27.07.04
Date of approval by AS(FA)MEA	16.10.03	27.10.04
Date of laying	08.12.04	08.12.04

1.5 Asked about the reasons for not laying the documents during the period from 1950 to 2001, the Council in a written reply (7.1.2005) stated as under:—

"At the time of release of 2nd instalment of grants-in-aid for the year 2001-02 Finance Division of the Ministry of External Affairs for the first time had advised the Council to lay the Annual Report and Audited Accounts on the Table of the House. No such advice had been received from the Ministry earlier."

1.6 The Committee considered the matter at their sitting held on 23.6.2005 and decided to take evidence of the representative of the Ministry of External Affairs in this regard. Accordingly, a representative of the Ministry of External Affairs appeared before the Committee alongwith a representative of the Council on 18.7.2005.



1.7 As regards not laying of Annual Reports and Audited Accounts of the Council for the period before 2001, the representatives of the Ministry of External Affairs stated during evidence as under:—

"...till 2002, its accounts were not submitted before the august House because of the tradition that its accounts were not submitted earlier. It is only in the year 2001 when the Parliament asked us that it started submitting its accounts."

1.8 During evidence the Committee pointed out that the matters relating to the ICCR were discussed in the Standing Committee on External Affairs in a very detailed way. So it cannot be taken that the Ministry were not aware of laying the documents on the Table of the House nor it can be stated that nobody had asked to submit the accounts. In this regard, the representative of the Ministry added as follows:—

"With due respect, I would say that it was not with that intention, we were doing that way. The practice was not there till 2001. So till 2001, the report was not submitted. The delay again is not on the part of the ICCR because the Governing Body has to approve the accounts first. What we pointed out is that we have asked the Governing Body to hold the meeting as early as possible. If the Governing Body does not approve the accounts, they cannot be submitted."

In this connection the representative of the Council supplemented during evidence:—

"After the financial year, accounts of Council are first seen by the Finance Committee of the Council. After that they are approved by the Governing Body of the Council. Meetings of the Finance Committee are held fairly regularly and quickly whereas the Governing body meetings are held as per the directions of the President of the Council sometimes quickly, sometimes a long gap is there."

1.9 Explaining the reasons for delay in laying the documents for the years 2000-01 and 2001-02 on the Table of the House, the Ministry of External Affairs in a written reply (dated 7.1.2005) stated as under:—

"The primary reasons for delay in submitting the documents are the requirement of getting the Annual Accounts approved by the Council's Governing Body and time taken by the Office of Director-General of Audit, Central Revenue to give the Audit Certificate. "

1.10 As regards the main reason for inordinate delay in submitting the accounts, the ICCR stated in a written reply (10.11.2005) as under:—

- (a) Inordinate delay in holding the meeting of Governing Body of the Council, is attributed to delay in submitting the accounts. It is the President ICCR who decides the holding of Governing Body meeting.
- (b) Time taken by CAG's Office in joining the final Audit Certificate."



1.11 Asked to state about the latest position regarding finalisation and laying of Annual Reports and Audited Accounts for the years 2002-2003\* and 2003-2004,\*\* the Ministry stated in a written reply (7.1.2005) as under:—

- "2002-03            The Annual Accounts for the year 2002-03 were sent to Audit on 10 February, 04 after its approval by the General Body of the Council in its meeting held on 20.1.04. The Accounts were audited in April, 2004 and the draft Audit Report received on 5.11.2004. The reply to draft Audit Report was sent to Audit on 23.11.2004. The Final Audit Report is still awaited.
- 2003-04—        The Accounts have been approved by the Finance Committee of the Council in its meeting held on 25.6.04. The Governing Body of the Council is yet to approve the Annual Accounts for the year 2003-04".

1.12 During evidence the Director General ICCR further clarified the position as under:—

"As regards financial year 2002-03, we received the final audit certificate from the CAG only on 5th May. The report is already in the printing stage for both Hindi and English versions. That should be out within the next week or 10 days. For 2003-04, we are actually awaiting the certificate from the DGCA. We have sent them reminders; but it has not yet come."

∴ 1.13 As regards the documents for the year 2003-04, the representative further submitted:-

".....for 2003-04, we received the draft audit certificate only on 30th June, just about two or two and a half weeks ago. They had sought some clarifications from us which was furnished to them on 13th July, within two weeks. So, we are in constant touch with them to expedite the final audit certificate. The moment it comes, we will do it. The report is ready and immediately we would lay it on the Table of the House."

1.14 Asked to state the mechanism in the Ministry to monitor the progress of work to ensure timely laying of the documents, the Ministry of External Affairs in a written reply (7.1.2005) stated as below:—

"At the time of release of quarterly grants to ICCR, the Ministry of External Affairs reviews their utilisation of the grants already released to them and reminds the ICCR to submit their Annual Report and Audited Accounts in a timely manner."

**1.15 The Committee have been informed that the Indian Council for Cultural Relations (ICCR), an autonomous organisation under the Ministry of External Affairs, came into being in 1950 under the Societies Registration Act, 1860. Though the organization is getting regular financial assistance from the Government of India, its Annual Reports and Audited Accounts for 50 years i.e. "1950-51 to 1999-2000" were not laid on the Table. According to the recommendation of the Committee on**

\*Laid on the Table of the House on 30.11.2005.

\*\*Laid on the Table of the House on 17.05.2006.



