

**COMMITTEE ON PAPERS LAID ON
THE TABLE
(1999-2000)**

(THIRTEENTH LOK SABHA)

FOURTH REPORT

(Presented on 5 December, 2000)



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI**

December, 2000/Agrahayana, 1922 (Saka)

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COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE
TABLE
(1999-2000)

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*Appointed w.e.f. 24.7.2000.

INTRODUCTION

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

2. As a result of examination of some papers laid during the Third, Fourth and Sixth Sessions (Eleventh Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying of Annual Reports and Audited Accounts of the (i) Visva Bharti, Shantiniketan for the year 1994-95, (ii) Central Wakf Council, New Delhi for the year 1994-95; (iii) North Eastern Hill University for the year 1994-95; (iv) Central Tibetan School Administration, New Delhi for the year 1994-95; (v) Indian Drugs and Pharmaceuticals Ltd., for the year 1994-95; and (vi) Broadcast Engineering Consultants India Ltd., Noida for the year 1994-95.

3. The Committee considered and adopted this Report at their sitting held on 29.11.2000.

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

NEW DELHI;
29 November, 2000

8 Agrahayana, 1922 (Saka)

PRABHAT SAMANTRAY,
Chairman,
Committee on Papers Laid on the Table.

CHAPTER I

Delay in Laying Annual Report of Visva Bharati, Shantiniketan for the year 1994-95

The Visva Bharati, an educational institution established by Guru Rabindra Nath Tagore, was incorporated as a Central University in 1951 under the Visva Bharati Act, 1951.

1.2 The Annual Report of Visva Bharati, Shantiniketan for the year 1994-95 was laid alongwith Review and Delay Statement on the Table of the House on 20.12.1996. 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 Report of the Visva Bharati, Shantiniketan for the said year should have been, laid on the Table of the House by 31 December, 1995 *i.e.* within 9 months of the close of the accounting year. Thus, the delay in laying the Annual Report of Visva Bharati came to about 11½ months.

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

“According to the provisions of Section 35(4) of the Visva Bharati Act, 1951, a copy of the Annual Report of the University shall be submitted to the Central Government, which shall, as soon as may be, cause the same to be laid before both the Houses of Parliament.

While printed copies of Annual Report of Visva Bharati for the year 1994-95 in English were received in the Ministry on 24th January, 1996 and those in Hindi on 22 April, 1996, the same was approved by the Court and the Executive Council of the University on 30th March, 1996 and 3 August, 1996 respectively.

The Annual Report of Visva-Bharati for the year 1994-95 was required to be laid before Parliament by 31st December, 1995. However, on account of the reasons mentioned above, it has not been possible to lay the Report before Parliament earlier. These are now being laid on the Table of the Sabha.”

1.4 The Ministry of Human Resource Development (Department of Education) who were requested to furnish information on some more points, have furnished the same on 4.4.1997 as under:—

POINTS		REPLIES	
1		2	
1. Please state the reasons for not laying on the Table of Lok Sabha the Audited Accounts for the year 1994-95 of Visva Bharati. When these are expected to be laid on the Table of Lok Sabha?	<p>The Audited Accounts of Visva Bharati, Shantiniketan, for the year 1994-95 were laid on the Table of Lok Sabha on 9th September, 1996. A statement indicating reasons for delay in laying the papers was also submitted alongwith. The reasons for delay involved are as explained below:—</p> <p>Though the accounts for the year 1994-95 were ready for submission to Audit in June, 1995 and replies to preliminary observations of Audit were made available to the Audit Team during 18th June to 29th September, 1995; the final Audit Report and the Audit Certificate came to be available to the University on 22nd December, 1995 only.</p> <p>In terms of Section 36(2) of the Visva Bharati Act, a copy of the accounts together with the Audit Report should be submitted to the Court of the University alongwith the observations of its Executive Council. The said documents could be placed before the Executive Council and the Court of the University on 30 January, 1996 and 30 March, 1996 respectively.</p> <p>Printed copies of the documents in Hindi were received in the Ministry on 30th May, 1996.</p>		
2. Please indicate the dates when the Annual Reports and Audited Accounts for the last three years i.e. 1991-92, 1992-93 and 1993-94 were laid in Lok Sabha.	<p>The Annual Reports and Audited Accounts for the last three years i.e. 1991-92, 1992-93, and 1993-94 were laid in Lok Sabha on the undermentioned dates:—</p>		
Year	Date of Laying Annual Report/Audited Accounts		
1	2		
1991-92	24.08.1993	04.05.1993	
1992-93	14.06.1994	03.05.1994	
1993-94	09.05.1995	23.12.1994	

1

2

3. What is the latest position of finalisation of the Annual Reports and Audited Accounts for the subsequent years 1995-96 and 1996-97? When these are expected to be laid on the Table of Lok Sabha?

The Annual Report* for the year 1995-96 has been prepared by the University and was to be placed before the Court of the University for its consideration in its meeting scheduled on 29 March, 1997. Meanwhile, copies of the Report in English version have been received from the University; while the Hindi version is under preparation. The Report is expected to be laid on the Table of Lok Sabha during its current session.

Copies of the **Audited Accounts for the year 1995-96 have been received. Clarification sought from the University whether the accounts together with the Audit Report have been submitted to the Court alongwith the observations of the Executive Council is yet awaited. On receipt of clarification, the said documents are expected to be laid on the Table of Lok Sabha during its current session.

The Annual Report and Audited Accounts for 1996-97 are required to be laid before Lok Sabha by 31 December, 1997. The University is making concerted efforts to ensure timely laying of the said documents.

4. What remedial measures have been taken or proposed to be taken both in the Ministry and the Visva Bharati to ensure timely laying of the Annual Report and Audited Accounts within the stipulated period of nine months from the close of the accounting year, in future.

In order to ensure that in future the documents are laid before the Lok Sabha within the stipulated period of nine months from the close of the relevant accounting year, the University is being requested to take timely measures to make it sure that the Annual Accounts, duly completed in all respects, are made

*Annual Report for the year 1995-96 laid on 11-8-97.

**Annual Accounts for the year 1995-96 laid on 16.5.1997.

available to the Audit well in time and objections/queries of Audit, if any, thereon are met without loss of time.

It would, however, be pertinent to point out that though the accounts for the year 1995-96 were ready for submission to Audit in June, 1996 and replies to Audit observations were made available to the Audit from 2 July to 20 September, 1996; the final Audit Report together with Audit Certificate was sent to the University by the office of the Principal Director of Audit, Central, Calcutta *vide* their letter dated 20 January, 1997. It is, therefore, obvious that the delay is attributable to the Audit team. Nevertheless, the University is being requested to formulate a time bound programme for timely submission of Annual Report and Audited Accounts in future and not to make departures from the stipulated time-frame.

1.5 The matter was considered by the Committee at their sitting held on 12 March, 1999.

1.6 The Committee note that the Annual Report of the Vishva Bharati, Shantiniketan for the year 1994-95 was laid on the Table of Lok Sabha on 20.12.1996, *i.e.* after a delay of about 11½ months while the Audited Accounts for the same year were laid separately after a delay of 8 months, *i.e.* on 9.9.1996.

1.7 The Committee regret to note that the delay in laying the Annual Report occurred mainly at the stages of finalisation of Annual Report, getting it approved from the Court/Executive Council of the University and thereafter placing the same on the Table of Lok Sabha and the factors responsible for delay in laying the Audited Accounts were (i) the abnormal delay in furnishing replies to audit queries by the University; (ii) placing the audited documents before the Executive Council and court of the University for its approval; and (iii) long time taken by the Ministry in laying the documents on the Table of the House. The Committee observe that had the University made concerted efforts, these delays could be avoided.

1

2

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1.8 The Committee are unhappy to note that the Annual Reports and Audited Accounts of the University for the earlier years *i.e.* from 1991-92 to 1993-94 have also been laid separately that too with a delay ranging from 4 to 8 months. These documents for the subsequent years *i.e.* 1995-96 and 1996-97 had also been laid separately and after a delay ranging from 4½ to 7 months and these documents for the year 1997-98 which were required to be laid on the Table of the House by 31.12.1998 have not so far been laid.

1.9 The Committee are unhappy to note that the the Ministry of Human Resource Development (Department of Education) laid the Annual Report and Audited Accounts of the University on the Table of the House separately inspite of their clear recommendations in this regard made in para 3.5 of their First Report (Fifth Lok Sabha) wherein it has been categorically stated that the Annual Reports and Audited Accounts should be laid together. The Committee also do not find an occasion when the Ministry of Human Resource Development (Department of Education) has asked the University to submit these documents together. The Committee, therefore, reiterate the relevant extracts of their said recommendation for future compliance:—

“The Committee are of the opinion that normally the Annual Reports and Audited Accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the Audited Accounts and Audit Report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year.”

The Committee suggest the Ministry of Human Resource Development (Department of Education) to follow their aforesaid recommendation in letter and spirit.

1.10 The Committee also note that the University is being requested to formulate a time bound programme for timely submission of Annual Reports and Audited Accounts in future and not to make departures from the recommendations of the Committee and stipulated time-frame. The Committee would like to know from the Ministry the programme so chalked out for finalising the documents by the University and the steps taken to follow that programme. The Committee would also like to know from the Ministry the steps taken by them to lay together the Annual Reports and Audited Accounts on the Table of the House to enable the House to have a complete picture of the amount spent, activities undertaken and performance of the University. The Committee feel that the Ministry of Human Resource Development (Department of Education) should be more vigilant and monitor the progress made at each stage of the time-bound programme so framed to avoid delays.

