

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

(THIRTEENTH LOK SABHA)

THIRTEENTH REPORT

(Presented on

21 AUG 2003



**LOKSABHA SECRETARIAT
NEW DELHI**

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CONTENTS

	PAGE
COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (2003-2004)...	(iii)
INTRODUCTION	(v)
CHAPTER — I. Delay in laying Annual Report and Audited Accounts of National Institute for the Visually Handicapped, Dehradun for the year 1998-99.	1
CHAPTER — II. Delay in laying Annual Report and Audited Accounts of the Institute for the Physically Handicapped, New Delhi.	5
CHAPTER — III. Delay in laying Annual Report and Audited Accounts of the National Institute of Rehabilitation Training Research, New Delhi <i>Cuttack</i>	9
CHAPTER — IV. Delay in laying Annual Report and Audited Accounts of Indian Council of Historical Research, New Delhi for the year 1999-2000.	13
CHAPTER — V. Delay in laying Annual Report and Audited Accounts of Indian Institute of Advanced Study, Shimla for the year 1998-99.	17
APPENDIX	
Summary of recommendations/observations contained in the Report	21

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

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1. Shri S. K. Sharma — *Joint Secretary*
2. Shri A. Louis Martin — *Deputy Secretary*
3. Shri Ashok Balwani — *Under Secretary*

* Vice Shri Prahlad Singh Patel resigned w.e.f. 30-07-2003.

INTRODUCTION

I, the Chairman, Committee on Papers Laid on the Table having been authorised by the Committee to present this Report on their behalf present this Thirteenth Report (13th Lok Sabha).

2. As a result of examination of Papers Laid on the Table of the House, the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) National Institute of Visually Handicapped, Dehradun; (ii) National Institute of Physically Handicapped, New Delhi; (iii) National Institute of Rehabilitation Training and Research, Cuttack; (iv) Indian Council of Historical Research, New Delhi; and (v) Indian Institute of Advanced Studies, Shimla and have made certain recommendations. The conclusions are reflected in the Report.

3. On 11 July, 2003, the Committee took oral evidence of the representatives of Ministry of Social Justice and Empowerment on delay in laying on the Table of the House Annual Reports and Audited Accounts of National Institute of Physically Handicapped, New Delhi and National Institute of Rehabilitation Training and Research, Cuttack.

4. The Committee wish to express their thanks to the Officers of the Ministry of Social Justice and Empowerment for furnishing information desired by the Committee.

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

6. A statement showing summary of the 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 INSTITUTE FOR THE VISUALLY HANDICAPPED, DEHRADUN FOR THE YEAR 1998-99

The Annual Report and Audited Accounts of National Institute for the Visually Handicapped (NIVH), Dehradun for the year 1998-99 were laid along with "Review" and "Delay Statement" on the Table of the House on 20.12.2000. As per recommendation of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha), Reports and Audited Accounts of an organisation should be laid on the Table of the House within nine months after the close of the accounting year. Thus, in the case of NIVH, the period of delay in laying the document for the year 1998-99 is more than 11 months.

1.2 In the "Delay Statement" laid along with Annual Report and Audited Accounts for the year 1998-99, the reasons for delay have been explained as under:—

"National Institute for the Visually Handicapped (NIVH) Dehradun is an autonomous body under the Ministry of Social Justice and Empowerment and hence the Annual Report and Audited Accounts of the Institute for the year 1998-99 were to be submitted to Lok Sabha within nine months of the close of accounting year. However, on account of preparation of the report by the Institute, both in English and Hindi printing, required copies of the report in both languages, review of the annual performance/Report etc. the laying of Annual Report got delayed and same could not be laid on the Table of both the Houses of Parliament in time."

1.3 Since the Annual Report and Audited Accounts of NIVH are laid on the Table by the Ministry for Social Justice and Empowerment, the Ministry concerned were requested to furnish information on certain points concerning the delay. The points raised and replies furnished by the Ministry are as under:—

Points	Replies
Please state the dates when the: (a) National Institute for the Visually handicapped, Dehradun approached the audit authority for appointment of auditors for auditing their accounts for the year 1998-99 and when were they appointed.	The Audit of the Institute is entrusted to Comptroller and Auditor General of India (C&AG) and thus the audit of the Institute is being conducted by the AGUP, Allahabad on behalf of C&AG. Accordingly, the Institute requested AGUP, Allahabad <i>vide</i> this Institute's telegram No. 1-3/98-99/Acctts. dt. 12.4.99 to audit the accounts of the Institute for 1998-99 during the month of June, 1999.

Points	Replies
(b) Accounts of National Institute for the Visually Handicapped, Dehradun were compiled and were ready for being handed over to the Auditors.	The accounts of the Institute were compiled by 25th June, 1999 and the same were submitted to the audit authorities <i>vide</i> Institute letter No. 1-3/98-99/Accts. Dt. 25.6.99.
(c) Accounts were actually handed over to the Auditors.	25.6.1999
(d) Auditing of Accounts commenced by the Auditors and the time taken in it.	The audit was conducted <i>w.e.f.</i> 8.7.1999 to 19.7.99.
(e) Annual Report was finalised.	Draft Report was prepared in October, 1999. However, Audit certificate could not be included due to non-receipt of the same from AGUP, Allahabad.
(f) Annual Report and Audited Accounts were got approved from the A.G.M./General Body/ Executive/Finance Committee of the National Institute for the Visually Handicapped, Dehradun.	The Annual Report and Audited Accounts were approved by Executive Council in the meetings held on 29th October, 1999 and 3rd November, 1999 respectively. The approved minutes of the General Council were received by the Institute on 10.12.1999.
(g) Annual Report and Audited Accounts were taken up for translation and the time taken in it.	The translation work of the Annual Report and audited Accounts were taken up in the mid January, 2000 and was completed in March, 2000. Audit certificate from AGUP received on 4.2.2000 was also included.
(h) Printing job was taken up and the time taken in it.	The printing job was taken up in March, 2000 and its editing- Graphical & Photographic representation etc. were completed in July, 2000. The final printed report was received in September, 2000.
(i) Finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament.	The finalised Annual Report and Audited Accounts in both Hindi and English were sent to the Ministry on 26.11.2000 for being laid in Parliament.
(j) "Delay Statement" and "Review" were prepared by the Ministry.	6.12.2000

Points	Replies
(k) Annual Report and Audited Accounts alongwith "Review" and "Delay Statement" were got authenticated from the Minister.	13.12.2000
(l) Annual Report and Audited Accounts of National Institute for the Visually Handicapped, Dehradun for the last three years <i>i.e.</i> 1995-96, 1996-97 & 1997-98.	1995-96 — 06.01.1997 1996-97 — 09.06.1998 1997-98 — 14.12.1999
(ii) Latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year <i>i.e.</i> 1999-2000; when these are expected to be laid on the Table of Lok Sabha.	The Annual Report and Audited Accounts of the Institute for the year 1999-2000 were considered by the Executive Council & General Council of the Institute in the meeting held on February, 2nd 2001.
(iii) Remedial measures taken or proposed to be taken both in the Ministry and the National Institute for the Visually Handicapped, Dehradun 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.	A Schedule of various steps involved in preparation/printing/submission of the Annual Report has been prepared for strict compliance. Remedial measures are being taken to avoid delay in future.