Papers Laid on the Table [para 1.12, Second Report, (6th Lok Sabha)], all autonomous organizations, Societies, etc. which are financed out of the funds drawn from the Consolidated Fund of India, should lay their Annual Reports/Audit Reports on the Table of the House. General Financial Rule 151 (2) also provides that the Annual Reports and Audited Accounts of all organizations/societies registered under the Societies Registration Act, 1860 and receiving financial assistance from the Government, should be laid on the Table of the House their Annual Reports and Audited Accounts within 9 months from the close of the financial year. What dismayed the Committee more was the reply of the representatives of the Ministry who stated during evidence that nobody had asked them to lay the Audited Accounts as well as the Annual Reports of the Council on the Table of the House though as per the recommendation of the Committee and also the General Financial Rules there is provision for the same. The Committee are, therefore, of the opinion that the Ministry have neither bothered about its financial accountability nor constitutional obligation.

1.16 The Committee are not satisfied with the reply of the Ministry that till 2001 the accounts of the Council were not submitted before the august House because of the tradition that its accounts were not submitted earlier. The Committee express their strong displeasure and deep concern over the lackadaisical and careless approach of the Ministry in the matter of financial accountability to Parliament and urge them to be vigilant in matters relating to laying of documents before Parliament in future.

1.17 The Committee note that Annual Reports and Audited Accounts of the Council for the years 2000-01 and 2001-02 were laid on the Table of the House for the first time on 8.12.2004, i.e. after 35 months and 23 months of the due date of laying respectively. The Committee further note that the accounts of the Council are first seen by the Finance Committee of the Council and thereafter approved by the Governing Body. The Committee are surprised to note that though the meetings of Finance Committee are held regularly, those of the Governing Body are held at the will of the President of the Council. The Committee further note that the main reason for delay in laying of the Audited Accounts and Annual Reports are the delay in holding the meetings of Governing Body of the Council and the long time taken by CAG office in giving the final Audit Certificate. Auditors took 15 months time for issuing the audit certificate for 2000-01 and 19 months time for 2001-02. The Committee, therefore, cannot but express their displeasure that the Ministry/Council have not taken any remedial measures. The Committee urge the Ministry to take up the matter regarding timely finalisation of accounts of the council with the Audit Authorities at the highest level to cut down available delays and also take appropriate action for convening the meetings of the Governing Body regularly.

1.18 The Committee also find that no time-schedule has been chalked out by the Ministry to indicate the target dates for completion of each stage of finalisation of accounts and Annual Reports of ICCR and laying of documents. The Committee, therefore, urge the Ministry to draw up the time schedule immediately, the adherence of which should be monitored regularly by a senior level officer so as to ensure timely laying of the documents on the Table of the House. A copy of the time schedule may be sent to the Committee for its appraisal.



## CHAPTER II

### DELAY IN LAYING THE ANNUAL REPORTS AND AUDITED ACCOUNTS OF LAXMIBAI NATIONAL INSTITUTE OF PHYSICAL EDUCATION, GWALIOR

Laxmibai National Institute of Physical Education, Gwalior (Deemed University) was established by Government of India as National College of Education in August, 1957 and registered as a society under the Madhya Pradesh Societies Registration Act to upgrade the status of physical education by offering degree & post graduate courses. The Institute is fully financed by the Government of India. During the year 2001-02, the Institute received grants-in-aid amounting to Rs. 6.70 crore from the Ministry of Youth Affairs and Sports. The audit of accounts of the Institute has been entrusted to Comptroller and Auditor General of India for a period up to 2006-07.

2.2 There have been delays in laying of the Annual Reports and Audited Accounts of the Institute for the years 1999-2000 to 2001-2002 as shown below:—

Year	Date of laying	Extent of Delay
1999-2000	27.11.2002	23 months
2000-2001	11.12.2002	11 months
2001-2002	20.12.2004	24 months

The Annual Reports and Audited Accounts of the Institute for the years 2002-03\* and 2003-04\*\* which were due for laying by 31.12.2003 and 31.12.2004 have not been laid so far (till consideration of the matter on 17.8.2005).

2.3 The Committee considered the matter at their sitting held on 17.8.2005. Considering the recurring and abnormal delays in laying the documents, the Committee took oral evidence of the representatives of the Ministry of Youth Affairs and Sports and Laxmibai National Institute of Physical Education on 8.11.2005

2.4 As per recommendation of the Committee, if for any reason the Annual Report and Audited Accounts cannot be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period. However, no such delay statement within the prescribed period was laid by the Ministry. Asked to explain the reasons for the lapse, the Secretary, Youth Affairs and Sports stated during evidence (dated 8.11.2005) before the Committee as under:—

"Sir, that was a lapse I would not be able to say circumstances in which they forgot to make that statement, but that is a serious lapse we regret that."

\*Laid on the Table of the House on 7.12.2005.

\*\*Laid on the Table of the House on 01.03.2006.



2.5 The delay statements laid along with the Annual Reports and Audited Accounts for the years 1999-2000, 2000-01 & 2001-02 explained the reasons for delay as under :—

*For the year 1999-2000*

The Annual Report and Audited Accounts of the LNIPE, Gwalior for the year 1999-2000 could not be placed before the Parliament in time as the Audit of Accounts for the year 1999-2000 was conducted by the AGMP, Gwalior from 8.7.2000 to 27.7.2000. The LNIPE sent the Annual Report to this Ministry on 15.2.2001. The report received from the LNIPE was examined by the Ministry and certain observations were made which were to be rectified by the LNIPE, Gwalior. Moreover, the report submitted was only in English and efforts were made to compile the same in the prescribed format in English and Hindi.

Date of receipt of final audit report for 1999-2000 was 4.6.2001. Finally, after receipt of the Annual Report and Audit Certificate from AGMP and printing of Annual Report bilingually in the prescribed format the Report for the year 1999-2000 was received in this Ministry in October, 2001. The Report could not be laid on the Table of the House since necessary information relating to the delay was awaited from the Institute.

