

**COMMITTEE ON PAPERS LAID ON THE TABLE  
(2015-2016)**

**SIXTEENTH LOK SABHA**

**SIXTH REPORT**

**(Presented on 16.03.2016)**



सत्यमेव जयते

**LOK SABHA SECRETARIAT  
NEW DELHI  
March, 2016/Phalgun, 1937(Saka)**

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\* will be appended at the time of printing the Report

**COMPOSITION OF COMMITTEE ON PAPERS LAID ON THE TABLE**  
**(2015-2016)**

**Shri Chandrakant Khaire**                      -                      **Chairperson**

**M E M B E R S**

2. Shri Dushyant Chautala
3. Shrimati Veena Devi
4. Shri P.C. Gaddigoudar
5. Shri Laxman Giluwa
6. Shri Choudhury Mohan Jatua
7. Shrimati Mausam Noor
8. Shri Bheemrao B. Patil
9. Shri Sanjaykaka Ramchandra Patil
10. Shri Bishnupada Ray
11. Shri Midhun Reddy
12. Shri Uday Pratap Singh
13. Shri Virendra Singh
14. Shri P.R. Sundaram
15. Shri Manohar Untwal

**SECRETARIAT**

1. Shri U.B.S. Negi                      -                      Joint Secretary
2. Smt. Rita Jaikhani                      -                      Director
3. Smt. Maya Lingi                      -                      Additional Director
4. Shri T.R. Nauriyal                      -                      Under Secretary
5. Smt. Rajni Bhagat                      -                      Senior Executive Assistant

## **INTRODUCTION**

I, the Chairperson, Committee on Papers Laid on the Table of the House (2015-16), having been authorized by the Committee to present this Report on their behalf, present this Sixth Report on delay in laying of the Annual Reports together with Audited Accounts by the Ministry of Culture in respect of Victoria Memorial Hall, Kolkata.

2. In terms of the recommendation of the Committee on Papers Laid on the Table contained in its First Report (5th Lok Sabha) presented to the House on 08.03.1976, an Organization which receives Grants-in-aid from the Government of India is required to lay its Annual Report and Audited Accounts within nine months of the closure of Accounting Year.

3. The Committee considered the matter of delays in laying of the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata, on the Table of the Lok on 17 January, 2014.

4. The Committee considered and adopted this Report at their sitting held on 14.03.2016.

5. The Committee wish to express their thanks to the officers of the Ministry of Culture for furnishing the written replies and other material/information in the matter before the Committee.

6. For the facility of reference and convenience Observations / Recommendations of the Committee have been printed in bold letters at the end of the Report.

7. A Statement\* – showing summary of Observations/Recommendations made by the Committee is appended to the Report.

**New Delhi**  
**15 March, 2016**  
**25 Phalguna, 1937 (Saka)**

**Chandrakant Khaire**  
**Chairperson**  
**Committee on Papers Laid on the Table**

## REPORT

### **Delay in laying of the Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata**

The Victoria Memorial Hall (VMH), Kolkata, an Autonomous body, is considered as one of the best example of the unique paradigm of the visual arts where four diverse fields arts-architecture, sculpture, paintings and gardening come together. It was declared an Institute of National importance by the Government of India Act of 1935. VMH, Kolkata is funded by the Government of India. During the year 2013-14, VMH had received grants in aid amounting to Rs. 1051.86 Lakh (Plan Rs. 600.78 Lakh and Non Plan Rs. 451.08 Lakh) from the Government of India.

2. In terms of the recommendation of the Committee on Papers Laid on the Table [First Report (5<sup>th</sup> Lok Sabha), para 3.5], presented to the House on 08.03.1976 - an Organization, which receives Grants-in-aid from the Government of India are required to lay their Annual Report, Audited Accounts together alongwith Review Statement within nine months of the close of the respective Accounting Year. Further, it is the responsibility of the Administrative Ministry to lay both the Annual Reports and Audited Accounts of the Organisation on the Table of the House. However, if for any reason, the Annual Reports and Audited Accounts could not be laid within the prescribed period of nine months, the Ministry concerned should lay a Statement within 30 days of the expiry of the said period or as soon as the House meets-whichever is later; explaining the reasons as to why the documents could not be laid in time.