1.11 The Committee further recommend that some sort of concurrent audit system must be introduced in the University so that the auditors could be furnished accounts complete in all respects and the audit objections might be raised to the minimum and in case of audit objections, if any, the same must be resolved promptly and audit authorities must be pursued for early completion of audit and furnishing the Audit Report thereon. After finalisation of the documents the meeting of the Executive Council/Court of the University should be convened as early as possible so that the Annual Reports and Audited Accounts could be sent to Ministry in time for laying them on the Table of the House well within the prescribed period of nine months from the close of the accounting year.

CHAPTER II

Delay in Laying Annual Report and Audited Accounts of Central Wakf Council, New Delhi for the year 1994-95

The Central Wakf Council is a Statutory body established by the Government of India under Section 8A of the Wakf Act, 1954 for advising the Central Government on the working of Wakf Boards and regarding proper administration of Wakfs. Under the Act, the Union Minister Incharge of Wakfs is the Chairman of the Council.

2.2 The Annual Report and Audited Accounts of Central Wakf Council, New Delhi for the year 1994-95 were laid on the Table of the House on 15.5.97. In terms of recommendation of the Committee on Papers Laid contained in para 3.5 of their First Report (Fifth Lok Sabha), the Annual Report and Audited Accounts of the Council for the said year should have been laid on the Table of the House by 31 December, 1995 *i.e.* within 9 months of the close of the accounting year. Thus, the delay in laying the Annual Report, and Audited Accounts for the year 1994-95 came to about 16½ months.

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

“Director General of Audit, Central Revenues who carry out the audit of accounts of the Central Wakf Council, advised that the format prescribed under Rule 13 of the Central Wakf Council Rules, 1965, was not reflective of the financial position of the Council and therefore, the format is revised. The Council and the Ministry of Welfare took the view that the format already prescribed by the Central Government under the said rules of the Council, was reflecting the financial position of the Council, and therefore, it was not considered necessary to revise it. This resulted in a deadlock as Director General of Audit insisting on one hand that accounts of the Council should be submitted in a revised format and the Council as well as Ministry on the other hand taking a view that the accounts could be prepared as per the format prescribed by the Central Government *vide* Rule 13 of Central Wakf Council Rules, 1965 till these are revised.

In order to end the deadlock, the Director General of Audit, Central Revenues was requested by the Council in January, 1996 to accept the accounts in the old format. The Audit was also informed that consequent to the enactment of Wakf Act, 1995, new rules are being framed thereunder for the Council wherein the observation of the Audit for a change in the format of the Statement of accounts will be duly considered. The Ministry of Welfare has requested the Director General of Audit, Central Revenues, to suggest a revised format for preparation of the accounts of the Council.

Finally, the Director General of Audit, Central Revenues acceded to the request of the Central Wakf Council and the audit of Accounts was taken up by them during February-March, 1996, Consequently, the Audit Report became available in July, 1996 only.

The Annual Report as well as the Audit Report on the accounts of the Council are required to be approved and adopted by the Central Wakf Council or its Planning and Advisory Committee. In case the Council of the said Committee of the Council is not meeting, the same are required to be approved by the Chairman, Central Wakf Council. The Annual Report/Audit Report were approved/adopted by the Chairman, Central Wakf Council. Immediately, thereafter the papers have been processed for laying on the Table of both the Houses of Parliament. Therefore, there has been delay in laying the papers on the Table of Lok Sabha/Rajya Sabha due to reasons narrated above."

2.4 The Ministry of Welfare, (Wakfs Division) who were requested to furnish information on some more points, have furnished the same as under:—

POINTS	REPLIES
I. The dates when:	
(a) the Central Wakf Council, New Delhi approached the audit authority for appointment of auditors for auditing their accounts for the year 1994-95 and when were they appointed;	17.2.1995
(b) the accounts of Central Wakf Council were compiled and were ready for being handed over to auditors;	23.6.1995

POINTS

REPLIES

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- | | |
|---|--|
| (c) the accounts were actually handed over to the auditors; | 31.1.1996 |
| (d) the auditing of accounts commenced by the auditors and the time taken in it; | 27.2.1996 to 8.3.1996 (Audit Report was received on 5.7.1996). |
| (e) the Annual Report was finalised; | 18.7.1996 |
| (f) the Annual Report and Audited Accounts were got approved from the A.G.M./ General Body/Executive/ Finance Committee of the Central Wakf Council, New Delhi; | 30.7.1996 |
| (g) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it; | 30.7.1996 to 5.8.1996. |
| (h) the finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament; | 9.8.1996. |
| (i) the Delay Statement and Review were prepared by the Ministry; | 23.8.1996
(Approved by the Minister on 3.1.1997). |
| (j) the Annual Report and Audited Accounts alongwith Review and Delay Statement were got authenticated from the Minister; and | 13.5.1997 |
| (k) the Annual Report and Audited Accounts of the Central Wakf Council, New Delhi for the last three years, i.e., 1991-92 to 1993-94 were laid in Parliament; | 1991-92 : 23.12.92
1992-93 : 17.03.94
1993-94 : 01.06.95 |
-

POINTS

- II. The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year 1995-96* when these are expected to be laid on the Table of Lok Sabha.

REPLIES

Central Wakf Council had sent the accounts for the year 1995-96 to the DGACR on 28.6.96 and audited by the DGACR from 14.8.96 to 26.8.96. The Audit was received from the DG office on 18.12.1996.

Soon after receipt of the Audit Report on 18.12.96, it was sent to the Hindi Section for translation on the same date and it has since been translated.

The Audit Report and Annual Report was submitted to the Chairman, Central Wakf Council, for approval/adoption on 10.1.97. The file was received back with the remarks that "since CWC is constituted, WM desires that the Annual Report and Audit Report be adopted by the Central Wakf Council first and then be put up."

The Central Wakf Council has since been constituted under the provisions of the new Wakf Law (the Wakf Act, 1995) on 26.6.97. It is proposed to place the Annual Report/Audit Report of the Council for the year 1995-96 in the very first meeting of the reconstituted Council for approval/adoption. All out efforts will be made to expedite the preparation/finalisation of Government Review and Statement explaining the reasons for delay and sending the documents to the Table Office for their being placed on the Table of both the Houses of Parliament.

POINTS

REPLIES

III. The remedial measures taken or proposed to be taken both in the Ministry and the Central Wakf Council, 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.

Central Wakf Council has ensured the Ministry that in future all-out efforts will be made to submit the Annual Report/Audit Report within the prescribed period of nine months from the close of the accounting year. It shall be the endeavour of the Ministry to ensure that the Annual Report and Audit Report are obtained from the Council in time for being laid on the Table of Parliament in future.

2.5 The matter was considered by the Committee at their sitting held on 12 March, 1999.

2.6 The Committee note that the Annual Report and Audited Accounts of Central Wakf Council, New Delhi for the year 1994-95 which were required to be laid on the Table of the House by 31.12.1995, were actually laid on 15 May, 1997, i.e., after a delay of about 16-1/2 months over and above the permitted period of nine months after close of the accounting year.

2.7 The Committee note that the main reason for delay was due to lack of decision between the Director General of Audit and the Council and the Ministry of Welfare (Wakf Division) over the format prescribed under Rule 13 of the Central Wakf Council Rules, 1995 reflecting the financial position of the Council. The DGACR insisted that the accounts of the Council should be submitted in a revised format and the Council as well as the Ministry took a stand that the accounts could be prepared as per the format prescribed by the Central Government *Vide* Rule 13 of central Wakf Council Rules, 1965 till these are revised. The Committee observe that there has been a lack of seriousness which took more than 7 months to clear the impasse and the convince the Director General of Audit, Central Revenue to accept the accounts in the old format till the relevant rules are revised. The Committee presume that the matter was tried to be sorted out through protracted correspondence whereas the position could have been better handled through personal contacts/meetings. The Committee recommend that in future, such matters should be taken up and decided at the higher levels in the Ministry and the Board so as to save the time and ensure that the Annual Reports and Audited Accounts are laid on the Table of the House within the prescribed period.

2.8 The Committee find that the Annual Accounts were handed over to the Auditors on 31.1.1996 but the auditing of accounts commenced after one month, i.e., on 27.2.1996 and thereafter 4 months were taken in furnishing final Audit Report, i.e., on 5.7.1996. The Committee recommend in such cases that the administrative Ministry should hold meetings with the senior audit authorities to cut down such delays in future.

2.9 The Committee further note that after receipt of the Annual Report and Audited Accounts from the Council on 9.8.1996 and knowing fully well that the documents have already been over delayed for being laid on the Table of the House, the Ministry of Welfare (Wakf Division) took about 9 months in preparing "Review", and "Delay Statement" and getting the documents authenticated from their Minister. The Committee are, therefore, bound to presume that the Ministry of Welfare and the Wakf Council did not pay due attention and seriousness to the matter, it deserved. The Committee are of the opinion that this was the avoidable delay and was unnecessarily prolonged. The Committee recommend to fix responsibility on the dealing official in the Ministry and take punitive action to avoid such deliberate delays.

2.10 The Committee are distressed to note that the documents for the year 1995-96 and 1996-97 which were required to be laid on the Table by 31.12.1996 and 31.12.1997 have been laid on the Table on 14.7.1998, i.e., after a delay of about 18½ months and 6½ months respectively. These documents for the year 1997-98 which were due for laying on the Table of the House latest by 31.12.1998 have not so far been laid in spite of the assurance given by the Ministry that in future the documents will be laid within the stipulated time.