*For the year 2000-2001*

Audit in respect of 2000-01 had been completed but the Audit Certificate was not received from AGMP, Gwalior. It has now been received on 18.9.2002 from the AGMP to be placed on the Table of both the Houses.

*For the year 2001-2002*

The Annual Report and Audited Accounts of the LNIPE, Gwalior, for the year 2001-02 could not be placed before the Parliament in time as the Annual Accounts 2001-02 were sent to the AGMP, Gwalior by the institute on 29.8.2002 with the request to conduct audit. The AGMP returned the Annual Accounts to the Institute on 26.9.2002, insisting for their adoption by the Institute's Board of Management. The Accounts were placed before the Board of Management in its meeting held on 23.12.2002 but the Annual Accounts could not be considered as the meeting was adjourned till 8th January, 2003. The Annual Accounts were adopted by the Board of Management on 11.6.2003, by way of circulation.

The Accounts, duly adopted, by the Board of Management, were sent to AGMP on 12.6.2003. The audit of accounts for the year 2001-2002 were conducted by the AGMP, Gwalior from 28.7.2003 to 1.9.2003. The Report, with Audit Certificate was received in the institute on 7.11.2003. The Board of Management approved the Annual Report in its meeting held on 14th January, 2004. The Institute sent, Annual Report and Audited Accounts of the Institute for the year 2001-02 to this Ministry on 4.8.2004, which were not supported with a statement showing dates of various stages, in chronological order, explaining the delay of submission of these documents. Therefore, the Institute



was asked for this Statement on 13.8.2004. The same was received in this Ministry on 20.8.2004. As the Parliament was adjourned *sine-die* in August 2004, therefore, the Annual Report and Audited Accounts for the year 2001-02 could not be laid during last Session of the Parliament.

2.6 As per recommendation of the Committee, the delay statement laid alongwith documents should have contained the chronological order of finalisation of reports and accounts. When asked to state why the recommendation of the Committee was not adhere to, the Ministry of Youth Affairs and Sports assured in their written reply that "The Ministry although did not strictly adhered to the requirement of submitting the delay statement in chronological order, yet the reasons for delay were explained in a summary form. The Ministry accepts and regrets the lapse and assures the Committee that in future recommendations shall be adhered to."

2.7 It is seen from the information furnished by the Ministry that the documents for the year 1999-2000 had been received by the Ministry on 15.2.2001 but these were sent back by the Ministry to the Institute to seek certain rectification and thereafter these could be presented to Parliament on 27.11.2002. When the Ministry were asked to indicate the nature & number of discrepancies which necessitated the Ministry to send back these documents to the Institute for rectification, the Ministry in their reply have stated as under:—

"The Annual Reports for the year 1996-97, 1997-98 and 1999-2000 were received in the Ministry on 15.2.2001 and were returned to the Institute as the Institute did not comply with the statutory requirement of printing these documents bilingual. Moreover, the Institute did not provide a certificate to the effect that these reports have been approved by the Board of Management or not. Further, the Institute had also not submitted the reasons for delay in submission of these reports. The Institute had not sent the Annual Report for the year 1998-99 to the Ministry."

2.8 As regards more than 21 months taken by the Institute for rectifying the discrepancies, the Ministry in their written reply have stated as under:—

"The Ministry had pointed out number of discrepancies which included Hindi version and bilingual printing of all the reports. Again, the approval of the Board of Management of all the reports was also required. Besides one report for the year 1998-99, which was not received earlier, was required to be prepared by the Institute. Therefore, completion of all the formalities took about 16 months. All these reports were received by this Ministry and were sent to Lok Sabha Secretariat on 9.8.2002. Lok Sabha Secretariat returned these reports on 24th August, 2002 after the adjournment of the House *sine die* on the 12th August, 2002 before schedule. Thereafter these reports were presented to Parliament on 27.11.2002."

2.9 Delay in laying the documents for the year 2000-01 was stated to be due to late receipt of audit certificate from AGMP, Gwalior. As to a query regarding the efforts



made by the Ministry/Institute to get the audit certificate from AGMP, Gwalior in time, the Ministry have stated as under:—

“Besides verbal requests to the AGMP for expediting of Audit Certificate, on regular basis, by the Institute, the Institute also sent written reminder to AGMP on 25.7.2002.”

2.10 Regarding the reasons for delay in laying the documents for the year 2001-02, the Ministry in a written reply have stated as under:—

“(a) Delay in adoption of un-audited Annual Accounts by the Board of Management of the Institute (June 2003), (b) Delay in receipt of Audit Certificate by the Institute (Nov. 2003), (c) Delay in adoption of Final Annual Report along with Audited Accounts and Certificate by the Institute’s Board of Management (Jan. 2003), (d) Delay in final submission of printed copies of Annual Report and Audited Accounts by the Institute (August, 2004), (e) Since the Parliament was adjourned *sine-die* in August, 2004, therefore, the Annual Report and Audited Accounts was laid during the subsequent session of the Parliament (Dec. 2004).”

Explaining the reasons for delay in laying the documents, the Secretary, Ministry of Youth Affairs and Sports during evidence has stated as under:—

“We have divided this delay in five parts. The delay of four months has been because Parliament was adjourned *sine die* and if I am correct, this was unexpected. I think it was adjourned in August. So, delay from August to December is due to that. Then, there is seven months’ delay for preparation of documents by the Institute. The papers were sent back to the Institute. That was an inordinate delay and should not have happened, but in the Institute also, during that time, there were problems and, should I say, groupism anti-Vice-Chancellor and pro-Vice-Chancellor. Then, the Vice-Chancellor had to resign. We asked him to resign because there were financial irregularities as well as irregularities in appointment of the teachers and non-teaching staff. Then, there is a delay of ten months in initial adoption by Board of Management, which I just explained, because the special circumstances were there. Regarding the receipt of audit certificate, there was only one month’s delay and the Board took two months extra for final adoption of the report.”

