

**COMMITTEE ON PAPERS LAID ON
THE TABLE
(2002-2003)**

(THIRTEENTH LOK SABHA)

TENTH REPORT

(Presented on 8 May, 2002)



**LOK SABHA SECRETARIAT
NEW DELHI**

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**COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON
THE TABLE
(2002-2003)**

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- Shri A.K. Singh — *PCPI*
- Shri J.S. Chauhan — *Under Secretary*

INTRODUCTION

1. The Chairman of the Committee on Papers Laid on the Table of the House, having been authorised by the Committee to present this Report on their behalf, present their Tenth Report (Thirteenth Lok Sabha).

2. As a result of examination of some papers laid during the Second & Fourth Sessions (Eleventh Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying of Annual Reports and Audited Accounts of the (i) Delhi Public Library, Delhi for the years 1991-92 to 1993-94; (ii) Victoria Memorial Hall, Kolkata for the years 1991-92 to 1994-95; and (iii) All India Council for Technical Education, New Delhi for the years 1988—91, 1991—93 and 1993-94 and have made certain recommendations. The Conclusions of the Committee are reflected in the Report.

3. The Committee considered and adopted their Report at their sitting held on 2 May, 2002.

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

NEW DELHI
2 May, 2002

12 Vaisakha, 1924 (Saka)

PRASANNA ACHARYA,
Chairman,
Committee on Papers Laid
on the Table.

CHAPTER I

Delay in laying Annual Reports and Audited Accounts of Delhi Public Library, Delhi for the years 1991-92 to 1993-94

The Annual Reports and Audited Accounts of Delhi Public Library, Delhi for the years 1991-92, 1992-93 and 1993-94 were laid on the Table of the House 16.5.1997, 5.5.1997 and 16.5.1997 respectively. In terms of the recommendation of the Committee on Papers Laid contained in para 3.5 of their First Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts of the Delhi Public Library for the said years should have been laid on the Table of the House by 31 December, 1992, 31 December, 1993 and 31 December, 1994 respectively i.e. within 9 months of the close of the respective accounting years. Thus, the delay in laying the Annual Reports and Audited Accounts for the years 1991-92, 1992-93 and 1993-94 came to about 52½ months, 40 months and 28½ months respectively.

1.2. In the "delay statements" laid alongwith the documents, the reasons for delay have been explained as under:—

1991-92

"The Delhi Public Library, Delhi is an autonomous organisation, fully financed by the Government of India in the Ministry of Human Resource Development, Department of Culture. The Audit/Report Audited Statements of Accounts for 1991-92 were required to be laid on the Table of both Houses of Parliament within nine months from the close of the financial year, that is, by 31.12.1992. The documents could not be laid due to non-receipt of the same for the Library, requirement of additional information and also administrative delays due to shortage of manpower."

The details of the various stages of finalisation of audit of the accounts of the Delhi Public Library for the year 1991-92 are as given below:—

- | | |
|--|---|
| 1. Date of submission of accounts to the office of Director of Audit Central Revenues (DACR) | 31.7.92 |
| 2. Date of Audit | 7.8.92 to 31.8.92
& 19.11.92 to 30.11.92 |
| 3. Date of receipt of Draft Audit Report | 13.3.93 |
| 4. Date of Submission of Library's comments on draft audit report to audit for issue of final Report/Audit Certificate | 10.6.93 |

The Annual Report/Audited Accounts of the Delhi Public Library for the year 1992-93 alongwith a Review on the working of the Library during the year, both in English and in Hindi, are now laid on the Table of both Houses of Parliament.

1993-94

The Audit Report/Audited Statement of Accounts for 1993-94 were required to be laid on the Table of both Houses of Parliament within nine months from the close of the financial year, i.e. by 31.12.1994. The documents could not be laid due to non-receipt of the same from the Library.

The details of the various stages of finalisation of audit of the accounts of the Delhi Public Library for the year 1993-94 are as given below:—

1.	Date of submission of accounts to the office of C.A.G. Delhi	11.7.94
2.	Date of Audit	15.3.95 to 19.4.95
3.	Letter received from DGACR pointing our discrepancies in the statement of accounts for the year 1993-94 and requested for necessary correction and submission of revised statement of accounts.	12.9.95
4.	Letter from DPL on Audit comments	18.9.95
5.	Submission of Revised Statement of Accounts to DGACR	11.10.95
6.	Revised Statement of Accounts again audited by the DGACR	24.10.95
7.	Date of Receipt of Draft Audit Report	15.11.95
8.	Date of submission of comments on Draft Audit Report to Audit for issue of Final Report/Audit Certificate	23.11.95
9.	Date of Receipt of Final Audit Report (English version)	08.02.96
10.	Date of Acceptance of the Audit Report by the Library Board	26.03.96
11.	Date of receipt of Final Audit Report (Hindi version)	24.04.96
12.	Translation of the A.R. in Hindi and sent to Govt. of India Press, Faridabad for printing	28.10.96

13. Date of submission of a draft copy of Annual Report, Audit Report to Deptt. of Culture 03.01.97
14. The A.R. received from the Govt. of India Press, duly printed 03.04.97
15. Date of submission of Annual report, Audit Report to this Department. 29.04.97

The Annual Report/Audited Accounts of the Delhi Public Library for the year 1993-94 alongwith a Review on the working of the Library during the year, both in English and in Hindi, are now laid on the Table of both Houses of Parliament."