1.4 The Committee considered the matter at their sitting held on 18 July 2002.

1.5 The Committee note that the Annual Report and Audited Accounts of National Institute of Visually Handicapped, Dehradun for the year 1998-99 were laid on the Table of the House on 20.12.2000 *i.e.* after a delay of more than 11 months.

1.6 From the "Delay Statement" laid alongwith annual Report and Audited Accounts for the year 1998-99, the Committee note that the details relating to time taken at each stage of finalisation of these documents have not been furnished in chronological order as stipulated by the Committee in para 1.20 of their Tenth Report (Sixth Lok Sabha) presented to Lok Sabha on 23.11.1978. The Committee reiterate their said recommendation for guidance and compliance in future both by the Institute and the Ministry concerned:—

"...The 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 measures therefor.

1.7 From the information furnished by the Ministry of Social Justice and Empowerment, the Committee also note that the delay in laying Annual Report and Audited Accounts of the National Institute for the Visually Handicapped, Dehradun for the year 1998-99 was primarily due to unduly long time of 11 months taken by the Institute in getting approval for these documents from their Executive Council; translation & printing of the documents and thereafter sending these documents to the Ministry of Social Justice & Empowerment for laying them on the Table of the House. There appears to be no convincing reason for unduly long time taken in this regard. The Committee feel that if the Institute had been serious enough, the delay could have been avoided at these stages.

1.8 On the question of remedial measure taken or proposed to be taken, it has been stated that a schedule of various stages involved in preparation/printing & submission of the Annual report has been prepared by the Institute. The Committee would like to know the details of the schedule so prepared and whether the schedule is being adhered to in letter and spirit and whether any changes are required to make it more realistic.

1.9 The Committee regret to note that this was not the first time that there was delay in laying of the Annual Reports and Audited Accounts of the Institute. There had been delays in laying of the reports for the years 1995-96, 1996-97 and 1997-98 to the extent of 4 months, 5 months and 11½ months respectively. There have also been delay in laying of reports for the years 1999-2000 and 2000-2001 which was about 8 months and 2 months respectively. The Committee further understand that the Annual Report and Audited Accounts for the year 2001-2002 which were due for laying on the Table by 31.12.2002, have not so far been laid. The Committee are unhappy with the casual manner in which the finalisation of the documents and their laying on the Table is being done. There seems no realisation on the part of the Institute as well as the Ministry concerned that the Annual Reports and Audited Accounts are required to be laid in Parliament within a fixed time frame. The Committee need hardly stress that such inordinate delay in laying these documents before Parliament is a serious matter. The delay in laying these documents on the Table deprive the members of an opportunity to examine the accounts of the Institute and to suggest timely remedial measure wherever needed.

1.10 The Committee urge that responsibility should be fixed and appropriate action taken against officials who were instrumental/responsible for delay during the last three years at different stages of finalisation of these documents and laying of the same on the Table of the House and the Committee be apprised of the action taken.

1.11 The Committee recommend that senior officers in the National Institute for the Visually Handicapped, Dehradun should be entrusted with the job to oversee the progress made at each stage of finalisation of the documents so that these could be laid on the Table of the House within nine months of the close of the accounting year in future.

CHAPTER-II

DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF THE INSTITUTE FOR THE PHYSICALLY HANDICAPPED, NEW DELHI

The Institute for the physically Handicapped, New Delhi is an autonomous body under the Ministry of Social Justice & Empowerment. In terms of the recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their first Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts are to be laid on the Table of Lok Sabha by 31 December every year. There had been delay ranging from 2 months to 12 months in laying the Annual Reports and Audited Accounts of the Institute for the years 1995-96 to 2001-2002.

2.2 Statement showing the time taken at various stages involved in finalisation of documents for the years from 1995-96 to 2001-2002 as indicated by the Ministry is as follows:—

Sl. No.	Events	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001-2002
1.	Date of finalisation of accounts	28.6.96	24.6.97	22.6.98	22.6.99	22.6.00	22.6.01	15.7.02
2.	Dated of appointment of auditors	15.2.95	15.2.95	15.2.95	15.2.95	25.7.00	25.7.00	27.7.00
3.	Forwarding of accounts to the auditors	28.6.96	28.6.97	25.6.98	26.6.99	26.6.00	3.7.01	19.7.02
4.	Date of completion of Audit	22.8.96	24.7.97	19.8.98	6.10.99	12.10.00	10.10.01	27.9.02
5.	Date of issue of certificate by DGACR	3.12.96	21.10.97	14.12.98	3.4.00	3.5.01	1.1.02	5.2.03
6.	Adoption of report by General Council	28.11.96	16.12.97	22.12.98	24.12.99	2.2.01	31.10.01	10.12.02
7.	(a) Date of completion of translation & printing. (b) Forwarding the papers to the Ministry	3.2.97	24.3.98	5.3.99	May/June, 2000	July 2000	26.2.02	13.2.02
8.	Date of tabling the report in RS/LS	4.3.97	6.7.98	13.12.99	22.12.00	13.08.01/ 8.8.01	18.03.02/ 15.3.02	10.3.03/ 6.3.03

2.3 The year-wise reasons for delay in laying the documents are stated to be as under:—

1995-96: The accounts were submitted to Audit in time on 28.6.96, the audit was completed on 22.8.96 and the final audit report/certificate was issued on 3.12.96. The delay of approx. 2 months was caused due to delayed issue of audit report leading to delayed approval by the

Standing Committee & General Council of the Institute and subsequent printing. After printing it was submitted to the Ministry on 3.2.97.

1996-97: The accounts were submitted to Audit in time on 28.6.97. The audit was completed in time on 24.7.97. The final audit report/certificate was issued by audit on 21.10.97. The delay of approx. 5 months was caused owing to the following reasons:

(i) Delayed meeting of General Council which approved the accounts & Audit Report of the Institute on 16.12.97. Thereafter the Annual Report was translated into Hindi and subsequently printed. It was submitted to the Ministry on 24.3.98.