2.11 When asked to furnish reasons for delay in getting approval of the documents for the year 2001-02 from the Board of Management of the Institute, the Ministry have clarified as under:—

“The administrative reason for delay in convening meeting of the Board of Management of the Institute was that the then Chairman had been found involved in transgression of his authority and thereby not allowing



Board of Management to transact its business when it met on 23rd December, 2002. For such activities, he was ultimately removed in the month of December, 2003 after due process as per law and thereafter only, the Board of Management meeting could be convened in the month of January, 2004.”

2.12 Giving the reasons for unduly long time taken by the Institute in sending the documents of 2001-2002 to the Ministry, the Ministry have stated as under:—

“Though the Board in its meeting held on 14.1.2004 approved the Annual Report, however, confirmation of the minutes could be finalised in consultation with authorities under Madhya Pradesh Societies Registration Act, in March, 2004 only. Thereafter, printing of approved Annual Report, complying with the administrative process, *i.e.*, open tender etc., took about 3 months time.”

2.13 As regards detail of the mechanism to monitor the progress of the finalization of the documents, the Ministry of Youth Affairs & Sports have stated “Special Task Force has been constituted under the Finance Officer of the Institute and being supervised/monitored by the Vice-Chancellor on a regular basis.”

2.14 Enquired whether the Ministry have laid down any time schedule giving target dates for completion of each stage regarding finalisation of accounts & report, the Ministry of Youth Affairs and Sports furnished a time schedule fixing the dates by which the task relating to finalisation of the documents is to be completed by the Institute which as under:—

Sl. No.	Items of Work	Target Date
1.	Finalization accounts by the LNIPE	30th April
2.	Examination of the accounts	15th June
3.	Rectification of discrepancies and submission of revised accounts	30th June
4.	Consolidation of accounts	31st July
5.	Submission of the Annual Accounts to the DGACR for Audit	By 1st week of August
6.	Conduct of Audit and compliance of Audit objection if any by LNIPE	30th September
7.	Final Audit Report from DGACR	15th October
8.	Hindi Translation of Annual Accounts and Audit Report	31st October

2.15 About the latest position regarding finalisation and laying of documents for the years 2002-03 and 2003-04, the Ministry Youth Affairs & Sports have clarified as under:—

“Especially in 2002-03, there has been a delay of 14 months, due to delay in the decision of the Ministry of Finance for re-entrustment of the audit.



After every five years, entrustment of audit needs to be done. For the year 1997-98 to 2001-02, for five years, the case was referred to the Ministry of Finance on 26th December, 2003, seeing entrustment of audit and that permission came to us only on 16th November, 2004. So specifically during 2002-03, this has been a reason. Another reason has been for the year 2002-03 Reports, the management of this institute had very serious managerial problems. The then Chairperson had to be later removed from this job within a period of about a year and a half. He was appointed in February, 2002 and he did not allow the normal business to be transacted and there were certain lapses which were attributable to him. So, the Ministry decided that the Board of Governors should not be meeting and then finally he was thrown out, that is, removed from his job, in December, 2003. So, during that period also the Reports which were due to be laid before the Parliament could not be finalised. As far as the Report relating to the period 2003-04 is concerned, we are still awaiting AG's certification. The audit has been conducted and they were waiting for the fact that the Report relating to 2002-03 must be placed before the Parliament before they issue the certification. We made a request to them that they may note the fact that this is going to be submitted in the Winter Session, but they did not agree to our suggestion. But again the matter has been taken up at the personal level and now they have agreed to issue the certificate for the period 2003-04 and it is expected in a week's time. Once that comes to us, we will place it before the Parliament. We have already prepared the written portion of the Annual Report. The Report has been translated into Hindi also and we are waiting. As soon as the certificate is received from the C&AG, we would be able to place it during the Winter Session of Parliament. As far as the Report of 2003-05 is concerned, accounts were submitted in time, that is, August, 2005 to the audit authorities. The audit has also been conducted in the month of October, 2005 and the Report is expected soon. The written portion of the annual Report is ready and as soon as it comes to us, we will try to submit it based on when we receive the audit certificate either in the Winter Session or in the Budget Session."

2.16 During evidence, the Secretary, Ministry of Youth Affairs and Sports had assured to the Committee as under:—

"We have taken a few steps to ensure that these things do not happen in the future. Firstly, the time schedule has been worked out based on the guidance given to us by the Committee from time to time. Secondly, we are organizing our Board of Management meetings much more often. This helps us in getting the clearances in time. Thirdly, the computers have been introduced, and training has also been provided to the audit staff. This has helped in improving the compilation work of audit. I have also mentioned the fact that internal audit has been introduced, which would facilitate early compilation of accounts. In the Ministry also we have taken steps to ensure that delays do not take place."



2.17 The Committee note that there have been delays ranging from 11 months to 24 months in laying the Annual Reports and Audited Accounts of Laxmibai National Institute of Physical Education, Gwalior for the years 1999-2000 to 2001-02. The documents for the years 2002-03\* and 2003-04\*\* which were due for laying by 31.12.2003 and 31.12.2004 respectively were not laid till the matter was considered by the Committee.

