

**COMMITTEE ON PAPERS LAID ON
THE TABLE
(2003-2004)**

THIRTEENTH LOK SABHA

TWELFTH REPORT

(Presented on 21 AUG 2003)



**LOK SABHA SECRETARIAT
NEW DELHI**

August, 2003/Sravana, 1925 (Saka)

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COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON
THE TABLE
(2003-2004)

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Shri Ashok Balwani — *Under Secretary*

*Vice: Shri Prahlad Singh Patel Resigned w.e.f. 30.7.2003.

INTRODUCTION

1, the Chairman of the Committee on Papers Laid on the Table, having been authorised by the Committee to present the Report on their behalf, present this Twelfth Report.

2. As a result of examination of certain papers laid on the Table of Lok Sabha during the Second and Fifth Session (Eleventh Lok Sabha) and Third and Fifth Sessions (Thirteenth Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying of the Annual Report and Audited Accounts of the (i) National Jute Manufactures Corporation Ltd., Kolkata, for the year 1993-94; (ii) Sikkim Livestock Processing and Development Corporation Ltd., Gangtok for the years 1988-89 to 1993-94; (iii) National Institute of Industrial Engineering, Mumbai for the year 1998-99; and (iv) Raja Rammohan Roy Library Foundation, Kolkata for the year 1997-98. The conclusions of the Committee are embodied in the Report.

3. The Committee considered and adopted this Report at their sitting held on 31 July 2003.

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

NEW DELHI;

August, 2003
Sravana, 1925 (Saka)

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

CHAPTER I

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF NATIONAL JUTE MANUFACTURES CORPORATION LTD., KOLKATA FOR THE YEAR 1993-94

The Annual Report and the Audited Accounts of the National Jute Manufactures Corporation Ltd., Kolkata for the year 1993-94 were laid together with "Review" and "Delay Statement" on the Table of Lok Sabha on August 2, 1996. As per recommendation of the Committee on Papers Laid on the Table contained in para 4.16 of their Second Report (Fifth Lok Sabha), the aforementioned documents should have been laid on the Table of Lok Sabha within 9 months of the close of the accounting year *i.e.* by 31st December, 1994. Thus, the period of delay in laying the Annual Report and Audited Accounts on the Table of Lok Sabha came to about 19 months.

1.2 In the delay statement laid alongwith Annual Report and Audited Accounts, the reasons for delay have been explained as under:—

"The Accounting year of National Jute Manufactures Corporation Ltd., Calcutta, a Government of India undertaking, ends on 31st March. The Annual Report & Accounts of N.J.M.C. Ltd., Calcutta, for the year 1993-94 was required to be laid on the Table of the House by 31st December, 1994. The statutory Auditor's Report was received on the 14th Feb., 1996 and the Annual Report and Accounts for the year 1993-94, alongwith Statutory Auditor's Report and comments of the Comptroller & Auditor General of India alongwith schedules and Annexures were adopted on the 23rd of April, 1996 at the adjourned Annual General Meeting. The required number of Annual Report was received by the Ministry of Textiles, on 15th May, 1996 after that it was examined and hence the delay. Now the report may be placed on the Table of the House during the coming session.

1.3 In this connection, the Ministry of Textiles who were requested to furnish information on certain points have furnished the same as under:—

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I. The dates when:

- (a) the action was initiated for appointment of auditors;

Information is available with the Comptroller & Auditor General of India and the Department of Company Affairs.

* The Ministry further stated that for the year 1993-94 CAG had written to Central Government *vide* their letter dated 20.9.93 for the appointment of the Auditors. Central Government had

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REPLIES

- communicated about the appointment of Auditors *vide* letter dated 3.1.1994.
- (b) The Auditors were appointed; The Auditors were appointed *vide* letter No. N-006/2132768/90/IGC dated the 3rd January, 1994.
- (c) The accounts of NJMC for the year 1993-94 were compiled and were ready for being handed over to auditors; The 14th February, 1996.
- (d) The accounts were actually handed over to the auditors for auditing; * The Ministry further stated that the date of the Audited Accounts is 14.2.1996 which means that Auditor had given their report on the said date. After getting intimation from the Central Government *vide* their letter dated 3.1.1994, the Auditors took up the audit work and they had completed the Audit before 14.2.1996. The draft Accounts for the year 1993-94 was approved by the Board on 14.2.1996 and sent to the Auditors for their report. The Auditors had given their report on the same date.
- (e) The auditing of the accounts commenced by the Auditors and the time taken in it; The report of the Statutory Auditors dated the 14th February, 1996 and the comments of the Comptroller & Auditor General of India dated the 22nd April, 1996.
- (f) the annual report was finalised; ** The Ministry also stated that Audit is a continuous process and it normally takes 6 months to complete the work.
- (g) the Annual Report and the Audited Accounts were got approved from the Annual General Meeting/ Governing Body/Executive Committee of National Jute Manufactures Corporation; 23rd April, 1996
- (h) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it; 23rd April, 1996
- (i) The finalised Annual Report and Audited Accounts in both Hindi and English version were sent to the Ministry for being laid in the Parliament; 24th April, 1996 20 days
- (i) The finalised Annual Report and Audited Accounts in both Hindi and English version were sent to the Ministry for being laid in the Parliament; 15th May, 1996

* *Vide* letter No. 19/23/94-June dated 28-5-97

** *Vide* letter No. 19/23/94-June dated 28.5.1994

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REPLIES

- (j) The "Delay Statement" and "Review" were prepared by the Ministry; and
16th July, 1996
- (k) The Annual report and Audited Accounts along with Review and Delay Statement were got authenticated from the Minister;
25th July, 1996
- II. The latest position regarding finalisation of the Annual Report and Audited accounts for the subsequent year 1994-95, when these are expected to be laid on the Table of Lok Sabha?
The Annual Accounts of six mill units and the Corporate office of NJMC for the year 1994-95 are at the final stage of audit. It is expected that these would be laid on the Table of Lok Sabha by the 31st October, 1996.
- III. The Corporation was examined by the Committee on Papers Laid on the Table in the year 1986-87 and commented upon in their Twelfth Report (8th Lok Sabha). In reply to the recommendations of the Committee, the Ministry had stated that they had drawn up a time schedule in consultation with C&AG for timely laying of the documents to the Parliament.
- (a) Please state the reasons for not adhering to the time schedule so drawn up by the Corporation.
When the six Jute Mills were nationalised in 1980, the finalisation of accounts was pending for a few years. This has culminated in the delay in finalisation of accounts in subsequent years. Moreover, due to uncertainty of service, on account of delay in acceptance of the Revival Package by BIFR, Senior Executives, either opted for VRS or left the Corporation after resignation. As a result, the management was compelled to resort to frequent transfer of Accounts Executives resulting in the delay in the preparation and finalisation of accounts. The post of Director (Finance) remained vacant since May, 1993 resulting in leadership crisis to finalise the annual accounts.
- (b) what steps have been taken/ proposed to be taken by the Ministry to get the time schedule adhered to by the Corporation?
PSU has been asked to submit the report in time. As for NJMC, steps have been taken to finalise the Annual accounts for the year 1995-96 by the

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REPLIES

31st December, 1996 and from 1996-97, efforts are being made to finalise the Annual Accounts within the prescribed period.

