

**COMMITTEE ON PAPERS LAID ON
THE TABLE
(2001-2002)**

**THIRTEENTH LOK SABHA
SIXTH REPORT**

(Presented on 24 August, 2001)



**LOK SABHA SECRETARIAT
NEW DELHI**

August, 2001/Bhadrapada, 1923 (Saka)

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**PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE
TABLE
(2001-2002)**

Shri Prabhat Samantray — *Chairman*

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Shri P.D. Malvalia — *Under Secretary*

INTRODUCTION

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

2. As a result of examination of some papers laid during the Third & Fourth Sessions (11th Lok Sabha) and Second Session (12th Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) Gandhi Smriti and Darshan Samiti, New Delhi for the years 1990-91 to 1993-94; (ii) Rashtriya Mahila Kosh, New Delhi for the year 1994-95; (iii) Rashtriya Sanskrit Vidyapeetha, Tirupati for the year 1994-95; (iv) Centre for Railway Information System (CRIS), New Delhi for the years 1992-93 to 1995-96; and (v) Regional Engineering College, Warangal for the year 1995-96.

3. The Committee considered and adopted this Report at their sitting held on 24.8.2001.

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

NEW DELHI;
24 August, 2001

PRABHAT SAMANTRAY,
Chairman,

2 Bhadrapada, 1923 (Saka)

Committee on Papers Laid on the Table.

CHAPTER I

Delay in laying Annual Reports and Audited Accounts of Gandhi Smriti and Darshan Samiti, New Delhi for the years 1990-91, 1991-92, 1992-93 and 1993-94

The Annual Reports and Audited Accounts of Gandhi Smriti and Darshan Samiti, New Delhi for the years 1990-91, 1991-92, 1992-93 and 1993-94 were laid on the Table of the House on 16 May, 1997. In terms of recommendations of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts of the Samiti for the said years should have been laid on the Table of the House by 31st December, 1991, 31 December, 1992, 31 December, 1993 and 31 December, 1994 respectively, *i.e.* within 9 months of the close of the accounting years. Thus, the delay in laying the Annual Reports and Audited Accounts for the years 1990-91, 1991-92, 1992-93 and 1993-94 came to about 64½, 52½, 40½ months and 28½ months respectively.

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

“The Gandhi Smriti and Darshan Smriti is an autonomous body fully funded by the Department of Culture. The Annual Report alongwith Audited Accounts for the years 1990-91, 1991-92, 1992-93 and 1993-94 were required to laid on the Table of both the Houses of Parliament within 9 months of the close of the financial year, *i.e.* by 31.12.1991, 31.12.1992, 31.12.1993 and 31.12.1994 or in case either House of the Parliament was not in session during that period, the Reports were to be laid as soon as the Parliament meets thereafter. The copies of the Annual Reports got misplaced as a result of which the Reports/Audited Accounts could not be placed before both the Houses of Parliament within the stipulated period. A statement of Audit Reports of the Centre for the years 1990-91 1991-92, 1992-93 and 1993-94 is given below:—

1990-91

1. Date on which copies of the Annual Accounts for the year 1990-91 were supplied to Audit. 26.9.1991
2. Duration of Audit 1.11.1991 to 29.11.1991

3. Date on which the draft audit report was received by the Gandhi Smriti & Darshan Samiti from DACR. 21.2.1992
4. Date on which the draft audit report was replied to. 28.2.1992
5. Date of issue of final report (English version DACR). 27.12.1991
6. Date of issue of Hindi version of the Audit Report of DACR. 27.2.1992
7. Date on which the copies of Annual Report received in the Department of Culture. 15.2.1995
8. Delay statement received in the Department of Culture. 13.5.1997

1991-92

1. Date on which copies of the Annual Accounts for the year 1991-92 were supplied to Audit. 26.8.1992
2. Duration of Audit. 20.10.1992
30.10.1992
3. Date on which the draft audit report was received by the Gandhi Smriti & Darshan Samiti from DACR. 19.1.1993
4. Date on which the draft audit report was replied to. NIL
5. Date of issue of final report (English version DACR). 19.1.1993
6. Date of issue of Hindi version of the Audit Report of DACR. 19.1.1993
7. Date on which the copies of Annual Report received in the Department of Culture. 15.2.1995
8. Delay statement received in the Department of Culture. 13.5.1997

1992-93

1. Date on which copies of the Annual Accounts for the year 1992-93 were supplied to Audit. 11.10.1993
2. Duration of Audit. 21.10.1993
2.11.1993
3. Date on which the draft audit report was received by the Gandhi Smriti & Darshan Samiti from DACR. 8.2.1994
4. Date on which the draft audit report was replied to. 15.2.1994
5. Date of issue of final report (English version DACR). 30.3.1994

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| 6. | Date of issue of Hindi version of the Audit Report of DACR. | 10.5.1994 |
| 7. | Date on which the copies of Annual Report received in the Department of Culture. | 15.2.1995 |
| 8. | Delay statement received in the Department of Culture. | 13.5.1997 |

1993-94

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|----|--|--------------------------------|
| 1. | Date on which copies of the Annual Accounts for the year 1993-94 were supplied to Audit. | 1.10.1994 |
| 2. | Duration of Audit. | 24.10.1994
to
11.11.1994 |
| 3. | Date on which the draft audit report was received by the Gandhi Smriti & Darshan Samiti from DACR. | 2.12.1994 |
| 4. | Date on which the draft audit report was replied to. | 23.12.1994 |
| 5. | Date of issue of final report (English version DACR). | 31.1.1995 |
| 6. | Date of issue of Hindi version of the Audit Report of DACR. | 24.3.1995 |
| 7. | Date on which the copies of Annual Report received in the Department of Culture. | 3.5.1997 |
| 8. | Delay statement received in the Department of Culture. | 13.5.1997 |

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

POINTS	REPLIES
1	2
1990-91	
I. The dates when:	
(a) the Gandhi Smriti and Darshan Samiti, New Delhi approached the audit authority for appointment of auditors for auditing their accounts for the years 1990-91 to 1993-94 and when they were appointed.	The Samiti approached the Department of Culture in September, 1989 to re-entrust the audit of the Samiti to C&AG for 5 years, <i>i.e.</i> , 1989-90 to 1993-94. Audit for the year 1989-90 was conducted <i>w.e.f.</i> 10.9.1990.
(b) the accounts of Gandhi Smriti and Darshan Samiti were compiled and were ready for being handed over to auditors.	on 24.9.1991.
(c) the accounts were actually handed over to the auditors.	on 26.9.1991.
(d) the Annual Report was finalised.	Ready for placement before the General Body by 30.6.91.
(e) the Annual Report and audited accounts were got approved from the A.G.M./General Body/Executive/Finance Committee of the Gandhi Smriti and Darshan Samiti, New Delhi.	on 30.1.1992 and 27.7.94 respectively.
(f) the Annual Reports and audited accounts were taken up for translation and printing and the time taken in it.	(a) Annual Accounts— translation was done simultaneously with the compilation of English version. Took about 10-15 days in compilation. Ten days time was taken for cyclostyling and binding.
	(b) Annual Report— taken up for translation on 2.2.1992 and completed by

1	2
	15.2.1992. Took 15 days time for taking out photo copies and binding.
(g) the finalised Annual Report and audited accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament;	on 8.5.1997 (Prior to this, unadopted audited accounts and annual report by General Body were sent on 30.3.1992.
(h) the Annual Reports and audited accounts alongwith Review and Delay statement were got authenticated from the Minister; and	14.5.1997.

1991-92

I. The dates when:

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|---|---|
| (a) the Gandhi Smriti and Darshan Samiti, New Delhi approached the audit authority for appointment of auditors for auditing their accounts for the years 1990-91 to 1993-94 and when were they appointed. | The Samiti approached the Department of Culture in September, 1989 to re-entrust the audit of the Samiti to C&AG for 5 years, <i>i.e.</i> , 1989-90 to 1993-94. Audit for the year 1989-90 was conducted <i>w.e.f.</i> 10.9.1990. |
| (b) the accounts of Gandhi Smriti and Darshan Samiti were compiled and were ready for being handed over to auditors. | on 25.8.1992. |
| (c) the accounts were actually handed over to the auditors. | on 26.8.1992. |
| (d) the Annual Report was finalised. | Ready for placement before General Body by 30.6.1992. |
| (e) the Annual Report and audited accounts were got approved from the A.G.M./General Body/ Executive/Finance Committee of the Gandhi Smriti and Darshan Samiti, New Delhi. | on 27.7.1994. |

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| <p>(f) the Annual Reports and audited accounts were taken up for translation and printing and the time taken in it.</p> | <p>(a) Annual Accounts— Translation was done simultaneously with the compilation of English version. Took about 10-15 days for its compilation.
About a weeks time was taken for cyclostyling and binding.</p> |
| <p>(g) the finalised Annual Reports and audited accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament;</p> | <p>(b) Annual Report— Taken up for translation on 1.8.1994 and completed by 16.8.1994. About 4-5 days time was spent on taking out photo copies and binding.
on 15.2.1995 and 8.5.1997.</p> |
| <p>(h) the Annual Reports and audited accounts alongwith Review and Delay statement were got authenticated from the Minister; and</p> | <p>14.5.1997.</p> |

1992-93

I. The dates when:

- | | |
|--|---|
| <p>(a) the Gandhi Smriti and Darshan Samiti, New Delhi approached the audit authority for appointment of auditors for auditing their accounts for the years 1990-91 to 1993-94 and when were they appointed.</p> | <p>The Samiti approached the Department of Culture in September, 1989 to re-entrust the audit of the Samiti to C&AG for 5 years, <i>i.e.</i>, 1989-90 to 1993-94. Audit for the year 1989-90 was conducted <i>w.e.f.</i> 10.9.1990.</p> |
| <p>(b) the accounts of Gandhi Smriti and Darshan Samiti were compiled and were ready for being handed over to auditors.</p> | <p>on 10.10.1993.</p> |

1	2
(c) the accounts were actually handed over to the auditors;	on 11.10.1993.
(d) the Annual Report was finalised;	Ready for placement before General Body by 16.8.1993.
(e) the Annual Report and audited accounts were got approved from the A.G.M./General Body/ Executive/Finance Committee of the Gandhi Smriti and Darshan Samiti, New Delhi.	on 27.7.1994.
(f) the Annual Reports and audited accounts were taken up for translation and printing and the time taken in it.	<p>(a) Annual Accounts—</p> <ul style="list-style-type: none"> — Translation was done simultaneously with the compilation of English version. — Took about 10-15 days for its compilation. — About a week's time was taken for cyclostyling and binding. <p>(b) Annual Report</p> <ul style="list-style-type: none"> — Taken up for translation on 1.8.1994 and completed by 16.8.1994. — About 4-5 days time was spent on taking out photo copies and binding.
(g) the finalised Annual Report and audited accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament;	on 15.2.1995 and 8.5.1997.
(h) the Annual Reports and audited accounts alongwith Review and Delay statement were got authenticated from the Minister; and	14.5.1997.