2.18 One of the oft repeated recommendations of the Committee is that if for any reasons the Annual Report and Audited Accounts of an organization could not be laid within nine months after the close of accounting year, the concerned Ministry should lay a statement within 30 days after the expiry of nine months or as soon as the House meets, whichever is later stating the reasons why the Annual Report and Audited Accounts could not be laid within stipulated time period. The Committee regret to note that the Ministry did not comply with this requirement for the years 1999-2000, 2000-01 and 2001-02. The Committee deplore the lack of seriousness on the part of the Ministry as they have not laid even a single delay statement in time to apprise the Parliament and its Members of the reasons for delay in laying Annual Reports and Audited Accounts of the Institute. The Committee urge the Ministry to be more careful in future in such matters.

2.19 The Committee have also recommended that in the "Statement of reasons of delay" (delay statement) Government should invariably indicate in chronological order the dates of finalisation of reports and accounts, their submission to audit, issue of inspection report, replies given on points raised in the report and finally the receipt of audit certificate from the audit authorities so that the Committee may identify the stages and extent of delay and suggest remedial measures therefor. However, the Committee observe that the delay statements given by the Ministry of Youth Affairs and Sports did not contain the information in chronological order. The Committee reiterate their earlier recommendation and expect the Ministry to adhere to it in future.

2.20 The Committee note that Annual Report and Audited Accounts for the year 1999-2000 were received in the Ministry on 15.2.2001. These documents were examined in the Ministry and were found to have discrepancies in respect of the receipt of final Audit Report, Approval of Board of Management and printing of copies of documents bilingually. Further, the Committee note that the Annual Reports and Audited Accounts for the year 1998-99 were not received in the Ministry. These documents were sent back to Laxmibai National Institute of Physical Education, Gwalior for rectification of the discrepancies and also these to be resubmitted alongwith the documents for the year 1998-99. The Ministry took 21 months to get the discrepancies rectified and placed the documents on the Table of the House. In this connection, the Committee are distressed to note that the Ministry have not pursued the matter seriously to obtain these documents from Laxmibai National Institute of Physical Education, Gwalior in time. The Committee deplore the casual approach adopted by the Institute as well as the Ministry in finalizing the documents and urge them to be more vigilant in matters relating to laying of documents before Parliament in future.

---

\*Laid on the Table of the House on 7.12.2005.

\*\*Laid on the Table of the House on 01.03.2006



2.21 The Committee are unhappy to note that the Ministry were satisfied by just reminding the audit authorities about the early finalisation of the audit report. The Committee expect the concerned Ministry to take up the matter with the Ministry of Finance/Audit Authorities (DACR) at the highest level to ensure that the accounts are audited and Audit Reports thereon are finalized within the minimum possible time.

2.22 The Committee further note that documents for the year 2001-2002 were not laid within stipulated period of time due to administrative reasons of delay in convening the meeting of Board of Management of the Institute. The documents which were approved by the Board of Management on 14.1.2004 could be placed on the Table of the House on 20.12.2004 *i.e.* after delay of 11 months. The plea of the Institute in this regard that 2 months were taken by the Institute to finalize the minutes and further 3 months for printing of Annual Report and complying with the administrative process *i.e.* open tender, etc. are not convincing. The Committee feel that neither the Institute nor the Ministry appear to have made serious efforts to ensure timely finalisation and laying of the documents. The matter of timely laying of Reports and Accounts seem to have been taken as a routine matter. The Committee deprecate this callous attitude on the part of the Institute/Ministry.

2.23 The Committee also find that a time schedule indicating target dates for completion of each stage of the finalization of the documents has been drawn and a Special Task Force under the supervision of Vice-Chancellor of the Institute has been constituted to oversee the progress made at each stage of finalization of the documents. The Committee urge that the time schedule made in this regard should be adhered to and monitored regularly to prevent recurrence of delays in finalization and laying of requisite documents on the Table of the House in future.



### CHAPTER III

#### DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF INDIAN COUNCIL OF MEDICAL RESEARCH, NEW DELHI -

The Indian Council of Medical Research, New Delhi is an autonomous body registered under the Societies Registration Act, 1860. The Council has 21 Research Centres and 6 regional medical research centres which are responsible for the formulation, coordination and promotion of bio-medical research in India. The Council is financed mainly by grants-in-aid by the Government of India. During the year 2002-03, the Council received grants in aid amounting to Rs. 200 crore from the Department of Health, Ministry of Health and Family Welfare. The audit of accounts of the Council has been entrusted to C&AG.

3.2 The Annual Reports and Audited Accounts of the Council are required to be laid within nine months of the close of the accounting year. There has been delay in laying the documents of the Council as shown below:—

Year	Date of laying	Extent of delay
1999-2000	01.08.2001	07 months
2000-2001	15.05.2002	04½ months
2001-2002	13.08.2003	07½ months
2002-2003	16.03.2005	14½ months

The Annual Report and Audited Accounts for the year 2003-04\* which were due for laying by 31.12.2004 were not laid till this report was considered by the Committee.

3.3 While giving updated position in finalisation of the documents for the year 2003-04, the Ministry stated (O.M.dt. 4.8.05) as under:—

“Draft separate Audit Report for the year 2003-04 was received from the Principal Director of Audit, Scientific Departments, New Delhi on 29.03.05 and reply of the same has already been sent to PDA on 6.5.05 by the Council. The final separate Audit Report alongwith Audit Certificate is awaited from PDA. These are likely to be laid during Winter Session.”

3.4 The Committee have emphasized in the past that if for any reason the report and audited accounts and audit report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons for not laying the report and accounts within the stipulated period. However, no such delay statements in respect of any of the above said years has been laid by the Ministry.

\*Laid on the Table of the House on 21.3.2006.