IV. The dates on which the Annual Reports and Audited Accounts for the years 1990-91, 1991-92 and 1992-93 were laid on the Table of Lok Sabha.	1991-92	17-12-1993
	1992-93	28-4-1995

1.4 The Committee considered the matter at their sitting held on 13.10.1998 and decided to hear the oral evidence of the representatives of the Ministry of Textiles on delay in laying Annual Report and Audited Accounts of National Jute manufacturers Corporation Ltd., Kolkata for the year 1993-94.

1.5 Accordingly, the representatives of Ministry of Textiles appeared before the Committee on Papers Laid on the Table at their sitting held on 18.7.2002.

1.6. On being asked to explain the reasons for delay in laying Annual Report & Audited Accounts of National Jute Manufacturers Corporation Ltd., Kolkata for the year 1993-94, the witness stated that for the year 1993-94 the NJMC could not prepare the accounts in time due to late receipt of accounts from different delegated units.

1.7 The Committee pointed out that in the past many years also the Annual Reports and Audited Accounts of NJMC had been laid on the Table of the House with inordinate delay. On being asked to state what steps had been taken by the Ministry and at what level; whether the delay was on the part of C&AG or the organisation concerned and, if so, whether the Ministry pursued them to reduce the delay, the representative of the Ministry of Textiles stated that they had asked the NJMC to compile their accounts by September end to enable them to adhere to the time schedule prescribed by the Committee. He also added that for the current year NJMC had been asked to submit these documents to the Ministry by September end so that these could be placed before the Parliament by the end of December 2002.

1.8. On being asked to state when the Jute Corporation had not been able to compile its Annual Report and submitted the same to the Ministry, how the Ministry could know the proper utilisation of the funds disbursed to them during the year and how the funds were being released for the subsequent year, the witness admitted that the Hon'ble Committee had raised a valid point. He, however, also added that all the units of NJMC were chronically sick units. The money released to NJMC was only meant to pay the salaries & wages to the workers. He also added that Rs. 95 crore were being paid to the Corporation annually only towards payment of salary and wages to the workers. The Government took a decision in the Cabinet that these mills should be privatized. The bids had been invited and the matter was before BIFR.

1.9. On being asked whether there was 100 percent Government equity in the Corporation, the witness stated that in 1970's these were all privately owned mills. The Government took all these sick mills mainly to protect the employment of the workers. He also added that due to slump in the Textiles sectors even many private mills had also become sick. In mid 80's a long strike in Mumbai further crippled the Textile market. However, he added that Jute worth Rs. 600 crore was being exported in the international market and Jute had a good future if it was diversified into other sectors.

1.10 The Committee note that the Annual Report and Audited Accounts of National Jute Manufactures Corporation Ltd., Kolkata for the year 1993-94 were laid on the Table of Lok Sabha on 2.8.1996 *i.e.* after about 19 months over and above the prescribed period of nine months after close of the accounting year. The Committee regret to note that NJMC took about 22 months for compilation of their accounts for the year 1993-94 as against 3 months prescribed by the Committee. The Committee further note that after close of the accounting year, NJMC took 25 months for finalising their Annual Report which is far in excess of six months that had been set by the Committee.

1.11 The Committee also note that Annual Reports and Audited Accounts of NJMC for the succeeding years *i.e.* 1994-95, 1995-96, 1996-97, 1997-98, 1998-99 and 1999-2000 have been laid on the Table of the House on 2.8.1996, 12.3.1999, 16.3.2000, 25.8.2000, 21.12.2000 and 27.7.2001 *i.e.* after a delay of about 7 months, 26½ months, 26 months, 20 months, 12 months and 7 months respectively after close of the relevant accounting year. However, these documents for the year 2000-2001 and 2001-2002 which were required to be laid on the Table by 31.12.2001 and 31.12.2002 have not so far been laid on the Table of the House. The Committee take a serious view of the delay in laying these reports even when the Committee have been examining the question of delay.

1.12 The Committee recommend that the Ministry of Textiles/NJMC should draw up a schedule stipulating time limit for completion of each stage of the work relating to preparation of the Annual Report and Audited Accounts and it should remain in touch with the NJMC for its strict compliance. The Committee would like the Ministry of Textiles to ensure that the documents are placed before Parliament within the stipulated period of nine months from the close of the accounting year in future.

CHAPTER II

DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF SIKKIM LIVESTOCK PROCESSING AND DEVELOPMENT CORPORATION LTD., GANGTOK FOR THE YEAR 1988-89 TO 1993-94

The Annual Reports and Audited Accounts together with Review and Delay Statement of Sikkim Livestock processing and Development Corporation Ltd., Gangtok for the years 1988-89 to 1993-94 were laid on the Table of the House on 12.8.1997. In terms of the recommendations of the Committee contained in para 4.16 of their Second Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts of the Corporation for the said years should have been laid on the Table of the House by 31 December, 1989, 1990, 1991, 1992, 1993 and 1994 respectively *i.e.* within 9 months of the close of each accounting year. Thus, the delay in laying the Annual Reports and Audited Accounts in respect of each of the years range from 7½ years to 2½ years.

2. In the delay statement laid alongwith the documents, the reasons for delay have been explained as under:—

“This being the first project of its kind in the North-Eastern States a lot of problems were encountered during implementation and project report was revised. For about two years project work was stopped pending finalisation of the project report. Though the project was completed in December, 1993 but could only be put to use in December, 1994 due to a writ petition filed in Hon’ble High Court of Sikkim by the meat traders. The audit of the company for the period ending 31st March, 1994 could be completed by Chartered Accountant in September, 1994 and by Accountant General in November, 1995. The translation and printing in Hindi was undertaken at Delhi which led to further delay.”