3. It may be observed that despite the Committee's recommendations, the Annual Reports and Audited Accounts of VMC could not be laid within the stipulated time since the year 1995-1996.

4. The Committee earlier also examined the reasons for delay in laying of the Annual Reports and Audited Accounts of VMH for the years 1995-1996 to 2000-2001 and had commented upon the same in their 10<sup>th</sup> Report (13<sup>th</sup> Lok Sabha). The recommendation of the Committee and the Action Taken Replies thereto as received from the Ministry of Culture incorporated in 14<sup>th</sup> Report (13<sup>th</sup> Lok Sabha) are reproduced at **Annexure-I**.

5. The scrutiny by the Parliamentary Committee on Papers Laid on the Table reveals that there are repeated delays in laying of the Annual Reports and Audited Accounts of VMH for the years 2002-2003 to 2014-2015. The dates of laying and extent in delays in laying of the Annual Reports and Audited Accounts of VMH have been given at **Annexure-II**. Moreover, it has also been noted that the “Delay Statements” explaining the reasons for not laying the Annual Reports and Audited Accounts of the VMH for the aforesaid years have also not been laid on the Table of the House.

6. In the instant case, the Committee examined the matter in detail about the delays in laying of the Annual Reports and Audited Accounts of the VMH for the years 2007-2008 to 2013-2014. The chronological sequence in respect of finalization of Annual Reports and Audited Accounts of VMH for the years 2007-2008 to 2013-2014 as furnished by the Ministry is appended as **Annexure-III**.

7. As regard the reasons for inordinate delays in laying of the documents of the VMH for the aforesaid years, the Ministry in a written note have stated that time taken by internal Auditors for auditing the Annual Accounts of VMH was one of the main reasons for delay in laying Audited Accounts. It has also been observed from chronological sequence given at **Annexure-III** that after submission of Annual Accounts to Audit Authorities for the years 2007-2008 to 2013-2014, the Audit Authorities took 5 to 9<sup>1/2</sup> months for each of the year in auditing of Annual Accounts and furnishing the final Audit Reports for these years. The VMH also took 12 to 17 months in finalization of its Annual Reports for the years 2007-2008 to 2012-2013. After finalization of Annual Reports of VMH, the VMH took 01 to 27 months for the period 2007-2008 to 2012-2013 in getting the approval of the documents from Competent Authority printed and send the same to the Ministry. After receipt of the documents of the VMH, the Ministry took 04 months each for the years 2007-2008 & 2011-2012 and 07 months for the year 2008-2009 in laying them on the Table of the House

8. As regards the existence of an internal audit mechanism in the VHM to ensure timely compilation of Accounts and also to minimize the Audit related queries, the Ministry in their written note stated that “VMH has internal auditing mechanism.”

9. On being specifically asked by the Committee about the status of Computerization of Accounts to facilitate speedy and timely compilation of Accounts of the VMH by the Committee, the Ministry in their written note submitted as under :-

“VMH has already started the process of computerizing of the Accounts by procuring software, “Tally” for Accounting.”

10. The Committee considered the matter at their sitting held on 17 January, 2014.

**11. The Committee have time and again emphasized that both the Annual Report and Audited Accounts of an Organisation should be laid on the Table simultaneously to enable Members of Parliament to get a complete picture of the working activities of organisation. And if for any reasons, the Annual Reports and Audited Accounts of an organisation cannot be laid within nine months after the close of the Accounting Year, the concerned Ministry should lay a statement within 30 days of the expiry of nine months or as soon as the House meets, whichever is later explaining the reasons as to why the Annual Reports and Audited Accounts could not be laid within the stipulated time. However, the Committee are disappointed to note that the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata have not been laid within the stipulated time from the year 2002-03 to 2014-2015. The Committee, therefore, strongly recommend the Ministry/VMH to strictly adhere to the stipulation to this effect in future**