3.5 The chronology of the finalization of the Annual Reports and Audited Accounts of the Council for the last three years (2000-01 to 2002-03) is as under:—

	2000-01	2001-02	2002-03
Appointment of Auditors	07-06-2001	25-06-2002	18-06-2003
Date of handing over the accounts to auditors	30-06-2001	01-07-2002	30-06-2003
Time taken by Auditors in auditing	07-08-2001 to 07-09-2001	22-07-2002 to 23-08-2002	09-12-2003 to 23-01-2004
Date of approval of the documents by the Competent Authority of the Council	11-02-2002	13-03-2003	08-10-2004
Date of completion of translation & printing of the documents	18-02-2002	27-03-2003	08-11-2004
Date of sending the documents to the Ministry for laying	20-02-2002	27-03-2003	09-11-2004
Date of laying	15-05-2002	13-08-2003	16-03-2005

3.6 From the information furnished by the Ministry it may be seen that about 6 months time was taken by auditors in auditing the accounts for the year 2002-03. After completion of audit of accounts by the auditors for the years 2000-01 to 2002-03, the Council took 5 months for the year 2000-01, 7 months for the year 2001-02 and 9 months for the year 2002-03 in getting audit certificate from auditors and approval of the documents from the competent authority of the Council. Further after receipt of documents from the Council, the Ministry have also taken 3 months for the year 2000-01, 5 months for the year 2001-02 and 4 months for the year 2002-03 in placing these documents on the Table of the House.

3.7 While the matter was taken up with Ministry of Health and Family Welfare and they were asked to explain the reasons for delay at various stages in finalising and laying the Annual Reports and Audited Accounts of the Council, the Ministry gave the reply in this regard on 4.8.2005.

3.8 To a query as to why the auditors after completion of audit took 10 months to release the audit certificate to the Council for the year 2002-03 the Ministry stated, "the audit of the Council is conducted by the Principal Director of Audit, Scientific Departments, New Delhi. The ICMR which is an autonomous institution under this Ministry has been regularly following up this matter with the office of the PDA, Scientific Department."

3.9 When enquired about the efforts made by the Ministry for expeditious completion of audit and release of audit certificate, the Ministry in a written reply stated that they will take up the matter with Principal Director of Audit to expedite the process.



3.10 As regards the mechanism in the Ministry to monitor the progress of the work and to ensure timely laying of the documents, the Ministry have stated as under:—

“The Ministry is regularly reminding the Council about the need to complete the audit task and expedite the audit report so that there is no delay in laying the report.”

3.11 The Committee considered the matter at their sitting held on 8 November, 2005.

3.12 The Committee are distressed to note that there have been inordinate delays in laying the Annual Reports and Audited Accounts of Indian Council of Medical Research (ICMR), New Delhi. The delay ranged from 4½ months to 14½ months in respect of documents pertaining to the years 1999-2000 to 2002-03. Further, these documents for the year 2003-04 which were due for laying by 31-12-2004 were laid on the Table of the House on 21-3-2006. The Committee express their serious concern over persistent delay in laying the documents of ICMR as it amounts to denial of timely information to members for their use during discussion in the House on the Demands for Grants of the Ministry concerned.

3.13 The Committee have emphasized in the past that if for any reason the Audited Accounts and Annual Report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons for not laying the report and accounts within the stipulated period. However, the Committee regret to note that no such delay statement in respect of ICMR for any of the above said years was laid by the Ministry. The Committee recommend that the Ministry of Health and Family Welfare (Department of Health) should take note of the above recommendation for strict compliance, in future.

3.14 From the information furnished by the Ministry, the Committee find that delay has been mainly occurred at the stage of release of audit certificate by auditors, getting approval of the documents from the competent authority of the Council and placing the documents before Parliament by the Ministry. The Committee also find that after completion of audit of accounts for the years 2000-01 to 2002-03 by the auditors, the Council took 5 months for the year 2001-02, 7 months for the year 2001-02 and 9 months for the year 2002-03 in getting audit certificate from auditors and approval of the documents from the competent authority. The Committee regret to observe that though there has been delay on the part of audit in release of audit certificate, it appears that the Ministry of Health and Family Welfare (Department of Health) have never taken up this matter with audit authorities seriously impressing upon them the need for timely completion of audit and release of audit certificate. On being pointed out by the Committee, the Ministry have now stated that “it will take up the matter with Principal Director of Audit to expedite the process”. The Committee believe that as assured to them the Ministry of Health and Family Welfare (Department of Health) would take up the matter with PDA at a very senior level in order to ensure that there is no delay at the stage of audit and release of audit certificate by them. The Committee would also like to be apprised of the outcome of the efforts made in this regard. As regards delay in getting approval of the documents from the competent



authority, the Committee believe that such delays are within the control of the Council and should not be allowed to recur in future.

3.15 Further after receipt of documents from ICMR, the Ministry have also taken 3 months for the year 2000-01, 5 months for the year 2001-02 and 4 months for the year 2002-03 in placing these documents before Parliament which exhibit lack of seriousness in laying the documents before Parliament by the Ministry concerned. The Committee urge that Ministry of Health & Family Welfare (Department of Health) should avoid such delays in future.

3.16 The Committee observe from the Ministry's response that no time schedule has been laid down by the Ministry/Council indicating normative time for completion of task at each stage *v/z* appointment of auditors, audit of accounts, finalisation of Annual Report, approval of the documents from the competent authority, translation & printing and processing of documents by the Ministry for laying on the Table of the House. The Committee recommend that this should be done forthwith. A senior officer both in the Ministry and the Council should also be entrusted with the task of monitoring the progress made at each stage of the work. With such mechanism, the Committee hope that the Annual Report and Audited Accounts of Indian Council of Medical Research, New Delhi would be laid within the stipulated period of nine months after the close of the accounting year in future. The Committee desire that a schedule of time limit so prepared be furnished to the Committee for their information.