1997-98: The accounts were submitted to Audit in time on 25.6.98. The audit was completed on 19.8.98 and the final audit report/certificate was issued on 14.12.98. The delay of 11 months was caused in the following circumstances.

(i) Delayed issuance of final Audit Report by the DGACR office leading to delayed approval of the Audit report by the General Council.

(ii) Thereafter the Annual Report was finalised and translated into Hindi. The copies of Annual report in both Hindi and English were printed. After preparation of review of the Annual performance report, the report was forwarded to Lok Sabha/Rajya Sabha Secretariat for laying in both Houses of Parliament.

999-2000: The accounts were submitted to Audit in time on 25.6.2000. As the earlier term of en-trustment of audit by C&AG had expired, a fresh en-trustment had been sought from the Ministry of Finance for a further period of 5 years, which was finally notified on 25.7.2000. The audit of the Institute was taken up in the month of September/October and was completed on 12.10.2000. Since the Audit report was still awaited the JS(DD)/Chairperson Standing Committee of the Institute requested the DGACR demi-officially on 16.3.2001 to expedite the issuance of the Audit Report.

A long time, however, was taken by the DGACR office to finalise the audit report which was finally issued on 3.5.2001. The reasons for delay can be attributed to (i) delay in en-trustment of audit (ii) delay in finalisation of the audit report by DGACR office completion of audit in October, 2000 and (iii) delay in issuance of Audit Certificate which finally came on 3.5.2001. It was submitted to the Ministry in June/July 2001.

2000-2001: The annual accounts were submitted to DGACR office on 3.7.2001. The audit was conducted from 19.9.2001 to 10.10.2001. The final audit report was issued by DGACR office on 1.1.2002. The reasons for delay can be attributed to late commencement of audit and

delay in finalisation & issuance of audit report by the DGACR office.

2001-02: The accounts of the Institute were submitted on 19.7.2002 (target date 30.6.2002). The audit was completed on 27 September, 2002. The Audit Certificate was issued on 5.2.2003. The delay is attributed to the following reasons:

(i) The Institute prepared its annual accounts on the newly prescribed format due to which some delay was taken to put the accounts in new shape.

(ii) The Institute had opened 6 District Centres in other states and a Composite Regional Centre at Lucknow. The accounts of these 7 centres were required to be amalgamated in the main accounts of the Institute on the new format which also took some additional time to complete.

(iii) After completion of audit in September, 02 a long time was taken by the DGACR office to issue a final audit report on 5.2.2003. It may be mentioned that Institute had earlier requested the DGACR demi-officially on 25.10.2002 to expedite the Audit report for approval by the scheduled standing committee and General Council meeting.

2.4 The Committee on Papers Laid on the Table held discussion with the representatives of the Ministry of Social Justice and Empowerment and the Institute of Physically Handicapped, New Delhi on 11 July, 2003 regarding delay in laying Annual Reports and Audited Accounts of the Institute. At the outset, a representative of the Ministry apologised for delay in laying the documents of the Institute.

2.5 The Committee in para-3.5 of their first Report (Fifth Lok Sabha) recommended that if for any reasons the Annual Report and Audited Accounts cannot be laid within 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, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period. Asked to explain why this requirement was not fulfilled in this case, the Ministry stated in a written reply that the instructions were lost sight of and that they would ensure compliance in future.

2.6 Enquired about the steps taken to avoid delay in laying the documents in future, the Ministry stated in a written reply that to ensure speedy compilation of accounts, computerisation is being done. The matter of timely audit and issue of audit certificate by C&AG is also pursued with the concerned authorities. Ministry will try to ensure that this process is followed up in all the National Institutes. It was also stated that Joint Secretary (Disability Division) who is the Chairperson of the Executive Council of National Institutes regularly reviews the progress of National Institutes. Also, Secretary (SJ&E) takes review meetings to monitor the progress for the whole Ministry.

2.7 On the question of time schedule, the Ministry furnished the desirable date for completion of each stage involved with the preparation of the Annual Report and Audited Accounts as follows:—

- Stage 1** The financial year is from 1st April to 31st March next year. Generally, it takes three months time to close the accounts and have these audited by Chartered Accountants. Simultaneously action to prepare the Annual Report is also initiated (completion by June 30th).
- Stage 2** Approval of accounts by Executive Council and reference to Principal Director of Audit. This takes a minimum of one month or at least 17 working days time.
- Stage 3** Issue of Audit Certificate from the date of completion of audit by 30th September (often this is delayed to a much later date).
- Stage 4** Placing the draft Annual Report and Audited Accounts before General Council and getting approval takes one month time—October.
- Stage 5** Translation of Annual Report into Hindi and printing —15 days.
- Stage 6** Submission to the Ministry—November.
- Stage 7** Preparation of Review—November.
- Stage 8** Tabling report after authentication—November/December.

2.8. The Committee note that there has been delay ranging from 2 months to 12 months in laying the Annual Reports and Audited Accounts of the Institute for Physically Handicapped, New Delhi for the years 1995-96 to 2001-2002. The Ministry of Social Justice and Empowerment have expressed regret for the delay. The Committee note that the main reasons contributed towards delay for the years 1995-96 to 2001-2002 were (i) undue time taken by auditors in auditing of accounts, issue of final audit report/certificate by DGACR; (ii) delay at the stage of translation & printing of the documents; and (iii) laying of the documents by the Ministry, after receipt from the Institute. Thus, the delay occurred partly at the level of auditing of accounts and partly at the level of the Institute and the Ministry.

2.9. The Committee also note with displeasure that the requirement of laying a statement within 30 days of expiry of the prescribed period explaining the reasons why the report and accounts could not be laid within the stipulated period has not been adhered to by the Ministry. The persistent delay in laying the documents deprives the Members of Parliament of an opportunity to scrutinize the accounts and performance of the Institute while considering the budgetary demands in the House. The Committee are of the opinion that these reports lose their relevance, if not laid in time.

2.10. The Committee note with satisfaction that a time schedule has been formulated indicating target dates for completion of each stage involved in preparation of Annual Reports and Audited Accounts. The Committee urge that the time schedule should be strictly adhered to and the Ministry should ensure that the documents are laid within the stipulated period in future.

CHAPTER III

DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF NATIONAL INSTITUTE OF REHABILITATION TRAINING & RESEARCH, CUTTACK

The National Institute of Rehabilitation Training and Research (NIRTAR) has been serving the persons with disability as an autonomous body under the administrative control of the Ministry of Social Justice and Empowerment. In terms of recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts of the Institute are required to be laid on the Table of Lok Sabha by 31 December every year. However, there has been a delay ranging from 2 months to 12 months in laying the documents of the Institute for the years from 1995-96 to 2001-2002.