2.11 To avoid any delay in laying documents on the Table of the House, the Committee recommend that the Ministry of Welfare (Wakf Division) in consultation with the council must draw up a time bound programme for the stages involved in finalisation of the accounts. The Committee suggest that concurrent audit may also be introduced in the Wakf Council so that the documents might be handed over to the auditors complete in all respects so as to avoid too many audit objections. The Committee also recommend that once the documents are handed over to auditors, they should be persuaded for an early auditing. To look after all these works, the Committee recommend that very senior officers both in the Council and the Ministry should be assigned the work relating to finalisation of the documents to avoid unreasonable delay. The Committee hope that henceforth the Ministry of Welfare (Wakf Division) and the Central Wakf Council would be more watchful and take all possible steps to lay the documents on the Table of the House within the stipulated period of nine months after close of the accounting year.

CHAPTER III

Delay in laying audited accounts of North-Eastern Hill University, Shillong for the year 1994-95

The Annual Report for the year 1994-95 of North-Eastern Hill University, Shillong was laid on the Table of Lok Sabha on 18.2.1996 but the Annual Accounts for the same year were laid alongwith Delay Statement on the Table of the House on 12 May, 1997. 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 aforementioned documents should have been laid by 31 December, 1995, *i.e.*, within 9 months of the close of the accounting year. Thus, the delay in laying the Audited Accounts came to about 16 months.

3.2 In the delay statement, the progress of submission of Annual Accounts laid alongwith the Audited Accounts is shown as follows:—

"Date of submission of Accounts to Accountant General (Audit)	3.11.1995
Date of despatch of Audit Certificate and Audit Report by Accountant General (Audit) to NEHU	27.8.1996
Date of approval of Accounts by the Finance Committee and Executive Council of NEHU	7.12.1996
Date of Despatch of Audited Accounts by NEHU to the Ministry	17.12.1996
Date of receipt of the Audited Accounts in the Department of Education	26.12.1996

The Audited Accounts of the University for the year 1994-95 could not be laid in Parliament within the stipulated time, *i.e.*, 31st December, 1995 because the University took time to collect requisite information from its campus located at Aizawl, Mizoram and the erstwhile Campus in Nagaland. The final Audit Report was received from the Accountant General of Assam, Meghalaya, Arunachal Pradesh and Mizoram in October, 1996. The printing of the Accounts and Audit Report also took time."

3.3 The Ministry of Human Resource Development (Department of Education) who were requested to furnish information on certain more points in this regard, had furnished the same as under:—

POINTS	REPLIES
1	2

NEHU had approached the audit authority for appointment of auditors on 11.9.95 who were, however, appointed on 17.1.96.

- (b) the accounts of NEHU, Shillong were compiled and were ready for being handed over to auditors; 11.9.1995.
- (c) the audited accounts were taken up for translation and printing and the time taken in it; 13.10.95 University has informed that it took approximately 2 months in printing and translation.
- (d) the Delay Statement and Review were prepared by the Ministry; 24.4.97.
- (e) the Audited Accounts alongwith Review and Delay Statement got authenticated from the Minister; and 28.4.97.
- (f) the Annual Reports and Audited Accounts of NEHU, Shillong for the last three years i.e., 1991-92, 1992-93 and 1993-94 were laid in Parliament.

Annual Report

1991-92 — 2.8.94
 1992-93 — 9.5.95
 1993-94 — 30.5.95

Annual Accounts

1991-92 — 10.5.94
 1992-93 — 9.5.95
 1993-94 — 28.2.96

II. The latest position regarding finalisation of the Report and Audited Accounts for the subsequent year 1995-96.* When these are expected to be laid on the Table of Lok Sabha?

NEHU has informed that the audit of the Accounts for 1995-96 has been completed but the audit certificate has not yet been received from the Accountant General. The Audited Annual Accounts for 1995-96 will be forwarded to the Ministry on receipt of the audit certificate.

III. The remedial measures taken or proposed to be taken both in the Ministry and the NEHU, Shillong 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 University has informed that it has computerised the entire accounting system to speed up and streamline the process of preparation and finalisation of accounts so as to lay the Annual Report and Audited Accounts within the prescribed period of 9 months from the close of the accounting year in future.

*Laid on 9.12.96 and 20.7.98

3.4 The matter was considered by the Committee at their sitting held on 12 March, 1999.

3.5 The Committee note that the Audited Accounts of North-Eastern Hill University, Shillong for the year 1994-95 were laid on the Table of Lok Sabha on 12.5.1997, i.e., after a delay of about 16 months whereas the Annual Report for the same year was laid separately on 18.2.1996 i.e. with a delay of about 1½ months, after the prescribed period of nine months after close of the accounting year. This was contrary to the recommendation of the Committee to place before the Parliament the Annual Reports and Audited Accounts together.

3.6 The Committee note that the University compiled their accounts as late as on 11.9.1995 i.e. after 5½ months from the close of the accounting year as against the prescribed period of three months recommended by the Committee and thereafter initiated action for appointment of auditors. After about 4 months of initiation in the matter, the auditors were appointed by C&AG on 17.1.1996. The auditors also took more than 10 months in auditing the accounts of the University.

3.7 The Committee are unhappy to see that the delay took place at all the stages i.e. appointment of auditors, compilation of accounts and auditing of accounts by the auditors.

3.8 The Committee also note that the Audit Report was despatched by the Accountant General (Audit) to North-Eastern Hill University on 27.8.1996. Thereafter the University got approval on the audited accounts from its Finance Committee and Executive Council on 7.12.1996 taking about 3 months. The Committee further note that after receipt of these documents in the Ministry of Human Resource Development (Department of Education), the Ministry also took 4 months in preparing "Review" and "Delay Statement".

3.9 The Committee are distressed to note that the Annual Report of the University for the year 1995-96 which was required to be laid together with the Audited Accounts by 31.12.1996 has been laid on the Table of the House separately on 9.12.1996 whereas the Audited Accounts for the said year have been laid on 20.7.1998 i.e., after a delay of about 18½ months. The Annual Report and Audited Accounts for the year 1996-97 too have been laid separately on 20.7.1998 and 7.12.1998, i.e., after a delay of 6½ months and 11 months respectively.

3.10 The Committee note with concern that the Annual Report and Audited Accounts of the University are being laid separately for the last many years which is not in consonance with the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha) wherein it has been categorically mentioned that the Annual Report and Audited Accounts should be laid together to enable the House to have a complete picture of the working of that body. The Committee reiterate the said recommendation for compliance by the North-Eastern Hill University and the Ministry of Human Resource Development (Department of Education) in future:—

".....the Committee are of the opinion that normally the Annual Reports and Audited Accounts of autonomous 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 Reports together with the Audited Accounts and Audit Report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year....”

3.11 On scrutiny of the reasons for delay, the Committee find that the North-Eastern Hill University did not take timely action for appointment of auditors. The Committee feel that if the University had taken timely action for appointment of auditors much of the delay could have been avoided. The Committee fail to understand the long time of 10 months taken by the auditors in auditing the accounts. The Committee, therefore, observe that after handing over the documents to the auditors, the University slept over the matter and did not pursue with the auditors to complete the audit early. The Committee also fail to understand the unduly long period of 4 months taken by the Ministry in preparing “Review” and “Delay Statement”.

3.12 The Committee are, however, happy to note that the Annual Report and Audited Accounts for the year 1997-98 have been laid on the Table of the House within the prescribed period of nine months after close of the accounting year, i.e., on 21.12.1998. The Committee also note that the University has computerised their accounting system to speed up and streamline the process of preparation and finalisation of accounts so as to lay them within the prescribed period. The Committee recommend that the Ministry of Human Resource Development (Department of Education) in consultation with the University should chalk out a detailed time bound programme for all the stages involved in finalisation of the accounts right from the stage of action for appointment of Auditors, compilation of accounts, auditing of accounts by Auditors, translation and printing of the documents, approval of the documents from the Executive Committee of the University, sending it to the Ministry, preparing “Review” and getting authentication of the documents from the Minister concerned and finally laying them on the Table of the House so as to avoid any delay in future. The Committee desire that the programme so framed must be followed in letter and spirit both in the Ministry of Human Resource Development (Department of Education) and in the University by their senior officers to ensure timely laying of the Annual Reports and Audited Accounts of the University on the Table of the House.

CHAPTER IV

Delay in laying audited accounts of the Central Tibetan Schools Administration, New Delhi for the year 1994-95

The Audited Accounts of the Central Tibetan Schools Administration, New Delhi for the year 1994-95 were laid together with Delay Statement on the Table of Lok Sabha on 3.3.1997. 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 said documents were to be laid within nine months of the close of the accounting year i.e. by 31 December, 1995. Thus, the period of delay in laying the Audited Accounts came to about 14th months.

4.2 The Annual Report for the year 1994-95 of Central Tibetan Schools Administration, New Delhi was laid on the Table of Lok Sabha on 13.9.1996 with a delay of about 8½ months.

4.3 In the statement laid along with the Audited Accounts for the year 1994-95, the reasons for delay have been explained as under:—

“As per the recommendations of the Committee for laying of papers on the Table of the Lok Sabha, the Audited Accounts along with Audit Report for the year 1994-95 in respect of Central Tibetan School Administration were to be laid on the Table of Lok Sabha by 31st December, 1995. However, the Audited Accounts for the year 1994-95 could not be laid by 31st December, 1995 as the audit of annual accounts was not completed by the DGACR. The Audited Accounts & Audited Report for 1994-95 have since been received. These are not being laid on the Table of Lok Sabha.