3. The Ministry of Agriculture (Department of Animal Husbandry and Dairying), who were asked to furnish information on certain points, have furnished the same as under:—

POINTS

REPLIES

I. The dates when:

- | | |
|---|--|
| (a) The Sikkim Livestock Processing and Development Corporation Ltd., Gangtok approached the audit authority for appointment of auditors for auditing their accounts for the years 1988-89 to 1993-94 and when were they appointed, year-wise | The Sikkim Livestock Processing & Development Corporation Ltd., approached the audit authority for auditing the accounts for the years 1988-89 to 1993-94 on 18.11.94. This organisation submitted statements of accounts and balance sheet to the authority. The statutory auditors were appointed on 2.5.1994. |
|---|--|

POINTS

REPLIES

- (b) The accounts of Sikkim Livestock Processing and Development Corporation Ltd., Gangtok were compiled and were ready for being handed over to auditors year-wise.
- (c) The accounts were actually handed over to the auditors, year-wise.
- (d) The auditing of accounts commenced by the auditors and the time taken in it, year-wise.
- (e) The Annual Reports were finalised; year-wise;
- (f) The Annual Reports and Audited Accounts were got approved from the AGM/General Body/Executive/Finance Committee of the Sikkim Livestock Processing and Development Corporation Ltd., Gangtok, year-wise.
- (g) The Annual Reports and Audited Accounts were taken up for translation and printing and the time taken in it. Year-wise.
- (h) The finalised Annual Reports and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament year-wise.
- (i) The delay statement and Review were prepared by the Ministry, year-wise.
- (j) The Annual Reports and Audited Accounts alongwith Review and Delay Statements were got authenticated from the Minister, year-wise.
- The accounts of the Corporation *w.e.f.* 1988-89 to 1993-94 were compiled and were ready for being handed over to auditors from AG office on 7.10.1994. The accounts were actually handed over on 18.11.1994.
- The accounts of the financial year 1988-89 to 1993-94 were actually handed over to the auditors on 18.11.1994.
- The auditing of accounts for the financial year 1988-89 to 1993-94 commenced on 1.4.95 and ended on 29.4.1995. The total time taken for all these financial year is 29 days only.
- The Annual Reports *w.e.f.* 1988-89 to 1993-94 were finalised on 4.10.1994. The Annual accounts were prepared by statutory auditors.
- The Annual Reports and Audited Accounts were got approved from Board of Directors of Sikkim Livestock Processing & Development Corporation on 6.10.1994.
- The English version of audited report for the financial year 1988-89 to 1993-94 was sent to the Ministry on 19.1.1996. The Hindi translation of the audit report of the above financial year took 5 weeks.
- The finalised Annual Reports and Audited Accounts in both Hindi and English version were sent to the Ministry on 9.4.1996.
- On 17.5.1997 the delay statement and review were prepared by the Ministry.
- MOS authenticated the Annual Reports and Audited Accounts alongwith Review and Delay Statement on 23.7.1996. The Annual Reports and Audited Accounts were sent to the Lok Sabha Secretariat

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- vide* letter dated 24th July, 1996. The annual reports and audited accounts however were withdrawn *vide* letter dated 26th August, 1996 because Lok Sabha Secretariat pointed out that the comments of CAG have not been furnished by the Company in the desired proforma. The matter was taken up with the company to arrange for CAG comments in the prescribed proforma. After obtaining the CAG's clarification from the company the Annual Reports and Audited Accounts were resubmitted to the Lok Sabha Secretariat after seeking authentication by the MOS (Agri) on 6.8.1997 *vide* this Ministry's letter dated 7.8.1997.
- II. The latest position regarding finalisation of the Annual Reports and Audited Accounts for the subsequent years 1994-95, 1995-96 and 1996-97. When these are expected to be laid on the Table of Lok Sabha.
- III. The remedial measures taken or proposed to be taken both in the Ministry and the Sikkim Livestock Processing and Development Corporation Ltd., Gangtok to ensure timely laying of the Annual Report and Audited accounts within the prescribed period of 9 months from close of the accounting year, in future.
- IV. The Annual Reports and Audited accounts are required to be laid on
- The Annual reports of the Corporation with effect from 1994-95, 1995-96 and 1996-97 are ready for placing before the Board of Directors of Sikkim Livestock Processing & Development Corporation Ltd., When the accounts will be passed by the Board, the AG (Audit), Sikkim will be requested to carry out auditing of the accounts. The final audit report will then be printed translated and sent to the Ministry for placing them on the Table of the Lok Sabha.
- This organisation is always trying its best to ensure timely laying of the Annual Report and Audited accounts within the prescribed time but somehow it gets delayed. This delay is caused due to some changes in the Board of Director of this Corporation and issue of notification in this regard by Govt. of Sikkim. The need for timely action has been impressed upon the State Government. With the issue of the Notification, it is anticipated that completion of final audit report will not be unduly delayed.
- The Ministry has already taken up the matter with the company to arrange for preparation of annual reports, its auditing, holding of Annual General Meeting, printing (bilingual) as a time bound programme.
- The organisation is always trying its best to ensure timely laying of Annual Reports

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the Table for each year separately. Please state the reasons which compelled the Corporation to laying their Annual Reports and Audited Accounts for the years 1988-89 to 1993-94 together.

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and Audited Accounts. There were frequent delays due to some changes in the composition of Board of Directors of Sikkim Livestock Processing and Development Corporation Ltd., and issue of notification by the State Government. There has been some hindrances in the past for efficient implementation of the project. All these hindrances and difficulties faced by the project implementation authority were gradually resolved and the project commissioned. Since the fund involvement was not very large, the organisation decided to carry out auditing after the completion of the project. However, in the initial years of its implementation there has been no expenditure.

2.4 At their sitting held on 10 May, 2000, the Committee on Papers Laid on the Table of the House considered the replies given by the Ministry of Agriculture (Department of Animal Husbandry and Dairying) regarding delay in laying Annual Reports and Audited Accounts of Sikkim Livestock Processing & Development Corporation Ltd., Gangtok for the years 1988-89 to 1993-94. The Committee decided that the representatives of Ministry of Agriculture (Department of Animal Husbandry and Dairying) might be called for evidence to elaborate the reasons for delay in laying these documents.

2.5 Accordingly, the representatives of the Ministry of Agriculture (Department of Animal Husbandry and Dairying) appeared before the Committee at their sitting held on 18.7.2002.

2.6 On being asked to explain the reasons for delay in laying Annual Reports and Audited Accounts of Sikkim Livestock and Processing Development Corporation Ltd., Gangtok for the years 1988-89 to 1993-94, a representative of the Ministry of Agriculture (Department of Animal Husbandry & Dairying) stated that the Sikkim Livestock and Processing Development Corporation Ltd., Gangtok had been established under the Sikkim's Companies Act of 1961. So there was a question whether the Accountant General could take up the audit or not since the Companies Act, 1956 had not actually been extended to Sikkim. The first request for auditing of accounts by the auditors was made to the Accountant General in 1991.