3.2. Statement showing the time taken at various stages involved in finalisation of the documents for the years from 1995-96 to 2001-2002 as indicated by the Ministry is as under:—

S. No.	Events	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001-2002
1	Date of finalisation of Accounts	17.06.96	30.6.97	20.7.98	20.7.99	31.7.00	24.8.01	19.7.02
2	Date of appointment of Auditors	3.1.95	3.1.95	3.1.95	3.1.95	16.10.00	16.10.00	16.10.00
3	Forwarding of accounts to the Auditors	17.6.96	1.7.97	23.7.98	20.7.99	11.12.00	27.08.01	5.8.02
4	Date of completion of audit	2.8.96	14.8.97	9.9.98	15.9.99	24.1.01	10.10.01	30.09.02
5	Date of issue of certificate by C&AG	22.11.96	21.11.97	5.01.99	5.1.2000	11.06.01	18.12.01	26.11.02
6	Adoption of report by General Council	11.11.96	1.12.97	29.11.98	1.12.99	1.2.01	22.03.02	10.12.02
7	Date of completion of translation, printing and forwarding the papers to the Ministry.	30.1.97	12.03.98	22.02.99	12.3.2000	8.8.01	20.2.02 12.4.02	13.12.02
8	Date of tabling of the report in the RS/LS	4.3.97	8.6.98	17.12.99	18.12.00	31.08.01/ 29.08.01	6.5.02/ 3.05.02	20.12.02/ 20.12.02
9	Extent of delay	2 months	5 months	12 months	12 months	8 months	4 months	No delay

3.3. The year-wise reasons for delay in laying these documents are stated to be as follows:—

1995-96: The accounts were completed and presented to audit on 17.6.1996. The C&AG issued and Audit Certificate on 22.11.1996. The Annual

Report was translated into Hindi and got printed in English and Hindi forwarded to the Ministry on 30.1.1997. After approval and authentication of MOS (SJ&E) the report was sent to Lok Sabha Secretariat for laying.

- 1996-97: The Accounts were duly completed and presented on audit on 1st July, 1997. On completion of audit, Audit Certificate was received on 21.11.1997. The draft Annual Report along with audited Account was placed before 15th General Council on 1.12.1997. The Annual Report was translated into Hindi and got printed in English and Hindi and forwarded to the Ministry on 12.3.1998. After the report was received and scrutinised for correctness in the Ministry, a draft review was prepared and after review was approved, Hindi translation was done. Approval and authentication of MOS (SJ&E) was completed and report sent to Lok Sabha Secretariat.
- 1997-98: During the year summer was very severe and a number of casualties due to sun stroke took place in Orissa. therefore, NIRTAR requested CAG to commence the audit from July, 1998 and Audit actually started on 23rd July, 1998 and audit certificate was received on 5th January, 1999. The draft Annual Report along with audited accounts was placed before 16th General Council held on 29.11.1998. The Annual Report was translated into Hindi and got printed in English and Hindi and forwarded to the Ministry on 22, February, 1999. After the reports were received and scrutinized for correctness in the Ministry, a draft review was prepared and after review was approved Hindi translation was done. Approval and authentication of MOS(SJ&E) was completed on 24.11.1999 and reports sent to Lok Sabha Secretariat on 17.12.1999.
- 1998-99: The audit commenced late on 20th July, 1999. The audit certificate dated 5.1.2000 was received in second week of January, 2000. The draft Annual Report along with audited accounts was placed before 17th General Council held on 30.11.1999. The Annual Report was translated into Hindi and got printed in English & Hindi and completed on 8th March, 2000. After the reports were received in the Ministry on 12.3.2000 and it was scrutinized for correctness and a draft review was prepared. After the review was approved, Hindi translation was done. Approval and authentication of MOS(SJ&E) was done on 5.12.2000 and Annual reports sent to Lok Sabha Secretariat on 7.12.2000. During this period, the delay in the Ministry was partly due to temporary shifting of the section on account of renovation and staff shortage. The delay in laying of the reports has also been due to late audit of account and receipt of Audit Report and Audit Certificate from Accountant General, Orissa. The prescribed copies of Hindi version of the reports were also not received in time.

- 1999-2000: *The orders for approval of auditing for next five years commencing from 1999-2000, was received by the Institute on 16.10.2000, audit commenced on 11.12.2000 and audit certificate was received on 1.6.2001. The draft Annual Report along with un-audited accounts was placed before 18th General Council held on 1.2.2001. When the audit report was received on 11th June, 2001, the same was circulated to the General Council members for approval on 22.6.2001. The Annual Report were thereafter finalised by the Institute along with Hindi version. After receipt in the Ministry, quick action was taken to prepare the review along with Hindi version of the same. After due approval and authentication of MOS (SJ&E) on 24.8.2001, the reports were sent to Lok Sabha Secretariat on 24.8.2001. The delay has been mainly due to late audit of accounts and receipt of certificate from Accountant General, Orissa.*
- 2000-2001: *The accounts for the year 2000-01 were submitted to the Auditor on 27.8.01. The Audit certificate was issued by C&AG on 18.12.2001. The Annual Reports were thereafter finalised by the Institute along with Hindi version. After receipt in the Ministry, quick action was taken to prepare the review along with Hindi version of the same. After due approval and authentication of MOS (SJ&E) on 22.4.2002, the reports were sent to Lok Sabha Secretariat on 29.4.2002. The delay has been mainly due to late audit of accounts and receipt of audit certificate from Accountant General, Orissa.*

3.4 The Committee on Papers Laid on the Table held discussion with the representatives of the Ministry of Social Justice & Empowerment and the National Institute of Rehabilitation Training & Research, Cuttack on 11 July, 2003 regarding delay in laying the Annual Report and Audited Accounts of the Institute. At the outset, the representative of the Ministry of Social Justice & empowerment apologised for the delay caused in laying these documents on the Table of the House.

3.5 Enquired about the reasons for taking undue time in preparing Annual Report for the year 1998-99 by the Institute, the Director of the Institute regretted the delay and assured timely completion of the task in future. A representative of the Ministry expressed regret for the undue time taken by them in preparing 'Review' and 'Delay Statement' after receipt of the documents from the Institute. It was stated that after getting the material translated into Hindi, the printing work was done at Bhubaneswar. As there were few Hindi Printing Presses at Bhubaneswar, it took unduly long time in printing of these documents.