1.3 The Ministry of Human Resource Development (Department of Culture) who were requested to furnish information on some more points, have furnished the same as under:—

	Points			Replies		
	1991-92	1992-93	1993-94			
The dates when:						
(a) The Delhi Public Library, Delhi approached the audit authority for appointment of auditors for auditing their accounts for the years 1991-92, 1992-93 and 1993-94 and when were they appointed;	31.7.92 (when five copies of Annual Accounts were sent to Director of Audit, CR to depute Audit Party)	8.7.93 (when five copies of Annual Accounts were sent to Director of Audit, CR to depute Audit Party)	11.7.94 (when five copies of Annual Accounts were sent to DGACR to depute Audit Party)	Revised Accounts submitted on		
	6.8.92 (for inspection from 7.8.92)	August, 93	March, 95			
(b) The accounts of Delhi Public Library, Delhi were compiled and were ready for being handed over to auditors;	27.7.92	8.7.93	11.7.94 and 11.10.95			
(i) Date of Audit	7.8.92 to 31.8.92 and 19.11.92 to 30.11.92	3.8.93 to 7.9.93	15.3.95 to 19.4.95 and 24.10.95			
(ii) Receipt of draft Audit Report	13.3.93	10.1.94	15.11.95			
(iii) Receipt of final Report	10.6.93	22.2.94 (English version) 6.5.94 (Hindi version) 24.4.96 (Hindi version)	8.2.96 (English version)			

	Points	Replies		
		1991-92	1992-93	1993-94
(c)	The Annual Reports were finalised;	15.8.93	15.2.94	15.11.95
(d)	The Annual Reports and Audited Accounts were got approved from the A.G.M./General Body/Executive/Finance Committee of the Delhi Public Library, Delhi; and	18.10.93	28.3.94	15.11.95 (Annual Report) 26.3.96 (Audit Report)

Translation

(e)	The Annual Report and audited accounts were taken up for translation and printing and the time taken in it.	15.6.93 to 15.7.93	1.4.94 to 30.4.94	May, '96 to June, '96
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Printing

		18.10.93 to 3.11.93 (got typed in Hindi & English and photo copied)	7.5.94 to 20.7.94	28.10.96 to 3.4.97
(i)	Printed ' bilingual Annual Report & Audited Accounts sent to the Ministry;	3.11.93	26.7.94	28.4.97
(f)	The delay and Review were prepared by the Ministry;	March/ April, 1997	February/ March, 1997	April/ May, 1997

	Points	Replies		
		1991-92	1992-93	1993-94
(g)	The Annual Reports and audited accounts alongwith Review and Delay Statements were got authenticated from the Minister; and	13.5.97	18.4.97	13.5.97
(h)	The Annual Reports and audited accounts of the Delhi Public Library, Delhi for the last year i.e. 1990-91 were laid in Parliament.	Annual Report & Audited Accounts of 1990-91 were received on 26.3.93 and laid on 17.8.93		
II.	The latest position regarding finalisation of the Annual Reports and audited accounts for the subsequent years 1994-95 and 1995-96. When these are expected to be laid on the Table of Lok Sabha?	Annual Report & Audited Accounts for 1994-95 were received on 3.7.97 and laid on 28.7.97. Annual Report & Audited Accounts for 1995-96 received on 3.7.97 and laid on 28.7.97		
III.	The remedial measures taken or proposed to be taken both in the Ministry and the Delhi Public Library, Delhi to ensure timely laying of the Annual Report and audited accounts within the prescribed period of nine months from the close of the accounting year in future.	In the matter of finalisation of Annual Report, Audit Report & Audited Accounts the following external factors are involved who can only be persuaded to expedite namely, (a) DGACR: for Auditing of Accounts, submission of (bilingual) Audit Certificate & Audit Reports; (b) Printing Press: for printing of Annual Report etc. The Delhi Public Library will, however, make efforts and ensure timely submission of the Annual Report in future.		

1.4 The Committee considered the matter at their sitting held on 22 September, 1998. Taking into consideration the undue delay in laying Annual Reports and Audited Accounts of Delhi Public Library, Delhi for the years 1991-92 to 1993-94, the Committee decided to hear oral evidence of the representatives of the Ministry of Culture, Youth Affairs and Sports (Department of Culture) on the subject. Accordingly, the representatives of the Ministry of Culture, Youth Affairs and Sports (Department of Culture) appeared before the Committee at their sitting held on 2 June, 2000.

1.5 On being asked to explain the reasons for delay in laying Annual Reports and Audited Accounts for the years from 1991-92 to 1993-94 of Delhi Public Library, the witness admitted that there had been undue delay in laying the documents of Delhi Public Library for all these years.

1.6 On being asked about the problems being faced by Delhi Public Library which contributed towards delay, the witness replied that the Accounts had to be passed twice. Firstly before they were sent to auditors and secondly when they came back with audit report which took unduly long time.

1.7 On being asked about the undue time taken in translation and printing of documents etc. the witness replied that so far as the Annual Report of 1993-94 was concerned, the Hindi version was received on 24 April, 1996 *i.e.* after six months from the press. He, however, admitted that there were instances where there was a considerable delay at the stage of translation/printing of documents. The Secretary also requested that they might be allowed to lay their documents in the Budget Session instead of Winter Session. The Secretary, however, assured the Committee that all possible steps would be taken to lay the Annual Reports & Audited Accounts of Delhi Public Library within the stipulated period of nine months after close of the accounting year, in future.

1.8 The Committee note that the Annual Reports and Audited Accounts of Delhi Public Library, Delhi for the year 1991-92, 1992-93 and 1993-94 were laid on the Table of the House on 16.5.1997, 5.5.1997 and 16.5.1997 *i.e.* after a delay of about 52½ months, 40 months and 28½ months respectively.

1.9 The Committee regret to note that the action for appointment of auditors was taken up as late as 3 to 4 months after close of the accounting year. The Committee feel that action for appointment of auditors could have been taken immediately after close of the accounting year to avoid delay. The Committee, therefore, recommend that the action for appointment of auditors should be taken well before close of the accounting year in future to avoid delay at this stage.

1.10 The Committee also regret to note that 2 to 15 months were taken by the Library in compilation of their accounts after close of the respective accounting year. The Committee feel that there had been total lack of

1.15 The Committee are also unhappy to note that the Annual Reports and Audited Accounts of Delhi Public Library for the years 1994-95, 1995-96, 1996-97, 1997-98 and 1998-99 have been laid on the Table on 4.8.1997, 4.8.1997, 2.12.1998, 4.5.2000 and 11.8.2000 i.e. after a delay of about 19 months, 7 months, 11 months, 17 months and 7 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.

1.16 The Committee recall their earlier recommendation made in para 7.8 of their Twentieth Report (8th Lok Sabha) presented to Lok Sabha on 28 April, 1988 which states as follows:—

“The Committee recommend that the Department of Culture should in consultation with the Delhi Library Board and the Director of Audit, Central Revenue chalk out a time schedule for compilation of accounts, auditing of accounts, holding the meeting of Delhi Library Board, translation, printing and submission of the annual reports and audited accounts of the Delhi Public Library to the Department of Culture for laying them on the Table of the House. The programme should be arranged in such a manner that these documents are laid on the Table within the prescribed period of 9 months from the close of the accounting year. The Committee also desire that the Department of Culture should always keep a close watch and properly monitor different stages of preparation of annual reports and accounts with a view to ensure strict compliance with the requirements as stipulated in the recommendations of the Committee.”