2.7 On being asked to state the amount of funds released to the SLPDC Ltd. till then, the witness stated that the Central Government had released a sum of Rs. 74 lakh since it came into existence. The last installment amounting Rs. 40 lakh was released in 1992-93. She further added that the entire amount released to SLDPC Ltd. was mainly spent on capital expenditure, viz. procurement of machinery, construction of building, etc.

2.8 To a query whether it should be construed that purely on technical grounds Sikkim Livestock and Processing Development Corporation Ltd.,

Gangtok could not compile their Accounts and finalise Annual Reports and send to the Ministry, the representative of the Ministry replied in the affirmative. However, she added that these reports were sent to Lok Sabha Secretariat on 24 July, 1996 but were subsequently withdrawn because of non-attachment of C&AG's comments alongwith these reports. About one year was lost in seeking clarification relating to C&AG's comments and sending these reports again to Lok Sabha Secretariat for laying them on the Table of the House.

2.9 When asked to state the latest position of the documents for the subsequent years, a representative of the Ministry of Agriculture (Department of Animal Husbandry & Dairying) stated that for the years 1994-95 and 1995-96 the information was ready with the Ministry. For the years 1996-97 and 1997-98 the audited Accounts had also been received in the Ministry. For all these years only statement of delay had to be prepared. However, the Annual Reports and Audited Accounts for the years 1998-99 to 2000-2001, were still awaited from the Corporation.

2.10 On being asked whether the Ministry of Agriculture (Department of Animal Husbandry & Dairying) has prescribed any time schedule to the Corporation for finalising these documents, a representative of the Ministry stated that they were aware of the time schedule and that they were being asked to strictly follow the time schedule. She also added that Corporation would be given in writing the prescribed time schedule by the Ministry of Agriculture (Department of Animal Husbandry and Dairying).

2.11 Regarding laying of reports of the years 1994-95 to 1997-98, a representative of the Ministry stated (18.07.2002) that "within the next two months, we should be able to lay the reports for 1994-95, 1995-96, 1996-97 and 1997-98". She also added that for the remaining reports from the years 1998-99 to 2000-2001, SLPDC had been asked to get the accounts audited by the end of December, 2002 and submit it to the Ministry for being laid on the Table of the House.

2.12 The Committee note that the Annual Reports and Audited Accounts of Sikkim Livestock and Processing Development Corporation Ltd., Gangtok for the years 1988-89 to 1993-94 were laid on the Table of the House on 12.8.1997 i.e. after a delay ranging from 7½ years to 2½ years. The Committee regret to note that the inordinate delay is primarily due to delay in compilation of the accounts by the Corporation. The Corporation had taken 16 months to forward to the Ministry the Annual Reports and Audited Accounts for the years 1988-89 to 1993-94 after approval by the Board of Governors on 6.10.1994. It is inexplicable why the Corporation should take over 16 months just for transmitting the documents to the Ministry. This is indicative of lack of seriousness on the part of the Corporation in expediting the process of laying the documents on the Table of Lok Sabha.

2.13 The Committee also note that the Ministry of Agriculture sent the incomplete (without C&AG comments) documents to the Lok Sabha Secretariat for laying them on the Table of the House. These were, however, withdrawn by

Gangtok could not compile their Accounts and finalise Annual Reports and send to the Ministry, the representative of the Ministry replied in the affirmative. However, she added that these reports were sent to Lok Sabha Secretariat on 24 July, 1996 but were subsequently withdrawn because of non-attachment of C&AG's comments alongwith these reports. About one year was lost in seeking clarification relating to C&AG's comments and sending these reports again to Lok Sabha Secretariat for laying them on the Table of the House.

2.9 When asked to state the latest position of the documents for the subsequent years, a representative of the Ministry of Agriculture (Department of Animal Husbandry & Dairying) stated that for the years 1994-95 and 1995-96 the information was ready with the Ministry. For the years 1996-97 and 1997-98 the audited Accounts had also been received in the Ministry. For all these years only statement of delay had to be prepared. However, the Annual Reports and Audited Accounts for the years 1998-99 to 2000-2001, were still awaited from the Corporation.

2.10 On being asked whether the Ministry of Agriculture (Department of Animal Husbandry & Dairying) has prescribed any time schedule to the Corporation for finalising these documents, a representative of the Ministry stated that they were aware of the time schedule and that they were being asked to strictly follow the time schedule. She also added that Corporation would be given in writing the prescribed time schedule by the Ministry of Agriculture (Department of Animal Husbandry and Dairying).

2.11 Regarding laying of reports of the years 1994-95 to 1997-98, a representative of the Ministry stated (18.07.2002) that "within the next two months, we should be able to lay the reports for 1994-95, 1995-96, 1996-97 and 1997-98". She also added that for the remaining reports from the years 1998-99 to 2000-2001, SLPDC had been asked to get the accounts audited by the end of December, 2002 and submit it to the Ministry for being laid on the Table of the House.

2.12 The Committee note that the Annual Reports and Audited Accounts of Sikkim Livestock and Processing Development Corporation Ltd., Gangtok for the years 1988-89 to 1993-94 were laid on the Table of the House on 12.8.1997 i.e. after a delay ranging from 7½ years to 2½ years. The Committee regret to note that the inordinate delay is primarily due to delay in compilation of the accounts by the Corporation. The Corporation had taken 16 months to forward to the Ministry the Annual Reports and Audited Accounts for the years 1988-89 to 1993-94 after approval by the Board of Governors on 6.10.1994. It is inexplicable why the Corporation should take over 16 months just for transmitting the documents to the Ministry. This is indicative of lack of seriousness on the part of the Corporation in expediting the process of laying the documents on the Table of Lok Sabha.

2.13 The Committee also note that the Ministry of Agriculture sent the incomplete (without C&AG comments) documents to the Lok Sabha Secretariat for laying them on the Table of the House. These were, however, withdrawn by

the Ministry on 26.8.1996. It is not clear why the Ministry failed to forward the C&AG comments along with the documents initially. Thereafter, the Ministry took about one year in sending the complete documents to Lok Sabha Secretariat for laying on the Table i.e. on 7.8.1997. The Committee would like to know the reasons for lapse in forwarding C&AG comments initially and efforts made both by the Corporation and the Ministry concerned to obtain the C&AG comments during this period of about one year.

2.14 The Committee note with displeasure that the Annual Reports and Audited Accounts of the Corporation for the subsequent years i.e. 1994-95 to 2000-2001 have not so far been laid. The Committee would like to know the progress of the finalisation of these documents and when these are expected to be laid on the Table of the House for the information of the members of Parliament. During evidence, a representative of the Ministry of Agriculture stated that the Corporation would be given a time bound schedule to enable them to finalise these documents. The Committee would like to have details of the time schedule suggested to the Corporation.