**12. The Committee note that Annual Reports and Audited Accounts of the VMH for the years 2002-03 to 2013-14 were laid on the Table of the House with delay ranging from 04 to 39 months. The Committee are concerned to note that the time schedule for completion of each stage, viz. compilation of accounts, getting them audited, furnishing of draft and final audit reports by Auditors, their adoption and authentication, then again in respect of translation, printing of Annual Reports, Audited Accounts and their laying on the Table of Lok Sabha within nine months after the close of the Accounting Year - prepared by the Ministry itself - to achieve the desired goal in pursuance to the recommendation made by the Committee in their**

10th Report (13 Lok Sabha) to this effect - had never been adhered to and recommendation of the Committee too have been disregarded with impunity. Taking a very serious note thereof and deploring this approach of the Ministry, the Committee strongly recommend the Ministry to pay utmost attention to the most pertinent recommendation of the Committee by making all out efforts to ensure that in future Annual Reports and Audited Accounts of the VMH are laid on the Table of the House within the stipulated time.

13 While explaining the reasons for delay in laying of the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata for the years 2007-2008 to 2013-2014, the Committee observe from the information furnished by the Ministry that the main reason for the delay in this regard is primarily due to the time taken by internal Auditors for auditing the Annual Accounts of the VMH for the aforesaid years. Further, the time taken by Audit Authorities in auditing of Accounts and furnishing the final Audit Reports for the aforesaid years was another reason for the delay. However, the Ministry has not furnished any explanation for delay in this regard. The Committee would, therefore, impress upon the Ministry to strengthen internal Audit Wing of the Organisation, so as to ensure completion of Audit task within the Organisation with in the prescribed period. Further, the Ministry should take up the issue with Audit Authorities immediately after submitting the accounts to them at the highest level and impress upon them to complete their task in time to avoid consequential delay in laying of the documents before the Parliament.

14 The Committee further note with concern that the VMH took 12 to 17 months at the stage of compilation of the Annual Reports of the VMH for the years 2007-2008 to 2012-2013. Further, after finalization of the Annual Reports for these years, the VMH took considerable time in the process of getting them translated, printed and sending them to the Ministry. Thereafter, the Ministry took another 04 and 07 for laying the documents of the VMH for the years 2007-08 and 2008-09 respectively on the Table of the House. The Committee are of the considered view that time taken for execution of these tasks is within the control of the VMH



and as such the delay in this regard should be avoided. The Committee are, however, happy to note that as a result of various steps taken by the Administrative Ministry/VMH, the extent of delay in laying the documents of the VMH from the year 2007-08 to 2013-14 has come down substantially. While appreciating the fact that the extent of delay in laying of the documents has been brought down over the years, the Committee desire that in future much concerted efforts are required be made by the Ministry/Organisation to lay the documents within stipulated time period.

New Delhi  
14 March, 2016  
24 Phalgun, 1937 (Saka)

Chandrakant Khaire  
Chairperson  
Committee on Papers Laid on the Table

**Annexure-I**  
**vide para 4 of the Report**

**The recommendation of the Committee regarding the reasons for delay in laying of the Annual Report and Audited Accounts for the years 1995-1996 to 2000-2001 as commented upon in their 10<sup>th</sup> Report (13<sup>th</sup> Lok Sabha) and the Action Taken Replies thereto as received from the Ministry of Culture [14<sup>th</sup> Report (13 Lok Sabha)]**

**Recommendation of the Committee**

*“2.12 The Committee are unhappy to note that the Annual Reports and Audited Accounts of Victoria Memorial Hall for the subsequent year 1995-96 have been laid on the Table on 27.07.1998 i.e. after a delay of about 19 months whereas these documents for the years 1996-97, 1997-98 and 1998-99 have been laid on the Table of Lok Sabha on 11.08.2000 i.e. after a delay of about 31½ months, 19½ months and 07½ months respectively. However, these documents for the year 1999-2000 and 2000-2001 which were required to be laid on the Table by 31.12.2000 and 31.12.2001 have not so far been laid.*