1993-94

I. The dates when:

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|-----|---|---|
| (a) | the Gandhi Smriti and Darshan Samiti, New Delhi approached the audit authority for appointment of auditors for auditing their accounts for the years 1990-91 to 1993-94 and when were they appointed; | The Samiti approached the Department of Culture in September, 1989 to re-entrust the audit of the Samiti to C&AG for 5 years, i.e., 1989-90 to 1993-94. Audit for the year 1989-90 was conducted w.e.f. 10.9.1990. |
| (b) | the accounts of Gandhi Smriti and Darshan Samiti were compiled and were ready for being handed over to auditors. | on 30.9.1994. |
| (c) | the accounts were actually handed over to the auditors; | on 1.10.1993. |
| (d) | the Annual Report was finalised; | Ready for placement before General Body by 10.9.1994. |
| (e) | the Annual Report and audited accounts were got approved from the A.G.M./General Body/Executive/Finance Committee of the Gandhi Smriti and Darshan Samiti, New Delhi; | on 9.5.1995. |
| (f) | the Annual Reports and audited accounts were taken up for translation and printing and the time taken in it; | <p>(a) Annual Accounts—</p> <ul style="list-style-type: none"> — Translation was done simultaneously with the compilation of English version. — Took about 10-15 days for its compilation. — About a week's time was taken for cyclostyling and binding. <p>(b) Annual Report—</p> <ul style="list-style-type: none"> — Taken up for translation on 10.3.1997 and completed by 20.3.1997. |

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	<p>— About 4-5 days time was spent on taking out photo copies and binding. (Hindi version of Annual Report for 1993-94 got printed in October, 1997).</p>
	<p>English version was taken up for printing on 1.10.1995 and completed by 10.10.1995.</p>
<p>(g) the finalised Annual Reports and audited accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament;</p>	<p>Audited Accounts were sent on 15.2.1995 and 8.5.1997. Annual Report on 3.3.1997 (English version) and on 25.3.1997 in Hindi and were sent on 8.5.1997 again. Annual Report in printed form again sent on 27.10.97</p>
<p>(h) the Annual Reports and audited accounts alongwith Review and Delay statement were got authenticated from the Minister; and</p>	<p>14.5.1997.</p>
<p>II. the latest position regarding finalisation of the Annual Reports and audited accounts for the subsequent years 1994-95 and 1995-96. When these are expected to be laid on the Table of Lok Sabha?</p>	<p>The Annual Reports and Audited Accounts for the years 1994-95 have been submitted for approval of Hon'ble Minister and these will be laid before both Houses of Parliament during the current Session.</p>
<p>III. The remedial measures taken or proposed to be taken both in the Ministry and the Gandhi Smriti and Darshan Samiti, New Delhi, to ensure timely laying of the Annual Report and</p>	<p>Gandhi Smriti and Darshan Samiti has been advised to strictly comply with the time schedule for submission of the Annual Reports and Audited Accounts. The organisation</p>

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audited accounts within the prescribed period of nine months from the close of the accounting year, in future.

has assured this Deptt. that they have made necessary arrangements to compile the quarterly accounts and to prepare quarterly Reports to make finalisation easier and quicker and that they will be submitting Annual Report and Audit Report to the Ministry within the stipulated time in future.

1.4 The Committee considered the matter at their sitting held on 28 January, 2000.

1.5 The Committee noted that the Annual Report and Audited Accounts of Gandhi Smriti and Darshan Samiti for the years 1990-91 to 1993-94 were laid on the Table of Lok Sabha after a delay ranging from 64 ½ months to 28 ½ months. These documents for the years 1994-95 and 1995-96 have been laid on 2.12.1998 and 21.12.1998 i.e. after a delay of about 35 months and 24 months respectively. The Committee observed that the Samiti had become habitual in laying their reports with delay and also that the reasons advanced by them for delay were not convincing. Hence keeping in view the inordinate and continuous delay in laying the documents, the Committee decided to call the representatives of the Ministry of Human Resource Development (Department of Culture) to further elucidate the reasons for delay. Accordingly, the representatives of the Department of Culture appeared before the Committee at their sitting held on 2 June, 2000.

1.6 On being asked to explain the reasons for delay in laying Annual Reports and Audited Accounts of Gandhi Smriti and Darshan Samiti for the years 1990-91 to 1993-94, the witness stated that the Chairman of the institution is the Prime Minister himself. Then there is a vice-chairman who runs the institution. At that point of time Dr. B.D. Pandey was the Vice-Chairman. He was an elderly man of 94 years and was ailing most of the time during that period. Now there is a different Vice-Chairman for the last six months.

1.7 On being asked about undue time taken at the stage of compilation of accounts and the measures taken to overcome such avoidable delay in future, the witness stated that the Samiti has been asked to take the help of Chartered Accountants if they have any such difficulties in future so that such delay could be averted.

1.8 From the information furnished by the Department of Culture, the Committee note that after close of the respective accounting years, the Samiti took 5 months to 7 $\frac{1}{2}$ months in compilation of their accounts as against 3 months recommended by the Committee for this purpose. The Committee also note that after handing over the accounts to the auditors, the auditors also took 5 months to 7 months in auditing of accounts. The Committee recommend that henceforth the Annual Accounts of the Samiti should be compiled and made available to the auditors for auditing within 3 months of the close of the accounting year as recommended earlier by the Committee in their First Report (Fifth Lok Sabha). For timely completion of audit work sincere efforts should be made by the Samiti by pursuing the matter vigorously with the auditors. If any delay is anticipated at this stage the matter should be brought to the notice of the Ministry and concerted efforts should be made together by the Samiti and the Ministry to get the audit work expedited.

1.9 The Committee are distressed to note that the Annual Reports containing only the administrative matters of the Samiti were required to be finalised within 6 months from the close of the accounting years, were actually finalised and got approved from the General Body of the Samiti taking a period of 10 to 28 months. The Committee feel that the Samiti did not pay adequate attention and importance to the finalisation of the Annual Reports and their placing before Parliament within the stipulated period. The Department of Culture also allowed the Samiti to take their own time in finalising the documents. The Committee feel had the Department of Culture been monitoring the progress effectively, much of the delay could have been averted. The Committee, therefore, recommend that henceforth the Annual Reports of the Samiti should be finalised within six months of the close of the accounting year and the Department of Culture should keep a constant watch on finalisation of these documents of the Samiti.

1.10 The Committee also note that after receipt of audited accounts from the auditors, the Samiti took about 1 $\frac{1}{2}$ months to 18 $\frac{1}{2}$ months in getting approval of accounts from the General Body of the Samiti and further about 15 days to 6 months in translation and printing of these documents.

1.11 The Committee are unhappy to note that after translation and printing of the documents, the Samiti took about 7 to 33 months in sending these documents to the Ministry for being laid on the Table of the House. This shows that very casual approach has been made and the Parliament has been denied the timely information which could have been made available by laying the Annual Report and Audited Accounts within the prescribed period. The Committee feel that the delay in finalisation of documents and their laying had been due to the negligence on the part of the Department of Culture which never impressed upon the Samiti for submitting these documents by the stipulated time.

1.12 The Committee recall their earlier recommendation made in their Fifteenth Report (7th Lok Sabha) presented to Lok Sabha on 14 December, 1983 which is as follows:—

“.....the Committee, therefore, recommend that the Ministry of Education and Culture (Department of Culture) should in consultation with the Gandhi Smriti and Darshan Samiti should draw up a time schedule for the finalisation of the accounts and their auditing, compilation of Annual Report, translation, printing and approval of the Annual Report and Audited Accounts by the Samiti so that these are laid on the Table of the House within 9 months of the close of accounting year.”

In their Action Taken Replies the then Ministry of Culture vide their O.M. No. 3-184-CH. 1 dated 25.2.1984 had intimated the Committee as under:—

“as recommended a time schedule for the finalisation of the accounts and their auditing, compilation, translation, printing and approval by the competent authority has been drawn up to ensure that the annual reports and the annual accounts of the Gandhi Smriti and Darshan Samiti are place on the Table of the two Houses of Parliament within the stipulated period of nine months.”

The Committee come to a conclusion that the time schedule so prepared was never adhered to and the things were allowed to take their own time and the Parliament has been kept in dark of the state of affairs of the Samiti.

1.13 The Committee also find that the Annual Reports and Audited Accounts for the subsequent years i.e. 1996-97 and 1997-98 have been laid on 24.4.2000 i.e. after a delay of about 28 months and 16 months. Whereas for the year 1998-99 these documents have been laid on 8.3.2000 i.e. after a delay of about 13 months. However these documents for the years 1999-2000 which were due for laying by 31.12.2000 have not so far been laid on the Table of the House.

1.14 The Committee recommend that the Department of Culture and Gandhi Smriti and Darshan Samiti should look into the whole matter afresh relating to finalisation of these documents. They should in consultation with each other draw up a realistic new time bound schedule involving all the stages for timely finalisation of these documents viz. appointment of auditors, compilation of accounts, handing over these documents to auditors, receipt of audited accounts from the auditors alongwith audit certificate, finalisation of Annual Report, approval of these documents from the AGM/Governing Council of the Samiti, translation and printing, sending them to the Ministry for laying, preparation of “Review” and “Delay Statement”, if any, by the Ministry and finally their laying on the Table of the House. The Committee also recommend that some officers at

sufficiently higher level in the Department of Culture must be made responsible to watch the progress of finalisation of these documents. The Committee may also be supplied with a copy of the time bound schedule so prepared. The Committee trust on the assurance given by the Secretary of the Department of Culture to the Committee during oral evidence that all efforts would be made to lay the documents of the Samiti on the Table of the House in time in future.