2.15 From the course of events at the Corporation and in the Ministry regarding finalisation and thereafter laying the documents on the Table of Lok Sabha, the Committee are of the opinion that neither the Corporation nor the Ministry made sincere efforts for timely completion of the task at various stages of finalisation of the documents and the things were allowed to take their own time. Had they made sincere efforts, the delay in the laying these documents could have been prevented to a large extent. The Committee feel that the Ministry of Agriculture and the Corporation have failed to fulfil their responsibility of laying the documents within the stipulated period of nine months from the close of the accounting year.

2.16 The Committee recommend that the Ministry of Agriculture in consultation with the Corporation and the audit authorities should draw up a schedule of time limits for completion of task at various stages of finalisation and laying of these documents. To achieve the desired result, the Committee also recommend that a senior officer, both in the Ministry and the Corporation, should be entrusted with the task to ensure timely finalisation of the documents as per the schedule. The Committee would like to be apprised of the action taken in this regard.

CHAPTER III

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF NATIONAL INSTITUTE OF INDUSTRIAL ENGINEERING, MUMBAI FOR THE YEAR 1998-99.

The Annual Report and Audited Accounts of National Institute of Industrial Engineering, Mumbai for the year 1998-99 were laid together with Review and Delay Statement on the Table of Lok Sabha on 22.12.2000. As per recommendations of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the said documents were required to be laid on the Table of the House within nine months of the close of the accounting year *i.e.* 31 December, 1999. Thus the period of delay in laying the documents came to about 12 months.

3.2 In the statement laid along with the Annual Report and Audited Accounts for the year 1998-99 Ministry of Human Resource Development (Department of Secondary Education and Higher Education) explained the reasons for delay as under:—

“The Annual Report and the Audited Accounts both in English and Hindi versions for the year 1998-99 in respect of National Institute of Industrial Engineering, Mumbai could not be laid on the Table of both the Houses of Parliament within the period of nine months after the close of the financial year 1998-99 as complete documents were not received from the Institute well in time. A statement showing the sequence of processing and reasons for delay in chronological order is as under. These documents are now being laid on the Table of both Houses of Parliament.

1. AUDIT REPORT 1998-99

1. Date of finalisation of Accounts by the Institute	08.05.1999
2. Date of submission of Accounts to AG	07.06.1999
3. Commencement of Inspection of Accounts by AG	05.08.1999
4. Completion of inspection of Accounts by AG	24.08.1999
5. Date of approval of accounts by the auditors	30.11.1999
6. Date of Despatch of Audited Accounts by AG	
English	30.11.1999
Hindi	02.12.1999
7. Date of approval of BoG of the Institute	03.03.2000
8. Date of Despatch of Audit Report and Audited Accounts by the Insitute	
English	06.03.2000
Hindi	06.03.2000

II. ANNUAL REPORT 1998-99

- | | |
|-------------------------------------|------------|
| 1. Date of approval by BoG | 03.03.2000 |
| 2. Date of Despatch to the Ministry | |
| English | 06.03.2000 |
| Hindi | 06.03.2000 |

In future all efforts will be made to ensure that these documents are laid on the Table of both the Houses by due date”.

3.3 The Ministry of Human Resource Development (Department of Secondary Education and Higher Education) who were asked to furnish information on certain points in this connection, furnished the same on 13.3.2001 as under:—

POINTS	REPLIES
I. Please state the dates when:	
(a) The National Institute of Industrial Engineering, Mumbai approached the Audit Authority for appointment of Auditors for auditing their Accounts for the year 1998-99 and when were they appointed.	The Institute approached the Audit Authority in December 1998 for deputing Auditors during first week of June, 1999.
(b) The Accounts of National Institute of Industrial Engineering, Mumbai were compiled and were ready for being handed over to Auditors;	28th May, 1999
(c) The Accounts were actually handed over to the Auditors.	7th June, 1999
(d) The Auditing of Accounts commenced by the Auditors and the time taken in it;	Audit commenced on 5th August, 1999 and completed on 24th August, 1999. The Audit Report and the Audit Certificate received by the Institute on 2nd December, 1999.
(e) Annual Report was finalised;	2nd December, 1999
(f) The Annual Report and Audited Accounts were got approved from the AGM/General Body/Executive/Finance Committee of the National Institute of Industrial Engineering, Mumbai.	3rd March, 2000
(g) The Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;	Got printed immediately on finalisation <i>i.e.</i> in the last week of Dec. 1999.

POINTS

REPLIES

- (h) The job of printing was taken up and the time taken in it; Got printed immediately on finalisation *i.e.* in the last week of Dec. 1999.
- (i) The finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament 6th March, 2000
- (j) The "Delay Statement" and "Review" were prepared by the Ministry 27th November, 2000
- (k) The Annual Report and Audited Accounts alongwith "Review" and "Delay Statement" were got authenticated from the Minister; and 18.12.2000
- (l) The Annual Report and Audited Accounts of National Institute of Industrial Engineering, Mumbai for the last three years *i.e.* 1995-96, 1996-97 and 1997-98. 1995-96
During the year 1995-96, the Annual Report and Audited Accounts were not laid in the Parliament, as the Ministry has not given grant to the Institute. During the period from 1.4.1994 to July 1996, the Institute was under AICTE and this period, the Institute was getting grants from AICTE directly. The activities and Annual Accounts for the year 1995-96 of this Institute was already mentioned in the Annual Report of AICTE.
1996-97 16.3.1999
1997-98 21.12.1999
- (II) The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year 1999-2000. When these are expected to be laid on the Table of Lok Sabha. The Annual Report and Audited Accounts for the year 1999-2000 has been received. Necessary actions are being taken to process the documents so that these could be laid in the current Parliament Session.
- (III) The remedial measures taken or proposed to be taken both in the Ministry and the National Institute of Industrial Engineering, Mumbai 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. The Institute has been given standing instructions to submit these documents to the Ministry, in any case, by first week of November of each year so that by 31st December, the documents could be laid on the Table of the House.
The matter relating to laying of Annual Report and Audited Accounts are periodically monitored by the concerned

POINTS

REPLIES

Bureau Head and ultimately at the level of Secretary. For this purpose, there is a Parliament Unit, which also monitors the laying of papers on the table of the House. The matter is given utmost attention by all concerned.

3.4 The Committee considered the matter at their sitting held on 11.4.2002.

3.5 The Committee note that the Annual Report & Audited Accounts of National Institute of Industrial Engineering, Mumbai for the year 1998-99 were laid on the Table of the House on 22.12.2000 *i.e.* after a delay of about 12 months over and above the prescribed period of nine months after close of the accounting year. From the information furnished by the Ministry of Human Resource Development (Department of Secondary Education and Higher Education), the Committee observe that after receipt of accounts from the Institute, the auditors took 6 months to complete the audit and issuing their audit certificate, the Institute took 3 months in getting approval of the documents from its General Body, after close of the accounting year, the Institute took 8 months in finalising their Annual Report as against 6 months stipulated by the Committee, and the Ministry took 9 months in preparing "Review" and "Delay Statement" for being laid on the Table of the House.

