

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

**THIRTEENTH LOK SABHA**

**SEVENTH 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)**

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1. **Shri B.R. Kanathia** — *Joint Secretary*
2. **Shri A.K. Singh** — *PCPI*
3. **Shri P.D. Malvalia** — *Under Secretary*

## INTRODUCTION

1. The Chairman of the Committee on Papers Laid having been authorised by the Committee to present this Report on their behalf, present their Seventh Report (13th Lok Sabha).

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) Regional Cancer Centre, Trivandrum for the year 1994-95; (ii) Malaviya Regional Engineering College, Jaipur for the years 1993-94 and 1994-95; (iii) National Institute of Mental Health and Neuro Sciences, Bangalore for the year 1995-96; and (iv) Rampur Raza Library, Rampur (U.P.) for the years 1992-93 to 1994-95.

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  

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2 Bhadrapada, 1923 (Saka)

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

## CHAPTER I

### *Delay in Laying Annual Report and Audited Accounts of Regional Cancer Centre, Trivandrum, for the Year 1994-95*

Regional Cancer Centre, Trivandrum is one of the Regional Cancer Centres recognised by the Ministry of Health and Family Welfare. It provides comprehensive facilities for diagnosis and treatment of Cancer to the patients from Kerala and adjoining areas. Grant-in-aid is provided to the Institution for procurement of equipments. It also receives financial assistance from the Government of Kerala. The Institute is managed by a Government Body under the Chairmanship of Chief Minister of Kerala. The Institution is well equipped and has trained personnel.

1.2. The Annual Report and Audited Accounts of Regional Cancer Centre, Trivandrum for the year 1994-95 were laid together with "Review" and "Delay Statement" on the Table of Lok Sabha on 12.5.1997. As per recommendations of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha), the said documents were to be laid within nine months of the close of the accounting year *i.e.* by 31 December, 1995. Thus, the period of delay in laying the documents came to about 16-1/2 months.

1.3. The statement laid alongwith the Annual Report and Audited Accounts for the year 1994-95 explained the reasons for delay as under:—

"The Annual Report and Audited Accounts of Regional Cancer Centre, Trivandrum for the year 1994-95 receiving grant-in-aid from this Ministry, were to be laid on the Table of the Lok Sabha by 31.12.95, *i.e.*, within a period of 9 months from the close of the accounting year. The Director of the Institute was reminded for submitting the requisite documents. The copies of the English version of the Annual Report and Audited Accounts were received on 16.7.96. The copies of the Hindi version of the documents were received subsequently on 24.1.97. The Government Review both in English and in Hindi has been prepared in the Ministry. The copies of the Annual Report and Audited Accounts of Regional Cancer Centre, Trivandrum for the year 1994-95 are accordingly now being laid on the Table of the Sabha".

1.4. The Ministry of Health and Family Welfare (Department of Health), who were asked to furnish clarifications on certain points, have furnished the same as under:—

POINTS	REPLIES
<b>I. The dates when:</b>	
<b>(a)</b> The Regional Cancer Centre, Trivandrum approached the audit authority for appointment of Auditors for auditing their accounts for the year 1994-95 and when were they appointed;	The Regional Cancer Centre, Trivandrum approached the audit authority for appointment of auditors for auditing their accounts for the year 1994-95 on 16.4.1994 and they were appointed on 15.6.1994.
<b>(b)</b> The accounts of Regional Cancer Centre, Trivandrum were compiled and were ready for being handed over to auditors;	The accounts of the Regional Cancer Centre, Trivandrum were compiled and were ready for being handed over to auditors on 31.7.1995.
<b>(c)</b> The accounts were actually handed over to the auditors;	The accounts were actually handed over to the auditors in August, 1995.
<b>(d)</b> The auditing of accounts commenced by the auditors and the time taken in it;	The auditing of accounts commenced by the auditors on 7.10.1995 and they took 4 months.
<b>(e)</b> The Annual Report was finalised;	The Annual Report was finalised in February, 1996.
<b>(f)</b> The Annual Report and Audited Accounts were got approved from the A.G.M./General Body/ Executive/Finance Commission of the Regional Cancer Centre, Trivandrum;	The Annual Report and Audited Accounts were got approved by the Chairman of the Governing Body of the RCC, Trivandrum in February, 1996.
<b>(g)</b> The Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;	The Annual Report and Audited Accounts were taken up for translation and printing in February, 1996.