CHAPTER II

Delay in laying Annual Report and Audited Accounts of Rashtriya Mahila Kosh, New Delhi for the year 1994-95

The Rashtriya Mahila Kosh was constituted as a registered society under the Societies Registration Act, 1860, in Delhi on 30 March, 1993. The Chairperson of Rashtriya Mahila Kosh is the Ex. Officio Minister of State, Women and Child Development, Govt. of India. The management of RMK vests in the Governing Board of the Kosh which comprises 16 members including 5 Secretaries to the Govt. of India, 7 non-official members, 2 Secretaries in-charge of Women and Child Development from any two State Governments by rotation. The Rashtriya Mahila Kosh was given one time corpus of Rs. 31 crores by the Government.

2.2. The Annual Report and Audited Accounts of Rashtriya Mahila Kosh, New Delhi for the year 1994-95 were laid on the Table of the House on 11.8.1997. In terms of the recommendation of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha), the Annual Report and Audited Accounts of the Rashtriya Mahila Kosh 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 came to about 19 1/2 months.

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

“Rule 22 (v) of Memorandum of Association, Rules and Regulations of Rashtriya Mahila Kosh provides that the audit of Rashtriya Mahila Kosh accounts would be conducted by an auditor appointed by Government. After appointment of the auditor by the Government, the audit was conducted, and an Audit Report was prepared. The audited accounts had thereafter to be approved by the General Body of the Kosh, in accordance with the bye laws of RMK. The conduct of the meeting of the General Body of RMK is a time-consuming process.

Some time was also lost due to administrative reasons because the printer selected to do the job backed out and accordingly the job was given to a new printer.”

2.4. The Ministry of Human Resource Development (Department of Women & Child Development) who were requested to furnish the information on some points, have furnished the same as under:—

POINTS		REPLIES	
1		2	
I. The dates when:			
(a)	The Rashtriya Mahila Kosh, New Delhi approached the audit authority for appointment of auditors for auditing their accounts for the year 1994-95 and when were they appointed;		Action for appointment of auditors was initiated on 4th January, 1995. The Auditors were appointed by the Government on 26th July, 1995.
(b)	The accounts of the Rashtriya Mahila Kosh, New Delhi for the year 1994-95 were compiled and were ready for being handed over to auditors;		The accounts were compiled on 6th April, 1995.
(c)	The accounts were actually handed over to the auditors;		The Accounts were handed over to the Auditors in the month of August, 1995.
(d)	the auditing of accounts commenced by the auditors and the time taken in it;		Auditing of Accounts commenced in August, 1995. The Report was signed by the Auditors on 14.12.1995.
(e)	the Annual Report was finalised;		The Annual Report for 1994-95 was approved in the meeting of the Governing Board held on 16.1.1996.
(f)	the Annual Report and Audited Accounts were got approved from the AGM/General Body/ Executive/Finance Committee of the Rashtriya Mahila Kosh, New Delhi for the year 1994-95.		6th February, 1996.
(g)	the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;		10th May, 1996. Quotations were called for on 3.6.1996. Quotations were scrutinised by an internal Committee and

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| <p>III. The remedial measures taken or proposed to be taken both in the Ministry and the Rashtriya Mahila Kosh, New Delhi to ensure timely laying of the Annual Report and Audited Accounts within the prescribed period of nine months from the close of the accounting year, in future.</p> | <p>Action for auditing of Accounts of Rashtriya Mahila Kosh for 1996-97 has been taken up. The Report is also under preparation. All efforts will be made to get the Report printed and laid in Parliament after finalisation and approval by the Governing Board/A.G.M.</p> |
|---|--|

2.5 The Committee considered the matter at their sitting held on 28.4.2000.

2.6 Keeping in view the delay of 19½ months in laying the Annual Report and Audited Accounts of Rashtriya Mahila Kosh, New Delhi, for the year 1994-95 the Committee decided to call the representatives of Ministry of Human Resource Development (Department of Women & Child Development) before the Committee to elucidate the reasons for delay in laying these documents on the Table of the House. Accordingly, the representatives of the Ministry of Human Resource Development (Department of Women & Child Development) appeared before the Committee at their sitting held on 2.6.2000.

2.7 On being asked to explain the reasons for delay in laying Annual Report and Audited Accounts of Rashtriya Mahila Kosh for the year 1994-95, the Secretary of the Department informed that Rashtriya Mahila Kosh was established in 1993-94. The year 1994-95 therefore happened to be the second full year of its working. He also added that initially there was some teething trouble in respect of posting of staff, appointment of auditors, printing of documents etc. which contributed towards delay in laying Annual Report and Audited Accounts on the Table of the House. He further added that there has been delay in appointment of auditors. The auditors audited the accounts, but due to some clerical and other errors these could not be finalised and published. Once these accounts were finalised and approved, these were got published and sent to the Ministry for laying. However he assured the Committee that the system has now been improved and there will be no delay in future and the Committee will have no cause for any complaint.

2.8 On being asked that after approval of the Annual Report & Audited Accounts by the Governing Body of Rashtriya Mahila Kosh on 16.1.1996 and 6.1.1996 respectively, why the RMK took about 16 months in translation and printing of the documents, the representative of the

Department stated that initially the tenders for printing of the documents were invited and the job was awarded to a printer but he could not do it and, therefore, this job had to be awarded to another printer and that took more time.

2.9 On being asked about the method or procedure being followed for translation and printing of the documents and whether there is permanent staff in Rashtriya Mahila Kosh for translation of these documents, the witness stated that as on date the Rashtriya Mahila Kosh is short of staff at the lower level. In view of the shortage, RMK take assistance of the Department of Women and Child Development. He also added that all precautions have been taken during the current year. Translation & printing would be done simultaneously and the documents would be laid within the stipulated period *i.e.* within nine months of the close of the accounting year.

2.10 On being asked if there was a problem at the initial stage of establishment of RMK why the delay occurred in laying the Annual Reports and Audited Accounts for the subsequent years, the witness stated that the Department had looked into it and found that the basic reason for delay was due to shortage of lower level of staff. There have been delays in finalisation of accounts also. He, however, stated that all efforts were being made to eliminate delay in laying these documents in future.

2.11 On being asked the reasons for taking 2 months in sending the documents by RMK to the Ministry, the witness stated that it was not in a proper format. A statement of reasons for delay was also required from them. Therefore, the documents were sent back to them with the instructions to make them available in proper format. This process took some time.

2.12. On being asked about the remedial measures that have been taken to curtail the delay in laying the Annual Reports and Audited Accounts of Rashtriya Mahila Kosh in future, the witness stated that a new desk has been created in the Ministry to handle it and the whole system has been geared up to avoid such delays in future.

2.13 From the information furnished by the Ministry of Human Resource Development (Department of Women & Child Development) the Committee note that the action for appointment of auditors for auditing the accounts of the Rashtriya Mahila Kosh for the year 1994-95 was initiated on 14.1.1995 and they were appointed as late as on 26.7.1995 *i.e.* after about 7 months of initiation in the matter and 4 months after close of the accounting year. The accounts for auditing were handed over to them in August, 1995. Auditing was completed in September, 1995. But the Audit Report was signed by the Auditors on 14.12.1995 *i.e.* after 3 months of the completion of the auditing of accounts. The Committee are not happy with the manner in which the whole matter relating to appointment of auditors, auditing of accounts and getting the audit report from auditors, has been handled. The Committee

feel had the Rashtriya Mahila Kosh been vigilant most of the delay which occurred at this stage could have been easily averted. The Committee would like to know the reasons for taking 3 months, after completing the audit, in issuing the final audit report and what action is proposed to be taken to obviate such delays in future. The Committee feel that there must be some sort of concurrent audit system in the RMK so that the accounts free from basic defects are compiled and handed over to auditors immediately after close of their respective accounting years. Efforts should also be made to get back the audited accounts from the auditors alongwith Audit Certificate at the earliest.

2.14 The Committee are concerned to note that the RMK took 9½ months in finalising their Annual Report which contain only the administrative matters although it should have been finalised within 6 months of the close of the accounting as recommend by the Committee. The Committee observe that the RMK did not attach due importance to laying of their documents on the Table of the House. The Committee hope that the RMK would be vigilant in future in finalising their documents for being laid on the Table of the House.

2.15 The Committee are distressed to note that after approval of the Annual Report and Audited Accounts by the Governing Board of the RMK on 16.1.1996 & 6.2.1996 respectively, the RMK took about 16 months in translation and printing of the documents. The Committee are not satisfied with the reply of the witness during oral evidence before the Committee that the printer whom the work of printing was initially awarded, backed out and the work had to be awarded to another printer. The Committee understand that sincere efforts were not made by the RMK to get the documents printed and the Ministry concerned also did not pursue the matter with RMK. The Committee would like to know what action has been taken or proposed to be taken to completely wipe out such delays in future. The Committee note that the panel of printer has been drawn and maintained by RMK to avoid such procedural delays in future.

2.16 The Committee also regret to note that after printing of the documents on 21.5.1997, the RMK took more than 2 months in forwarding the documents to the Ministry of Human Resource Development (Department of Education) for being laid on the Table of the House. This shows that the work relating to laying of documents has not been taken with seriousness that they deserved.

2.17 The Committee also note that the Annual Report and Audited Accounts of RMK for the year 1993-94 were laid on the Table on 12.3.1996 i.e. after a delay of about 14½ months. Likewise, these documents for the years 1995-96 were laid on 20.7.1998 i.e. after a delay of about 19 months and for the years 1996-97 and 1997-98 were laid on 14.12.1999 i.e. after a delay of about 23½ months and 11½ months respectively. These documents for the years 1998-99 and 1999-2000 which were required to be

laid on the Table of the House by 31.12.1999 and 31.12.2000 have not so far been laid on the Table of the House.

2.18 After close scrutiny of the reasons responsible for delay in laying Annual Report and Audited Accounts of RMK for the year 1994-95 and to avoid such delay in future, the Committee recommend that the Ministry of Human Resource Development (Department of Women and Child Development) and RMK together should chalk out a time bound programme for the various stages involved in finalisation of these documents viz. appointment of statutory auditors, compilation of accounts, handing over the accounts to auditors, receipt of audited accounts and audit certificate from the auditors, holding of Governing Body meeting, Hindi translation and printing of documents and finally despatching the documents to the Ministry for being laid on the Table of the House, thereafter preparing "Review" and "Delay Statement", if any, and getting them authenticated from their Minister. The Committee on Papers Laid on the Table may also be informed of the programme so prepared. The Ministry of Human Resource Development (Department of Women & Child Development) must also see that the programme is strictly adhered to. The RMK should also be instructed that if any delay is anticipated on the part of audit they must inform the Ministry immediately so that the Ministry could impress upon them and get it expedited. The Ministry should also feel responsibility and depute some sufficiently higher level officer in the Ministry to oversee the progress of finalisation of these documents from time to time. The Committee hope that the whole procedure should be streamlined in order to eliminate the delay in laying Annual Report and Audited Accounts of RMK within nine months of the close of the accounting years, in future.