3.6 From the above, the Committee feel that after handing over the documents to the auditors for auditing, the Institute did not make serious efforts to get back audited accounts in time. The reasons for taking 3 months period for getting approval of the documents from the General Body of the Institute are also not clear. The Institute ought to have placed these documents at the General Body meeting immediately after receipt of the same from the auditors or at least soon after expiry of the minimum period of notice required to hold the meeting of the General Body. The Ministry of Human Resource Development (Department of Secondary Education and Higher Education) in their past have taken abnormally long period of nine months just for preparing "Review" and "Delay Statement" which form greater part of the delay in laying these documents on the Table of the House. The Committee feel that these delays could have been obviated, had there been sincere attempt on the part of the Institute and the Ministry to ensure timely laying of the documents on the Table of the House.

3.7 The Committee note that there had also been delay in laying the Annual Report and Audited Accounts of the Institute for the years 1996-97 and 1997-98 to the extent of about 14½ months and 12 months respectively. There was also delay in laying the documents in respect of the year 1999-2000 to the extent of about 2½ months. The Committee are distressed to note that the Annual Report and Audited Accounts for the year 2000-2001 have been laid on the Table of the House separately on 11.12.2001 and 19.3.2002. The Committee take a serious view of the fact that the Annual Report and Audited Accounts of the Institute for the year 2000-2001 have been laid on the Table of the House separately which is contrary to the recommendation of the Committee. It is

needless to say that the incomplete documents laid on the Table of the House do not help Members of Parliament to get a complete picture of the functioning of the Institute. The Committee, therefore, urge that the Annual Report and Audited Accounts should always be laid together.

3.8 The Committee in this connection reiterate their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha presented to Lok Sabha on 8th March, 1976 for future guidance and meticulous compliance both by the Ministry concerned and National Institute of Industrial Engineering, Mumbai:—

“....the Committee are of the opinion that normally the Annual Report and Audited Accounts of Autonomous organizations 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 an unreasonable length of time. The Committee recommend that the Annual Report together with audited accounts and audit report thereon should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organization 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 6 months might be given for auditing of accounts; for printing of report and sending it to Government for laying.....”

CHAPTER IV

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF RAJA RAMMOHUN ROY LIBRARY FOUNDATION, KOLKATA FOR THE YEAR 1997-98

The Raja Rammohun Roy Library Foundation, Kolkata is an autonomous institution, under the Ministry of Culture, Youth Affairs and Sports (Department of Culture). The objectives of the Foundation are to promote and support the Public Library movement in the country, provide adequate Library services and popularise reading habits, in active co-operation with the Library authorities of the States and Union territories, more particularly in the Non-Metropolitan areas.

4.2 The Annual Report and Audited Accounts of Raja Rammohun Roy Library for the year 1997-98 were laid together with Review and Delay Statement on the Table of Lok Sabha on 4.5.2000. As per recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the Annual Report and Audited Accounts of the Library for the said year should have been laid on the Table of the House by 31 December, 1998. Thus, the period of delay in laying the documents came to about 16 months. The statement laid alongwith the Annual Report and Audited Accounts for the year 1997-98 explained the reasons for delay as under:—

“The Raja Rammohun Roy Library Foundation, Kolkata is an autonomous organisation, fully financed by the Government of India in the Ministry of Culture, Youth Affairs and Sports (Department of Culture). The Audit Report/ Audited Statements of Accounts for 1997-98 were required to be laid on the Tables of both Houses of Parliament within nine months from the close of the financial year, *i.e.* by 31-12-1998. The documents could not be laid due to the dissolution of 12th Lok Sabha and prorogation of Rajya Sabha.

The details of the various stages of finalisation of Audit of the Accounts of the Raja Rammohun Roy Library Foundation for the year 1997-98 are as given below:—

1. Date of submission of accounts to the office of Director of Audit	9.7.98
2. Period of Audit	9.7.98 to 5.8.98
3. Date of receipt of Draft Audit Report	7.9.98
4. Date of submission of Library's comments on Draft Audit Report to Audit for issue of Final Report/Audit Certificate.	9.9.98

5. Date of receipt of Final Audit Report (Hindi Version)	26.10.98
6. Date of receipt of Final Audit Report (Hindi Version)	26.10.98
7. Date of acceptance of the Audit Report by the Foundation	9.11.98
8. Date of sending Annual Report/Audit Report to Department of Culture for laying before Parliament	23.12.98
9. Received by the Department of Culture	28.12.98

4.3 The Ministry of Culture, Youth Affairs & Sports (Department of Culture), who were asked to furnish information on certain points in this connection, furnished the same as under:—

POINTS	REPLIES
1. The Raja Rammohun Roy Library Foundation, Kolkata approached the audit authority for appointment of auditors for auditing their accounts for the year 1997-98 and when were they appointed.	29.6.1998
2. The accounts of the Raja Rammohun Roy Library Foundation were compiled and were ready for being handed over to auditors.	30.6.1998
3. The Accounts were actually handed over to the auditors.	9.7.1998
4. The auditing of the Accounts commenced by the auditors and the time taken in it.	9.7.1998 to 5.8.1998
5. The Annual Report was finalised.	30.9.1998
6. The Annual Report and Audited Accounts were got approved from the A.G.M./General Body/Executive Finance Committee of the Foundation.	9.11.1998
7. The Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it.	10.11.1998 to 22.12.1998
8. The finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament.	28.12.1998

POINTS

REPLIES

9. The delay statement and review were prepared by the Ministry. 9.2.1999
10. The Annual Report and Audited Accounts alongwith Review and delay statement were got authenticated from the Minister, and 25.1.2000(MoS) approved 13.4.2000 (Minister of Culture approved)
11. The Annual Reports and Audited Accounts of the Foundation for the last three years *i.e.* 1994-95, 1995-96 and 1996-97 were laid in Parliament. 1994-95 Lok Sabha- 5.5.1997
Rajya Sabha- 2.5.1997
1995-96- Lok Sabha- 5.5.1997
Rajya Sabha- 2.5.1997
1996-97- Lok Sabha- 2.12.1998
Rajya Sabha- 4.12.1998
- II. The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year *i.e.* 1998-99. When these are expected to be laid on the Table of Lok Sabha. Laid on 10.5.2000
- III. The remedial measures taken or proposed to be taken both in the Ministry and the Raja Rammohun Roy Library Foundation, 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. Since completing of Audit by CAG consumes sizeable time, Committee may kindly consider to extend the time from December to March, next year as suggested by Secretary (C) during the recent oral evidence before the Committee. Nevertheless the Department will make efforts to lay the reports in the stipulated time.