*2.13 In view of the assurance given by the Secretary, Department of Culture, during evidence tendered, the Committee trust that henceforth the Victoria Memorial Hall and Department of Culture will make sincere efforts to complete the documents in time in all respects so as to lay them on the Table of Lok Sabha within the prescribed period of nine months from the close of the accounting year. In order to achieve the desired results, the Committee stress upon the Department of Culture and the Victoria Memorial Hall to draw up a time bound schedule in consultation with each other for completion of each and every stage involved in finalisation of the Annual Report and Audited Accounts of Victoria Memorial Hall and make some senior officers responsible both in the Department of Culture and Victoria Memorial Hall to watch and ensure adherence to the time schedule. A copy of the realistic time-bound schedule so prepared may also be furnished to the Committee.”*

**Reply of the Government**

*“The Annual Report/Audited Accounts alongwith “Delay Statement” in respect of Victoria Memorial Hall, Kolkata for the year 1999-2000 have been laid in the Table of both the Houses of Parliament on 21.02.2002 regarding laying the Annual Report/Audited Accounts for the year 2000-2001, these documents were received from VMH, Kolkata on 31.07.2002. Hon’ble Minister (T&C) authenticated the referred documents on 08.08.2002. These documents will be laid on the Table of both the Houses of Parliament during Winter Session.*

*As recommended by the Committee, a time bound schedule for finalisation of the accounts and their auditing, compilation, translation, approval by the competent authority and printing, etc. has been noted for future compliance i.e. from 2001-2002. The time-bound schedule so prepared is as follows :-*

## Victoria Memorial Hall, Kolkata

Action Plan for preparation of Annual Accounts and Annual Report for the year 2001-2002.

1.	Date when Victoria Memorial Hall approached the Audit Authority for auditing their accounts.	08.07.2002
2.	Date when the accounts of Victoria Memorial Hall were completed and ready for being handed over to the audit authority	20.06.2002
3.	Date of approval draft Accounts by E&FC as per new format supplied by CAG's office	28.06.2002
4.	Date of approval draft Accounts by BOT as per new format supplied by CAG's office	05.07.2002
5.	Date on which copies of the Annual Accounts for the year 2000-2001 will be supplied to the Audit	05.08.2002
6.	Duration of Audit of Accounts under Sec.20(1) CAG's (DPC) Act, 1971	Normally 20 working days 05.08.2002 to 29.08.2002
7.	Circulation inviting information from all units has since been issued	29.05.2002
8.	Probable date of completion of Audit	29.08.2002
9.	Probable date of Draft Audit Report	25.09.2002
10.	Probable date of receipt of final Audit Report (English version) from the director of Audit Central, Kolkata	30.10.2002
11.	Probable date of adoption/approval of the Annual Accounts along with the report on Audit by the Executive-cum-Finance Committee	November, 2002
12.	Probable date of compilation of Annual Report (English Verion)	November, 2002
13.	Probable date of forwarding of Annual Report to press	Middle of November, 2002
14.	Probable date of translation of Annual Report into Hindi	Middle of November, 2002
15.	Probable date of printing of both Hindi & English of Annual Report and Audited Accounts	1 <sup>st</sup> week of December, 2002
16.	Probable date of dispatch of the Annual Report alongwith the Annual Accounts and Audit Report to the DOC	2 <sup>nd</sup> week of December, 2002

The concerned Under Secretary in the Department of Culture and the Secretary & Curator, VMH, Kolkata will be responsible to watch and ensure adherence to the time schedule from the year 2001-2002 onwards.