The chronological order of events in the course of audit of Annual Accounts and obtaining of Audit Certificate from C&AG is as follow:—

Request by Central Tibetan Schools Administration to C&AG for conducting Audit of Accounts for the Year 1994-95	25.7.1995
Audit conducted by the C&AG	22.1.1996
Draft Audit Report sent by C&AG to CTSA for verification of facts	8.4.1996
Draft Audit Report sent back to C&AG after verification of facts/figures by CTSA	17.4.1996

Final Audit Report sent by C&AG to CTSA	
(i) in English	29.6.1996
(ii) in Hindi	
Submission of Audited Accounts and Audit Report to the Ministry by CTSA	
(i) in English	8.7.1996
(ii) in Hindi	10.12.1996
Submission of papers for approval of Minister	13.12.1996
Date of approval by Minister	4.1.1997
Date of submission of copies for authentication by Minister	13.2.1997
Authentication by Minister	14.2.1997
Receipt of authenticated papers from Minister in the Section	17.2.1997
Submission of approved material for laying in Lok Sabha	21.2.1997

There has, thus, been a delay in laying of these papers on the Table of the House. These are now being laid on the Table of Lok Sabha."

4.4 The Ministry of Human Resource Development (Department of Education), who were asked to furnish clarification on certain points in this connection, furnished the same as under:—

POINTS

REPLIES

1

I. The dates when:

(a) The Central Tibetan Schools Administration, New Delhi (CTSA) approached the audit authorities for appointment of auditors for auditing their accounts for the year 1994-95 and when were they appointed;

The Annual Accounts of CTSA for the year 1993-94 were duly compiled and sent to the DGACR on 20-6-1994 for conducting audit. For obtaining the Governments sanction for entrustment of audit of CTSA by C&AG, a proposal was initiated in Oct, 93. As this required consultation with other Department in the Government as well as C&AG, the sanction for a period of five years from 1993-94 to 1997-98 was conveyed on 22-3-1995.

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(b) the accounts of CTSA were compiled and were ready for being handed over to auditors;	The Annual Accounts of the CTSA for the year 1994-95 were completed and sent to DGACR on 25.7.1995.
(c) the accounts were actually handed over to the auditors;	-do-
(d) the Annual Report for the year 1994-95 was laid on the Table of Lok Sabha;	13.9.1996 (As indicated in letter No. F. 4-9/96-UT.2 dated 29-5-1997 from Ministry of Human Resource Development (Department of Education)
(e) the audited accounts were not approved from the General Body/ Executive/Finance Committee of CTSA;	The unaudited accounts of CTSA for the year 1994-95 were approved by the Finance Committee in its meeting held on 8.12.1995 and the Governing Body in its meeting held on 22.12.1995 respectively.
(f) the Delay Statement was prepared by the Ministry; and	14.2.1997
(g) the Annual Report and Audited Accounts of CTSA for the last three years i.e. 1991-92, 1992-93 and 1993-94 were laid in Parliament.	The dates of laying the Annual Report and Audited Accounts of CTSA for the last three years in Parliament are as under:

Year	In Lok Sabha		In Rajya Sabha	
	Annual Report	Audited Accounts	Annual Report	Audited Accounts
1991-92	23.2.93	23.2.93	25.2.93	25.2.1993
1992-93	22.2.94	22.2.94	4.3.94	4.3.1994
1993-94	16.5.95	3.9.96	2.6.95	30.8.1996

II. The latest position regarding finalisation of the Annual Reports and Audited Accounts for the subsequent years i.e. 1995-96* and 1996-97** When these are expected to be laid on the Table of Lok Sabha?

The latest position regarding finalisation of Annual Reports and Audited Accounts for the years 1995-96 and 1996-97 is as under:
Year 1995-96

Annual Report for the year 1995-96 duly approved by Finance

*Laid on 12.5.1997 & 20.5.1998.

**Laid on 20.7.1998.

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Committee and Governing Body has been received on 20.2.1997 and is being processed by the Ministry for laying in Parliament. Annual Accounts for the year 1995-96 has been sent to DGACR requesting them for deputing team for conducting the audit of accounts on 28.6.1996. The Hindi version of Annual Accounts for the year 1995-96 has been sent to DGACR on 19.8.1996. Audit by DGACR on 5.12.1996 and the draft audit report has been received by the CTSA on 10.3.1997. The replies on the draft report was sent on 10.3.1997 to DGACR. A reminder has also been sent on 26.3.1997 for giving certificate but same is still awaited. On receipt thereof, the same will be laid on the Tables on Both Houses of Parliament.

Year 1996-97

The Central schools for Tibetans have been asked by CTSA to submit their annual accounts latest by 20.4.1997 and the compilation is expected to be completed by 30.6.1997. DGACR will then be requested to conduct audit for the year 1996-97.

III. The remedial measures taken or proposed to be taken both in the Ministry and the CTSA to ensure timely laying of the Annual Report & Audited Accounts within 9 months from the close of the accounting year in future.

CTSA has a time bound programme for timely submission of Annual Report that the Annual Account will be submitted to the DGACR latest by 30-6-1997. The matter would also be continuously followed up with DGACR for taking up the Audit of the CTSA immediately so that these Audited Accounts along with annual report duly approved by F.C. & G.B. of CTSA are laid in both the Houses of Parliament within prescribed 9 months.

4.5 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 12 March, 1999.

4.6 The Committee note that the Audited Accounts of the Central Tibetan School Administration (CTSA), New Delhi for the year 1994-95 were laid on the Table of Lok Sabha on 3.3.1997 *i.e.* after a delay of about 14 months while the Annual Report for the same year had been laid on 13.9.1996 *i.e.* with a delay of about 8½ months after close of the relevant accounting year.

4.7 The Committee also note that these documents for the earlier years *i.e.* 1991-92 and 1992-93 were also laid with delay of about 2 months for each year after close of the respective accounting year. The Annual Report and Audited Accounts for the year 1993-94 were laid separately with a delay of about 4½ months and 8 months respectively.

4.8 The Committee further note that the Annual Report and Audited Accounts for the subsequent year *i.e.* 1995-96 have been laid also separately on 12.5.1997 and 20.5.1998 after a delay of 4½ months and 18½ months respectively. These documents for the year 1996-97 had also been laid on the Table of the House on 20.7.1998 *i.e.* after a delay of about 6½ months. It is regrettable that the documents for the year 1997-98 which were due for laying on the Table of the House by 31.12.1998 have not so far been laid.

4.9 From the information furnished by the Ministry of Human Resource Development (Department of Education), the Committee find that the accounts for the year 1994-95 were handed over by CTSA to auditors for auditing on 25.7.1997. However, the auditors took 6 months in commencing the audit and further 5 months were taken by them in auditing and furnishing the final audit report to Central Tibetan School Administration, New Delhi. The Committee cannot, therefore, help expressing their displeasure over the perfunctory manner in which the whole matter relating to auditing of accounts have been handled.

4.10 The Committee also find from the delay statement laid on the Table of the House that C&AG sent both English and Hindi versions of the final audit report to CTSA on 29.6.1996. However, the English version of the audit report was sent for laying by CTSA to the Ministry on 8.7.1996 whereas the Hindi version of the same audit report was sent to them on 10.12.1996 *i.e.* after about 5½ months of the receipt of the accounts from C&AG. The Committee are of the view that such delays are inexcusable and are not justifiable on any account. The Committee would like to know the reasons why CTSA took 5½ in sending the Hindi version of the audited accounts to the Ministry for laying them on the Table of the House. To avoid such delays in future, the Committee suggest that as far as practicable, the Hindi version of the documents should be prepared concurrently with the English version and after these are sent to press for printing watch must be kept over the progress made in this regard.

4.11 The Committee regret to note that after receipt of the account in the Ministry on 10.12.1996, the Ministry took about 2 months in getting authentication of the documents from their Minister and subsequently laying them on the Table of the House. This shows that the administrative Ministry have not paid due attention for laying the documents on the Table of the House.

4.12 The Committee take a serious view of the facts that the Annual Reports and Audited Accounts of the CTSA have been laid on the Table of the House with delay and that too separately which is not in consonance with the recommendations made by the Committee in their various reports presented to Lok Sabha from time to time. The Committee would, therefore, like to reiterate their recommendation made in para 3.5 of their First Report (Fifth Lok Sabha) for meticulous compliance by CTSA and the Ministry of Human Resource Development (Department of Education) in future:—

“3.5 the Committee are of the opinion that normally the Annual Reports & Audited Accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time...”

4.13 The Committee also need hardly point out that such delays deprive Members of Parliament of the timely information about the functioning of the organisation like CTSA which receives large amounts of money out of the funds voted by Parliament. The Annual Report and Audited Accounts of the organisation are the only media through which the Members of Parliament can have an idea of its activities, policies and performance and express their views at the time of voting on Demands for Grants of the concerned Ministry. Thus, these reports lose their utility if these are not laid before Parliament within the stipulated time.

4.14 On the remedial measure taken or proposed to be taken both in the Ministry and the CTSA, it has been stated that the CTSA has a time bound programme for timely laying of the Annual Report and Audited Accounts on the Table of the House. In these circumstances the Committee are bound to presume that the programme is not being properly adhered to and the things are being allowed to take its own course. The Committee would like to know the so called programme and at what level the progress made at each stage of the finalisation of the documents is being monitored in the CTSA as well in the administrative Ministry. In order to avoid recurrence of delay in laying Annual Reports and Audited Accounts of CTSA, the Committee recommend that a monitoring cell both in the Ministry of Human Resource Development (Department of Education) and CTSA should be created and a vigil should be kept by some senior officers. The Committee also recommend that analysis of the position of the documents should be made at each stage of the finalisation of the documents and all efforts should be made to completely wipe out the inaction wherever found so that these documents could be laid on the Table of the House within the prescribed period of nine months after close of the accounting year in future.

CHAPTER V

Delay in laying Annual Report and Audited Accounts of Indian Drugs and Pharmaceuticals Limited for the year 1994-95

The Indian Drugs & Pharmaceuticals Limited (IDPL) was incorporated in April, 1961 with the technical and financial assistance of the then Government of the Union of Soviet Socialist Republic. IDPL also set up joint venture projects with the assistance of State Industrial Development Corporations in which it holds 51% of the equity share.