4.4 The Committee considered the matter at their sitting held on 11.4.2002.

4.5 The Committee note that the Annual Report and Audited Accounts of Raja Rammohun Roy Library Foundation, Kolkata for the year 1997-98 were laid on the Table of the House on 4.5.2000 *i.e.* after a delay of about 16 months over and above the prescribed period of nine months after close of the accounting year. The Committee are concerned to note that the delay has been mainly caused by the administrative Ministry. After receipt of the documents from the Library on 28.12.1998, the then Ministry of Culture, Youth Affairs and Sports (Department of Culture) took about 16 months for preparing "Delay Statement" "Review" and getting authentication of these documents from their Minister.

4.6 From the information furnished by the Ministry of Culture, Youth Affairs and Sports (Department of Culture) on the clarifications sought by the Committee, the Committee find that the action for appointment of auditors by the Foundation was taken on 29.6.1998 *i.e.* after about 3 months of the close of the accounting year. The Committee feel that the Foundation must have taken

an advance action for appointment of auditors to avoid delay at this stage preparation of the documents. The Committee further regret to note that at finalisation of Audited Accounts by auditors on 5.8.1998 and Annual Report of the Foundation on 30.9.1998, these documents were got approved in the AG of the Foundation held on 9.11.1998 and thereafter translation and printing work of these documents was taken up which also consumed about one month. Further these documents were sent by the Foundation to the administrative Ministry on 28.12.1998 leaving a very little time for them to complete the formalities involved in laying of the documents on the Table of the House Winter Session of Parliament. The Committee also note that these documents for the subsequent years *i.e.* 1998-99, 1999-2000 and 2000-2001 have been laid on the Table on 17.5.2000, 30.8.2001 and 18.3.2002 *i.e.* after a delay of about 1/2 months, 8 months and 2 1/2 months respectively.

4.7 In view of the above, the Committee recommend that the Raja Rammohun Roy Library Foundation, Kolkata in consultation with their administrative Ministry must draw up a schedule of time limits for completion of task at various stages *viz.* appointment of auditors, auditing of accounts by auditors, finalisation of Annual Report, approval of the documents from the competent authority and timely dispatch to the Ministry for laying. A senior officer each in the Ministry as well as at the RRLF must be entrusted with the job to oversee the progress made at each stage of finalisation of the documents to ensure timely completion of the task. With these steps, the Committee hope that the Annual Report and Audited Accounts of the Raja Rammohun Roy Library Foundation Kolkata would be laid within the stipulated period of nine months after close of the accounting year in future. The Committee desire that a schedule of time limits so prepared be furnished to the Committee for their information.

NEW DELHI;

August, 2003
Sravana, 1925(Saka)

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

APPENDIX

SUMMARY OF RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE REPORT

Sl. No.	Ref. to Para No. of the report	Summary of Recommendations/observations
1	2	3
1.	1.10	The Committee note that the Annual Report and Audited Accounts of National Jute Manufactures Corporation Ltd., Kolkata for the year 1993-94 were laid on the Table of Lok Sabha on 2.8.1996 <i>i.e.</i> after about 19 months over and above the prescribed period of nine months after close of the accounting year. The Committee regret to note that NJMC took about 22 months for compilation of their accounts for the year 1993-94 as against 3 months prescribed by the Committee. The Committee further note that after close of the accounting year, NJMC took 25 months for finalising their Annual Report which is far in excess of six months that had been set by the Committee.
2.	1.11	The Committee also note that Annual Reports and Audited Accounts of NJMC for the succeeding years <i>i.e.</i> 1994-95, 1995-96, 1996-97, 1997-98, 1998-99 and 1999-2000 have been laid on the Table of the House on 2.8.1996, 12.3.1999, 16.3.2000, 25.8.2000, 21.12.2000 and 27.7.2001 <i>i.e.</i> after a delay of about 7 months, 26 1/2 months, 26 months, 20 months, 12 months and 7 months respectively after close of the relevant accounting year. However, these documents for the year 2000-2001 and 2001-2002 which were required to be laid on the Table by 31.12.2001 and 31.12.2002 have not so far been laid on the Table of the House. The Committee take a serious view of the delay in laying these reports even when a Committee have been examining the question of delay.
3.	1.12	The Committee recommend that the Ministry of Textiles/NJMC should draw up a schedule stipulating time limit for completion of each stage of the work relating to preparation of the Annual Report and Audited Accounts and it should remain in touch with

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		the NJMC for its strict compliance. The Comr would like the Ministry of Textiles to ensure the documents are placed before Parliament within the stipulated period of nine months from the close of the accounting year in future.
4.	2.12	The Committee notes that the Annual Reports and Audited Accounts of Sikkim Livestock and Processing Development Corporation Ltd., Gangtok for the years 1988-89 to 1993-94 were laid on the Table of the House on 12.8.1997 <i>i.e.</i> after a delay ranging from 7 ^{1/2} months to 2 ^{1/2} years. The Committee regrets to note that the inordinate delay is primarily due to the delay in the compilation of the accounts by the Corporation. The Corporation had taken 16 months to forward to the Ministry the Annual Reports and Audited Accounts for the years 1988-89 to 1993-94 after approval by the Board of Governors on 6.10.1994. It is inexplicable why the Corporation should take over 16 months for transmitting the documents to the Ministry. This is indicative of a lack of seriousness on the part of the Corporation in expediting the process of laying documents on the Table of Lok Sabha.
5.	2.13	The Committee also notes that the Ministry of Agriculture sent the incomplete (without C&AG comments) documents to the Lok Sabha Secretariat for laying them on the Table of the House. These were, however, withdrawn by the Ministry on 26.8.1997. It is not clear why the Ministry failed to forward the C&AG comments along with the documents initially. Thereafter, the Ministry took about one year in sending the complete documents to the Lok Sabha Secretariat for laying on the Table <i>i.e.</i> on 7.8.1997. The Committee would like to know the reasons for the lapse in forwarding C&AG comments initially and the efforts made by the Corporation and the Ministry concerned to obtain the C&AG comments during this period of about one year.
6.	2.14	The Committee notes with displeasure that the Annual Reports and Audited Accounts of the Corporation for the subsequent years <i>i.e.</i> 1994-95 to 2000-2001 have not so far been laid. The Committee would like to know the progress of the finalisation of these documents.