POINTS	REPLIES
(h) The finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry for being laid in Parliament;	The finalised Annual Report and Audited Accounts in English version was sent in person on 28.6.1996 and Hindi version January 1997 to the Ministry for being laid in Parliament.
(i) The Delay Statement and Review were prepared by the Ministry;	The Delay Statement and Review were prepared in the Ministry on 15.4.1997.
(j) The Annual Report and Audited Accounts alongwith Review and Delay Statement were got authenticated from the Minister; and	The Annual Report and Audited Accounts alongwith Review and Delay Statement were authenticated by the Hon'ble Minister of State for Health & Family Welfare on 5.5.1997.
(k) The Annual Report and Audited Accounts of the RCC, Trivandrum for the last three years <i>i.e.</i> 1991-92, 1992-93 and 1993-94 were laid in Parliament.	1991-92 Not traceable. 1992-93 on 14.2.1995 1993-94 on 17.8.1995
II The latest position regarding finalisation of the Annual Report and audited accounts for the subsequent year 1995-96 when these are expected to be laid on the Table of Lok Sabha?	The English version of the Annual Report and Audited Accounts for the year 1995-96 has been received in the Ministry. The RCC, Trivandrum has been reminded telegraphically to send the Hindi version without further delay.
III The remedial measures taken or proposed to be taken both in the Ministry and the Regional Cancer Centre to ensure timely laying of the Annual Report and Audited Accounts within the prescribed period of nine months from the close of the accounting year, in future.	The RCC, Trivandrum has been instructed to send the Annual Report and Audited Accounts within six months of the close of the financial year.

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

1.6. In view of the persistent delay in laying the Annual Reports and Audited Accounts of Regional Cancer Centre, Trivandrum, the Committee decided to hear the evidence of the Ministry of Health & Family Welfare (Department of Health) to explain the delay.

1.7. Accordingly, the Secretary alongwith other representatives of the Ministry of Health & Family Welfare (Department of Health) appeared before the Committee to tender their oral evidence on 13 September, 2000.

1.8 When asked to explain the reasons for delay in laying Annual Report and Audited Accounts for the year 1994-95 of Regional Cancer Centre, Trivandrum, the Secretary, Department of Health stated that there had been delay in submitting the Annual Report and Audited Accounts of the Centre because of certain peculiar and unusual circumstances. He also added that undue time taken by the auditors in auditing of accounts and printing of the reports were mainly two factors which contributed towards delay.

1.9 On the attention being drawn to the inadequate reasons given in the "Delay Statement" laid alongwith documents, the Secretary replied that the language of the "Delay Statement" was a given language which was very brief and customary. On this, the Hon'ble Chairman, Committee on Papers Laid on the Table, drew the attention of the representatives of the Department of Health to the recommendations of the Committee made earlier and circulated among all the Ministries wherein they had been advised that in the "Statement of reasons for delay" the Government should invariably indicate in chronological order the full details of the delay, the Secretary agreed that more details should have been there and assured the Committee that in future it would be taken care of, if the need so arise.

1.10. On being enquired the reasons for delay in laying Annual Reports and Audited Accounts of the Centre for the year 1992-93 onwards and what action had been taken by the Ministry to avoid the delay, the Secretary informed the Committee that the delay was due to the fact that the Statutory Auditors had to be appointed by the Government of Kerala and there was some delay in finalising the names of the auditors and pass it on to us. Secondly private auditors are appointed for auditing the accounts and because of their low remuneration, they attach a low priority to this work and do not depute qualified persons for the job.

1.11. On being asked the reasons for taking too much time in compilation of their accounts and that 11 months taken in finalising their report, the representative of the Centre replied that the delay was due to the fact that the whole report had to be translated in Hindi and thereafter it had to be approved by the Governing Council of the Centre which meets once in a year.



1.12. On being asked whether they are aware of the time schedule suggested by the Committee to complete the various stages involved in finalisation of documents and whether they have chalked out any such time bound programme so that Annual Reports and Audited Accounts are finalised and sent to the Ministry for being placed before Parliament, the representative of the Department of Health stated that in consultation with the Centre a time schedule had been worked out and all efforts would be made to adhere to it.