3.6 **The Committee note that there has been delay ranging from 2 months to 11 months in laying the Annual Reports and Audited Accounts of the National Institute of Rehabilitation Training & Research, Cuttack for the years 1995-96 to 2000-2001. The representative of the Ministry of Social Justice and Empowerment regretted the delay. The Committee note that the main reasons which contributed to the delay as put forth by the Ministry in their written reply are (i) undue time**

taken by auditors in auditing the accounts, issue of audit report/certificate by DGACR; (ii) delay in translation & printing of the documents; (iii) delay in laying the documents by the Ministry.

3.7 The Committee are unhappy to note that the requirement of laying of 'delay statement' within 30 days of expiry of the prescribed period as recommended in para 3.5 of their First Report (Fifth Lok Sabha) of the Committee on Papers Laid on the Table has not been adhered to and the Members of Parliament have been deprived of timely information. This should be complied with in future.

3.8 The delay statement laid alongwith annual reports and audited accounts has not given the reasons for delay but simply state that the documents could not be laid in Parliament on account of delay in preparations of the Annual Report by the Institute. It was only when clarifications were sought in this regard, the Ministry furnished the reasons for delay. The Committee reiterate that in the 'statement of reasons for delay' the Government should invariably indicate the detailed reasons for delay alongwith chronological dates of finalisation of reports and accounts, their submission to audit, issue of inspection reports, replies given on the points raised in the reports and finally the receipt of the audit report/certificate from the audit authorities, translation and printing of the documents etc. so that the extent of delay at each stage and the reasons therefor may be identified and remedial measures suggested.

3.9 In order to ensure timely laying of documents in the House, the Committee suggest that a time schedule indicating time limits for each stage involved in preparation, approval and laying of the Annual Report and Audited Accounts of the Institute should be prepared by the Ministry and communicated to the Institute for strict adherence. The Committee would like to be apprised of the action taken in this regard.

CHAPTER IV

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF INDIAN COUNCIL OF HISTORICAL RESEARCH, NEW DELHI FOR THE YEAR 1999-2000

The Annual Report and Audited Accounts of Indian Council of Historical Research, New Delhi for the year 1999-2000 alongwith "Review" & "Delay Statement" were laid on the Table of the House on 14.5.2002. In terms of recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of the First Report (Fifth Lok Sabha), the said documents were required to be laid on the Table of the House within nine months after close of the accounting year *i.e.* by 31st December, 2000. Thus the period of delay in laying Annual Report & Audited Accounts came to about 16½ months.

4.2 In the "Delay Statement" laid alongwith Annual Report and Audited Accounts, the reasons for delay have been explained as under:—

"The Director General of Audit, Central Revenues, was informed by the Indian Council of Historical Research on 30.6.2000 that audit of accounts of the Council for the year 1999-2000 needs to be conducted. The audit commenced on 30.10.2000 and concluded on 17.11.2000. The ICHR received Audit Certificate on 7.8.2001. The preparation of Hindi version was completed by 1st Week of December, 2001. The documents were sent for printing in 2nd week of December, 2001. The documents were received in the Ministry on 2.1.2002 (both English & Hindi), and are now being laid before the two Houses of Parliament".

4.3 The Ministry of Human Resource Development (Department of Secondary Education & Higher Education) who were asked on 28 June, 2002 to furnish clarifications on certain points, have furnished the same as under:—

POINTS	REPLIES
1	2
I. Please state the dates when:	
(a) Indian Council of Historical Research, New Delhi approached the Audit Authority for appointment of auditors for auditing their Accounts for the year 1999-2000 and when were they appointed.	30.6.2000
(b) Accounts of Indian Council of Historical Research, New Delhi were compiled and were ready for being handed over to Auditors.	30.6.2000

1	2
(c) Accounts were actually handed over to the Auditors.	30.6.2000
(d) Auditing of Accounts commenced by the Auditors and the time taken in it;	30.10.2000 to 17.11.2000 (19 days).
(e) Annual Report was finalised.	25.7.2001
(f) Annual Report and Audited Accounts were got approved from the A.G.M./General Body/ Executive Finance Committee of the Indian Council of Historical Research, New Delhi.	Approved by the Council in its 45th meeting held on 6.8.2001.
(g) Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it.	Translation completed in 1st week of December, 2001.
(h) Printing work was given for printing and the time taken in printing.	2nd week of December, 2001 & printed copies received in last week of December 2001.
(i) Finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament.	2.1.2002
(j) "Delay statement" and "Review" were prepared by the Ministry.	"Delay Statement" & "Review" on the working of ICHR were prepared in English & got translated in Hindi & approved by Bureau Head on 14.3.2002.
(k) Annual Report and Audited Accounts alongwith "Review" and "Delay Statement" were got authenticated from the Minister.	8.5.2002
(l) Annual Reports and Audited Accounts of Indian Council of Historical Research, New Delhi for the last three years i.e. 1996-97, 1997-98 and 1998-99 were laid in Parliament.	1996-97—7.12.1998 1997-98—14.3.2000 1998-99—14.8.2001
II. The latest position regarding finalisation of the Annual Report(s) and Audited Accounts for the subsequent year 2000-2001. When these are expected to be laid on the Table of Lok Sabha.	ICHR has informed that the Annual Report will be sent to this Ministry in July, 2002. Thereafter Review & Delay Statement will be prepared, translated into Hindi, got approved & authenticated by MOS(E) & may be laid in the Parliament by September 2002.

1	2
<p>III. The remedial measures taken or proposed to be taken both in the Ministry and the Indian Council of Historical Research, New 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.</p>	<p>Efforts are being made to ensure timely laying of the Annual Report & Audited Accounts within the prescribed time limit. A time frame has been formulated and communicated to the Council.</p>

4.4 The following points emerge from the foregoing information:—

- I. The Annual Report and Audited Accounts of Indian Council of Historical Research, New Delhi for the year 1999-2000 were laid on the Table of the House on 14.5.2002 *i.e.* after a delay of about 16½ months.
- II. (a) The ICHR, New Delhi approached the audit authorities for appointment of auditors after close of the accounting year 1999-2000 and the auditors were appointed on 30.6.2000 *i.e.* after 3 months of the close of the accounting year;
 - (b) after receipt of the accounts on 30.6.2000, the auditors took about 4 months in commencement of the audit;
 - (c) after completion of auditing of accounts on 17.11.2000, the Council took about 8½ months in getting approval of the documents from the AGM of the Council at its meeting held on 6.8.2001 and further 4½ months in translation & printing of these documents; and
 - (d) after receipt of the Annual Report and Audited Accounts from ICHR, the Ministry took 2½ months in preparing "Review" & "Delay Statement" and further ½ months in getting authentication of these documents for their Minister.
- III. The Annual Reports and Audited Accounts of ICHR, New Delhi for the last three years *i.e.* 1996-97, 1997-98 & 1998-99 were laid on the Table of the House on 7.12.1998, 14.3.2000 and 14.8.2001 *i.e.* after a delay of about 11 months, 14½ months & 19½ months over & above the prescribed period of nine months after close of the accounting year.
- IV. The Annual Report and Audited Accounts of ICHR, New Delhi for the year 2000-2001 which were required to be laid on the Table of the House by 31.12.2001 have not so far been laid.