CHAPTER III

Delay in laying Annual Report and Audited Accounts of Rashtriya Sanskrit Vidyapeeth, Tirupati for the year 1994-95

The Annual Report and Audited Accounts of the Rashtriya Sanskrit Vidyapeeth, Tirupati for the year 1994-95 alongwith "Review" and "Delay Statement" were laid on the Table of the House on 3 December, 1996. As per recommendation of the Committee 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 after close of the accounting year. Thus, the delay in laying the Annual Report and Audited Accounts on the Table of Lok Sabha came to about 11 months.

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

"There has been some delay in laying Annual Report and Audit Report of the Rashtriya Sanskrit Vidyapeeth, Tirupati for the year 1994-95. The Audit Report was completed on 3rd August, 1995, but received by Vidyapeeth from A.G., Andhra Pradesh only on 13.12.1995. The Audit Report and the Annual Reports were approved by the Vidyapeeth on 25.2.1996. Thereafter, fulfilling the prescribed procedure including translation took some 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, have furnished the same as under:—

POINTS	REPLIES
1	2

I. The dates when:—

- | | | |
|-----|--|-----------|
| (a) | the action for appointment of auditors for auditing of accounts of Rashtriya Sanskrit Vidyapeeth, Tirupati for the year 1994-95 was initiated; | 5.7.1995 |
| (b) | the accounts of RSV, Tirupati were compiled and were ready for being handed over to auditors; | 10.7.1995 |

- (c) the accounts were actually handed over to the auditors; 25.7.1995
- (d) the auditing of accounts commenced by the auditors and the time taken in it; 25.7.1995 to 3.8.1995 — 10 days
- (e) the annual Report was finalised; 21.1.1996
- (f) the annual Report and audited accounts were got approved from the AGM/General Body/Executive/Finance Committee of the RSV, Tirupati; 25.2.1996
- (g) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it; March to May, 1996
3 months since there is no Hindi translator.
- (h) the finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament; 21.6.1996
- (i) The "Review" and "Delay Statement" were prepared by the Ministry; 29.8.1996
- (j) The Annual Report and Audited Accounts alongwith "Review" and "Delay Statement" were got authenticated from the Minister; and 9.9.1996
- (k) The Annual Reports and Audited Accounts of RSV, Tirupati for the last three years i.e. 1991-92, 1992-93 & 1993-94 were laid in Parliament; 1991-92 — 20.12.1994
1992-93 — 20.12.1994
1993-94 — 14.03.1995

1	2
I. The latest position regarding finalisation of the Annual Report(s) and Audited Accounts for the subsequent year(s) 1995-96. When these are expected to be laid on the Table of Lok Sabha?	The report for 1995-96 has been received by the Department but have not been sent for laying in the Parliament as the audited report has not been approved by the Finance Committee.
II. The remedial measures taken or proposed to be taken both in the Ministry and the RSV 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.	Necessary instructions are being given to the concerned to take note of the time and schedule for submission of reports well in time in future.

3.4 The Committee considered the matter at their sitting held on 9.9.1997. Keeping in view the 11 months delay in laying on the Table of the House the documents of Rashtriya Sanskrit Vidyapeeth, Tirupati for the year 1994-95, the Committee decided to take oral evidence of the representatives of the Ministry of Human Resource Development (Department of Education) to know the reasons responsible for delay. Accordingly a representatives of the Department of Education appeared before the Committee on 25.9.1997 to tender their oral evidence. They did not come prepared to explain the reasons and were not able to reply properly on the points raised by the Committee during their oral evidence. It was, therefore, decided that the Secretary of the Department of Education might be called for evidence on some other date.

3.5 Accordingly, the Secretary of the Department of Education was called for oral evidence before the Committee on 2.6.2000 to elucidate the reasons for delay in laying Annual Report and Audited Accounts of the Vidyapeeth for the year 1994-95.

3.6 On being asked to explain the reasons for delay in laying these documents on the Table of Lok Sabha, the Secretary of the Department of Education stated that the institutions like Rashtriya Sanskrit Vidyapeeth is very small for C&AG. When they audit big ones then the turn of the dispersed institutions, which are here and there, comes.

3.7 On being asked what steps have been taken to overcome the delay at this stage, the witness stated that they had written a letter to C&AG in August, 1999 in which the attention of C&AG has been drawn on undue delay being done by them in auditing the accounts of the Vidyapeeth.

3.8 From the information furnished by the Ministry of Human Resource Development (Department of Education) the Committee are distressed to note that there has been undue delay in laying Annual Reports and Audited Accounts of Rashtriya Sanskrit Vidyapeeth, Tirupati year after year. These documents for the years 1991-92, 1992-93 and 1993-94 were laid after a delay of about 24 months, 12 months & 3½ months respectively. These documents for the year 1995-96, 1996-97 & 1997-98 have been laid after a delay of about 18½ months, 11 months & 11 months respectively. The documents for the year 1998-99 have been laid on 22.8.2000 i.e. after a delay of about 8 months. However these documents for the year 1999-2000 which were due for laying on the Table of the House by 31.12.2000 have not so far been laid.

3.9 The Committee note that the Rashtriya Sanskrit Vidyapeeth, Tirupati initiated the action for appointment of auditors for auditing their accounts for the year 1994-95 on 5.7.1995 i.e. much after close of their accounting year. The Committee feel had the Vidyapeeth taken timely action much of the delay could have been curtailed.

3.10 The Committee gather from the "Delay Statement" laid on the Table that the auditing of accounts was completed by the auditors on 3.8.1995 but the accounts were received by the Vidyapeeth on 31.12.1995. The Committee do not understand the reasons for not giving the Audit Report by the AG of the State of Andhra Pradesh to the Vidyapeeth immediately after the accounts were audited. The Committee feel that the Vidyapeeth did not make serious efforts to obtain the audited accounts even knowing fully well that the documents have already been delayed for placing before Parliament. The Committee feel that the Ministry and the Vidyapeeth should take up the matter for the speedy auditing of accounts with the Accountant General, AP.

3.11 The Committee regret to note that after approval of the documents by AGM/FC of the Vidyapeeth on 25.2.1996, the Vidyapeeth took 4½ months in translation & printing of the documents and thereafter sending it to the Ministry for laying. The Committee understand that the Vidyapeeth did not give due importance of laying of the documents on the Table of the House.

3.12 The Committee also note that after receipt of the documents from the Vidyapeeth, the Ministry took about 2½ months in preparing "Review" and "Delay Statement" and getting the documents authenticated from their Minister. On perusal of the reasons responsible for delay as stated by the Ministry, the Committee find that the Ministry as well as the Vidyapeeth did not take seriously the observations and recommendations of the Committee made in their various reports and sent to the Ministry for compliance wherein it had been categorically recommended that the Annual Reports and Audited Accounts should have been laid within the stipulated period of nine months after close of the accounting year.

3.13 The Committee also note that the annual Report for the year 1994-95 was finalised by the Vidyapeeth on 21.1.1996 i.e. after about 9 months of the close of the accounting year as against six months as recommended by the Committee. The Committee do not understand the delay occurred in finalising the Annual Report where no outside agency was involved in the process of finalising the Report. The Committee feel that the Vidyapeeth did not pay due attention and importance to the finalisation of Annual Report and placing them before Parliament within the stipulated time period.

3.14 The Committee, therefore, recommend that the Ministry of Human Resource Development (Department of Education) should in consultation with the Vidyapeeth draw up a realistic time bound schedule to complete all the formalities at various stages viz. appointment of auditors by approaching the C&AG much in advance before the close of the accounting year, timely compilation of accounts and giving them to auditors, speedy auditing of accounts, submission of final audit report by auditors, translation and printing of documents and sending them to the Ministry for laying. The Committee also recommend that the time bound schedule so prepare should be monitored and adhered to by both the Ministry and the Vidyapeeth at sufficiently higher levels so that the Annual Reports and Audited Accounts are finalised as per time schedule and are placed before Parliament well within 9 months of the close of the accounting year of the Vidyapeeth i.e. latest by 31st December every year.

CHAPTER IV

Delay in laying Annual Reports and Audited Accounts of Centre for Railway Information System (CRIS), New Delhi for the years 1992-93 to 1995-96

The Annual Reports and Audited Accounts of Centre for Railway Information System (CRIS), New Delhi for the years 1992-93 to 1995-96 were laid on the Table of Lok Sabha on 9.7.1998. In terms of recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts of CRIS for all these years were required to be laid on the Table of the House within 9 months of the close of the respective accounting years. Thus, the delay in laying the Annual Reports and Audited Accounts for the years 1992-93 to 1995-96 ranged from 54 months to 18 months.

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

1992-93 to 1995-96

"All possible efforts were made to finalise the Annual Reports and Audited Accounts of CRIS for the years 1992-93 to 1995-96 in time and present them to both Houses of Parliament as per extant orders. However, these reports could not be placed before Parliament as these could not be got approved as the scheduled meetings of the Governing Council/CRIS could not be convened for one reason or the other including want of convenience of the Hon'ble Minister incharge for Railways and Chairman of the Governing Council of the CRIS."