1.13. On being pointed out, that not laying the reports in time was defiance of the recommendation of the Committee, the witness replied in affirmative and stated that the delays were undesirable but were beyond their control. He stated that the main reasons for not laying the documents for the year 1994-95 was due to translation of the documents in Hindi as ours is a very small Ministry and have limited translation staff.

1.14. The Committee note that the accounts for the year 1994-95 of the Centre were compiled and handed over to the auditors in August, 1995 i.e. after 5 months of the close of the accounting year as against 3 months recommended by the Committee for this purpose. The Committee also note that the auditors had been appointed on 15.6.1994. The Committee feel that had the Centre timely compiled their accounts and handed over to the auditors, much of the delay could have been avoided at the stage of finalisation of the documents. The Committee, therefore, advise the Centre that henceforth the accounts of the Centre should be compiled in all respects within 3 months of the close of the accounting year in order to hand over them to the auditors for completing auditing within the prescribed period of three months.

1.15 The Committee also note that after receipt of the accounts by the auditors from the Centre in August, 1995, the auditors commenced auditing of accounts on 7.10.1995 i.e. after more than one month and further 4 months were taken by them to complete the audit. The Committee feel that the auditors took inordinately long period in auditing the accounts. The Committee would like to know what efforts were made by the Centre to pursue the auditors for early completion of their job. The Committee recommend that in future after handing over the accounts, the auditors should be vigorously pursued realising them the statutory requirement of timely laying of these documents on the Table of Lok Sabha.

1.16 The Committee regret to note that the Centre took about 11 months in finalising their annual report for the year 1994-95 after close of the respective accounting year as against 6 months recommended by the Committee for this purpose. The Committee feel that the annual report of the Centre contain only administrative matters and do not require any audit/scrutiny by any outside agency. In view of delay at this stage, the Committee are bound to presume that the Centre did not understand the importance of timely laying of these documents on the Table of the House and, perhaps, the Department of Health have also never taken up the

matter with them suggesting remedial measure to avert delay in finalisation of their documents. The Committee, therefore, suggest both to the Centre and the Department of Health to be more cautious in future in this regard and adhere to the prescribed period of 6 months to finalise their annual report.

1.17. The Committee are unhappy to note that after approval of the Annual Report and Audited Accounts, the translation and printing of the documents was taken up in February, 1996. Whereas the English version of the documents was sent to the Ministry in June, 1996 i.e. after about 4 months but the Hindi version was sent to the Ministry in January, 1997 thereby taking 11 months. The Committee fail to understand the undue time taken in translation and printing of the documents. This shows the lacadaisical attitude of the Centre to finalise their documents. The Committee, therefore, desire that the Centre should change their outlook and understand the importance of the timely laying of these documents on the Table of the House. The Department of Health should also keep a constant watch on the finalisation of these documents.

1.18. The Committee also note that after receipt of the complete documents, the Department of Health took more than 4½ months in preparing "Review" and "Delay Statement" and subsequently laying them on the Table of the House. The Committee feel that the approach of the Department of Health in finalising and laying of these documents also needs to be geared up. The Committee feel that the time taken by the Department in preparing "Review" and "Delay Statement" was more than it was required knowing fully well that the documents have already been delayed for laying on the Table of the House. The Committee recommend to the Department of Health to look into this aspect and ensure the arrangements for preparing "Review" and "Delay Statement" and laying these documents immediately after receipt of the same from the Centre without taking much time.

1.19. The Committee also note that the Annual Report and Audited Accounts of the Regional Cancer Centre for the years 1995-96, 1996-97 and 1997-98 and 1998-99 have been laid on the Table of the House on 2.6.1998, 5.8.1998, 21.12.1999 and 13.12.2000 i.e. after a delay of about 17 months, 7 months, 12 months and 11½ months respectively over and above the prescribed period of 9 months after close of the accounting year. 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.

1.20. The Committee are unhappy over the manner in which the whole affairs relating to finalisation and laying of these documents have been handled by the Department of Health. The Committee feel much of the delay could have been avoided if the Ministry had exercised due caution and supervision in obtaining these documents. The Committee are not convinced with the reasons advanced by the Secretary, Department of Health during

deposition of evidence before the Committee that the delay has been caused due to undue time taken at the stage of auditing of accounts, translation and printing of the documents. The Committee need hardly stress that sincere efforts both by the Centre and Department of Health have not been made to finalise the documents in time. The Department of Health would agree that unless the Annual Reports and Audited Accounts are laid in time on the Table of the House, the Members of Parliament will not be able to assess the performance of the Centre in true perspective and express their view point thereon at the time of voting on Demands for Grants of the Ministry of Health and Family Welfare (Department of Health).