4.5 The Committee considered the matter at their sitting held on 8 April, 2003.

4.6 The committee are distressed to note that the Annual Report and Audited Accounts of Indian Council of Historical Research (ICHR),

New Delhi have not been laid in time for any of the years during period from 1996-97 to 2001-2002 which has been examined by Committee. There has been delay ranging from 11 to 20 months in respect of every year. The Committee went into the delay statement particularly for the year 1999-2000 and found that there had been delay in appointment of auditors, in commencement of audit and adoption of report by the Council. The Committee regret to note that the Ministry of Human Resource Development (Department of Secondary Education and Higher Education) which is responsible for laying the documents in the House took as long as over four months for preparing "Review" and "Delay Statement" and laying the documents. The documents for the year 2001-2002 which were required to be laid on the Table of the House by 31.12.2002 were not laid until the matter was considered by the Committee on 8 April, 2003. The Committee feel neither the Council nor the Ministry appears to have made serious efforts to ensure timely finalisation and laying of the documents. The question of delay seems to have been taken as a 'routine' and of no consequence.

4.7 The Committee note that during the years 1999-2000 and 2000-2001, the Institute has been granted a total sum of above Rs. 3.20 crore and 4.25 crore on account of grants in aid by the Department of Education, Ministry of Human Resource Development. The Committee wish to point out that the Annual Report and Audited Accounts of an organisation are laid before Parliament as a measure of ensuring accountability and to enable scrutiny by the House at the time of Demands for Grants pertaining to the organisation/Ministry. The Committee feel that any delay in laying the documents not only dilute accountability but also deprives Parliament of an informed debate during budgetary discussion. The documents also lose their relevance to a great extent when laid after the stipulated time. The Committee, therefore, stress that the Ministry should ensure by periodical monitoring that the Annual Report and Audited Accounts of ICHR are laid within the stipulated time.

4.8 The Committee also urge that the Ministry should ensure that ICHR formulates a time schedule fixing target dates for completion of various stages involved in preparation of Annual Report and Audited Accounts viz. appointment of auditors wherever necessary, completion of audit, issue of audit certificate, adoption of Annual Report, completion of translation & printing and despatch of papers to the Ministry. There should also be a given time frame within the Ministry to ensure processing of the papers and laying them in Parliament. The Committee desire that a copy of the time schedule so prepared for ICHR as well as for Ministry be made available to the Committee for their information.

CHAPTER V

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF INDIAN INSTITUTE OF ADVANCED STUDY, SHIMLA FOR THE YEAR 1998-99.

Indian Institute of Advanced Study, Shimla was established in 1965 under the Societies Registration Act of 1860 as an autonomous organisation and is fully funded by the Government of India. As a residential centre, it provides an environment conducive to academic research in Humanities, Indian Culture, Comparative Religions, Social Sciences and the Natural and Life Sciences.

5.2 The Annual Report and Audited Accounts of Indian Institute of Advanced Study, Shimla for the year 1998-99 were laid together with "Review" and "Delay Statement" on the Table of Lok Sabha on 20.3.2001. In terms of recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of the 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.* by 31 December, 1999. Thus, the period of delay in laying the documents came to about 14½ months.

5.3 In the "Delay Statement" laid along with the Annual Report and Audited Accounts for the year 1998-99, the reasons for delay have been explained as under:—

"The accounts of the Institute had been audited by the Accountant General (Audit), Himachal Pradesh, Shimla from 16th August, 1999 to 11th October, 1999. The final audit report was received in the Institute on 13th January, 2000.

The Annual Report and Audit Accounts were required to be adopted by the Governing Body and Society of the Indian Institute of Advanced Study, Shimla before laying them on the Table of the two Houses of Parliament. The Governing Body/Society approved the Annual Report and Annual Accounts in its meeting held on 6th/8th March, 2000 respectively. The Annual Report and Audited Accounts were translated by the Hindi Translator of the Institute. After translation the report was printed bilingually. The report was received in the Ministry on 14th December, 2000 for placing it before both the Houses of Parliament".

5.4 The Ministry of Human Resource Development (Department of Secondary Education & Higher Education), who were asked to furnish information on certain

points in that connection furnished the same as under:—

POINTS		REPLIES
1		2
i.	Please state the dates when:—	7.7.1999
	(a) Indian Institute of Advanced Study, Shimla approached the Audit Authorities for appointment of Auditors for auditing their Accounts for the year 1998-99 and when were they appointed.	
	(b) Accounts of Indian Institute of Advanced Study, Shimla were compiled and were ready for being handed over to Auditors.	6.7.1999
	(c) Accounts were actually handed over to the Auditors.	7.7.1999
	(d) Auditing of Accounts commenced by the Auditors and the time taken in it.	16.8.99 to 27.9.99
	(e) Annual Report was finalised.	6.3.2000
	(f) Annual Report and Audited accounts were got approved from the A.G.M./ General Body/Executive/Finance Committee of the Indian Institute of Advanced Study, Shimla.	8.3.2000
	(g) Annual Report and Audited Accounts were taken up for translation and time taken in it.	The Annual Report was given for Hindi Translation on 18.4.2000 after receipt of the Minutes of the IAS Society meeting and the translation work was completed on 31.5.2000.
	(h) Printing work was given for printing and the time taken in it.	The Annual Report was given for printing on 1.6.2000 and printed copies were received on 11.12.2000.
	(i) Finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament.	13.12.2000
	(j) "Delay Statement" and "Review" were prepared by the Ministry.	02.02.2001

1	2
(k) Annual Report and Audited Accounts alongwith "Review" and "Delay Statement" were got authenticated from the Minister.	19.03.2001
(l) Annual Report and Audited Accounts of Indian Institute of Advanced Study, Shimla for the last three year <i>i.e.</i> 1995-96 1996-97 & 1997-98 were laid on the Table of the Lok Sabha.	1995-96 28.7.1997 1996-97 7.12.1998 1997-98 14.3.2000
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 of the Institute for the year 1999-2000 has since been approved by the IIAS Society on 26.3.2001. Necessary action for its Hindi translation is under process, it is expected that the Institute will be able to send the printed copies of the said Annual Report to the Ministry by 30.6.2001.
III. The remedial measures taken or proposed to be taken both in the Ministry and the Indian Institute of Advanced Study, Shimla 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 requested to take appropriate action so that the report can be laid before both the Houses of Parliament in time bound manner. The Institute has informed that all possible efforts will be made to get the accounts of the Institute audited from the Accountant General's office within the time schedule in order to send the Annual Report to the Ministry timely for further disposal.