4.3 The Ministry of Railways who were requested to furnish information on some more points, have furnished the same as under:—

POINTS	REPLIES
1	2

I. The dates when:

(a)	Centre for Railway Information System, New Delhi approached the audit authority for appointment of auditors for auditing their accounts for the years 1992-93, 1993-94, 1994-95 and 1995-96 and when were they appointed;	Comptroller & Auditor General was re-entrusted for a period of five years from 1991-92 to 1995-96 for audit of accounts of CRIS. The audit authority was approached/appointed on 23.4.1991.																				
(b)	the accounts of CRIS, New Delhi for each year were compiled and were ready for being handed over to auditors.	<table border="0"> <thead> <tr> <th style="text-align: left;">Year</th> <th style="text-align: right;">Date</th> </tr> </thead> <tbody> <tr> <td>1992-93</td> <td style="text-align: right;">06.07.1993</td> </tr> <tr> <td>1993-94</td> <td style="text-align: right;">30.06.1994</td> </tr> <tr> <td>1994-95</td> <td style="text-align: right;">18.07.1995</td> </tr> <tr> <td>1995-96</td> <td style="text-align: right;">09.07.1996</td> </tr> </tbody> </table>	Year	Date	1992-93	06.07.1993	1993-94	30.06.1994	1994-95	18.07.1995	1995-96	09.07.1996										
Year	Date																					
1992-93	06.07.1993																					
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1994-95	18.07.1995																					
1995-96	09.07.1996																					
(c)	the accounts for each year were actually handed over to the auditors;	<table border="0"> <tbody> <tr> <td>1992-93</td> <td style="text-align: right;">07.07.1993</td> </tr> <tr> <td>1993-94</td> <td style="text-align: right;">30.06.1994</td> </tr> <tr> <td>1994-95</td> <td style="text-align: right;">26.07.1995</td> </tr> <tr> <td>1995-96</td> <td style="text-align: right;">10.07.1996</td> </tr> </tbody> </table>	1992-93	07.07.1993	1993-94	30.06.1994	1994-95	26.07.1995	1995-96	10.07.1996												
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(d)	the auditing of accounts for each year commenced by the auditors and the time taken in it;	<table border="0"> <thead> <tr> <th style="text-align: left;">Year</th> <th style="text-align: right;">Date of commencement of Audit</th> </tr> </thead> <tbody> <tr> <td>1992-93</td> <td style="text-align: right;">19.07.1993</td> </tr> <tr> <td>1993-94</td> <td style="text-align: right;">27.07.1994</td> </tr> <tr> <td>1994-95</td> <td style="text-align: right;">07.09.1995</td> </tr> <tr> <td>1995-96</td> <td style="text-align: right;">14.10.1996</td> </tr> </tbody> </table> <table border="0"> <thead> <tr> <th style="text-align: left;">Year</th> <th style="text-align: right;">Date of completion (i.e. date of certification & issue of SAR by Principal Director of Audit, N.Rly)</th> </tr> </thead> <tbody> <tr> <td>1992-93</td> <td style="text-align: right;">14.07.1994</td> </tr> <tr> <td>1993-94</td> <td style="text-align: right;">14.07.1995</td> </tr> <tr> <td>1994-95</td> <td style="text-align: right;">09.07.1996</td> </tr> <tr> <td>1995-96</td> <td style="text-align: right;">23.04.1997</td> </tr> </tbody> </table>	Year	Date of commencement of Audit	1992-93	19.07.1993	1993-94	27.07.1994	1994-95	07.09.1995	1995-96	14.10.1996	Year	Date of completion (i.e. date of certification & issue of SAR by Principal Director of Audit, N.Rly)	1992-93	14.07.1994	1993-94	14.07.1995	1994-95	09.07.1996	1995-96	23.04.1997
Year	Date of commencement of Audit																					
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(e)	the Annual Reports for the years 1992-93, 1993-94, 1994-95 & 1995-96 were finalised	<table border="0"> <thead> <tr> <th style="text-align: left;">Year</th> <th style="text-align: right;">Date</th> </tr> </thead> <tbody> <tr> <td>1992-93</td> <td style="text-align: right;">28.09.1994</td> </tr> <tr> <td>1993-94</td> <td style="text-align: right;">22.11.1995</td> </tr> <tr> <td>1994-95</td> <td style="text-align: right;">14.10.1996</td> </tr> <tr> <td>1995-96</td> <td style="text-align: right;">26.07.1997</td> </tr> </tbody> </table>	Year	Date	1992-93	28.09.1994	1993-94	22.11.1995	1994-95	14.10.1996	1995-96	26.07.1997
Year	Date											
1992-93	28.09.1994											
1993-94	22.11.1995											
1994-95	14.10.1996											
1995-96	26.07.1997											
(f)	The Annual Reports and Audited Accounts were taken up for translation and the time taken in it;	Hindi translation of the Annual Report including Audited Accounts was taken up simultaneously with the finalisation of the Annual Report.										
(g)	the printing work was started and when it was completed for each year;	The printing of Annual Reports & Audited Accounts for the years 1992-93, 1993-94, 1994-95 & 1995-96 was started on 20.10.1997 and completed on 27.10.1997.										
(h)	the "Delay Statements" were prepared by the Ministry separately; and	24.06.1998										
(i)	the Annual Reports & Audited Accounts of CRIS, New Delhi for the last 3 years, i.e. 1989-90, 1990-91 & 1991-92 were laid on the Table of Lok Sabha.	<table border="0"> <tbody> <tr> <td>1989-90</td> <td style="text-align: right;">17.12.1991</td> </tr> <tr> <td>1990-91</td> <td style="text-align: right;">23.02.1993</td> </tr> <tr> <td>1991-92</td> <td style="text-align: right;">14.03.1995</td> </tr> </tbody> </table>	1989-90	17.12.1991	1990-91	23.02.1993	1991-92	14.03.1995				
1989-90	17.12.1991											
1990-91	23.02.1993											
1991-92	14.03.1995											
II.	The latest position regarding finalisation of the Annual Reports and Audited Accounts for the subsequent years 1996-97 & 1997-98. When these are expected to be laid on the Table of Lok Sabha?	The Annual Report and Audited Accounts for the year 1996-97 have already been audited and approved by the Governing Council and submitted to Ministry of Railways on July 27, 1998 for laying on the Table of the House. Accounts for 1997-98 were finalised on 19.6.1998 and delivered to Audit on 29.6.1998. These are presently under Audit scrutiny since 1.8.1998.										

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| <p>III. The remedial measures taken or proposed to be taken both in the Ministry of Railways and the Centre for Railway Information System (CRIS), New Delhi to ensure timely laying of the Annual Reports & Audited Accounts within the prescribed period of nine months from the close of the Accounting year in future.</p> | <p>Measures taken by CRIS</p> <ol style="list-style-type: none"> (1) Finalisation of Annual Accounts & submission to Audit within three months of the close of the financial year will be ensured. (2) Continuous liaison with Audit will be maintained for expeditious certification of the Annual Accounts. (3) It will be arranged that the Annual Report, incorporating the Audited Annual Accounts and remarks on Audit comments is finalised immediately after certification of Annual Accounts by Audit and submitted for consideration of Governing Council immediately thereafter so that the prescribed time schedule for laying the papers is observed |
|--|--|

4.4 The Committee considered the matter at their sitting held on 28 January, 2000 and in view the inordinate and continuous delay in laying the Annual Reports and Audited Accounts of Centre for Railway Information System (CRIS), New Delhi for the years 1992-93 to 1995-96, the Committee decided to call the representatives of the Ministry of Railways to elucidate the delay. Accordingly, the representatives of the Ministry of Railways appeared before the Committee at their sitting held on 13.9.2000.

4.5 On being asked the reasons for delay in laying on the Table of the House the Annual Reports and Audited Accounts for the years 1992-93 to 1995-96 of Centre for Railway Information Systems (CRIS), the representatives of the Ministry of Railways stated that even though the accounts were compiled and submitted to auditors and audit certificate was also obtained within a reasonable period, but the approval of Governing Council of the CRIS could not be obtained on time due to which the laying of documents for these years were badly delayed.

4.6 On being stated that delay in laying of the documents on the Table of the House are not small departures and this too has not happened once but many times and there must be some sort of accountability to the Parliament, the witness replied that there cannot be two opinion on that. They apologized for the lapse and assured the Committee that the accounts would be handed over to auditors on time in future. They also emphasised that there is a progressive improvement in the submission of accounts for subsequent years and, therefore, ready to give undertaking that henceforth delay would not take place.

4.7 The Committee note that after handing over the compiled accounts to the auditors, 6 to 12 months were taken by the auditors is auditing, certification and issue of statutory audit report by Principle Director of Audit as against six months recommended by the Committee for auditing of accounts, printing of report and sending it to the Government for laying on the Table of the House. The Committee come to a conclusion that either after handing over the documents to the auditors the CRIS did not pursue the matter with the auditors and allowed them to take their own time or their accounts were not being maintained properly because of which the auditors took such a long time. The Committee would like to know the actual reasons for delay at this stage of auditing of accounts and the action taken or proposed to be taken to overcome such delay. However, the Committee recommend that as soon as the accounts are handed over to auditors they must be pursued vigorously for timely completion of audit of accounts.

4.8 The Committee regret to note that the CRIS took about 21 months to 16 months in finalisation of their Annual Reports for the year 1992-93 to 1995-96 and further 8 months in getting approval of the Annual Reports from their Governing Council and thereafter sending it to the Ministry of Railways for laying on the Table of the House. The Committee are not happy with the lackadaisical approach of the CRIS in finalising their documents.

4.9 The Committee also find from the information furnished by the Ministry of Railways that the Annual Reports & Audited Accounts of CRIS for the years 1989-90, 1990-91 & 1991-92 were laid on the Table of the House on 17.12.1991, 23.2.1993 and 14.3.1995 i.e. after a delay of about 11½ months, 14 months and 26½ months respectively. These documents for the years 1996-97, 1997-98 and 1998-99 have been laid on the Table on 17.12.1998, 2.12.1999 and 3.8.2000 i.e. after a delay of about 11½ months, 11 months and 7 months respectively. However, these documents for the year 1999-2000 which were required to be laid on the Table of the House by 31.12.2000 have not so far been laid.

4.10 The Committee recall the action taken reply of the Ministry of Railways *vide* their O.M. No. 91/OIS/CRIS/Audit/Pt. dated 29.11.1994

in response to the recommendation of the Committee on Papers Laid on the Table made in para 2.13 of Twelfth Report (Tenth Lok Sabha) which read as under:—

“The Ministry has already laid down a time schedule for the audit of accounts of CRIS and have instructed CRIS to adhere to the schedule. The Comptroller and Auditor General has also been requested to expedite audit so that the report and accounts can be submitted to Parliament within the stipulated period of 9 months. Adherence of this time schedule will be closely monitored by the Ministry. It was on orders from Minister of Railways that position in respect of implementation of Freight Operation and Information System (FSIS) as well as other related matters was evaluated and steps taken to tone up the organisation for speedy results and to ensure timely and appropriate maintenance of accounts.”

4.11 The Committee take a serious view of the fact that even after assuring the Committee there has been no change in the position of laying of the documents of CRIS and still these documents are being laid on the Table of the House with delay.