1.21. In order to complete all stages of finalisation of the documents and timely laying of these documents on the Table of the House, the Committee recommend that Regional Cancer Centre in consultation with the Department of Health should engineer a realistic time bound schedule in such a manner that all formalities viz. appointment of auditors, handing over of accounts to auditors, timely auditing by the auditors, translation and printing of the documents, sending it to the Department of Health and preparation of "Review" and "Delay Statement", if any, and laying them on the Table of the House by the Department of Health are completed within nine months of the close of the accounting year. A copy of the time bound programme so prepared should also be made available to the Committee on Papers Laid on the Table.

1.22. In view of the above and the assurance given to the Committee during evidence tendered by the Secretary, Department of Health, the Committee hope that all possible remedial measure would be taken to lay Annual Report and Audited Accounts of the Regional Cancer Centre, Trivandrum within nine months of the close of the accounting year and as has been recommended by the Committee in their First Report (Fifth Lok Sabha) presented to Lok Sabha on 8 March, 1976.

## CHAPTER II

### *Delay in Laying annual reports and audited accounts of Malaviya Regional Engineering College, Jaipur, Rajasthan for the years 1993-94 and 1994-9*

The Malaviya Regional Engineering College, Jaipur was established in the year 1963 and it is one of the seventeen Regional Engineering College set up in our country. During these years, it has made considerable progress in the field of Technical Education. The College, as per the existing pattern of Regional Engineering Colleges, is a joint venture of the Government of India and the Government of Rajasthan. As regard Administration the College is autonomous in character and is managed by a Board of Governors. For the purpose of examinations and the award of degrees, the College is affiliated to the University of Rajasthan.

2.2 The Annual Reports and Audited Accounts of Malaviya Regional Engineering College, Jaipur for the years 1993-94 and 1994-95 were laid on the Table of the House on 3.12.1996. In terms of the recommendation of the Committee on Papers Laid contained in para 3.5 of their first Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts of the College for the said years should have been laid on the Table of the House by 31 December, 1994 and 31 December, 1995 respectively, i.e., within 9 months of the close of the concerned accounting years. Thus, the delay in laying the Annual Reports and Audited Accounts for the years 1993-94 and 1994-95 came to about 23 months and 11 months respectively.

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

#### *"1993-94*

The Annual Reports/Audit Reports alongwith audited statements of accounts and delay statement in respect of Malaviya Regional Engineering College, Jaipur for the year 1993-94 were received on 8.2.1996. The said documents alongwith "Review" and "Delay Statements" were submitted to the then Minister of State for Education and Culture (MOS-E&C) in the Ministry of Human Resource Development for authentication/signature on 6.3.1996. However, these were returned as MOS(E&C) demitted office. A statement showing the reasons for delay in chronological order was enclosed as an Annexure. As such these could not be laid before the House within the prescribed period. The same is being laid now.

All efforts are being made to ensure that there is no delay in laying these documents before the House in future.

Various events that took place in finalisation of the documents were stated to have been as under:—

### I. AUDIT REPORT

- |  |            |
|--|------------|
| 1. Date of finalisation of Accounts by the College                       | 12.05.1994 |
| 2. Date of submission of Accounts to AG.                                 | 13.05.1994 |
| 3. Commencement of Inspection of Accounts by AG.                         | 09.01.1995 |
| 4. Completion of Inspection of Accounts by AG.                           | 15.03.1995 |
| 5. Date of Approval of Accounts by the Inspecting Officer.               | 27.04.1995 |
| 6. Date of Despatch of Audited Accounts by AG.                           |            |
| (i) English  | 14.06.1995 |
| (ii) Hindi   | 14.06.1995 |
| 7. Date of approval by BOG/FC of the College.                            | 02.02.1996 |
| 8. Date of Despatch of Audit Report and Audited Accounts by the College. |            |
| (i) English  | 05.02.1996 |
| (ii) Hindi   | 05.02.1996 |