5.2 The Annual Report and Audited Accounts of the Indian Drugs and Pharmaceuticals Ltd. for the year 1994-95 were laid on the Table of the House on 17.12.1996. In terms of recommendation of the Committee on Papers Laid on the Table contained in para 4.16 of their Second Report (Fifth Lok Sabha), the Annual Report and Audited Accounts of the IDPL for the said year should have been laid on the Table of the House by 31st December, 1995 i.e. within 9 months of the close of the accounting year. Thus, the delay in laying the Annual Report and Audited Accounts for the year 1994-95 came to about 12 months.

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

“On account of delays in finalisation of the Audited Accounts, the Annual General Meeting of Indian Drugs and Pharmaceuticals Limited (IDPL) for the year 1994-95 could be held on the 9th September, 1996. The Report was received by the Government from IDPL in the second week of December, 1996. The report is being placed before the House at the earliest opportunity.”

5.4 The Ministry of Chemicals & Fertilizers (Department of Chemicals and Petrochemicals), who were requested to furnish information on certain more points in this regard, have furnished the same as under:—

POINTS	REPLIES
1	2
I. The dates when:—	
(a) the IDPL approached the audit authority for appointment of auditors for auditing their accounts for the year 1994-95 and when were they appointed;	IDPL had written to the office of the CAG of India & to the Department of Company Affairs on 2.3.1995 for appointment of auditors for auditing the accounts of IDPL for the year 1994-95. The auditors were appointed on 10.4.1995.

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(b) the accounts of IDPL were compiled and were ready for being handed over to auditors;

The accounts of IDPL were compiled and checked & cleared by the Joint Statutory Auditors on 25.9.1995 excluding the changes to be incorporated pending Board's decision on the transfer values to be adopted for the assets & liabilities of Madras & Muzaffarpur Units which had been converted into wholly owned subsidiaries of IDPL w.e.f. 1.4.1994 under IDPL's Revival Package. The draft Annual Accounts, pending finalisation of the transfer values of the assets & liabilities of the Madras and Muzaffarpur subsidiaries were put up to the Board for approval in the meeting held on 30th October, 1995. The Board decided in this meeting about the transfer values to be adopted for assets and liabilities to be transferred to the wholly owned subsidiaries at Madras and Muzaffarpur w.e.f. 1.4.1994.

The Board also desired to discuss the Annual Accounts in the next Board meeting fixed for 15.11.1995. In the meeting held on 15.11.1995, the Board desired certain amendments and clarifications.

After incorporating the changes due to the transfer of assets & liabilities of Madras and Muzaffarpur to the wholly owned subsidiaries, the draft accounts were submitted to the Board in its meeting held on 23.1.1996 but could not be discussed by the Board due to paucity of time.

In the meantime, the AGM technically was held on 29.12.1995 and after consideration of the performance review, the meeting was adjourned and the audited accounts were not adopted.

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- Subsequently the matter was discussed on 1.2.1996. Based on the discussion, further changes were carried out in the accounts. The Accounts were finally submitted to the Board in its meeting held on 9.2.1996 and were discussed and approved by the Board.
- (c) the accounts were actually handed over to the auditors; The accounts were given to the Joint Statutory Auditors on 12.2.1996.
- (d) the auditing of accounts commenced by the auditors and the time taken in it; The draft Audit Report was prepared by both the Joint Statutory Auditors on 17.2.1996. However, the Hyderabad based Joint Statutory Auditor desired to consult his partner at Hyderabad to finalise the report. To expedite the matter, IDPL had deputed one of our officers to Hyderabad on 26.2.1996 who brought the draft Audit Report from Hyderabad based Auditor and handed it over to the Delhi based Auditor on 2.3.1996. In a meeting held in the office of the Member Audit Board on 12.3.1996, the Delhi based Auditor informed that the draft Audit Report originally prepared by him alongwith the Hyderabad based Joint Auditor had been materially changed by the Hyderabad based auditor and that the Report would be finalised after discussions with the Hyderabad based Auditors. A meeting of the Joint Auditors were therefore, arranged in Delhi on 18.3.1996
- (e) the Annual Report was finalised; The Accounts were signed and the Audit Report finalised on 18.3.1996.
- (f) the Annual Report and audited accounts were got approved from the General Body/Executive/ Finance Committee of the IDPL; The Accounts and the Audit Report were submitted to the Office of the Member Audit Board on 19.3.1996.

The Government Audit party visited the IDPL, Corporate Office from 2.4.1996 to 12.4.1996 and issued Half Margins for which the replies were submitted to their office on 6.5.1996.

The Provisional comments were issued by the Government audit on 15.5.1996 and replies were submitted on 21.5.1996.

Additional Information/assurances, as discussed in the meeting were also given on 17.6.1996 and 18.6.1996. Some assurances required by them on the comments received from the Principal Director of Commercial Audit, Hyderabad on the Accounts of Hyderabad Unit, on the Accounts of Rishikesh Unit and Marketing Division were submitted to them on 6.7.1996 and on 12.7.1996. The final comments of the C&AG of India were released on 28.8.1996. The Annual General Meeting (Adj.) was held on 9th September, 1996.

(g) the Annual Report and audited accounts are taken up for translation and printing and the time taken in it;

The Annual Report was given for printing on 18.9.1996. The final printed Annual Report was received from Printer on 9.12.1996.

(h) the finalised Annual Report and audited accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament;

The Annual Report was sent to the Ministry on 9.12.96.

(i) the Delay Statement and Review were prepared by the Ministry;

The Government review on the working of IDPL for 1994-95 and delay statement were prepared by the Department on 9.12.1996.

(j) the Annual Report and Audited Accounts alongwith Review and Delay Statement were got authenticated from the Minister; and

The Annual Report, the review and the delay statement were got authenticated by the Minister of State (Chemicals and Fertilisers) on 13.12.96.

1	2
(k) the Annual Report and audited accounts of IDPL for the last three years <i>i.e.</i> 1991-92, 1992-93 and 1993-94, were laid in Parliament.	The Annual Reports and Audited Accounts of IDPL for the last three years were laid on the Tables of the Lok Sabha and Rajya Sabha as detailed below:—

S.No.	Annual Report of the year	Date on which laid on the Tables of	
		Lok Sabha	Rajya Sabha
1.	1991-92	09.12.1993	09.12.1993
2.	1992-93	11.05.1994	12.05.1994
3.	1993-94	29.05.1995	02.06.1995

II. The latest position regarding finalisation of the Annual Report(s) and audited accounts for the subsequent year(s) 1995-96 & 1996-97. When these are expected to be laid on the Table of Lok Sabha?

Annual Accounts of IDPL for the year 1995-96 were checked & cleared by the Statutory Auditor on 20.1.1997. The accounts were circulated to the Board of Directors on 27.1.1997. The accounts were adopted by the Board of Directors on 13 & 14.2.1997. The accounts for the year 1995-96 are expected to be laid in Parliament in the month of August, 1997.

The accounts for the year 1996-97 are expected to be completed in the month of September, 1997 and expected to be laid in Parliament in the month of December, 1997.

III. The remedial measures taken or proposed to be taken both in the Ministry and the IDPL 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.

As per past practice, Joint Statutory Auditors were appointed for the finalisation of the accounts of IDPL. One Statutory Auditor was Delhi based and another was Hyderabad based. This took considerable time in finalisation of the audit of the accounts. In view of this problem, the Company approached the office of the C & AG Office of the Department of Company Affairs for appointing only One Principal Auditors. This request has been acceded to from the year 1995-96 onwards.

The Company has prepared the programme for finalisation of accounts of IDPL for 1996-97 with dates for completion of the various works involved in closing of the accounts. All the units have been advised to adhere to the dates as given in programme and progress is being closely monitored.

We hope that we would be able to finalise the accounts within the prescribed time as indicated above from the year 1996-97 onwards.

5.5 The Committee note that Annual Report and Audited Accounts of Indian Drugs and Pharmaceuticals Limited (IDPL) for the year 1994-95 which were required to be laid on the Table of Lok Sabha by 31.12.1995 have actually been laid on the Table on 17.12.1996 i.e. after a delay of about 11-1/2 months over and above the prescribed period of nine months after close of the respective accounting year.

5.6 The Committee regret to note that the Annual Report and Audited Accounts of IDPL for the years 1991-92 to 1993-94 have been laid on the Table also with delay ranging from 5 months to 11 months. These documents for the year 1995-96 were laid on 28.7.96 after a delay of about 19 months. These documents for the years 1996-97 and 1997-98 which were due for laying on the Table of the House by 31.12.1997 and 31.12.1998 respectively, have not been laid so far.

5.7 The Committee note that the delay in laying the documents on the Table of the House for the year 1994-95 has been mainly due to late submission of compiled accounts to auditors, undue time taken by the auditors in auditing the accounts and unreasonable time taken in translation and printing of the Annual Report and Audited Accounts.

5.8 The Committee note that after compilation of accounts by the IDPL on 25.11.1995, these were handed over to auditors on 12.2.1996, i.e., after a delay of about 4-1/2 months. 4-1/2 months were taken by the Governing Board of IDPL in taking certain decisions, and according approval to the accounts and finally handing over the accounts to Joint Statutory Auditors.

5.9 The Committee further note that the documents were approved by the A.G.M. on 9.9.1996 but these were finally got printed on 9.12.1996 thus taking about 3 months in translation and printing, knowing fully well that these documents have already been overdue for laying on the Table of the House. The Committee are, therefore, constrained to observe that a casual approach has been made by the IDPL in finalising these documents. The Ministry of Chemicals and Fertilizers (Deptt. of Chemicals and Petrochemicals) have also not taken due care in the matter. The Committee feel that had the Ministry paid due attention, much of the delay could have been reduced.