**Annexure-II**  
**vide para 5 of the Report**

**Statement showing the dates of laying of the Annual Reports and Audited Accounts of the  
Victoria Memorial Hall, Kolkata for the years 2002-2003 to 2014-2015**

<b><u>Year</u></b>	<b><u>Laid on</u></b>	<b><u>Extent of delay</u></b>
2002-2003	19.08.2004	08 months
2003-2004	14.12.2005	11½ months
2004-2005	14.12.2006	11½ months
2005-2006	23.10.2008	22 months
2006-2007	19.02.2009	14 months
2007-2008	27.03.2012	39 months
2008-2009	27.03.2012	27 months
2009-2010	08.05.2012	16 months
2010-2011	11.12.2012	11 months
2011-2012	18.12.2013	11½ months
2012-2013	15.07.2014	6½ months
2013-2014	21.04.2015	04 months
2014-2015	Not Laid	-

**Annexure-III****vide para 6 of the Report**

**Statement showing the chronological sequence in respect of finalization of the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata for the years 2007-2008 to 2013-2014**

S. No	Stage involved in completion of the work	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
a)	The date of compilation of the Annual Accounts of the VMH.	23.01.2009	24.11.2009	23.01.2011	28.09.2011	22.08.2012	05.09.2013	28.05.2014
b)	The date on which the VMH approached the Audit Authorities to appoint the auditors for auditing the Accounts and date of their appointment	27.01.2009	18.12.2009	27.01.2011	30.09.2011	17.09.2012	30.09.2013	08.09.2014
c)	The date on which the Annual Accounts were submitted to Auditors for auditing.	27.01.2009	18.12.2009	27.01.2011	30.09.2011	17.09.2012	30.09.2013	-
d)	The date and duration for auditing the Annual Accounts of the VHM by auditors.	02.02.2009 to 02.03.2009	06.01.2010 to 02.02.2010	04.02.2011 to 14.03.2011	27.10.2011 to 29.11.2011	09.10.2012 to 07.11.2012	23.10.2013 to 19.11.2013	16.09.2014 to 16.10.2014
e)	The date of queries raised by Auditors during auditing of Annual Accounts.	02.02.2009 to 02.03.2009	06.01.2010 to 02.02.2010	04.02.2011 to 14.03.2011	27.10.2011 to 29.11.2011	09.10.2012 to 07.11.2012	23.10.2013 to 19.11.2013	-
f)	The date on which the replies to the audit queries was furnished to the Auditors.	02.02.2009 to 02.03.2009	06.01.2010 to 02.02.2010	04.02.2011 to 14.03.2011	27.10.2011 to 29.11.2011	09.10.2012 to 07.11.2012	23.10.2013 to 19.11.2013	-
g)	The date on which draft Audit Report was received/issued by Audit Authorities.	10.03.2009 (Report received)  31.03.2009 (Report issued)	16.02.2010 (Report received)  20.02.2010 (Report issued)	24.03.2011 (Report received)  05.04.2011 (Report issued)	27.12.2011 (Report received)  11.01.2012 (Report issued)	29.11.2012 (Report received)  10.12.2012 (Report issued)	18.12.2013 (Report received)  30.12.2013 (Report issued)	29.10.2014 (Report received)  10.11.2014 (Report issued)
h)	The date on which the final audit report received by the VMH	15.06.2009 (English)  18.08.2009 (Hindi)	03.04.2010 (English)  07.07.2010 (Hindi)	09.07.2011 (English)  18.11.2011 (Hindi)	27.03.2012 (English)  11.04.2012 (Hindi)	23.01.2013 (English)  13.02.2013 (Hindi)	07.02.2014 (English)  19.03.2014 (Hindi)	12.12.2014
i)	The date of finalization of Annual Reports.	26.08.2009	Ratified by Board on 02.07.2011	Ratified by Board on 08.10.2011	28.06.2012 and ratified by Board on 12.09.2012	13.04.2013	21.03.2014	-

j)	The date on which documents were got approved from the competent Society.	24.11.2009	02.07.2011	08.10.2011	12.09.2012	<b>13.04.13</b> (date when the Audited Accounts were approved) & <b>13.08.13</b> (date when other documents - which subsequently became part of the Annual Report - were approved)	21.03.2014	12.02.2015
k)	The date on which documents were taken up for translation & printing and the time taken for completing the task.	09.08.2010	25.07.2011	20.03.2012	13.08.2012	13.04.2013	-	16.03.2015
l)	The date on which documents were sent to the Ministry for being laid in Parliament and the reasons for delay, if any.	29.11.2011	05.08.2011	23.03.2012	01.12.2012	22.08.2013	11.04.2014	17.03.2015
m)	The date of lying of the documents on the Table of the House and delay if any, on the part of Ministry in this regard.	27.03.2012	27.03.2012	08.05.2012	11.12.2012	18.12.2013	15.07.2014	25.04.2015