### ANNUAL REPORT

- |                                      |              |
|--------------------------------------|--------------|
| 1. Date of approval by BOG.          | 20.12.1994   |
| 2. Date of Despatch to the Ministry. |              |
| (i) English                          | 02.02.1996   |
| (ii) Hindi                           | 02.02.1996." |

"1994-95

The Annual Reports/Audit Reports alongwith audited statement of accounts and "delay statement" in respect of Malaviya Regional Engineering College, Jaipur for the year 1994-95 were received in the Ministry after 31st December, 1995. A Statement showing the reasons for delay in chronological order is enclosed as Annexure. As such, these could not be laid before the House within the prescribed period of nine months after the close of the accounting year, the same is being laid now.

All efforts are being made to ensure that there is no delay in laying these documents before the House in future.

Various events that took place in finalisation of the documents were stated to have been as under:—

### I. AUDIT REPORT

1. Date of finalisation of Accounts by the College	14.05.1995
2. Date of submission of Accounts to AG.	15.05.1995
3. Commencement of Inspection of Accounts by AG.	30.06.1995
4. Completion of Inspection of Accounts by AG.	26.08.1995
5. Date of Approval of Accounts by the Inspecting Officer.	27.12.1995
6. Date of Despatch of Audited Accounts by AG. (i) Hindi (ii) English	} 27.12.1996
7. Date of approval by BOG/FC of the College.	
8. Date of Despatch of Audit Report and Audited Accounts by the College. (i) Hindi (ii) English	} 14.03.1996

### II ANNUAL REPORT

1. Date of approval by BOG.	08.03.1996
2. Date of Despatch to the Ministry. (i) Hindi (ii) English	} 14.03.1996

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

POINTS	REPLIES
1	2

The dates when:

(a) the action for appointment of auditors for auditing the accounts of Malaviya Regional Engineering College, Jaipur for the years, 1993-94 and 1994-95 was initiated;	22.12.94
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1	2
(b) the Annual Reports and Audited Accounts for the years 1993-94 and 1994-95 were taken up for translation and printing and the time taken in it;	Approximately one month time is taken in translation and printing of Annual Report & Audited Accounts.
(c) the delay Statement and Review were prepared by the Ministry;	Delay Statement and Review on the Annual Reports 1993-94 and 1994-95 were prepared on 9.2.96 and 30.5.1996 respectively. The Annual Report and Audited Accounted for the year 1993-94 alongwith Review and Delay Statement were submitted to the then Minister of State in the Department of Education & Culture for authentication/ signature on 6.3.96. However, these were returned as MOS(E&C) demitted Office. The said documents were submitted to the new MOS(Education) for approval/ authentication on 2.12.96.
	<i>1994-95</i>
	Delay and Review Statement prepared by Section on 30.5.1996 and approved by competent authority on 20.6.1996. The same got authenticated by MOS(E) on 12.9.1996.
(d) the Annual Reports and Audited Accounts alongwith Review and Delay Statement were got authenticated from the Minister; and	1993-94 : 2.12.96 1994-95 : 12.09.96

	1	2
(e)	The Annual Reports and Audited Accounts of Malviya Regional Engineering College, Jaipur for the last three years, i.e., 1990-91, 1991-92 and 1992-93 were laid in Parliament.	1990-91 : 02.03.93 1991-92 : 24.08.93 1992-93 : 16.08.94

II. 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?

Annual Report and Audited Accounts for the year \*1995-96 have been received from the College on 7.4.97. Annual Report and Audited Accounts alongwith Review and Delay Statement may be laid on the Table of the Lok Sabha during the Monsoon Session of Parliament

III. The remedial measures taken or proposed to be taken both in the Ministry and the Malviya Regional Engineering College, Jaipur to ensure timely laying of the Annual Report and Audited accounts within the prescribed period of nine months from the close of the accounting year, in future.

In order to ensure timely laying of Annual Report and Audited Account of Malviya Regional Engineering College, Jaipur in future, the following programme have been chalked out:—

- (i) Accounts will be finalised on 31st May.
- (ii) Date of commencement of audit in the first week of June.
- (iii) Date of finalisation of audit around second week of July.
- (iv) Translation and Printing work of Audit Report will be finalised by the end of September.