5.10 The Committee feel that despite chalking out of time bound programme by IDPL for finalisation of documents from 1996-97 onwards with dates of Completion of the various work involved in finalising the documents, the documents for the year 1996-97, 1997-98 and 1998-99 have not been laid on the Table of the House so far. The Committee would like to know the detailed time bound programme so prepared in this regard and whether the work has been done accordingly. The Committee would also like to know from the Ministry of Chemicals and Fertilizers the steps taken for laying and the watch kept for timely compliance to avoid recurrence of such cases in future.

5.11 The Committee do not appreciate the justification put forward for the delay that occurred at the stage of auditing of accounts. According to them, Joint Statutory Auditors were being appointed by C&AG for the finalisation of the accounts of IDPL. One Statutory Auditor was Delhi based and other was Hyderabad based. This took considerable time in completing the audit of accounts. The Committee also note that the request of IDPL for appointing only one Principal Auditor has been acceded to by C&AG but the situation has not improved.

5.12 The Committee recommend that the Ministry of Chemicals and Fertilizers (Deptt. of Chemicals and Petrochemicals) in consultation with the Indian Drugs and Pharmaceuticals Ltd. should chalk out a detailed time bound programme for all the stages involved in finalisation of the documents, right from the compilation of accounts upto the laying of the documents on the Table of the House. The Committee may also be made aware of the time bound programme so prepared. The Committee suggest that some senior officers both in the Ministry of Chemicals and Fertilizers and the IDPL should be assigned the job to oversee the progress made at each stage and should take all possible steps to prevent recurrence of delay in laying the documents on the Table of the House in future.

CHAPTER VI

Delay in Laying Annual Report and Audited Accounts of Broadcast Engineering Consultants India Limited, Noida for the Year 1995-96

The Annual Report and Audited Accounts of Broadcast Engineering Consultants India Limited, Noida for the year 1995-96 were laid on the Table of the House on 20.11.1997. In terms of the recommendation of the Committee contained in para 4.16 of their Second Report (Fifth Lok Sabha), the Annual Report and Audited Accounts of Broadcast Engineering Consultants India Limited for the said year should have been laid on the Table of the House by 31 December, 1996, *i.e.* within 9 months of the close of the accounting year. Thus, the delay in laying the Annual Report and Audited Accounts came to about 11 months.

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

“The Annual Report and the Accounts and Audit Report thereof of Broadcast Engineering Consultants India Limited, Noida were approved by the Executive Council and General Body of the BECIL in the meeting held on 18th September, 1996. After the approval of these reports, it took some time to get these translated and printed bilingually. Hence, the delay in laying these documents in the Parliament.”

6.3 The Ministry of Information and Broadcasting who were requested to furnish information on some more points, have furnished the same as under:—

POINTS	REPLIES
1	2
I. Please state the dates when:—	
(a) The Broadcast Engineering Consultants India Limited, Noida approached the audit authority for appointment of auditors for auditing their accounts for the year 1995-96 and when were they appointed;	Approached the audit authority on:- 30.08.95. The Auditors were appointed on: 07.02.1996.
(b) The accounts of Broadcast Engineering consultants India Limited, Noida were compiled and were ready for being handed over to auditors;	Accounts were ready by 30.04.96.

1	2
(c) The Accounts were actually handed over to the auditors;	Written to the Auditors for auditing on: 07.05.96
(d) The auditing of accounts commenced by the auditors and the time taken in it;	Audit Started on: 10.07.96 Completed on: 12.09.96
(e) The Annual Report was finalised;	Annual Report finalised on: 13.09.96
(f) The Annual Report and audited accounts were got approved from the AGM/General Body/Executive/Finance Committee of the Broadcast Engineering Consultants India Limited, Noida;	AGM approved the accounts on: 20.09.96
(g) The Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;	Printing completed on: 24.12.96
(h) The finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament;	Sent to the Ministry on: 6.1.97
(i) The Delay Statement and Review were prepared by the Ministry;	8.8.1997
(j) The Annual Report and Audited Accounts alongwith Review and Delay Statement were got authenticated from the Minister; and	22.8.1997
II. The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year 1996-97. When these are expected to be laid on the Table of Lok Sabha?	As scheduled the copies are ready to be laid on the Table of Lok Sabha during the next session.

1	2
<p>III. The remedial measures taken or proposed to be taken both in the Ministry and the Broadcast Engineering Consultants India Limited to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of nine months from the close of the accounting year(s), in future.</p>	<p>Being the first year of incorporation the accounts for 1995-96 were handed over to the Ministry on 6.1.97 and for the year 1996-97 the accounts are ready for laying on the Table of the Lok Sabha/Rajya Sabha.</p>

6.4 The Ministry of Information and Broadcasting, who were requested to furnish further information on some more points arising out of the information given by them earlier, have furnished the same as under:—

POINTS	REPLIES
(i) Please mention the specific dates when the translation work was taken up and when it was completed; and	Report given for translation Received 01.10.1996 03.11.1996
(ii) Please also specify the dates when the printing work was handed over to the printer and when the printed copies were received from the printers.	Tender Enquiry sent for printing on 06.11.1996 Last date for receipt of bids was 15.11.1996 Order placed for printing on 18.11.1996 (copy of the order enclosed) Printed report was received on 24.12.1996

6.5 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 12 March, 1999.

6.6 The Committee note that the year 1995-96 was the first year for Broadcast Engineering Consultants India Limited (BECIL), Noida for laying their Annual Report and Audited Accounts. These documents for the said year were laid on the Table of Lok Sabha on 20.11.1997 i.e. after a delay of about 11 months after the prescribed period of nine months from the close of the accounting year. These documents for the subsequent year 1996-97 were laid also with delay of about 5 months i.e. on 8.6.1998.

6.7 The Committee note that the Broadcast Engineering Consultants India Limited handed over the accounts for the year 1995-96 to auditors on 7.5.1996 but the auditors commenced auditing of accounts on 10.7.1996 i.e. after two months of handing over the documents to them. The Committee also note that after approval of the documents from its Executive Council and General Body, one month was taken in translation and another two months in printing of the documents. The Committee further note that

tenders for printing the documents were invited by the BECIL only after the translation work was over whereas these could have been invited much in advance so that the documents could be given for printing immediately after the translation in order to avoid delay. The Committee hope that BECIL would take care of such avoidable delay on this account in future.

6.8 The Committee find from the information furnished by the Ministry that after receipt of the documents in the Ministry on 6.11.1997 the Ministry took 7 months in preparing "review" and "delay statement". The Committee are unhappy to note over the lackadaisical state of affairs shown by the Ministry of Information and Broadcasting in preparing "review" and "delay statement". The Committee desire that the Ministry on their part should ensure that no delay is caused after receipt of the documents in preparing "review" and "delay statement", if any, for being laid on the Table of Lok Sabha in future.

6.9 The Committee are, however, happy to note that the Annual Report and Audited Accounts of BECIL for the year 1997-98 have been laid on the Table of the House on 9.12.1998 *i.e.* within prescribed period of nine months after close of the accounting year. The Committee hopes that this trend would be sustained and all efforts would be made to lay the documents of BECIL, Noida within nine months after close of the accounting year in future. To achieve the desired results, the Committee recommend that Ministry of Information and Broadcasting in consultation with the BECIL, Noida might draw up a time-bound schedule indicating each stage of finalisation of Annual Report and Audited Accounts and watch its adherence so that Annual Reports and Audited Accounts of BECIL are laid on the Table of Lok Sabha by 31st December every year.

NEW DELHI;
29 November, 2000

PRABHAT SAMANTRAY
Chairman,
Committee on Papers Laid on the Table.

8 Aग्रहयाना, 1922 (Saka)

APPENDIX

Summary of Recommendations/Observations contained in the Report

Sl. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
1.6		The Committee note that the Annual Report of the Vishva Bharati, Shantiniketan for the year 1994-95 was laid on the Table of Lok Sabha on 20.12.1996; i.e., after a delay of about 11½ months while the audited accounts for the same year were laid separately after a delay of 8 months, i.e. on 9.9.1996.
1.7		The Committee regret to note that the delay in laying the Annual Report occurred mainly at the stages of finalisation of Annual Report, getting it approved from the Court/Executive Council of the University and thereafter placing the same on the Table of Lok Sabha and the factors responsible for delay in laying the Audited Accounts were (i) the abnormal delay in furnishing replies to audit queries by the University; (ii) placing the audited documents before the Executive Council and court of the University for its approval; and (iii) long time taken by the Ministry in laying the documents on the Table of the House. The Committee observe that had the University made concerted efforts, these delays could be avoided.
1.8		The Committee are unhappy to note that the Annual Reports and Audited Accounts of the University for the earlier years i.e. from 1991-92 to 1993-94 have also been laid separately that too with a delay ranging from 4 to 8 months. These documents for the subsequent years i.e. 1995-96 and 1996-97 had also been laid separately and after a delay ranging from 4½ to 7 months and these documents for the year 1997-98 which were required to be laid on the Table of the House by 31.12.1998 have not so far been laid.

Summary of Recommendations/Observations

1.9

The Committee are unhappy to note that the Ministry of Human Resource Development (Department of Education) laid the Annual Report and Audited Accounts of the University on the Table of the House separately inspite of their clear recommendations in this regard made in para 3.5 of their First Report (Fifth Lok Sabha) wherein it has been categorically stated that the Annual Reports and Audited Accounts should be laid together. The Committee also do not find an occasion when the Ministry of Human Resource Development (Department of Education) has asked the University to submit these documents together. The Committee, therefore, reiterate the relevant extracts of their said recommendation for future compliance:

“The Committee are of the opinion that normally the Annual Reports and Audited Accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year.”