From the foregoing information, the following points emerge:—

- (A) The Annual Report and Audited Accounts of Indian Institute of Advanced Study for the year 1998-99 were laid on the Table of the House after a delay of about 14 1/2 months.
- (B) The main reasons for delay in laying of documents were:—
- (a) Annual Report of the Institute was finalised on 6.3.2000 thereby taking about more than 11 months wherein no outside agency is involved. -

- (b) After getting approval of the Annual Report and Audited Account from AGM on 8.3.2000, the documents were got translated in Hindi on 31.5.2000 taking about 3 months in translation.
 - (c) The Institute took more than 5½ months in printing of the documents.
 - (d) The copies of the finalised Annual Report and Audited Account both in Hindi and English versions were sent to the Ministry for being laid on the Table of the House on 13.12.2000, the Ministry prepared the delay statements and review on 2.2.2001 taking about 1½ months in it.
- (C) The Annual Report and Audited Accounts of the Institute for the last three years *i.e.* 1995-96, 1996-97 and 1997-98 were laid on the Table of Lok Sabha on 28.7.1997, 7.12.1998 and 14.3.2000 respectively *i.e.* after a delay of about 7 months, 11 months and 14½ months respectively.
- (D) The Annual Report and Audited Accounts for the year 1999-2000 which were required to be laid on the Table by 31.12.2000 have not so far been laid.

5.5 The Committee considered the matter at their sitting held on 14.9.2001 and decided to consider it again at a later date. The matter was again considered by the Committee at their sitting held on 8 April, 2003.

5.6 The Indian Institute of Advanced Study, Shimla is another case under the Ministry of Human Resource Development (Development of Secondary Education and Higher Education) which has recorded persistent delay in the laying the Annual Report and Audited Accounts in Parliament. The delay ranges from 11 to 15 months in respect of each year commencing from 1996-97. The Annual Report and Audited Accounts for the year 2001-2002 which were to be laid by 31.12.2002 have not been laid until the matter was considered by the Committee on 8 April, 2003. The Committee examined the delay statement of the Ministry pertaining to the year 1998-99. The Annual Report and Audited Accounts for this year were laid nearly 15 months after the stipulated date. The Committee note that inordinate time has been taken by the Institute at various stages of finalisation of the Annual Report and Audited Accounts. There appears to be no valid reason for delay except lack of seriousness.

5.7 The recommendations made by the Committee in connection with the delay in laying of documents relating to Indian Council of Historical Research (ICHR) are equally applicable in this case. The Committee desire the Ministry of Human Resource Development (Department of Secondary Education and Higher Education) to take action in this as recommended by the Committee in the case of ICHR and the Committee be apprised of the action taken in the matter.

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.	1.5	The Committee note that the Annual Report and Audited Accounts of National Institute of Visually Handicapped, Dehradun for the year 1998-99 were laid on the Table of the House on 20.12.2000 <i>i.e.</i> after a delay of more than 11 months.
2.	1.6	From the "Delay Statement" laid alongwith Annual Report and Audited Accounts for the year 1998-99, the Committee note that the details relating to time taken at each stage of finalisation of these documents have not been furnished in chronological order as stipulated by the Committee in para 1.20 of their Tenth Report (Sixth Lok Sabha) presented to Lok Sabha on 23.11.1978. The Committee reiterate their said recommendation for guidance and compliance in future both by the Institute and the Ministry concerned:— "..... The 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 measures therefor.
3.	1.7	From the information furnished by the Ministry of Social Justice and Empowerment, the Committee also note that the delay in laying Annual Report and Audited Accounts of the National Institute for the Visually Handicapped, Dehradun for the year 1998-99 was primarily due to unduly long time of 11 months taken by the Institute in getting approval for these documents from their Executive Council; translation & printing of the documents and thereafter sending these documents to the Ministry of Social Justice & Empowerment for laying them on the Table of the House. There appears

1	2	3
		to be no convincing reason for unduly long time take in this regard. The Committee feel that if the Institut had been serious enough, the delay could have been avoided at these stages.
4.	1.8	On the question of remedial measure taken or proposec to be taken, it has been stated that a schedule of various stages involved in preparation/printing & submission of the Annual Report has been prepared by the Institute. The Committee would like to know the details of the schedule so prepared and whether the schedule is being adhered to in letter and spirit and whether any changes are required to make it more realistic.
5.	1.9	The Committee regret to note that this was not the first time that there was delay in laying of the Annual Reports and Audited Accounts of the Institute. There had been delays in laying of the reports for the years 1995-96, 1996-97 and 1997-98 to the extent of 4 months, 5 months and 11½ months respectively. There have also been delay in laying of reports for the years 1999-2000 and 2000-2001 which was about 8 months and 2 months respectively. The Committee further understand that the Annual Report and Audited Accounts for the year 2001-2002 which were due for laying on the Table by 31.12.2002, have not so far been laid. The Committee are unhappy with the casual manner in which the finalisation of the documents and their laying on the Table is being done. There seems no realisation on the part of the Institute as well as the Ministry concerned that the Annual Reports and Audited Accounts are required to be laid in Parliament within a fixed time frame. The Committee need hardly stress that such inordinate delay in laying these documents before Parliament is a serious matter. The delay in laying these documents on the Table deprive the members of an opportunity to examine the accounts of the Institute and to suggest timely remedial measure wherever needed.
6.	1.10	The Committee urge that responsibility should be fixed and appropriate action taken against officials who were instrumental/responsible for delay during the last three years at different stages of finalisation of these documents and laying of the same on the Table of the House and the Committee be apprised of the action taken.