In their action taken reply, the then Ministry of Human Resource Development (Department of Culture) *vide* their communication No. F. 16-22/88/Lib. dated 27.7.1988 stated as follows:—

“Noted. Action has already been initiated to ensure that no undue delay is caused in laying the papers on the Table of Lok Sabha within the prescribed period of 9 months from the close of the accounting year.”

1.17 In view of the inordinate delay in laying the documents of Delhi Public Library, on the Table of Lok Sabha, the Committee regret to note that the Members have been deprived to have a closer scrutiny of the accounts and feel that the above recommendation has not been adhered to. The Committee therefore, once again recommend that the whole matter relating to finalisation and laying of these documents should be looked into afresh. The Department of Culture in consultation with the Delhi Public Library must chalk out a fresh programme involving all the stages, as stated above, in finalisation of the documents and assign the job to

*Laid on 16.8.2001.

sufficiently higher officers both in the Department of Culture and Delhi Public Library to oversee the progress made in this regard. A copy of the programme so prepared may also be made available to the Committee for their information. In view of the assurance given during evidence by the Secretary, Department of Culture, the Committee hope that all steps would now be taken both by the Department of Culture and Delhi Public Library to lay these documents on the Table of Lok Sabha within stipulated period of 9 months after close of the accounting year.

CHAPTER II

Delay in laying Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata for the years 1991-92, 1992-93, 1993-94 and 1994-95

The Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata for the years 1991-92, 1992-93, 1993-94 and 1994-95 were laid on the Table of the House alongwith review and delay statements on 5 May, 1997. In terms of the recommendation of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts of the Victoria Memorial Hall, Kolkata for the respective accounting year should be laid on the Table of the House within 9 months of the close of the respective accounting year. Thus, the delay in laying the Annual Reports and Audited Accounts for the years 1991-92, 1992-93, 1993-94 and 1994-95 comes to about 52, 40, 28 and 16 months respectively.

2.2 In the statements laid alongwith the Annual Reports & Audited Accounts the reasons for delay have been explained, year-wise, as under:—

“1991-92

The Annual Report/Audited accounts of the Victoria Memorial Hall for the year 1991-92 could not be laid on the Table of both the Houses of Parliament within the stipulated period as the same were awaited from them. The accounts of the Memorial were got audited by 29.10.1992, by Chartered Accountant. These audited accounts were sent to Central Audit Party on 12.1.1993. The Central Audit Report was received on 30.9.93.

1992-93

The Annual Report/Audited accounts of the Victoria Memorial Hall for the year 1992-93 could not be laid on the Table of both the Houses of Parliament within the stipulated period as the same were awaited from them. The Accounts of the Memorial were got audited by Chartered Accountant on 18.10.93. These Audited accounts were sent to Central Audit Party on 4.10.93. The Audit Report was received on 4.10.93.

1993-94

The Annual Report/Audited accounts of the Victoria Memorial Hall for the year 1993-94 could not be laid on the Table of both the Houses of Parliament within the stipulated period as the same were awaited from them. The Accounts of the Memorial were got audited by Chartered Accountant on 28.10.94. These Audited accounts were sent to Central Audit Party on 6.12.94. The Central Audit report was received on 5.4.1995.

1994-95

The Annual Report/Audited accounts of the Victoria Memorial Hall for the year 1994-95 could not be laid on the Table of both the Houses of Parliament within the stipulated period as the same were awaited from them. The Accounts of the Memorial were got audited by Chartered Accountant on 30.11.1995. These Audited accounts were sent to Central Audit Party on 6.12.1995. The Central Audit Report was received on 4.05.1996."

2.3 The Ministry of Human Resource Development (Department of Culture), who were requested to furnish information on some more points have furnished the same as under:—

Points	Replies
1	2
I. The dates when:	
(a) the Victoria Memorial Hall (VMH), Kolkata approached the audit authority for appointment of auditors for auditing their accounts for the years 1991-92 to 1994-95 and when were they appointed;	M/s Lovelock & Lewce Accountant are the Auditor appointed by the VMH, Kolkata under Rule 12 of VMH Rules. They were approached for audit of VMH as follows: 1991-92 on 08.07.1992 1992-93 on 26.05.1993 1993-94 on 07.07.1994 1994-95 on 04.09.1995
(b) the accounts of VMH, Kolkata were compiled and were ready for being handed over to auditors;	The accounts of VMH, Kolkata were completed & ready for handing over to the Auditors as per the following schedule: 1991-92 on 05.07.1992 1992-93 on 20.05.1993 1993-94 on 05.07.1994 1994-95 on 01.09.1995
(c) the accounts were actually handed over to the auditors;	The accounts were actually handed over to the auditors on the dates mentioned below:— 1991-92 on 10.08.1992 1992-93 on 31.07.1993 1993-94 on 12.07.1994 1994-95 on 08.09.1995

1	2
(d) the auditing of accounts commenced by the auditors and the time taken in it;	The auditing of the accounts were completed on the following date:— 1991-92 on 29.10.1992 1992-93 on 18.10.1993 1993-94 on 28.10.1994 1994-95 on 30.11.1995
(e) the Annual Report was finalised;	1991-92 Annual Reports were finalised on 10.11.1993. 1992-93 1993-94 Annual Report was finalised on 10.10.1995. 1994-95 Annual Report was finalised on 01.12.1996.
(f) the Annual Report and Audited Accounts were got approved from the A.G.M./ General Body/Executive/ Finance Committee of the Victoria Memorial Hall, Calcutta;	The Annual Reports & Audited Accounts were finalised on completion of the audit.
(g) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;	1991-92 English version was taken up for printing on 31.12.1993 and material printed on 30.6.1995 from the Press. Hindi version on 3.6.1996 for printing & received on 13.2.1997 from the Press. 1993-94 English version was taken up for printing on 10.10.1995 and received from Press on 8.4.1996. Hindi version was taken up on 9.9.1996 and received from Press on 22.2.1997.