The Committee suggest the Ministry of Human Resource Development (Department of Education) to follow their aforesaid recommendation in letter and spirit.

1.10

The Committee also note that the University is being requested to formulate a time-bound programme for timely submission of Annual Reports and Audited Accounts in future and not to make departures from the recommendations of the Committee and stipulated time frame. The Committee would like to know from the Ministry the programme so chalked out for finalising the

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documents by the University and the steps taken to follow that programme. The Committee would also like to know from the Ministry the steps taken by them to lay together the Annual Reports and Audited Accounts on the Table of the House to enable the House to have a complete picture of the amount spent, activities undertaken and performance of the University. The Committee feel that the Ministry of Human Resource Development (Department of Education) should be more vigilant and monitor the progress made at each stage of the time-bound programme so framed to avoid delays.

- 1.11 The Committee further recommend that some sort of concurrent audit system must be introduced in the University so that the auditors could be furnished accounts complete in all respects and the audit objections might be raised to the minimum and in case of audit objections, if any, the same must be resolved promptly and audit authorities must be pursued for early completion of audit and furnishing the audit report thereon. After finalisation of the documents the meeting of the Executive Council/Court of the University should be convened as early as possible so that the Annual Reports and Audited Accounts could be sent to Ministry in time for laying them on the Table of the House well within the prescribed period of nine months from the close of the accounting year.
- 2.6 The Committee note that the Annual Reports and Audited Accounts of Central Wakf Council, New Delhi, for the year 1994-95 which were required to be laid on the Table of the House by 31.12.1995 were actually laid on 15 May, 1997, i.e., after a delay of about 16½ months over and above the permitted period of nine months after close of the accounting year.
- 2.7 The Committee note that the main reason for delay was due to lack of decision between the Director General of Audit and the Council and the

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Ministry of Welfare (Wakf Division) over the format prescribed under Rule 13 of the Central Wakf Council Rules, 1995 reflecting the financial position of the Council. The DGACR insisted that the accounts of the Council should be submitted in a revised format and the Council as well as the Ministry took a stand that the accounts could be prepared as per the format prescribed by the Central Government *vide* Rule 13 of Central Wakf Council Rules, 1965 till these are revised. The Committee observe that there has been a lack of seriousness which took more than 7 months to clear the impasse and to convince the Director General of Audit, Central Revenue to accept the accounts in the old format till the relevant rules are revised. The Committee presume that the matter was tried to be sorted out through protracted correspondence whereas the position could have been better handled through personal contacts/meetings. The Committee recommend that in future, such matters should be taken up and decided at the higher levels in the Ministry and the Board so as to save the time and ensure that the Annual Reports and Audited Accounts are laid on the Table of the House within the prescribed period.

2.8 The Committee find that the Annual Accounts were handed over to the Auditors on 31.1.1996 but the auditing of accounts commenced after one month, *i.e.*, on 27.2.1996 and thereafter 4 months were taken in furnishing final Audit Report, *i.e.*, on 5.7.1996. The Committee recommend in such cases that the administrative Ministry should hold meetings with the senior audit authorities to cut down such delays in future.

2.9 The Committee further note that after receipt of the Annual Reports and Audited Accounts from the Council on 9.8.1996 and knowing fully well that the documents have already been over delayed for

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being laid on the Table of the House, the Ministry of Welfare (Wakf Division) took about 9 months in preparing "Review", and "Delay Statement" and getting the documents authenticated from their Minister. The Committee are, therefore, bound to presume that the Ministry of Welfare and the Wakf Council did not pay due attention and seriousness to the matter, it deserved. The Committee are of the opinion that this was the avoidable delay and was unnecessarily prolonged. The Committee recommend to fix responsibility on the dealing official in the Ministry and take punitive action to avoid such deliberate delays.

2.10

The Committee are distressed to note that the documents for the year 1995-96 and 1996-97 which were required to be laid on the Table by 31.12.1996 and 31.12.1997 have been laid on the Table on 14.7.1998, *i.e.*, after a delay of about 18½ months and 6½ months respectively. These documents for the year 1997-98 which were due for laying on the Table of the House latest by 31.12.1998 have not so far been laid in spite of the assurance given by the Ministry that in future the documents will be laid within the stipulated time.

2.11

To avoid any delay in laying the documents on the Table of the House, the Committee recommend that the Ministry of Welfare (Wakf Division) in consultation with the Council must draw up a time-bound programme for the stages involved in finalisation of the accounts. The Committee suggests that concurrent audit may also be introduced in the Wakf Council so that the documents might be handed over to the auditors complete in all respects so as to avoid too many audit objections. The Committee also recommend that once the documents are handed over to auditors, they should be persuaded for an early auditing. To look after all these works, the Committee recommend that very senior officers both in the Council and the Ministry should be assigned the work relating to finalisation of the documents to

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- avoid unreasonable delay. The Committee hope that henceforth the Ministry of Welfare (Wakf Division) and the Central Wakf Council would be more watchful and take all possible steps to lay the documents on the Table of the House within the stipulated period of nine months after close of the accounting year.
- 3.5 The Committee note that the Audited Accounts of North Eastern Hill University, Shillong for the year 1994-95 were laid on the Table of Lok Sabha on 12.5.1997, *i.e.*, after a delay of about 16 months whereas the Annual Report for the same year was laid separately on 18.2.1996 *i.e.* with a delay of about 1½ months, after the prescribed period of nine months after close of the accounting year. This was contrary to the recommendation of the Committee to place before the Parliament the Annual Reports and Audited Accounts together.
- 3.6 The Committee note that the University compiled their accounts as late as on 11.9.1995 *i.e.* after 5½ months from the close of the accounting year as against the prescribed period of three months recommended by the Committee and thereafter initiated action for appointment of auditors. After about 4 months of initiation in the matter, the auditors were appointed by C&AG on 17.1.1996. The auditors also took more than 10 months in auditing the accounts of the University.
- 3.7 The Committee are unhappy to see that the delay took place at all the stages *i.e.* appointment of auditors, compilation of accounts and auditing of accounts by the auditors.
- 3.8 The Committee also note that the Audit Report was despatched by the Accountant General (Audit) to North Eastern Hill University on 27.8.1996. Thereafter the University got approval on the audited accounts from its Finance Committee and Executive Council on 7.12.1996 taking about 3 months. The Committee further note that after receipt of these documents in the Ministry of Human Resource Development (Department of Education), the Ministry also took 4 months in preparing "Review" and "Delay Statement".

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3.9

The Committee are distressed to note that the Annual Report of the University for the year 1995-96 which was required to be laid together with the Audited Accounts by 31.12.1996 has been laid on the Table of the House separately on 9.12.1996 whereas the Audited Accounts for the said year have been laid on 20.7.1998, *i.e.*, after a delay of about 18½ months. The Annual Report and Audited Accounts for the year 1996-97 too have been laid separately on 20.7.1998 and 7.12.1998, *i.e.*, after a delay of 6½ months & 11 months respectively.

The Committee note with concern that the Annual Report and Audited Accounts of the University are being laid separately for the last many years which is not in consonance with the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha) wherein it has been categorically mentioned that the Annual Report and Audited Accounts should be laid together to enable the House to have a complete picture of the working of that body. The Committee reiterate the said recommendation for compliance by the North Eastern Hill University and the Ministry of Human Resource Development (Department of Education) in future:

“.....the Committee are of the opinion that normally the Annual Reports and Audited Accounts of autonomous 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 Reports together with the Audited Accounts and Audit Report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year.....”

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3.11 On scrutiny of the reasons for delay, the Committee find that the North-Eastern Hill University did not take timely action for appointment of auditors. The Committee feel that if the University had taken timely action for appointment of auditors much of the delay could have been avoided. The Committee fail to understand the long time of 10 months taken by the auditors in auditing the accounts. The Committee, therefore, observe that after handing over the documents to the auditors, the University slept over the matter and did not pursue with the auditors to complete the audit early. The Committee also fail to understand the unduly long period of 4 months taken by the Ministry in preparing "Review" and "Delay Statement".

3.12 The Committee are, however, happy to note that the Annual Report and Audited Accounts for the year 1997-98 have been laid on the Table of the House within the prescribed period of nine months after close of the accounting year, *i.e.*, on 21.12.1998. The Committee also note that the University has computerised their accounting system to speed up and streamline the process of preparation and finalisation of accounts so as to lay them within the prescribed period. The Committee recommend that the Ministry of Human Resource Development (Department of Education) in consultation with the University should chalk out a detailed time bound programme for all the stages involved in finalisation of the accounts right from the stage of action for appointment of Auditors, compilation of accounts, auditing of accounts by Auditors, translation and printing of the documents, approval of the documents from the Executive Committee of the University, sending it to the Ministry, preparing "Review" and getting authentication of the documents from the Minister concerned and finally laying them on the Table of the House so as to avoid any delay in future. The Committee desire that the programme so framed must be followed in letter and spirit both in the Ministry of Human Resource Development