4.12 The Committee, therefore, recommend that the whole matter relating to laying of Annual Reports & Audited Accounts of CRIS must be looked into afresh. The Ministry of Railways in consultation with CRIS & Audit authorities should draw up a realistic time bound schedule for each stage involved in the process of finalising the documents and the time bound schedule so prepared must be followed in its letter and spirit. Some senior officers both in the Ministry and the CRIS must be entrusted the assignment to see the progress of finalisation of these documents from time to time and ensure that the Annual Reports and Audited Accounts of CRIS are laid on the Table of the House within stipulated period of 9 months after close of the accounting year in future.

CHAPTER V

Delay in laying Annual Report and Audited Accounts of Regional Engineering College, Warangal for the year 1995-96

The Annual Report and Audited Accounts of the Regional Engineering College, Warangal for the year 1995-96 were laid together with "Review" and "Delay Statement" on the Table of Lok Sabha on 24.11.1997. As per recommendation of the Committee on Papers Laid on the Table contained in Para 3.5 of their first Report (5th Lok Sabha), the after mentioned documents were required to be laid on the Table of the House within 9 months of the close of the accounting year *i.e.* by 31 December, 1996. Thus, the period of delay in laying the documents came to about 11 months.

5.2 In the "Delay statement" laid alongwith the Annual Report and Audited Accounts for the year 1995-96 the reasons for delay have been explained as under:—

"The Annual Report/Audited Report alongwith Audited Statement of accounts in respect of Regional Engineering College, Warangal for the year 1995-96 were received after 31 December, 1996. A statement showing the reasons for delay in chronological order is enclosed. As such, these could not be laid before the House within the prescribed period. The same are being laid now."

I. AUDIT REPORT

1. Date of finalisation of Accounts by the College	31.05.1996
2. Date of submission of Accounts to AG	25.06.1996
3. Commencement of Inspection of Accounts by AG	18.07.1996
4. Completion of Inspection of Accounts by AG	09.08.1996
5. Date of Approval of Accounts by the Inspecting Officer	16.10.1996
6. Date of Despatch of Audited Accounts by AG	22.10.1996
7. Date of approval by BOG/FC of the College	25.06.1996
8. Date of despatch of Audit Report and Audited Accounts by the College	
(i) English	03.03.1997
(ii) Hindi	06.10.1997

II. ANNUAL REPORT

- | | |
|-------------------------------------|------------|
| 1. Date of approval by BOG | 27.02.1997 |
| 2. Date of despatch to the Ministry | |
| (i) English | 03.03.1997 |
| (ii) Hindi | 06.10.1997 |

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

POINTS	REPLIES
1	2
I. Please state the dates when:	
(a) the Regional Engineering College, Warangal approached the audit authority for appointment of auditors for auditing their accounts for the year 1995-96 and when were they appointed.	25th June, 1996
(b) the accounts of Regional Engineering College, Warangal were compiled and were ready for being handed over to auditors;	31 May, 1996
(c) the Annual Report was finalised;	The English version of the Report was finalised on 27th February, 1997 and sent to the Ministry of Human Resource Development on 3.3.1997.
(d) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;	7 months
(e) the "Delay Statement" and "Review" were prepared by the Ministry;	Review Statement: 21.5.1997 Delay Statement: 7.10.1997

1	2												
(f) The annual Report and Audited Accounts along with "Review" and "Delay Statement" were got authenticated from the Minister;	14.10.1997												
(g) The Annual Report and Audited Accounts of Regional Engineering College, Warangal for the last three years <i>i.e.</i> 1992-93, 1993-94 and 1994-95 were laid in Parliament;	<table border="0"> <tr> <td>Year</td> <td>Lok Sabha</td> <td>Rajya Sabha</td> </tr> <tr> <td>1992-93</td> <td>16.8.1993</td> <td>12.08.1994</td> </tr> <tr> <td>1993-94</td> <td>09.5.1995</td> <td>05.05.1995</td> </tr> <tr> <td>1994-95</td> <td>16.5.1997</td> <td>16.05.1997</td> </tr> </table>	Year	Lok Sabha	Rajya Sabha	1992-93	16.8.1993	12.08.1994	1993-94	09.5.1995	05.05.1995	1994-95	16.5.1997	16.05.1997
Year	Lok Sabha	Rajya Sabha											
1992-93	16.8.1993	12.08.1994											
1993-94	09.5.1995	05.05.1995											
1994-95	16.5.1997	16.05.1997											
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?	<p>The College has stated that the English version of Annual Report and Audited Accounts for 1996-97 are ready and they will be despatched to the Ministry of Human Resource Development very soon. The Hindi version of the same are under process and they will be sent to the Ministry before end of December, 1997. It may be mentioned here that the report was ready by 3.11.1997 itself but the Audit Reports and Audit certificate were received only on 1.12.1997.</p>												
III. The remedial measures taken or proposed to be taken both in the Ministry and the Regional Engineering College, Warangal 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(s), in future.	<p>In this regard Ministry has issued the directions to the College for submitting the reports within specific time frame. But for Audit Reports & Hindi version, College is unable to submit it within prescribed time frame. However, the College has stated that the College will take all possible remedial measures for submission of Annual Reports in time, in future.</p>												

5.4. The Ministry of Human Resource Development (Department of Education), who were requested to furnish further information on some more points arising out of the information submitted by them earlier, have furnished the same as under:—

1	2
(a) Please state the specific dates when the College approached the audit authorities and when the auditors were appointed for auditing the accounts of the College.	The Accountant General, Andhra Pradesh was approached by the College on 25.6.1996 and the Accountant General, Andhra Pradesh deputed the Audit party from 18.7.1996 onwards.
(b) (i) Please indicate the dates when the translation work was taken up and when it was completed.	The translation work was taken up on 11.4.1997 and was completed on 9.6.1997.
(ii) Please also specify the dates when the work for printing was handed over to the printer and when the printed copies were received from the printer.	The report was handed over to the printer for printing on 26.6.1997 and the printer in turn completed and handed over on 28.9.1997.

5.5 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 10 May, 2000.

5.6 The Committee note that the Annual Report and Audited Accounts of Regional Engineering College, Warangal for the year 1995-96 were laid on the Table of Lok Sabha on 24.11.1997 i.e. after a delay of about 11 months. The Committee also note that these documents for the preceding years i.e. 1993-94 & 1994-95 were also laid with a delay of about 4 months & 17 months. Whereas for the subsequent years. i.e. 1996-97, 1997-98 & 1998-99 these documents have been laid on the Table of the House on 8.6.1998, 2.3.1999 and 8.3.2000 i.e. after a delay of about 5 months, 2 months & 2 months respectively.

5.7 From the information furnished by the Ministry of Human Resource Development (Department of Education), the Committee find that REC initiated the action for appointment of auditors for auditing their accounts on 25.6.1996 i.e. after close of the respective accounting year and even after finalisation of their accounts on 31.5.1996. Thereafter, the College handed over these accounts to auditors on 25.6.1996 but the auditors started auditing of accounts on 18.7.1996 i.e. after one month of receiving the accounts. The Committee feel had the College taken action for appointment

of auditors before close of accounting year, delay in laying these documents on the Table of Lok Sabha could have been curtailed to a large extent. The Committee, therefore, recommend that the REC, Warangal, should look into such avoidable delay in future. An advance action before close of the accounting year for appointment of auditors must be initiated to overcome the delay at this stage of finalisation of the documents.

5.8 The Committee note that the College received back audited accounts from Accountant General on 22.10.1996 for which the approval of Board of Governors/Finance Committee of the College had been obtained on 25.6.1996 but the College sent the English versions on 3.3.1997 and Hindi version on 6.10.1997 of the audited accounts to the Ministry for being laid on the Table of the House. The Committee fail to understand the unduly long time taken in forwarding these documents to the Ministry. The Committee would like to know the detailed reasons for the delay occurred at this stage. The Committee also recommend that the REC, Warangal and Ministry of Human Resource Development (Department of Education) should be more vigilant and avoid such delay in future.

5.9 The Committee regret to note that the College finalised the Annual Report on 27.2.1997 taking about 11 months as against 6 months recommended by the Committee. Even after finalisation and approval of the Annual Report by BOG/FC of the College on 27.2.1997, its translation work was taken up on 11.4.1997 i.e. after about 1½ months and further 2 months were taken to complete the job. The Committee further regret to note that after completion of translation work of the report on 9.6.1997, the college took 4½ months to get printing of these documents knowing fully well that the documents have already been delayed for laying on the Table of the House. The Committee would like to know what efforts were made to get early translation and printing of these documents to avoid delay. The Committee, however, recommend that an advance action for printing of documents should be taken in order to give these documents to the printer immediately after these are adopted by BOG/FC of the college to avoid such delay at this stage.

5.10 In view of the reasons responsible for delay in laying Annual Report & Audited Accounts for the year 1995-96 of Regional Engineering College, Warangal as mentioned by the Ministry of Human Resource Development (Department of Education) and narrated in the foregoing paragraphs, the Committee are bound to observe that there is no time schedule being maintained by the College in finalising these documents and laying them on the Table of the House. The concerned Ministry has also not taken due care to fulfil this statutory requirement.

5.11 The Committee express its displeasure over the recurring delays and observe that the recommendation contained in para 3.5 of their First Report (Fifth Lok Sabha) presented to the House on 8 March, 1976 and circulated through Ministry of Parliamentary Affairs for compliance to all the

Ministries has not been given due importance by the Ministry of Human Resource Development (Department of Education) and the Regional Engineering College, Warangal has been allowed to take its own time in finalising their Annual Reports and Audited Accounts. The Committee would like to emphasis that delay in laying of the documents on the Table of the house deprive the members of Parliament an opportunity to have timely access to these documents to evaluate the performance and activities of the College, appropriation of funds provided to it and suggest remedial measures in case of short coming, if any. The Committee reiterate the relevant extract of the above said recommendation of the Committee for meticulous compliance in future both by the Ministry of Human Resource Development and REC, Warangal:—

“....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 unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it to Government for laying....”

5.12. The Committee, therefore, recommend that the Regional Engineering College, Warangal should prepare a time bound schedule right from the compilation of their accounts to laying them on the Table of the house in consultation with the Administrative Ministry i.e. Ministry of Human Resource Development (Department of Education) and some senior officer in Ministry of Human Resource Development (Department of Education) should be entrusted the job to oversee the progress made at each stage of finalisation of the documents. The Committee on Papers Laid on the Table of Lok Sabha may also be supplied a copy of the time bound programme so prepared. The Committee wish that conscientious and concerted efforts should be made to finalise these documents so that these could be laid on the Table of the house within the prescribed period i.e. 9 months after close of the accounting year in future.