1	2
1994-95	English version was taken up on 1.12.1996 and received from Press on 30.12.1996. Hindi version was taken up on 30.12.1996 and received from the Press on 22.2.1997.
(h) the finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament;	The Annual Report alongwith the Audited Accounts of Victoria Memorial, Kolkata were sent to the Department of Culture as shown below:—
1991-92	} English version in April, 1996.
1991-92	
1992-93	} Hindi version on 24.2.97.
1992-93	
1993-94	} English version on 14.4.96.
1993-94	
1994-95	} Hindi version on 24.2.97.
1994-95	
1994-95	} English version on 30.12.96.
1994-95	
(i) the Delay Statements and Reviews were prepared by the Ministry; and	24.2.1997

1	2
(j) the Annual Reports and Audited Accounts alongwith Review and Delay Statement were got authenticated from the Minister.	27.4.1997
II. The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year 1995-96.* When these are expected to be laid on the Table of Lok Sabha?	Audited Accounts for 1995-96 of Victoria Memorial, Kolkata were sent to the DOC on 28.8.96. Annual Report for 1995-96 both English & Hindi is under Press for printing & it is expected to receive soon from Press & will be sent within this month.
III. The remedial measures taken or proposed to be taken both in the Ministry and the Victoria Memorial Hall, Kolkata to ensure timely laying of the Annual Report and Audited Accounts within the prescribed period of nine months from the close of the accounting year, in future.	Steps are being observed to see the time schedule in future and accordingly the audit for the year 1996-97 has already been taken up by the Trustees' auditors. It is expected that the audit will be completed by this month. On receipt of the Audited Accounts from the Trustees' auditors, the Central Audit may be requested to undertake the audit for 1996-97. The Director of Audit, Central has already completed the audit of the Victoria Memorial Trust for the year 1991-92 to 1995-96.

*Laid on the Table on 27 July, 1998.

2.4 The Committee considered the matter at their sitting held on 22 September, 1998. In view of the inordinate delay in laying Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata, the Committee decided to hear the oral evidence of the representatives of the Department of Culture to elucidate the reasons for delay.

2.5 Accordingly, the representatives of the then Ministry of Culture, Youth Affairs and Sports (Department of Culture) appeared before the Committee at their sitting held on 2 June, 2000.

2.6 On being asked to explain the reasons for delay in laying Annual Reports and Audited Accounts for the years from 1991-92 to 1994-95 of Victoria Memorial Hall the witness replied that for nearly three years *i.e.* from 1991 to 1994, because of strikes and other reasons, virtually the

Secretary and curator could not even enter the premises of Victoria Memorial Hall. It was because of the difficulties in the organisation, only a few were ready to come and then curator retired in December, 1992. It was only after three years, a regular incumbent could be posted.

2.7 On being asked the reasons for taking 2 to 31 months time after close of the respective accounting years for initiating action for appointment of auditors, the witness stated that earlier the audit was being done by private agency viz. Luvlock & Co. But now the Victoria Memorial Hall had been asked to get the auditing done by C&AG from 1998-99 onwards. He also added that up to 1998-99, the audit reports both from private parties and C&AG have been received and extraordinary steps had been taken to lay them on the Table of the House in the ensuing Monsoon Session.

2.8 On being asked the reasons for taking undue time at the stage of translation and printing of the documents, the representatives of the Ministry stated that it had been due to difficulties at the organisational level. But now these problems have been sorted out. He further added that if for any reason there is delay at this stage, cyclostyled copies would be made available to avoid lapse as recommended earlier by the Committee:

2.9 On being asked about the steps taken or proposed to be taken to avoid such delays in future, the Secretary of the Department stated that Victoria Memorial Hall have been strongly conveyed that no funds, plan or non-plan, would be released until this constitutional requirement is met. He further assured the Committee that all the pending reports would be laid on the Table by the end of Monsoon Session.

2.10 The Committee regret to note that the Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata for the years 1991-92 to 1994-95 were laid on the Table of Lok Sabha after a delay ranging from 16 months to 52 months.

2.11 The Committee feel that the plea taken by the Department of Culture that the Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata for the years 1991-92 to 1994-95 could not be laid on the Table of the House because of strike and other reasons in the said Institute is not tenable since the Department of Culture did not bother to lay the "Delay Statement" on the Table enlightening the House the anticipated delay. The Ministry of Culture, Youth Affairs and Sports (Department of Culture) as a nodal Ministry has failed to perform its duty to keep informed the House about the state of affairs prevailing in that organisation. Even while laying these documents on the Table of the House, the Department has not laid "Delay Statement", as required, giving full details of dates of finalisation of documents in chronological order to enable the House to detect the delay occurred at various stages of finalisation of

the documents. The Committee would like to reiterate its recommendation made in para 1.20 of their Tenth Report (Sixth Lok Sabha) presented to Lok Sabha on 23 November, 1978 for meticulous compliance in future by the Department of Culture:—

“1.20The Committee recommend that in the ‘Statement of reasons for delay’ Government should invariably indicate in chronological order the dates of finalisation of reports and accounts, their submission to audit, issue of Inspection Reports, replies given on points raised in the reports and finally the receipt of the audit report from the audit authorities so that the House may identify the stage and extent of delay and suggest remedial measure therefor.

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 27.7.1998 *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 11.8.2000 *i.e.* after a delay of about 31½ months, 19½ months and 7½ 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 officer 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.

CHAPTER III

Delay in laying Annual Reports and Audited Accounts of the All India Council for Technical Education, New Delhi for the years 1988—91, 1991—93 and 1993-94

The Statutory All India Council for Technical Education (AICTE) was set up under the AICTE Act (No. 52) of 1987, for proper planning and coordinated development of the technical education system throughout the country, the promotion of qualitative improvement of such education in relation to planned quantitative growth and the regulation and proper maintenance of norms and standards in the technical education system and for the matters connected therewith. The AICTE Act 1987 came into force on March 28, 1988 and the first statutory All India Council for Technical Education was constituted by the Central Government by notification w.e.f. May 12, 1988 with the Minister of Human Resource Development, Government of India as its first Chairman for five years as per provision of sub-clause (5) of clause 3 of Chapter II under AICTE Act (No. 52) of 1987. This is the first report of the AICTE for a period of three years 1988-89, 1989-90 and 1990-91.