**EXTRACTS OF THE MINUTES OF THE SITTING OF THE  
COMMITTEE HELD ON 17.01.2014**

The Committee sat on Friday, 17 January, 2014 from 1500 hrs to 1540 hrs. in Room No. '132', First Floor, Parliament House Annexe, New Delhi.

**PRESENT**

**Shri Harin Pathak** - **Chairman**

**MEMBERS**

2. Shri Narayansingh Amlabe
3. Shri S. Gandhiselvan
4. Shri Sabbam Hari
5. Shri Ram Singh Kaswan
6. Shri Jadhav Baliram Sukur
7. Shri Baidya Nath Prasad Mahato

**SECRETARIAT**

1. Shri R.S.Kambo - Joint Secretary
2. Shri Shiv Kumar - Director

2. At the outset, the Hon'ble Chairman welcomed the Members to the sitting of the Committee.

3. The Committee then took up for consideration the Agenda for the sitting i.e. the Memoranda listed below:-

**II Memorandum No. 563** : Delay in laying of the Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata.

4. **XX XX XX XX XX**

5. The Committee, thereafter took up Memorandum No. 563 regarding delay in laying of the Annual Reports and Audited Accounts of the Victoria Memorial Hall (VMH), Kolkata. The Committee noted that whereas the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata for the years from 2002-2003 to 2011-2012 were laid on the Table of the House with the delays ranging from 08 to 39 months, the said documents for the year 2012-2013 which were due for laying by 31.12.2013, had not been so far laid. The Committee further noted that the reasons adduced by the Administrative Ministry/VMH over the delayed submission of documents to the House are not convincing enough and could have been addressed suitably so as to curtail the consequential delay. The Committee further noted that the matter of inordinate delays by VMH was taken up in the past also {10<sup>th</sup> Report (13<sup>th</sup> Lok Sabha)}. The, then, Secretary assured the Committee that sincere efforts would be made to ensure timely laying of the documents in future. However, the solemn assurance given to the Committee had been treated with impunity. The Committee, therefore, decided that the matter might be suitably commented upon in Report of the Committee on the subject.

The Committee then adjourned.



Extracts of the Minutes of the sitting of the Committee held on 14.03.2016  
in respect of Victoria Memorial Hall, Kolkata

The Committee held its sitting on Monday, 14 March, 2016, from 1500 hours to 1610 hours in Committee Room 'D', Parliament House Annexe, New Delhi.

**PRESENT**

**Shri Chandrakant Khaire - Chairperson**

**MEMBERS**

2. Smt. Veena Devi
3. Shri Bheemrao B. Patil
4. Shri Virendra Singh
5. Shri Manohar Untwal

**SECRETARIAT**

1. Shri U.B.S. Negi - Joint Secretary
2. Smt. Maya Lingi - Additional Director

**REPRESENTATIVES OF THE MINISTRY OF SOCIAL JUSTICE AND  
EMPOWERMENT**

**(Department of Empowerment of Persons with Disabilities)**

- 1 Shri Awanish K. Awasthi Joint Secretary
- 2 Shri Mukesh Jain Joint Secretary
- 3 Smt. T.C.A. Kalyani JS & FA

**REPRESENTATIVES OF THE CHIEF COMMISSIONER FOR PERSONS WITH  
DISABILITIES, NEW DELHI**

- 1 Dr. Kamlesh Kumar Pandey Chief Commissioner
- 2 Shri O. P. Dogra Director & Dy. Chief Commissioner
- 3 Shri S. S. Gupta Dy. Chief Commissioner

2. At the outset, Chairperson welcomed the Members to the sitting of the Committee.

3. Thereafter, the Committee took up for consideration the draft Sixth Report regarding delay in laying of the Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata.