NEW DELHI;
24 August, 2001

2 Bhadrpada, 1923 (Saka)

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

APPENDIX

Summary of recommendations/observations contained in the Report

Sl. No.	Reference to Para No. of the Report	Summary of recommendations/observations
1	2	3
1.	1.8	<p>From the information furnished by the Department of Culture, the Committee note that after close of the respective accounting years, the Samiti took 5 months to 7½ months in compilation of their accounts as against 3 months recommended by the Committee for this purpose. The Committee also note that after handing over the accounts to the auditors, the auditors also took 5 months to 7 months in auditing of accounts. The Committee recommend that henceforth the Annual Accounts of the Samiti should be compiled and made available to the auditors for auditing within 3 months of the close of the accounting year as recommended earlier by the Committee in their First Report (Fifth Lok Sabha). For timely completion of audit work sincere efforts should be made by the Samiti by pursuing the matter vigorously with the auditors. If any delay is anticipated at this stage the matter should be brought to the notice of the Ministry and concerted efforts should be made together by the Samiti and the Ministry to get the audit work expedited.</p>
2.	1.9	<p>The Committee are distressed to note that the Annual Reports containing only the administrative matters of the Samiti were required to be finalised within 6 months from the close of the accounting years, were actually finalised and got approved from the General Body of the Samiti taking a period of 10 to 28 months. The Committee feel that the Samiti did not pay adequate attention and importance to the finalisation of the Annual Reports and their placing before Parliament within the stipulated period. The</p>

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		<p>Department of Culture also allowed the Samiti to take their own time in finalising the documents. The Committee feel had the Department of Culture been monitoring the progress effectively, much of the delay could have been averted. The Committee, therefore, recommend that henceforth the Annual Reports of the Samiti should be finalised within six months of the close of the accounting year and the Department of Culture should keep a constant watch on finalisation of these documents of the Samiti.</p>
3.	1.10	<p>The Committee also note that after receipt of audited accounts from the auditors, the Samiti took about 1½ months to 18½ months in getting approval of accounts from the General Body of the Samiti and further about 15 days to 6 months in translation and printing of these documents.</p>
4.	1.11	<p>The Committee are unhappy to note that after translation and printing of the documents, the Samiti took about 7 to 33 months in sending these documents to the Ministry for being laid on the Table of the House. This shows that very casual approach has been made and the Parliament has been denied the timely information which could have been made available by laying the Annual Report and Audited Accounts within the prescribed period. The Committee feel that the delay in finalisation of documents and their laying had been due to the negligence on the part of the Department of Culture which never impressed upon the Samiti for submitting these documents by the stipulated time.</p>
5.	1.12	<p>The Committee recall their earlier recommendation made in their Fifteenth Report (7th Lok Sabha) presented to Lok Sabha on 14 December, 1983 which is as follows:—</p> <p style="padding-left: 40px;">“.....the Committee, therefore, recommend that the Ministry of Education and Culture (Department of Culture) should in consultation with the Gandhi Smriti and Darshan Samiti</p>

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should draw up a time schedule for the finalisation of the accounts and their auditing, compilation of Annual Report, translation, printing and approval of the Annual Report and Audited Accounts by the Samiti so that these are laid on the Table of the House within 9 months of the close of accounting year."

In their Action Taken Replies the then Ministry of Culture *vide* their O.M. No. 3-184-CH.1 dated 25.2.1984 had intimated the Committee as under:—

"as recommended a time schedule for the finalisation of the accounts and their auditing, compilation, translation, printing and approval by the competent authority has been drawn up to ensure that the annual reports and the annual accounts of the Gandhi Smriti and Darshan Samiti are placed on the Table of the two House of Parliament within the stipulated period of nine months."

The Committee come to a conclusion that the time schedule so prepared was never adhered to and the things were allowed to take their own time and the Parliament has been kept in dark of the state of affairs of the Samiti.

6. 1.13

The Committee also find that the Annual Reports and Audited Accounts for the subsequent years i.e., 1996-97 and 1997-98 have been laid on 24.4.2000 i.e., after a delay of about 28 months and 16 months. Whereas for the year 1998-99 these documents have been laid on 8.3.2000 i.e. after a delay of about 13 months. However these documents for the year 1999-2000 which were due for laying by 31.12.2000 have not so far been laid on the Table of the House.

7. 1.14

The Committee recommend that the Department of Culture and Gandhi Smriti and Darshan Samiti should look into the whole matter afresh relating to finalisation of these documents. They should in consultation with each other draw up a realistic new time bound schedule involving all the stages for timely finalisation of these documents *viz.* appointment of auditors, compilation of accounts, handing over these documents to auditors, receipt of

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audited accounts from the auditors alongwith audit certificate, finalisation of Annual Report, approval of these documents from the AGM/Governing Council of the Samiti, translation and printing, sending them to the Ministry for laying, preparation of "Review" and "Delay Statement", if any, by the Ministry and finally their laying on the Table of the House. The Committee also recommend that some officers at sufficiently higher level in the Department of Culture must be made responsible to watch the progress of finalisation of these documents. The Committee may also be supplied with a copy of the time bound schedule so prepared. The Committee trust on the assurance given by the Secretary of the Department of Culture to the Committee during oral evidence that all efforts would be made to lay the documents of the Samiti on the Table of the House in time in future.

8. 2.13

From the information furnished by the Ministry of Human Resource Development (Department of Women & Child Development) the Committee note that the action for appointment of auditors for auditing the accounts of the Rashtriya Mahila Kosh for the year 1994-95 was initiated on 14.1.1995 and they were appointed as late as on 26.7.1995 i.e. after about 7 months of initiation in the matter and 4 months after close of the accounting year. The accounts for auditing were handed over the them in August, 1995. Auditing was completed in September, 1995. But the Audit Report was signed by the Auditors on 14.12.1995 i.e. after 3 months of the completion of the auditing of accounts. The Committee are not happy with the manner in which the whole matter relating to appointment of auditors, auditing of accounts and getting the audit report from auditors, has been handled. The Committee feel had the Rashtriya Mahila Kosh been vigilant most of the delay which occurred at this stage could have been easily averted. The Committee would like to know the reasons for taking 3 months, after completing the audit, in issuing the final audit report and what action is proposed to be taken to obviate such delays in future. The Committee feel that there must be some

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		<p>sort of concurrent audit system in the RMK so that the accounts free from basic defects are compiled and handed over to auditors immediately after close of their respective accounting years. Efforts should also be made to get back the audited accounts from the auditors alongwith Audit Certificate at the earliest.</p>
9.	2.14	<p>The Committee are concerned to note that the RMK took 9½ months in finalising their Annual Report which contain only the administrative matters although it should have been finalised within 6 months of the close of the accounting as recommend by the Committee. The Committee observe that the RMK did not attach due importance to laying of their documents on the Table of the House. The Committee hope that the RMK would be vigilant in future in finalising their documents for being laid on the Table of the House.</p>
10.	2.15	<p>The Committee are distressed to note that after approval of the Annual Report and Audited Accounts by the Governing Board of the RMK on 16.1.1996 & 6.2.1996 respectively, the RMK took about 16 months in translation and printing of the documents. The Committee are not satisfied with the reply of the witness during oral evidence before the Committee that the printer whom the work of printing was initially awarded, backed out and the work had to be awarded to another printer. The Committee understand that sincere efforts were not made by the RMK to get the documents printed and the Ministry concerned also did not pursue the matter with RMK. The Committee would like to know what action has been taken or proposed to be taken to completely wipe out such delays in future. The Committee note that the panel of printer has been drawn and maintained by RMK to avoid such procedural delays in future.</p>
11.	2.16	<p>The Committee also regret to note that after printing of the documents on 21.5.1997, the RMK took more than 2 months in forwarding the documents to the Ministry of Human Resource Development (Department of Education) for being laid on the Table of the House. This shows that the work relating to laying of documents has not</p>

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		been taken with seriousness that they deserved.
12.	2.17	<p>The Committee also note that the Annual Report and Audited Accounts of RMK for the year 1993-94 were laid on the Table on 12.3.1996 i.e. after a delay of about 14½ months. Likewise, these documents for the years 1995-96 were laid on 20.7.1998 i.e. after a delay of about 19 months and for the years 1996-97 and 1997-98 were laid on 14.12.1999 i.e. after a delay of about 23½ months and 11½ months respectively. These documents for the years 1998-99 and 1999-2000 which were required to be laid on the Table of the House by 31.12.1999 and 31.12.2000 have not so far been laid on the Table of the House.</p>
13.	2.18	<p>After close scrutiny of the reasons responsible for delay in laying Annual Report and Audited Accounts of RMK for the year 1994-95 and to avoid such delay in future, the Committee recommend that the Ministry of Human Resource Development (Department of Women and Child Development) and RMK together should chalk out a time bound programme for the various stages involved in finalisation of these documents viz. appointment of statutory auditors, compilation of accounts, handing over the accounts to auditors, receipt of audited accounts and audit certificate from the auditors, holding of Governing Body meeting, Hindi translation and printing of documents and finally despatching the documents to the Ministry for being laid on the Table of the House, thereafter preparing "Review" and "Delay Statement", if any, and getting them authenticated from their Minister. The Committee on Papers Laid on the Table may also be informed of the programme so prepared. The Ministry of Human Resource Development (Department of Women & Child Development) must also see that the programme is strictly adhered to. The RMK should also be instructed that if any delay is anticipated on the part of audit they must inform the Ministry immediately so that the Ministry could impress upon them and get it expedited. The Ministry should also feel responsibility and depute some sufficiently higher level officer in the Ministry to</p>