3.2 The combined Annual Reports and Audited Accounts for the years 1988-91, 1991-93 and 1993-94 of All India Council for Technical Education (AICTE), New Delhi were laid on the Table of the House on 3.9.1996. In terms of recommendation of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha), the Annual Report and Audited Accounts of the Council for an accounting year should be laid on the Table of the House within 9 months of the close of the accounting year. Thus the delay in laying the Annual Reports and Audited accounts for the years 1988-89 to 1993-94 ranged from 20 months to 80 months.

3.3 In the statements alongwith the documents, the reasons for delay have been explained as under:

The combined Annual and Audit Reports both in English and Hindi versions for the years 1988-89, 1989-90, 1991-92, 1992-93 and 1993-94 in respect of All India Council for Technical Education (AICTE), New Delhi, could not be laid on the Table of the House in time since these were received on 19.2.1996 from the Council and before the completion of the process of preparing the reviews and getting the papers authenticated the House was adjourned *sine-die*.

In future, all efforts will be made to ensure that these documents are laid on the Table of the House in time.

1988-89

1989-90

I. AUDIT REPORT

1. Date of finalisation of Accounts by AICTE	22.1.91
2. Date of Submission of Accounts to AG	23.1.91
3. Commencement of Inspection of Accounts by AG	22.2.91
4. Completion of Inspection of Accounts by AG	28.1.92
5. Date of approval of Accounts by Inspecting Officer	28.1.92
6. Date of despatch of Audited Accounts by AG to AICTE	8.7.92
7. Date of Audit Certificates	14.5.96
8. Date of confirmation of Audit certificate/report	18.1.96
9. Date of Despatch of printed copies of Audit Report and Audited Accounts by the AICTE to Ministry of Human Resources Development	19.2.96

II. ANNUAL REPORT

1. Date of finalisation of Annual Report by the AICTE	16.2.95
2. Date of Despatch to the Ministry	16.2.96
English	
Hindi	

1990-91

I. AUDIT REPORT

1. Date of finalisation of Accounts by the AICTE	10.10.92
2. Date of submission of Accounts to AG	12.10.92
3. Commencement of Inspection of Accounts by AG	17.11.92
4. Completion of Inspection of Accounts by AG	30.11.92
5. Date of approval of Accounts by the Inspecting Officer	30.11.92
6. Date of Despatch of Audited Accounts by AG to AICTE	14.5.93
7. Date of Audit Certificates	14.5.93
8. Date of confirmation of Audit Certificate/Report	18.1.96
9. Date of Despatch of printed copies of Audit Report and Audited Accounts by the AICTE to Ministry of Human Resource Development	19.2.96

II. ANNUAL REPORT

1. Date of finalisation of Annual Report by the AICTE	16.2.95
2. Date of Despatch to the Ministry	16.2.96
English	
Hindi	

1991-92

I. AUDIT REPORT

- | | |
|---|---------|
| 1. Date of finalisation of Accounts by the AICTE | 6.12.93 |
| 2. Date of submission of Accounts to AG | 7.12.93 |
| 3. Commencement of Inspection of Accounts by AG | 5.12.94 |
| 4. Completion of Inspection of Accounts by AG | 6.1.95 |
| 5. Date of approval of Accounts by the Inspecting Officer | 6.1.95 |
| 6. Date of Despatch of Audited Accounts by AG to AICTE | 8.3.95 |
| 7. Date of Audit Certificates | 8.3.95 |
| 8. Date of confirmation of Audit Certificate/Report | 18.1.96 |
| 9. Date of Despatch of printed copies of Audit Report and Audited Accounts by the AICTE to Ministry of Human Resource Development | 19.2.96 |

II. ANNUAL REPORT

- | | |
|---|---------|
| 1. Date of finalisation of Annual Report by the AICTE | 16.2.95 |
| 2. Date of Despatch to the Ministry
English
Hindi | 16.2.96 |

1992-93

I. AUDIT REPORT

- | | |
|---|---------|
| 1. Date of finalisation of Accounts by the AICTE | 24.4.94 |
| 2. Date of submission of Accounts to AG | 25.4.94 |
| 3. Commencement of Inspection of Accounts by AG | 5.12.94 |
| 4. Completion of Inspection of Accounts by AG | 6.1.95 |
| 5. Date of approval of Accounts by the Inspecting Officer | 6.1.95 |
| 6. Date of Despatch of Audited Accounts by AG to AICTE | 8.3.95 |
| 7. Date of Audit Certificates | 8.3.95 |
| 8. Date of confirmation of Audit Certificate/Report | 18.1.96 |
| 9. Date of Despatch of printed copies of Audit Report and Audited Accounts by the AICTE to Ministry of Human Resource Development | 19.2.96 |

II. ANNUAL REPORT

- | | |
|---|---------|
| 1. Date of finalisation of Annual Report by the AICTE | 16.2.95 |
| 2. Date of Despatch to the Ministry
English
Hindi | 16.2.96 |

1993-94

I. AUDIT REPORT

1. Date of finalisation of Accounts by the AICTE	19.10.94
2. Date of submission of Accounts to AG	20.10.94
3. Commencement of Inspection of Accounts by AG	5.12.94
4. Completion of Inspection of Accounts by AG	6.1.95
5. Date of approval of Accounts by the Inspecting Officer	6.1.95
6. Date of Despatch of Audited Accounts by AG to AICTE	8.3.95
7. Date of Audit Certificates	8.3.95
8. Date of confirmation of Audit Certificate/Report	18.1.96
9. Date of Despatch of printed copies of Audit Report and Audited Accounts by the AICTE to Ministry of Human Resource Development	19.2.96

II. ANNUAL REPORT

1. Date of finalisation of Annual Report by the AICTE	16.2.95
2. Date of Despatch to the Ministry English Hindi	16.2.96

The Ministry of Human Resource Development (Department of Education), who were requested to furnish information on some more points, have furnished the same as under:—

Points	Replies
1	2

I. The dates when:

- (a) the action for The year-wise position is as under:—
- | | | |
|--|-----------------|----------|
| appointment of auditors for auditing the accounts of All India Council for Technical Education (AICTE) was initiated, year-wise; | 1988-89 & 89-90 | 23.01.91 |
| | 1990-91 | 12.10.92 |
| | 1991-92 | 07.12.93 |
| | 1992-93 | 25.04.94 |
| | 1993-94 | 20.10.94 |
- (b) the Annual Reports and audited accounts were got approved from the A.G.M./General Body/Executive/Finance Committee of the AICTE, year-wise;
- Audit certificates were received in March, 1995. The Reports were approved by the Executive Council in May, 1995.