NEW DELHI;  
31 May, 2006  

---

10 Jyaishta, 1928 (Saka)

HANNAN MOLLAH,  
Chairman.  
*Committee on Papers Laid on the Table.*



## APPENDIX

Sl. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
1	2	3
1.	1.15	<p>The Committee have been informed that the Indian Council for Cultural Relations (ICCR), an autonomous organization under the Ministry of External Affairs, came into being in 1950 under the Societies Registration Act, 1860. Though the organization is getting regular financial assistance from the Government of India, its Annual Reports and Audited Accounts for 50 years <i>i.e.</i> "1950-51 to 1999-2000" were not laid on the Table. According to the recommendation of the Committee on Papers Laid on the Table [para 1.12, Second Report, (6th Lok Sabha)], all autonomous organizations, Societies, etc. which are financed out of the funds drawn from the Consolidated Fund of India, should lay their Annual Reports/Audited Reports on the Table of the House. General Financial Rule 151 (2) also provides that the Annual Reports and Audited Accounts of all organizations/societies registered under the Societies Registration Act, 1860 and receiving financial assistance from the Government, should be laid on the Table of the House their Annual Reports and Audited Accounts within 9 months from the close of the financial year. What dismayed the Committee more was the reply of the representatives of the Ministry who stated during evidence that nobody had asked them to lay the Audited Accounts as well the Annual Reports of the Council on the Table of the House though as per the recommendation of the Committee and also the General Financial Rules there is provision for the same. The Committee are, therefore, of the opinion that the Ministry have neither bothered about its financial accountability nor constitutional obligation.</p>
2.	1.16	<p>The Committee are not satisfied with the reply of the Ministry that till 2001 the accounts of the Council were not submitted before the august</p>



1

2

3

House up to 2001 because of the tradition that its accounts were not submitted earlier. The Committee express their strong displeasure and deep concern over the lackadaisical and careless approach of the Ministry in the matter of financial accountability to Parliament and urge them to be vigilant in matters relating to laying of documents before Parliament in future.

3. 1.17

The Committee note that Annual Reports and Audited Accounts of the Council for the years 2000-01 and 2001-02 were laid on the Table of the House for the first time on 8.12.2004, *i.e.* after 35 months and 23 months of the due date of laying respectively. The Committee further note that the accounts of the Council are first seen by the Finance Committee of the Council and thereafter approved by the Governing Body. The Committee are surprised to note that though the meetings of Finance Committee are held regularly, those of the Governing Body are held at the will of the President of the Council. The Committee further note that the main reasons for delay in laying of the Audited Accounts and Annual Reports are the delay in holding the meetings of Governing Body of the Council and the long time taken by CAG office in giving the final Audit Certificate. Auditors took 15 months time for issuing the audit certificate for 2000-01 and 19 months time for 2001-02. The Committee, therefore, cannot but express their displeasure that the Ministry/Council have not taken any remedial measures. The Committee urge the Ministry to take up the matter regarding timely finalization of accounts of the Council with the Audit Authorities at the highest level to cut down available delays and also take appropriate action for convening the meetings of the Governing Body regularly.

4. 1.18

The Committee also find that no time-schedule has been chalked out by the Ministry to indicate the target dates for completion of each stage of finalization of accounts and Annual Reports of ICCR and laying of documents. The Committee, therefore, urge the Ministry to draw up the time schedule immediately, the adherence of which should be monitored regularly by a senior level



1	2	3
5.	2.17	<p>officer so as to ensure timely laying of the documents on the Table of the House. A copy of the time schedule may be sent to the Committee for its appraisal.</p> <p>The Committee note that there have been delays ranging from 11 months to 24 months in laying the Annual Reports and Audited Accounts of Laxmibai National Institute of Physical Education, Gwalior for the years 1999-2000 to 2001-2002. The documents for the years 2002-03 and 2003-04 which were due for laying by 31.12.2003 and 31.12.2004 respectively were not laid till the matter was considered by the Committee.</p>
6.	2.18	<p>One of the oft repeated recommendations of the Committee is that if for any reasons the Annual Report and Audited Accounts of an organization could not be laid within nine months after the close of accounting year, the concerned Ministry should lay a statement within 30 days after the expiry of nine months or as soon as the House meets, whichever is later stating the reasons why the Annual Report and Audited Accounts could not be laid within stipulated time period. The Committee regret to note that the Ministry did not comply with this requirement for the years 1999-2000, 2000-2001 and 2001-2002. The Committee deplore the lack of seriousness on the part of the Ministry as they have not laid even a single delay statement in time to apprise the Parliament and its Members of the reasons for delay in laying Annual Reports and Audited Accounts of the Institute. The Committee urge the Ministry to be more careful in future in such matters.</p>
7.	2.19	<p>The Committee have also recommended that in the "Statement of reasons of delay" (delay statement), Government should invariably indicate in chronological order the dates of finalisation of reports and accounts, their submission to audit, issue of inspection report, replies given on points raised in the report and finally the receipt of audit certificate from the audit</p>



1

2

3

authorities so that the Committee may identify the stages and extent of delay and suggest remedial measures therefor. However, the Committee observe that the delay statements given by the Ministry of Youth Affairs and Sports did not contain the information in chronological order. The Committee reiterate their earlier recommendation and expect the Ministry to adhere to it in future.