4. After deliberations, the Committee adopted the Report without any modification and authorized the Hon'ble Chairperson to present the same to the Parliament.

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**The Committee then adjourned.**

**APPENDIX-III**

<b>Sl. No.</b>	<b>Ref. To Para No. of the Report</b>	<b>Summary of Recommendations/Observations</b>
1.	11.	<p>The Committee have time and again emphasized that both the Annual Report and Audited Accounts of an Organisation should be laid on the Table simultaneously to enable Members of Parliament to get a complete picture of the working activities of organisation. And if for any reasons, the Annual Reports and Audited Accounts of an organisation cannot be laid within nine months after the close of the Accounting Year, the concerned Ministry should lay a statement within 30 days of the expiry of nine months or as soon as the House meets, whichever is later explaining the reasons as to why the Annual Reports and Audited Accounts could not be laid within the stipulated time. However, the Committee are disappointed to note that the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata have not been laid within the stipulated time from the year 2002-03 to 2014-2015. The Committee, therefore, strongly recommend the Ministry/VMH to strictly adhere to the stipulation to this effect in future</p>
2.	12.	<p>The Committee note that Annual Reports and Audited Accounts of the VMH for the years 2002-03 to 2013-14 were laid on the Table of the House with delay ranging from 04 to 39 months. The Committee are concerned to note that the time schedule for completion of each stage, viz. compilation of accounts, getting them audited, furnishing of draft and final audit reports by Auditors, their adoption and authentication, then again in respect of translation, printing of Annual Reports, Audited Accounts and their laying on the Table of Lok Sabha within nine months after the close of the Accounting Year - prepared by the Ministry itself - to achieve the desired goal in pursuance to the recommendation made by the Committee in their 10th Report (13 Lok Sabha) to this effect - had never been adhered to and recommendation of the Committee too have been disregarded with impunity. Taking a very serious note thereof and deploring this approach of the Ministry, the Committee strongly recommend the Ministry to pay utmost attention to the most pertinent recommendation of the Committee by making all out efforts to ensure that in future Annual Reports and Audited Accounts of the VMH are laid on the Table of the House within the stipulated time.</p>

3	13.	<p>While explaining the reasons for delay in laying of the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata for the years 2007-2008 to 2013-2014, the Committee observe from the information furnished by the Ministry that the main reason for the delay in this regard is primarily due to the time taken by internal Auditors for auditing the Annual Accounts of the VMH for the aforesaid years. Further, the time taken by Audit Authorities in auditing of Accounts and furnishing the final Audit Reports for the aforesaid years was another reason for the delay. However, the Ministry has not furnished any explanation for delay in this regard. The Committee would, therefore, impress upon the Ministry to strengthen internal Audit Wing of the Organisation, so as to ensure completion of Audit task within the Organisation with in the prescribed period. Further, the Ministry should take up the issue with Audit Authorities immediately after submitting the accounts to them at the highest level and impress upon them to complete their task in time to avoid consequential delay in laying of the documents before the Parliament.</p>
4	14.	<p>The Committee further note with concern that the VMH took 12 to 17 months at the stage of compilation of the Annual Reports of the VMH for the years 2007-2008 to 2012-2013. Further, after finalization of the Annual Reports for these years, the VMH took considerable time in the process of getting them translated, printed and sending them to the Ministry. Thereafter, the Ministry took another 04 and 07 for laying the documents of the VMH for the years 2007-08 and 2008-09 respectively on the Table of the House. The Committee are of the considered view that time taken for execution of these tasks is within the control of the VMH and as such the delay in this regard should be avoided. The Committee are, however, happy to note that as a result of various steps taken by the Administrative Ministry/VMH, the extent of delay in laying the documents of the VMH from the year 2007-08 to 2013-14 has come down substantially. While appreciating the fact that the extent of delay in laying of the documents has been brought down over the years, the Committee desire that in future much concerted efforts are required be made by the Ministry/Organisation to lay the documents within stipulated time period.</p>