1	2
(c) the Annual Report and audited accounts were taken up for translation and printing and the time taken in it, year-wise;	All the Reports were taken up for translation and printing together after the approval of the Executive Council. There was no Hindi Officer/Translator on regular employment in the Council. As such, arrangement had to be made to enlist the services of Hindi Officer. It took nine months to complete translation, printing, binding etc. The copies of Reports, both in English and Hindi were sent to Ministry of Human Resource Development on 19.2.1996.
(d) the Delay Statement and Review were prepared by the Ministry, year-wise;	Review Reports and Delay Statements were prepared by the Ministry for the Reports (1988—91, 1991—93 & 1993-94) on 22.2.1996.
(e) the Annual Report and audited accounts alongwith Review and Delay Statement were got authenticated from the Minister, year-wise; and	All the Reports were authenticated by the Minister on 12.8.1996.
(f) the Annual Reports and audited accounts of AICTE for the last three years i.e., 1985-86, 1986-87 and 1987-88 were laid in Parliament.	Reports were not prepared as the AICTE Council was constituted in May, 1988.
II. Why were the Annual Reports and Audited Accounts not laid separately for each financial year?	The Council was established as a Statutory body under the AICTE Act, 1987 and became fully functional after the first Chairman took over in July, 1993. Task of finalisation of accounts were taken up year-wise position of finalisation of accounts and audit thereto are enclosed. Annual Reports were finalised for all the years on 16.2.1995. A copy of the letter received from the Chairman, AICTE explaining the position is also enclosed.

1	2
<p>III. The latest position regarding finalisation of the Annual Reports and audited accounts for the subsequent years 1994-95 & 1995-96. When these are expected to be laid on the Table of the Lok Sabha?</p>	<p>The latest position is as under:—</p> <p>1994-95*</p> <p>Annual Accounts have been compiled & Audit Certificate has been received from DGACR. Annual Report and Annual Accounts have been received in the Ministry this week. All efforts are being made to lay the Reports in the Parliament.</p> <p>1995-96</p> <p>Annual Accounts have since been compiled and the same has been put up in EC Meeting held on 7.11.1996. Simultaneously, the Annual Report is also being finalised. The Reports will be printed on receipt of Audit Certificate.</p>
<p>IV. The remedial measures taken or proposed to be taken both in the Ministry and the AICTE to ensure timely laying of the Annual Report and Audited Accounts within the prescribed period of nine months from the close of the accounting year, in future.</p>	<p>In future, every effort will be made to prepare and submit the documents in time.</p>

*Laid on the Table on 20.12.1996.

3.4 The Committee considered the matter at their sitting held on 22 September, 1998.

3.5 In view of the inordinate delay in laying Annual Reports and Audited Accounts of All India Council for Technical Education (AICTE), New Delhi, for the years 1988—91, 1991—93 and 1993—94, the Committee decided to hear oral evidence of the representatives of the Ministry of Human Resource Development (Department of Education) to elucidate the delay.

3.6 Accordingly, the representatives of the Ministry of Human Resource Development (Department of Education) appeared before the Committee at their sitting held on 2 June, 2000.

3.7 On being asked about the reasons for delay in laying Annual Reports and Audited Accounts for the years 1988—91, 1991—93 & 1993-94 of AICTE, New Delhi, the Secretary of the Department of Education stated that the AICTE was set up in 1987. The Act came into force in March, 1988. The Government then constituted the first Council.

The first regular Chairman joined AICTE in July 1988. Prior to that the Minister of HRD was the *ex-officio* Chairman of AICTE. The sanction for creation and filling up of 49 posts was given in December, 1993. So, up to December, 1993 there was no person in AICTE. The Ministry officials were somehow carrying out its work. The delay for the years under reference was because there was no official in the AICTE. The representative of the Department also added that ever since the staff has been appointed in AICTE, the work has been taken up on priority basis and the situation has improved to a large extent.

3.8 On being asked about the position of laying of documents of AICTE for the subsequent years *i.e.* from 1995-96 onwards, the representative of the Department stated that the report for the year 1995-96 was delayed by two years. In the case of 1996-97, the delay came down to 13 months. Further in the case 1997-98 the delay came down to one year and for the year 1998-99 the report was already under printing. He added that there was a progressive decline in delay in laying the Annual Reports & Audited Accounts on the Table of the House. He assured the Committee that all efforts would be made to lay these documents on the Table of the House within the stipulated period of nine months after close of the accounting years in future.

3.9 On being asked while the documents for the years under reference had been received in the Ministry on 19.2.1996, the Ministry took 8 months in preparing "Review" and "Delay Statement" and subsequently getting it authenticated from their Minister, the representative of the Ministry stated that immediately after receipt of the documents the "Delay Statements" and "Review" were prepared and submitted for authentication by the Minister of State in March, 1996. But in the meantime, the Lok Sabha adjourned *sine-die* and the documents were got authenticated from the new Minister on 12 August, 1996.

3.10 The Committee note that after constitution of AICTE on 12.5.1988, combined Annual Reports and Audited Accounts of All India Council for Technical Education (AICTE), New Delhi for the years 1988—91, 1991—93 and 1993-94 were laid for the first time on 3.9.1996 *i.e.* after a delay ranging from 20 months to 80 months after close of the accounting year. The Committee would like to know the reasons necessitated the AICTE/Ministry to lay their documents combined for the years 1988—91 & 1991—93 instead of placing them year wise separately.

3.11 From the information furnished by the Ministry of Human Resource Development (Department of Education) and the "Delay Statements" laid on the Table of the House, the Committee find that an inordinately long period has been taken almost at all the stages involved in finalisation of the documents by AICTE viz. appointment of auditors, compilation of accounts, auditing of accounts by auditors, approval of the documents from the competent authority, translation and printing, sending it to the Ministry for preparing "Delay Statement" & "Review" and getting it authenticated from their Minister and subsequently laying them on the Table of the House by the Ministry concerned.

3.12 The Committee also regret to note that the Annual Reports and Audited Accounts of AICTE for the years 1994-95, 1995-96, 1996-97, 1997-98 and 1998-99 have been laid on the Table of the House on 20.12.1996, 7.12.1998, 9.3.1999, 7.12.1999 and 28.11.2000 i.e. after a delay of about 12 months, 23 months, 14 months, 11 months and 11 months respectively. However, these documents for the year* 1999-2000 and 2000-2001 which were required to be laid on the Table of the House by 31.12.2000 and 31.12.2001 have not so far been laid.