1	2	3
7.	1.11	The Committee recommend that senior officers in the National Institute for the Visually Handicapped, Dehradun should be entrusted with the job to oversee the progress made at each stage of finalisation of the documents so that these could be laid on the Table of the House within nine months of the close of the accounting year in future.
8.	2.8	The Committee note that there has been delay ranging from 2 months to 12 months in laying the Annual Reports and Audited Accounts of the Institute for Physically Handicapped, New Delhi for the years 1995-96 to 2001-2002. The Ministry of Social Justice & Empowerment have expressed regret for the delay. The Committee note that the main reasons contributed towards delay for the years 1995-96 to 2001-2002 were (i) undue time taken by auditors in auditing of accounts, issue of final audit report/certificate by DGACR; (ii) delay at the stage of translation & printing of the documents; and (iii) laying of the documents by the Ministry, after receipt from the Institute. Thus, the delay occurred partly at the level of auditing of accounts and partly at the level of the Institute and the Ministry.
9.	2.9	The Committee also note with displeasure that the requirement of laying a statement within 30 days of expiry of the prescribed period explaining the reasons why the report and accounts could not be laid within the stipulated period has not been adhered to by the Ministry. The persistent delay in laying the documents deprives the Members of Parliament of an opportunity to scrutinize the accounts and performance of the Institute while considering the budgetary demands in the House. The Committee are of the opinion that these reports lose their relevance, if not laid in time.
10.	2.10	The Committee note with satisfaction that a time schedule has been formulated indicating target dates for completion of each stage involved in preparation of Annual Reports and Audited Accounts. The Committee urge that the time schedule be strictly adhered to and the Ministry should ensure that the documents are laid within the stipulated period in future.
11.	3.6	The Committee note that there has been delay ranging from 2 months to 11 months in laying the Annual Reports and Audited Accounts of the National Institute

1	2	3
		of Rehabilitation Training & Research, Cuttack for the years 1995-96 to 2000-2001. The representative of the Ministry of Social Justice & Empowerment regretted the delay. The Committee note that the main reasons which contributed to the delay as put forth by the Ministry in their written reply are (i) undue time taken by auditors in auditing the accounts, issue of audit report/certificate by DGACR; (ii) delay in translation & printing of the documents; and (iii) delay in laying the documents by the Ministry.
12.	3.7	The Committee are unhappy to note that the requirement of laying of 'delay statement' within 30 days of expiry of the prescribed period as recommended in para 3.5 of their First Report (Fifth Lok Sabha) of the Committee on Papers Laid on the Table has not been adhered to and the Members of Parliament have been deprived of timely information. This should be complied with in future.
13	3.8	The delay statement laid alongwith annual reports and audited accounts has not given the reasons for delay but simply state that the documents could not be laid in Parliament on account of delay in preparation of Annual Report by the Institute. It was only when clarifications were sought in this regard, the Ministry furnished the reasons for delay. The Committee reiterate that in the 'statement of reasons for delay' the Government should invariably indicate the detailed reasons for delay along with chronological dates of finalisation of reports and accounts, their submission to audit, issue of inspection reports, replies given on the points raised in the reports and finally the receipt of the audit report/certificate from the audit authorities, translation and printing of the documents etc. so that the extent of delay at each stage and the reasons therefor may be identified and remedial measures suggested.
14.	3.9	In order to ensure timely laying of documents in the House, the Committee suggest that a time schedule indicating time limits for each stage involved in preparation, approval and laying of the Annual Report and Audited Accounts of the Institute should be prepared by the Ministry and communicated to the Institute for strict adherence. The Committee would like to be apprised of the action taken in this regard.

1	2	3
15	4.6	<p>The Committee are distressed to note that the Annual Report and Audited Accounts of Indian Council of Historical Research (ICHR), New Delhi have not been laid in time for any of the years during the period from 1996-97 to 2001-2002 which has been examined by the Committee. There has been delay ranging from 11 to 20 months in respect of every year. The Committee went into the delay statement particularly for the year 1999-2000 and found that there had been delay in appointment of auditors, in commencement of audit and in adoption of report by the Council. The Committee regret to note that the Ministry of Human Resource Development (Department of Secondary Education and Higher Education) which is responsible for laying the documents in the House took as long as over four months for preparing "Review" and "Delay Statement" and laying the documents. The documents for the year 2001-2002 which were required to be laid on the Table of the House by 31.12.2002 were not laid until the matter was considered by the Committee on 8 April, 2003. The Committee feel neither the Council nor the Ministry appears to have made serious efforts to ensure timely finalisation and laying of the documents. The question of delay seems to have been taken as 'routine' and of no consequence.</p>
16	4.7	<p>The Committee note that during the years 1999-2000 and 2000-2001, the Institute has been granted a total sum of above Rs. 3.20 crore and 4.25 crore on account of grants in aid by the Department of Education, Ministry of Human Resource Development. The Committee wish to point out that the Annual Report and Audited Accounts of an organisation are laid before Parliament as a measure of ensuring accountability and to enable scrutiny by the House at the time of Demands for Grants pertaining to the organisation/Ministry. The Committee feel that any delay in laying the documents not only dilute accountability but also deprives Parliament of an informed debate during budgetary discussion. The documents also lose their relevance to a great extent when laid after the stipulated time. The Committee, therefore, stress that the Ministry should ensure by periodical monitoring that the Annual Report and Audited Accounts of ICHR are laid within the stipulated time.</p>

1	2	3
17	4.8	<p>The Committee also urge that the Ministry should ensure that ICHR formulates a time schedule fixing target dates for completion of various stages involved in preparation of Annual Report and Audited Accounts viz. appointment of auditors wherever necessary, completion of audit, issue of audit certificate, adoption of Annual Report, completion of translation & printing and despatch of papers to the Ministry. There should also be given time frame within the Ministry to ensure processing of papers and laying them in Parliament. The Committee desire that a copy of the time schedule so prepared for ICHR as well as for Ministry be made available to the Committee for their information.</p>
18	5.6	<p>Indian Institute of Advanced Study, Shimla is another case under the Ministry of Human Resource Development (Department of Secondary Education and Higher Education) which has recorded persistent delay in laying the Annual Report and Audited Accounts in Parliament. The delay ranges from 11 to 15 months in respect of each year commencing from 1996-97. The Annual Report and Audited Accounts for the year 2001-2002 which were to be laid by 31.12.2002 have not been laid until the matter was considered by the Committee on 8 April, 2003. The Committee examined the delay statement of the Ministry pertaining to the year 1998-99. The Annual Report and Audited Accounts for this year were laid nearly 15 months after the stipulated date. The Committee note that inordinate time has been taken by the Institute at various stages of finalisation of the Annual Report and Audited Accounts. There appears to be no valid reason for delay except lack of seriousness.</p>
19	5.7	<p>The recommendations made by the Committee in connection with the delay in laying of documents relating to Indian Council of Historical Research (ICHR) are equally applicable in this case. The Committee desire the Ministry of Human Resource Development (Department of Secondary Education and Higher Education) to take action in this as recommended by the Committee in the case of ICHR and the Committee be apprised of the action taken in the matter.</p>