8. 2.20

The Committee note that Annual Report and Audited Accounts for the year 1999-2000 were received in the Ministry on 15.2.2001. These documents were examined in the Ministry and were found to have discrepancies in respect of the receipt of Final Audit Report, approval of Board of Management and printing of copies of documents bilingually. Further, the Committee note that the Annual Reports and Audited Accounts for the year 1998-99 were not received in the Ministry. These documents were sent back to Laxmibai National Institute of Physical Education, Gwalior for rectification of the discrepancies and also these to be resubmitted alongwith the documents for the year 1998-99. The Ministry took 21 months to get the discrepancies rectified and placed the documents on the Table of the House. In this connection, the Committee are distressed to note that the Ministry have not pursued the matter seriously to obtain these documents from Laxmibai National Institute of Physical Education, Gwalior in time. The Committee deplore the casual approach adopted by the Institute as well as the Ministry in finalizing the documents and urge them to be more vigilant in matters relating to laying of documents before Parliament in future.

9. 2.21

The Committee are unhappy to note that the Ministry were satisfied by just reminding the audit authorities about the early finalisation of the audit report. The Committee expect the concerned Ministry to take up the matter with the Ministry of Finance/Audit Authorities (DACR) at the highest level to ensure that the



1

2

3

accounts are audited and Audit Reports thereon are finalized within the minimum possible time.

10. 2.22

The Committee further note that documents for year 2001-02 were not laid within stipulated period of time due to administrative reasons of delay in convening the meeting of Board of Management of the Institute. The documents which were approved by the Board of Management on 14-1-2004 could be placed on the Table of the House on 20-12-2004 *i.e.* after delay of 11 months. The plea of the Institute in this regard that 2 months were taken by the Institute to finalize the minutes and further 3 months for printing of Annual Report and complying with the administrative process *i.e.* open tender, etc. are not convincing. The Committee feel that neither the Institute nor the Ministry appear to have made serious efforts to ensure timely finalization and laying of the documents. The matter of timely laying of Reports and Accounts seem to have been taken as a routine matter. The Committee deprecate this callous attitude on the part of the Institute/Ministry.

11. 2.23

The Committee also find that a time schedule indicating target dates for completion of each stage of the finalization of the documents has been drawn and a Special Task Force under the supervision of Vice-Chancellor of the Institute has been constituted to oversee the progress made at each stage of finalization of the documents. The Committee urge that the time schedule made in this regard should be adhered to and monitored regularly to prevent recurrence of delays in finalization and laying of requisite documents on the Table of the House in future.

12. 3.12

The Committee are distressed to note that there have been inordinate delays in laying the Annual Reports and Audited Accounts of Indian Council of Medical Research (ICMR), New Delhi. The delay ranged from 4½ months to 14½ in respect of documents pertaining to the year 1999-2000 to



1	2	3
---	---	---

2002-03. Further, these documents for the year 2003-04 which were due for laying by 31-12-2004 were laid on the Table of the House on 21-3-2006. The Committee express their serious concern over persistent delay in laying the documents of ICMR as it amounts to denial of timely information to members for their use during discussion in the House on the Demands for Grants of the Ministry concerned.

13. 3.13

The Committee have emphasized in the past that if for any reason the Audited Accounts and Annual Report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons for not laying the report and accounts within the stipulated period. However, the Committee regret to note that no such delay statement in respect of ICMR for any of the above said years was laid by the Ministry. The Committee recommend that the Ministry of Health and Family Welfare (Department of Health) should take note of the above recommendation for strict compliance, in future.

14. 3.14

From the information furnished by the Ministry, the Committee find that delay has been mainly occurred at the stage of release of audit certificate by auditors, getting approval of the documents from the competent authority of the Council and placing the documents before Parliament by the Ministry. The Committee also find that after completion of audit accounts for the years 2000-01 to 2002-03 by the auditors, the Council took 5 months for the year 2000-01, 7 months for the year 2001-02 and 9 months for the year 2002-03 in getting audit certificate from auditors and approval of the documents from the competent authority. The Committee regret to observe that though there has been delay on the part of audit in release of audit certificate, it



1

2

3

appears that the Ministry of Health and Family Welfare (Department of Health) have never taken up this matter with audit authorities seriously impressing upon them the need for timely completion of audit and release of audit certificate. On being pointed out by the Committee, the Ministry have now stated that "it will take up the matter with Principal Director of Audit to expedite the process". The Committee believe that as assured to them the Ministry of Health and Family Welfare (Department of Health) would take up the matter with PDA at a very senior level in order to ensure that there is no delay at the stage of audit certificate by them. The Committee would also like to be apprised of the outcome of the efforts made in this regard. As regards delay in getting approval of the documents from the competent authority, the Committee believe that such delays are within the control of the Council and should not be allowed to recur in future.

15. 3.15

Further after receipt of documents from ICMR, the Ministry have also taken 3 months for the year 2000-01, 5 months for the year 2001-02 and 4 months for the year 2002-03 in placing these documents before Parliament which exhibit lack of seriousness in laying the documents before Parliament by the Ministry concerned. The Committee urge that Ministry of Health & Family Welfare (Department of Health) should avoid such delays in future.

16. 3.16

The Committee observe from the Ministry's response that no time schedule has been laid down by the Ministry/Council indicating normative time for completion of task at each stage viz. appointment of auditors, audit of accounts, finalization of Annual Reports, approval of the documents from the competent authority, translation & printing and processing of documents by the Ministry for laying on the Table of the House. The Committee recommend that this should be done forthwith. A senior officer both in the Ministry and the Council should also



---

1	2	3
---	---	---

---

be entrusted with the task of monitoring the progress made at each stage of the work. With such mechanism, the Committee hope that the Annual Report and Audited Accounts of Indian Council of Medical Research, New Delhi would be laid within the stipulated period of nine months after the close of the accounting year in future. The Committee desire that a schedule of time limit so prepared be furnished to the Committee for their information.

---