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		<p>when these are expected to be laid on the Table of the House for the information of the members of Parliament. During evidence, a representative of the Ministry of Agriculture stated that the Corporation would be given a time bound schedule to enable them to finalise these documents. The Committee would like to have details of the time schedule suggested to the Corporation.</p>
7.	2.15	<p>From the course of events at the Corporation and in the Ministry regarding finalisation and thereafter laying the documents on the Table of Lok Sabha, the Committee are of the opinion that neither the Corporation nor the Ministry made sincere efforts for timely completion of the task at various stages of finalisation of the documents and the things were allowed to take their own time. Had they made sincere efforts, the delay in the laying these documents could have been prevented to a large extent. The Committee feel that the Ministry of Agriculture and the Corporation have failed to fulfil their responsibility of laying the documents within the stipulated period of the nine months from the close of the accounting year.</p>
8.	2.16	<p>The Committee recommend that the Ministry of Agriculture in consultation with the Corporation and the audit authorities should draw up a schedule of time limits for completion of task at various stages of finalisation and laying of these documents. To achieve the desired result, the Committee also recommend that a senior officer, both in the Ministry and the Corporation, should be entrusted with the task to ensure timely finalisation of the documents as per the schedule. The Committee would like to be apprised of the action taken in this regard.</p>
9.	3.5	<p>The Committee note that the Annual Report & Audited Accounts of National Institute of Industrial Engineering, Mumbai for the year 1998-99 were laid on the Table of the House on 22.12.2000 i.e. after a delay of about 12 months over and above the prescribed period of nine months after close of the accounting year. From the information furnished by the Ministry of Human Resource Development (Department of Secondary Education and Higher Education), the</p>

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Committee observe that after receipt of accounts of the Institute, the auditors took 6 months to complete the audit and issuing their audit certificate, the Institute took 3 months in getting approval of the documents from its General Body, after close of the accounting year, the Institute took 8 months in finalising the Annual Report as against 6 months stipulated by the Committee, and the Ministry took 9 months preparing "Review" and "Delay Statement" for being laid on the Table of the House.

10. 3.6

From the above, the Committee feel that after handing over the documents to the auditors for auditing, the Institute did not make serious efforts to get back audited accounts in time. The reasons for taking 3 months period for getting approval of the documents from the General Body of the Institute are also not clear. The Institute ought to have placed these documents at the General Body meeting immediately after receipt of the same from the auditors or at least soon after expiry of the minimum period of notice required to hold the meeting of the General body. The Ministry of Human Resource Development (Department of Secondary Education and Higher Education) in their past has taken abnormally long period of nine months just for preparing "Review" and "Delay Statement" which form greater part of the delay in laying the documents on the Table of the House. The Committee feel that these delays could have been obviated, had there been sincere attempt on the part of the Institute and the Ministry to ensure timely laying of the documents on the Table of the House.

11. 3.7

The Committee note that there had also been delay in laying the Annual Report and Audited Account of the Institute for the years 1996-97 and 1997-98 to the extent of about 14^{1/2} months and 12 months respectively. There was also delay in laying the documents in respect of the year 1999-2000 to the extent of about 2^{1/2} months. The Committee are distressed to note that the Annual Report and Audited Accounts for the year 2000-2001 have been laid on the Table of the House separately on 11.12.2001 and 19.3.2002. The Committee take a serious view of the fact that the

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		<p>Annual Report and Audited Accounts of the Institute for the year 2000-2001 have been laid on the Table of the House separately which is contrary to the recommendation of the Committee. It is needless to say that the incomplete documents laid on the Table of the House do not help Members of Parliament to get a complete picture of the functioning of the Institute. The Committee, therefore, urge that the Annual Report and Audited Accounts should always be laid together.</p>
12.	3.8	<p>The Committee in this connection reiterate their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha) presented to Lok Sabha on 8th March, 1976 for future guidance and meticulous compliance both by the Ministry concerned and National Institute of Industrial Engineering, Mumbai:</p> <p>“....the Committee are of the opinion that normally the Annual Report and Audited Accounts of autonomous organizations 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 audited accounts and audit report thereon should be laid on the Table within 9 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 completion of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of report and sending it to Government for laying....”</p>
13.	4.5	<p>The Committee note that the Annual Report and Audited Accounts of Raja Rammohun Roy Library Foundation, Kolkata for the year 1997-98 were laid on the Table of the House on 4.5.2000 i.e. after a delay of about 16 months over and above the</p>

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		<p>prescribed period of nine months after close of the accounting year. The Committee are concerned to note that the delay has been mainly caused by the administrative Ministry. After receipt of the documents from the Library on 28.12.1998, the then Ministry of Culture, Youth Affairs and Sports (Department of Culture) took about 16 months for preparing "Delay Statement", "Review" and getting authentication of these documents from their Minister.</p>
14.	4.6	<p>From the information furnished by the Ministry of Culture, Youth Affairs and Sports (Department of Culture) on the clarifications sought by the Committee, the Committee find that the action for appointment of auditors by the Foundation was taken on 29.6.1998 <i>i.e.</i> after about 3 months of the close of the accounting year. The Committee feel that the Foundation must have taken an advance action for appointment of auditors to avoid delay at this stage of preparation of the documents. The Committee further regret to note that after finalisation of Audited Accounts by auditors. on 5.8.1998 and Annual Report by the Foundation on 30.9.1998, these documents were got approved in the AGM of the Foundation held on 9.11.1998 and thereafter translation and printing work of these documents was taken up which also consumed about one month. Further these documents were sent by the Foundation to the administrative Ministry on 28.12.1998 leaving a very little time for them to complete the formalities involved in laying of the documents on the Table of the House in Winter Session of Parliament. The Committee also note that these documents for the subsequent years <i>i.e.</i> 1998-99, 1999-2000 and 2000-2001 have been laid on the Table on 17.5.2000, 30.8.2001 and 18.3.2002 <i>i.e.</i> after a delay of about 4½ months, 8 months and 2½ months respectively.</p>
15	4.7	<p>In view of the above, the Committee recommend that the Raja Rammohun Roy Library Foundation, Kolkata in consultation with their administrative Ministry must draw up a schedule of time limits for completion of task at various stages <i>viz.</i> appointment of auditors,</p>

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auditing of accounts by auditors, finalisation of Annual Report, approval of the documents from the competent authority and timely dispatch to the Ministry for laying. A senior officer each in the Ministry as well as at the RRLF must be entrusted with the job to oversee the progress made at each stage of finalisation of the documents to ensure timely completion of the task. With these steps, the Committee hope that the Annual Report and Audited Accounts of the Raja Rammohun Roy Library Foundation, Kolkata would be laid within the stipulated period of nine months after close of the accounting year in future. The Committee desire that a schedule of time limits so prepared be furnished to the Committee for their information.