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		oversee the progress of finalisation of the documents from time to time. The Committee hope that the whole procedure should now be streamlined in order to eliminate the delay in laying Annual Report and Audited Accounts of RMK within nine months of the close of the accounting years, in future.
14.	3.8	From the information furnished by the Ministry of Human Resource Development (Department of Education) the Committee are distressed to note that there has been undue delay in laying Annual Reports and Audited Accounts of Rashtriya Sanskrit Vidyapeetha, Tirupati year after year. These documents for the years 1991-92, 1992-93 and 1993-94 were laid after a delay of about 24 months, 12 months & 3 1/2 months respectively. These documents for the years 1995-96, 1996-97 & 1997-98 have been laid after a delay of about 18 1/2 months, 11 months & 11 months respectively. The documents for the year 1998-99 have been laid on 22.8.2000 i.e. after a delay of about 8 months. However these documents for the year 1999-2000 which were due for laying on the Table of the House by 31.12.2000 have not so far been laid.
15.	3.9	The Committee note that the Rashtriya Sanskrit Vidyapeeth, Tirupati initiated the action for appointment of auditors for auditing their accounts for the year 1994-95 on 5.7.1995 i.e. much after close of their accounting year. The Committee feel that the Vidyapeeth taken timely action much of the delay could have been curtailed.
16.	3.10	The Committee gather from the "Delay Statement" laid on the Table that the auditing of accounts was completed by the auditors on 3.8.1995 but the accounts were received by the Vidyapeeth on 13.12.1995. The Committee do not understand the reasons for not giving the Audit Report by the AG of the state of Andhra Pradesh to the Vidyapeeth immediately after the accounts were audited. The Committee feel that the Vidyapeeth did not make serious efforts to obtain the audited accounts even knowing fully well that the documents have already been delayed for placing before Parliament. The

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		Committee feel that the Ministry and the Vidyapeeth should take up the matter for the speedy auditing of accounts with the Accountant General, AP.
17.	3.11	The Committee regret to note that after approval of the documents by AGM/FC of the Vidyapeeth on 25.2.1996, the Vidyapeeth took 4½ months in translation & printing of the documents and thereafter sending it to the ministry for laying. The Committee understand that the Vidyapeeth did not give due importance of laying of the documents on the Table of the House.
18.	3.12	The Committee also note that after receipt of the documents from the Vidyapeeth the Ministry took about 2½ months in preparing "Review" and "Delay Statement" and getting the documents authenticated from their Minister. On perusal of the reasons responsible for delay as stated by the Ministry, the Committee find that the Ministry as well as the Vidyapeeth did not take seriously the observations and recommendations of the Committee made in their various reports and sent to the Ministry for compliance wherein it had been categorically recommended that the Annual Reports and Audited Accounts should have been laid within the stipulated period of nine months after close of the accounting year.
19.	4.7	The Committee note that after handing over the compiled accounts to the auditors, 6 to 12 months were taken by the auditors in auditing, certification and issue of statutory audit report by Principle Director of Audit as against six months recommended by the Committee for auditing of accounts, printing of report and sending it to the Government for laying on the Table of the House. The Committee come to a conclusion that either after handing over the documents to the auditors the CRIS did not pursue the matter with the auditors and allowed them to take their own time or their accounts were not being maintained properly because of which the auditors took such a long time. The Committee would like to know the actual reasons for delay at this stage of auditing of accounts and the action taken

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		or proposed to be taken to overcome such delay. However, the Committee recommend that as soon as the accounts are handed over to auditors they must be pursued vigorously for timely completion of audit of accounts.
20.	4.8	The Committee regret to note that the CRIS took about 21 months to 16 months in finalisation of their Annual Reports for the years 1992-93 to 1995-96 and further 8 months in getting approval of the Annual Reports from their Governing Council and thereafter sending it to the Ministry of Railways for laying on the Table of the House. The Committee are not happy with the lackadaisical approach of the CRIS in finalising their documents.
21.	4.9	The Committee also find from the information furnished by the Ministry of Railways that the Annual Reports & Audited Accounts of CRIS for the years 1989-90, 1990-91 & 1991-92 were laid on the Table of the House on 17.12.1991, 23.2.1993 and 14.3.1995 i.e. after a delay of about 11½ months, 14 months and 26½ months, respectively. These documents for the year 1996-97, 1997-98 and 1998-99 have been laid on the Table on 17.12.98, 2.12.99, 3.8.2000 i.e. after a delay of about 11½ months, 11 months and 7 months respectively. However, these documents for the year 1999-2000 which were required to be laid on the Table of the House by 31.12.2000 have not so far been laid.
22.	4.10	The Committee recall the action taken reply of the Ministry of Railways <i>vide</i> their O.M. no. 91/OIS/CRIS/Audit/Pt. dated 29.11.1994 in response to the recommendation of the Committee on Papers Laid on the Table made in para 2.13 of Twelfth Report (Tenth Lok Sabha) which read as under:— <p>“The Ministry has already laid down a time schedule for the audit of accounts of CRIS and have instructed CRIS to adhere to the schedule, The Comptroller and Auditor General has also been requested to expedite audit so that the report and accounts can be submitted to Parliament within the stipulated period of 9 months. Adherence of this time schedule will be closely monitored by the Ministry. It was on orders from Minister of railways that position in respect of implementation of Freight Operation and Information System (FSIS) as well as other</p>

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		related matters was evaluated and steps taken to tone up the organisation for speedy results and to ensure timely and appropriate maintenance of accounts.”
23.	4.11	The Committee take a serious view of the fact that even after assuring the Committee there has been no change in the position of laying of the documents of CRIS and still these documents are being laid on the Table of the House with delay.
24.	4.12	The Committee, therefore, recommend that the whole matter relating to laying of Annual Reports & Audited Accounts of CRIS must be looked into afresh. The Ministry of Railways in consultation with CRIS & Audit authorities should draw up a realistic time bound schedule for each stage involved in the process of finalising the documents and the time bound schedule so prepared must be followed in its letter & spirit. Some senior officers both in the Ministry and the CRIS must be entrusted the assignment to see the progress of finalisation of these documents from time to time and ensure that the Annual Reports and Audited Accounts of CRIS are laid on the Table of the House within stipulated period of 9 months after close of the accounting year in future.
25.	5.6	The Committee note that the Annual Report and Audited Accounts of Regional Engineering College, Warangal for the year 1995-96 were laid on the Table of Lok Sabha on 24.11.1997 i.e. after a delay of about 11 months. The Committee also note that these documents for the preceding years i.e. 1993-94 & 1994-95 were also laid with a delay of about 4 months & 17 months. Whereas for the subsequent years i.e. 1996-97, 1997-98 & 1998-99 these documents have been laid on the Table of the House on 8.6.1998, 2.3.1999 and 8.3.2000 i.e. after a delay of about 5 months 2 months & 2 months respectively.
26.	5.7	From the information furnished by the Ministry of Human Resource Development (Department of Education), the Committee find that REC initiated the action for appointment of auditors for auditing their accounts on 25.6.1996 i.e. after close of the

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		<p>respective accounting year and even after finalisation of their accounts on 31.5.1996. Thereafter, the College handed over these accounts to auditors on 25.6.1996 but the auditors started auditing of accounts on 18.7.1996 i.e. after one month of receiving the accounts. The Committee feel had the College taken action for appointment of auditors before close of accounting year, delay in laying these documents on the Table of Lok Sabha could have been curtailed to a large extent. The Committee, therefore, recommend that the REC, Warangal, should look into such avoidable delay in future. An advance action before close of the accounting year for appointment of auditors must be initiated to overcome the delay at this stage of finalisation of the documents.</p>
27.	5.8	<p>The Committee note that the College received back audited accounts for Accountant General on 22.10.1996 for which the approval of Board of Governors/Finance Committee of the College had been obtained on 25.6.1996 but the College sent the English versions on 3.3.1997 and Hindi version on 6.10.1997 of the audited accounts to the Ministry for being laid on the Table of the House. The Committee fail to understand the unduly long time taken in forwarding these documents to the Ministry. The Committee would like to know the detailed reasons for the delay occurred at this stage. The Committee also recommend that the REC, Warangal and Ministry of Human Resource Development (Department of Education) should be more vigilant and avoid such delay in future.</p>
28.	5.9	<p>The Committee regret to note that the College finalised the Annual Report on 27.2.1997 taking about 11 months as against 6 months recommended by the Committee. Even after finalisation and approval of the Annual Report by BOG/FC of the College on 27.2.1997, its translation work was taken up on 11.4.1997 i.e. after about 1½ months and further 2 months were taken to complete the job. The Committee further regret to note that after completion of translation work of the report on</p>

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		<p>9.6.1997, the college took 4½ months to get printing of these documents knowing fully well that the documents have already been delayed for laying on the Table of the House. The Committee would like to know what efforts were made to get early translation and printing of these documents to avoid delay. The Committee, however, recommend that an advance action for printing of documents should be taken in order to give these documents to the printer immediately after these are adopted by BOG/FC of the college to avoid such delay at this stage.</p>
29.	5.10	<p>In view of the reasons responsible for delay in laying Annual Report & Audited Accounts for the year 1995-96 of Regional Engineering College, Warangal as mentioned by the Ministry of Human Resource Development (Department of Education) and narrated in the foregoing paragraphs, the Committee are bound to observe that there is no time schedule being maintained by the College in finalising these documents and laying them on the Table of the House. The concerned Ministry has also not taken due care to fulfil this statutory requirement.</p>
30.	5.11	<p>The Committee express its displeasure over the recurring delays and observe that the recommendation contained in para 3.5 of their First Report (Fifth Lok Sabha) presented to the House on 8 March, 1976 and circulated through Ministry of Parliamentary Affairs for compliance to all the Ministries has not been given due importance by the Ministry of Human Resource Development (Department of Education) and the Regional Engineering College, Warangal has been allowed to take its own time in finalising their Annual Reports and Audited Accounts. The Committee would like to emphasis that delay in laying of the documents on the Table of the house deprive the members of Parliament an opportunity to have timely access to these documents to evaluate the performance and activities of the College, appropriation of funds provided to it and suggest remedial measures in case of short coming, if any. The Committee reiterate the relevant extract of the above said recommendation of the Committee for meticulous compliance in future</p>

both by the Ministry of Human Resource Development and REC, Warangal:—

“...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 unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it to Government for laying...”

31. 5.12

The Committee, therefore, recommend that the Regional Engineering College, Warangal should prepare a time bound schedule right from the compilation of their accounts to laying them on the Table of the House in consultation with the Administrative Ministry i.e. Ministry of Human Resource Development (Department of Education) and some senior officer in Ministry of Human Resource Development (Department of Education) should be entrusted the job to oversee the progress made at each stage of finalisation of the documents. The Committee on Papers Laid on the Table of Lok Sabha may also be supplied a copy of the time bound programme so prepared. The Committee wish that conscientious and concerted efforts should be made to finalise these documents so that these could be laid on the Table of the House within the prescribed period i.e. 9 months after close of the accounting year in future.