3.13 In view of the above, the Committee feel that the AICTE has become habitual in laying their documents with delay. It seems that the Ministry has also not taken due care and allowed the things to take its own shape. The Committee, therefore, desire that the whole process relating to finalisation and laying of the documents of AICTE needs to be gone through in order to make these documents available to the Members of Parliament to enable them to make their use during the Demands for Grants of the Ministry concerned.

3.14 The Committee, therefore, reiterate their earlier recommendations made in para 3.5 of their First Report (Fifth Lok Sabha) for meticulous compliance both by the AICTE and the Ministry of Human Resource Development (Department of Education):—

"The Committee are of the opinion that normally the Annual Report and audited accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within nine months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit. The next six

months might be given for auditing of accounts; for printing of the report and sending it to the Government for laying. If for any reason the report, audited accounts and audit report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period."

3.15 The Committee desire that in the light of their abovesaid recommendation, the AICTE in consultation with the Ministry of Human Resource Development (Department of Education) should chalk out a time bound programme for the various stages involved in finalisation of the documents. A copy of the programme so chalked out should be made available to the Committee. A senior officer both in the Ministry and AICTE should be entrusted the job to oversee the progress made at each stage of finalisation of the documents and all remedial measure should be taken to lay these documents on the Table of the House within the stipulated period of nine months after close of the accounting year in future.

NEW DELHI;
2 May, 2002

12 Vaisakha, 1924 (*Saka*)

PRASANNA ACHARYA,
Chairman,

Committee on Papers Laid on the Table.

APPENDIX

Summary of recommendations/observations contained in the Report

Sl. No.	Reference to Para No. of the Report	Summary of recommendations/observations
1	2	3
1.	1.8	The Committee note that the Annual Reports and Audited Accounts of Delhi Public Library, Delhi for the year 1991-92, 1992-93 and 1993-94 were laid on the Table of the House on 16.5.1996, 5.5.1997 and 16.5.1997 i.e. after a delay of about 52 ¹ - ₂ months, 40 months and 28 ¹ - ₂ months respectively.
2.	1.9	The Committee regret to note that the action for appointment of auditors was taken up as late as 3 to 4 months after close of the accounting year. The Committee feel that action for appointment of auditors could have been taken immediately after close of the accounting year to avoid delay. The Committee, therefore, recommend that the action for appointment of auditors should be taken well before close of the accounting year in future to avoid delay at this stage.
3.	1.10	The Committee also regret to note that 2 to 15 months were taken by the Library in compilation of their accounts after close of the respective accounting year. The Committee feel that there had been total lack of effective and steady management in finalisation of the documents of the Library and the things have been allowed to take their own shape causing avoidable delay in finalisation of these documents. The recommendation made by the Committee in the past that the annual accounts should be compiled and handed over to auditors within 3 months after close of the accounting years has not been adhered to. The Committee take a serious view of the delay occurred at this stage and stress upon to adhere to the recommendations of the Committee in its letter and spirit and do away with the practice of lethargic approach in finalisation of the documents in future.

1	2	3
4.	1.11	The Committee further regret to observe that after handing over the documents for the years 1991-92 to 1993-94 to the auditors for auditing, the Delhi Public Library did not pursue them for early auditing and, therefore, the auditors took 9 to 21 months to complete the auditing of accounts. The Committee recommend that once the accounts are handed over to the auditors for auditing they must be pursued vigorously to complete the audit and furnish the audited accounts and audit certificate etc. to the Library for being laid on the Table of Lok Sabha.
5.	1.12	The Committee are unhappy to note that an inordinately long period of 16½ months, 10½ months and 19½ months was taken by the Library in finalisation of their Annual Reports for the year 1991-92, 1992-93 and 1993-94 respectively. This shows that the Delhi Public Library did not attach due seriousness and importance in finalisation of the documents and their laying on the Table of the House. The Committee feel that the Annual Report which contains only administrative matters of the Library and do not require scrutiny by any outside agency should be finalised within 6 months of the close of the accounting year.
6.	1.13	The Committee further note that after finalisation of Annual Reports about 1½ month to 2 months were taken by the Library to get the Annual Reports and Audited Accounts approved from the AGM/General Body and further 4 to 11 months were taken in translation and printing of the documents. The Committee are of the opinion that with a view to eliminate delay on this account, the Library should convene Annual General Meeting immediately after receipt of the audited accounts from DGACR. As regards translation and printing of the documents, arrangement should be made in advance and it should be ensured that the required number of copies of the Annual Reports and Audited Accounts are printed within the specified time so that no delay occur on this score in future.

1	2	3
7.	1.14	<p>The Committee are shocked to note that the then Ministry of Human Resource Development (Department of Culture) took long period of 41 months and 32 months in preparing the "Review" and "Delay Statement" for the year 1991-92 and 1992-93 respectively. The Committee fail to understand the undue time taken by the administrative Ministry just to complete the formalities involved in laying these documents after receipt of the same from the Library. The Committee would like to know the reasons for the delay occurred at this stage and the action that has been taken or proposed to be taken by the Ministry to avoid such delay in future.</p>
8	1.15	<p>The Committee are also unhappy to note that the Annual Reports and Audited Accounts of Delhi Public Library for the years 1994-95, 1995-96, 1996-97, 1997-98 and 1998-99 have been laid on the Table on 4.8.1997, 2.12.1998, 4.5.2000 and 11.8.2000 i.e. after a delay of about 19 months, 7 months 11 months, 17 months and 7 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.</p>
9.	1.16	<p>The Committee recall their earlier recommendation made in para 7.8 of their Twentieth Report (8th Lok Sabha) presented to Lok Sabha on 28 April, 1988 which states as follows:—</p> <p>"The Committee recommend that the Department of Culture should in consultation with the Delhi Library Board and the Director of Audit, Central Revenue chalk out a time schedule for compilation of accounts, auditing of accounts, holding the meeting of Delhi Library Board, translation, printing and submission of the annual reports and audited accounts of the Delhi Public Library to the Department of Culture for laying them on the Table of the House. The programme should be arranged in such a manner that these documents are laid on the</p>

1

2

3

Table within the prescribed period of 9 months from the close of the accounting year. The Committee also desire that the Department of Culture should always keep a close watch and properly monitor different stages of preparation of annual reports and accounts with a view to ensure strict compliance with the requirements as stipulated in the recommendations of the Committee."