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- (Department of Education) and in the University by their senior officers to ensure timely laying of the Annual Reports and Audited Accounts of the University on the Table of the House.
- 4.6 The Committee note that the Audited Accounts of the Central Tibetan School Administration (CTSA), New Delhi for the year 1994-95 were laid on the Table of Lok Sabha on 3.3.1997 *i.e.* after a delay of about 14 months while the Annual Report for the same year had been laid on 13.9.1996 *i.e.* with a delay of about 8½ months after close of the relevant accounting year.
- 4.7 The Committee also note that these documents for the earlier years *i.e.* 1991-92 and 1992-93 were also laid with delay of about 2 months for each year after close of the respective accounting year. The Annual Report and Audited Accounts for the year 1993-94 were laid separately with a delay of about 4½ months and 8 months respectively.
- 4.8 The Committee further note that the Annual Report and Audited Accounts for the subsequent year *i.e.* 1995-96 have been laid also separately on 12.5.1997 and 20.5.1998 after a delay of 4½ months and 18½ months respectively. These documents for the year 1996-97 had also been laid on the Table of the House on 20.7.1998 *i.e.* after a delay of about 6½ months. It is regrettable that the documents for the year 1997-98 which were due for laying on the Table of the House by 31.12.1998 have not so far been laid.
- 4.9 From the information furnished by the Ministry of Human Resource Development (Department of Education), the Committee find that the accounts for the year 1994-95 were handed over by CTSA to auditors for auditing on 25.7.1995. However, the auditors took 6 months in commencing the audit and further 5 months were taken by them in auditing and furnishing the final audit report to Central Tibetan School Administration, New Delhi. The Committee cannot, therefore, help expressing their displeasure over the perfunctory manner in which the whole matter relating to auditing of accounts have been handled.
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- 4.10 The Committee also find from the delay statement laid on the Table of the House that C&AG sent both English and Hindi versions of the final audit report to CTSA on 29.6.1996. However, the English version of the audit report was sent for laying by CTSA to the Ministry on 8.7.1996 whereas the Hindi version of the same audit report was sent to them on 10.12.1996 *i.e.* after about 5¹/₂ months of the receipt of the accounts from C&AG. The Committee are of the view that such delays are inexcusable and are not justifiable on any account. The Committee would like to know the reasons why CTSA took 5¹/₂ months in sending the Hindi version of the audited accounts to the Ministry for laying them on the Table of the House. To avoid such delays in future, the Committee suggest that as far as practicable, the Hindi version of the documents should be prepared concurrently with the English version and after these are sent to press for printing, watch must be kept over the progress made in this regard.
- 4.11 The Committee regret to note that after receipt of the account in the Ministry on 10.12.1996, the Ministry took about 2 months in getting authentication of the documents from their Minister and subsequently laying them on the Table of the House. This shows that the administrative Ministry have not paid due attention for laying the documents on the Table of the House.
- 4.12 The Committee take a serious view of the facts that the Annual Reports and Audited Accounts of the CTSA have been laid on the Table of the House with delay and that too separately which is not in consonance with the recommendations made by the Committee in their various reports presented to Lok Sabha from time to time. The Committee would, therefore, like to reiterate their recommendation made in para 3.5 of their First Report (Fifth Lok Sabha) for meticulous compliance by CTSA and the
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Ministry of Human Resource Development (Department of Education) in future:—

“3.5 the Committee are of the opinion that normally the Annual Reports & Audited Accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time....”

4.13 The Committee also need hardly point out that such delays deprive Members of Parliament of the timely information about the functioning of the organisation like CTSA which receives large amounts of money out of the funds voted by Parliament. The Annual Report and Audited Accounts of the organisation are the only media through which the Members of Parliament can have an idea of its activities, policies and performance and express their views at the time of voting on Demands for Grants of the concerned Ministry. Thus, these reports lose their utility if these are not laid before Parliament within the stipulated time.

4.14 On the remedial measure taken or proposed to be taken both in the Ministry and the CTSA, it has been stated that the CTSA has a time bound programme for timely laying of the Annual Report and Audited Accounts on the Table of the House. In these circumstances the Committee are bound to presume that the programme is not being properly adhered to and the things are being allowed to take its own course. The Committee would like to know the so called programme and at what level the progress made at each stage of the finalisation of the documents is being monitored in the CTSA as well in the administrative Ministry. In order to avoid recurrence of delay in laying Annual Reports and Audited Accounts of CTSA, the Committee recommend that a monitoring cell both in the Ministry of Human Resource Development

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(Department of Education) and CTSA should be created and a vigil should be kept by some senior officers. The Committee also recommend that analysis of the position of the documents should be made at each stage of the finalisation of the documents and all efforts should be made to completely wipe out the inaction wherever found so that these documents could be laid on the Table of the House within the prescribed period of nine months after close of the accounting year in future.

5.5 The Committee note that Annual Report and Audited Accounts of Indian Drugs and Pharmaceuticals Limited (IDPL) for the year 1994-95 which were required to be laid on the Table of Lok Sabha by 31.12.1995 have actually been laid on the Table on 17.12.1996 *i.e.* after a delay of about 11½ months over and above the prescribed period of nine months after close of the respective accounting year.

5.6. The Committee regret to note that the Annual Report and Audited Accounts of IDPL for the years 1991-92 to 1993-94 have been laid on the Table also with delay ranging from 5 months to 11 months. These documents for the year 1995-96 were laid on 28.7.98 after a delay of about 19 months. These documents for the years 1996-97 and 1997-98 which were due for laying on the Table of the House by 31.12.1997 and 31.12.1998 respectively, have not been laid so far.

5.7. The Committee note that the delay in laying the documents on the Table of the House for the year 1994-95 has been mainly due to late submission of compiled accounts to auditors, undue time taken by the auditors in auditing the accounts and unreasonable time taken in translation and printing of the Annual Report and Audited Accounts.

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| 5.8 | | 5.8. The Committee note that after compilation of accounts by the IDPL on 25.11.1995, these were handed over to auditors on 12.2.1996, i.e., after a delay of about 4 ¹ / ₂ months. 4 ¹ / ₂ months were taken by the Governing Board of IDPL in taking certain decisions, and according approval to the accounts and finally handing over the accounts to Joint Statutory Auditors. |
| 5.9. | | The Committee further note that the documents were approved by the A.G.M. on 9.9.1996 but these were finally got printed on 9.12.1996 thus taking about 3 months in translation and printing, knowing fully well that these documents have already been overdue for laying on the Table of the House. The Committee are, therefore, constrained to observe that a casual approach has been made by the IDPL in finalising these documents. The Ministry of Chemicals and Fertilizers (Deptt. of Chemicals and Petrochemicals) have also not taken due care in the matter. The Committee feel that had the Ministry paid due attention, much of the delay could have been reduced. |
| 5.10. | | The Committee feel that despite chalking out of time bound programme by IDPL for finalisation of documents from 1996-97 onwards with dates of completion of the various works involved in finalising the documents, the documents for the year 1996-97, 1997-98 and 1998-99 have not been laid on the Table of the House so far. The Committee would like to know the detailed time bound programme so prepared. |
| 5.11. | | The Committee do not appreciate the justification put forward for the delay that occurred at the stage of auditing of accounts. According to them, Joint Statutory Auditors were being appointed by C & AG for the finalisation of the accounts of IDPL. One Statutory Auditor was Delhi based and another was Hyderabad based. This took considerable time in completing the audit of accounts. The Committee also not that the request of IDPL for appointing only one Principal Auditor has been acceded to by C & AG but the situation has not improved. |

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- 5.12 The Committee recommend that the Ministry of Chemicals and Fertilizers (Deptt. of Chemicals and Petrochemicals) in consultation with the Indian Drugs and Pharmaceuticals Ltd. should chalk out a detailed time bound programme for all the stages involved in finalisation of the documents, right from the compilation of accounts upto the laying of the documents on the Table of the House. The Committee may also be made aware of the time bound programme so prepared. The Committee suggest that some senior officers both in the Ministry of Chemicals and Fertilizers and the IDPL should be assigned the job to oversee the progress made at each stage and should take all possible steps to prevent recurrence of delay in laying the documents on the Table of the House in future.
- 6.6. The Committee note that the year 1995-96 was the first year for Broadcast Engineering Consultants India Limited (BECIL), Noida for laying their Annual Report and Audited Accounts. These documents for the said year were laid on the Table of Lok Sabha on 20.11.1997 *i.e.* after a delay of about 11 months after the prescribed period of nine months from the close of the accounting year. These documents for the subsequent year 1996-97 were laid also with delay of about 5 months *i.e.* on 8.6.1998.
- 6.7. The Committee note that the Broadcast Engineering Consultants India Limited handed over the accounts for the year 1995-96 to auditors on 7.5.1996 but the auditors commenced auditing of accounts on 10.7.1996 *i.e.* after two months of handing over the documents to them. The Committee also note that after approval of the documents from its Executive Council and General Body, one month was taken in translation and another two months in printing of the documents. The Committee further note that tenders for printing the documents were invited by the BECIL only after the translation work was over whereas these could have been invited much

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in advance so that the documents could be given for printing immediately after the translation in order to avoid delay. The Committee hope that BECIL would take care of such avoidable delay on this account in future.

- 6.8. The Committee find from the information furnished by the Ministry that after receipt of the documents in the Ministry on 6.11.1997 the Ministry took 7 months in preparing "review" and "delay statement". The Committee are unhappy to note over the lackadaisical state of affairs shown by the Ministry of Information and Broadcasting in preparing "review" and "delay statement". The Committee desire that the Ministry on their part should ensure that no delay is caused after receipt of the documents in preparing "review" and "delay statement". If any, for being laid on the Table of Lok Sabha in future.
- 6.9. The Committee are, however, happy to note that the Annual Report and Audited Accounts of BECIL for the year 1997-98 have been laid on the Table of the House on 9.12.1998 i.e. within prescribed period of nine months after close of the accounting year. The Committee hopes that this trend would be sustained and all efforts would be made to lay the documents of BECIL, Noida within nine months after close of the accounting year in future. To achieve the desired results, the Committee recommend that Ministry of Information and Broadcasting in consultation with the BECIL, Noida might draw up a time bound schedule indicating each stage of finalisation of Annual Report and Audited Accounts and watch its adherence so that Annual Reports and Audited Accounts of BECIL are laid on the Table of Lok Sabha by 31st December every year.
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