In their action taken reply, the then Ministry of Human Resource Development (Department of Culture) *vide* their communication No. F. 16-22/88/ Lib. dated 27.7.1988 stated as follows:—

"Noted Action has already been initiated to ensure that no undue delay is caused in laying the papers on the Table of Lok Sabha within the prescribed period of 9 months from the close of the accounting year."

10. 1.17

In view of the inordinate delay in laying the documents of Delhi Public Library, on the Table of Lok Sabha, the Committee regret to note that the Members have been deprived to have a closer scrutiny of the accounts and feel that the above recommendation has not been adhered to. The Committee therefore, once again recommend that the whole matter relating to finalisation and laying of these documents should be looked into afresh. The Department of Culture in consultation with the Delhi Public Library must chalk out a fresh programme involving all the stages, as stated above, in finalisation of the documents and assign the job to sufficiently higher officers both in the Department of Culture and Delhi Public Library to oversee the progress made in this regard. A copy of the programme so prepared may also be made available to the Committee for their information. In view of the assurance given during evidence by the Secretary, Department of Culture, the Committee hope that all steps would now be taken both by the Department of Culture and Delhi Public Library to lay these documents on the Table of Lok Sabha within stipulated period of 9 months after close of the accounting year.

1	2	3
11.	2.10	The Committee regret to note that the Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata for the year 1991-92 to 1994-95 were laid on the Table of Lok Sabha after a delay ranging from 16 months to 52 months.
12.	2.11	The Committee feel that the plea taken by the Department of Culture that the Annual Reports and Audited Accounts of Victoria Memorial Hall, Kolkata for the years 1991-92 to 1994-95 could not be laid on the Table of the House because of strike and other reasons in the said Institute is not tenable since the Department of Culture did not bother to lay the "Delay Statement" on the Table enlightening the House the anticipated delay. The Ministry of Culture, Youth Affairs and Sports (Department of Culture) as a nodal Ministry has failed to perform its duty to keep informed the House about the state of affairs prevailing in that organisation. Even while laying these documents on the Table of the House, the Department has not laid "Delay Statement", as required, giving full details of dates of finalisation of documents in chronological order to enable the House to detect the delay occurred at various stages of finalisation of the documents. The Committee would like to reiterate its recommendation made in para 1.20 of their Tenth Report (Sixth Lok Sabha) presented to Lok Sabha on 23 November, 1978 for meticulous compliance in future by the Department of Culture:—

"1.20The Committee recommend that in the 'Statement of reasons for delay' Government should invariably indicate in chronological order the dates of finalisation of reports and accounts, their submission to audit, issue of Inspection Reports, replies given on points raised in the reports and finally the receipt of the audit report from the audit authorities so that the House may indentify the stage and extent of delay and suggest remedial measure therefor."

1	2	3
13.	2.12	<p>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 27.7.1998 <i>i.e.</i> after a delay of about 19 months whereas these documents for the year 1996-97, 1997-98 and 1998-99 have been laid on the Table of Lok Sabha on 11.8.2000 <i>i.e.</i> after a delay of about 31½ months, 19½ months, and 7½ 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.</p>
14.	2.13	<p>In view of the assurance given by the Secretary, Department of Culture, during evidence tendered, the Committee trust the 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 officer 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.</p>
15.	3.10	<p>The Committee note that after constitution of AICTE on 12.5.1988, combined Annual Reports and Audited Accounts of All India Council for Technical Education (AICTE), New Delhi for the years 1988—91, 1991—93 and 1993-94 were laid for the first time on 3.9.1996 <i>i.e.</i> after a delay ranging from 20 months to 80 months after close of the accounting year. The Committee would like to know the reasons necessitated the AICTE/Ministry to lay their documents combined for the years 1988—91 & 1991—93 instead of placing them year wise separately.</p>

1	2	3
16.	3.11	From the information furnished by the Ministry of Human Resource Development (Department of Education) and the "Delay Statements" laid on the Table of the House, the Committee find that an inordinately long period has been taken almost at all the stages involved in finalisation of the documents by AICTE viz. appointment of auditors, compilation of accounts, auditing of accounts by auditors, approval of the documents from the competent authority, translation and printing, sending it to the Ministry for preparing "Delay Statement" & "Review" and getting it authenticated from their Minister and subsequently laying them on the Table to the House by the Ministry concerned.
17.	3.12	The Committee also regret to note that the Annual Reports and Audited Accounts of AICTE for the years 1994-95, 1995-96, 1996-97, 1997-98 and 1998-99 have been laid on the Table of the House on 20-12-1996, 7-12-1998, 9-3-1999, 7-12-1999 and 28-11-2000 i.e. after a delay of about 12 months, 23 months, 14 months, 11 months and 11 months respectively. However, these documents for the years *1999-2000 and 2000-2001 which were required to be laid on the Table of the House by 31-12-2000 and 31-12-2001 and have not so far been laid.
18.	3.13	In view of the above, the Committee feel that the AICTE has become habitual in laying their documents with delay. It seems that the Ministry has also not taken due care and allowed the things to take its own shape. The Committee, therefore, desire that the whole process relating to finalisation and laying of the documents of AICTE needs to be gone through in order to make these documents available to the Members of Parliament to enable them to make their use during the Demands for Grants of the Ministry concerned.

1	2	3
19.	3.14	<p>The Committee, therefore, reiterate their earlier recommendations made in para 3.5 of their First Report (Fifth Lok Sabha) for meticulous compliance both the AICTE and the Ministry of Human Resource Development (Department of Education):—</p>

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

1	2	3
20.	3.15	<p>The Committee desire that in the light of their above said recommendation, the AICTE in consultation with the Ministry of Human Resource Development (Department of Education) should chalk out a time bound programme for the various stages involved in finalisation of the documents. A copy of the programme so chalked out should be made available to the Committee. A senior officer both in the Ministry and AICTE should be entrusted the job to oversee the progress made at each stage of finalisation of the documents and all remedial measure should be taken to lay these documents on the Table of the House within the stipulated period of nine months after close of the accounting year in future.</p>