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The Annual Reports for the years 1993-94 and 1994-95 were ready by the College by the date fixed by Ministry but as regards Audit Report it is long process and the A.G. Rajasthan has to get approval from C.A.G. As such, considerable time is taken by them. For example, in case of 1995-96, the accounts of the College were finalised and submitted to the Accountant General on 31st May, '96 but the inspection of the accounts by the A.G. was started on 8th July, '96 and completed on 10th September, '96. The audited accounts were despatched by the A.G. on 6th March, '97. After receipt of the audited accounts, it was got approved from the Chairman, Board of Convenors on 3.4.97 and delivered in the Ministry through special messenger on 7.4.97. Since Annual Report and Audited Accounts are combined in one volume, College have to wait for audit Report and Audited Accounts from A.G. before these are sent for printing etc.

In order to ensure timely submission of Annual Report and Audited Accounts on the Table of the House, the matter is being taken up with the Accountant General, Rajasthan for strict compliance of the schedule mentioned above.

Every effort will be made to lay the Annual Report and Audited Accounts of Malviya

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Regional Engineering College,  
Jaipur on the Table of the  
House in future.

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

2.6 Taking into account the reasons responsible for delay in laying Annual Report and Audited Accounts for the year 1993-94, the Committee decided to hear oral evidence of the representatives of the Ministry of Human Resource Development (Department of Education) to elucidate the matter.

2.7 Accordingly, the representatives of the Ministry of Human Resource Development (Department of Education) appeared before the Committee at their sitting held on 2.6.2000.

2.8 When asked to explain the reasons for delay in laying Annual Reports and Audited Accounts for the year 1993-94 and 1994-95 of the Malviya Regional Engineering College, Jaipur, the Secretary, Department of Education, expressed his regret and sought apology for the lapse and stated that the main reasons for the delay in laying the documents had been the undue time taken by the auditor in auditing of the accounts and subsequently undue time was taken in getting the Audit Report approved from the BOG/FC of the College. The Secretary also added that in this case the entrustment of audit had to be done by the Ministry. Therefore, a reference was sent by the college to the Ministry of Human Resource Development (Department of Education) and the Ministry took up the issue with the competent authority i.e. Ministry of Finance for entrustment of audit. All this process took one year and two months to entrust the audit work to C&AG.

2.9 On being asked to state the reasons for taking so much time in placing the Annual Reports before BOG/FC of the College for its approval, the Secretary explained that all the REC's are under dual control of the Centre as well as the States. Under rules all BOGs meetings REC are chaired by the Minister of Education of States. Due to their busy schedule the meetings could not be held in time which also contribute towards delay.

2.10 When asked about the steps taken by the Department to avoid such delay in future, the Secretary stated that they keep on reminding the institution and fix a deadline for submitting their documents for being placed on the Table of the House. He further added that the situation has improved to a great extent and most of the institutions have submitted their reports for the year 1998-99.

2.11 On being asked to state the efforts made to avoid delay at the stage of translation and printing of the documents, the Secretary of the Department of Education stated that they have told the college authorities that in case they do not have translation facility within their campus or in Jaipur they can use the services of the Department of Education of the Ministry of Human Resource Development to avoid delay on this score. The Secretary of the Department of Education assured the Committee that if all the steps taken by them do not improve the working of various institutions under them, they shall consider to stop giving grant-in-aid till they submit their Annual Reports and Statement of Accounts to them for being placed on the Tables of Parliament.

2.12 The Committee note that the Annual Report and Audited Account of Malviya Regional Engineering College, Jaipur for the years 1993-94 and 1994-95 were laid on the Table of Lok Sabha after a delay of about 23 months and 11 months respectively.

2.13 The Committee regret to note that after handing over the accounts for the years 1993-94 & 1994-95 to the auditors on 13.5.1994 and 15.5.1995, a long period of 13 months and 7½ months were taken by the auditors to complete their audit. The Committee do not understand the undue time taken by the auditors in auditing of accounts of the College. The Committee are bound to presume that the College after handing over the accounts to the auditors did not pursue the auditors for early commencement of auditing and allowed them to take their own time. It is also felt that the Ministry of Human Resource Development (Department of Education) also did not bother and never asked the College about the progress of finalisation of these documents. The Committee, therefore, recommend that College should be careful after handing over the accounts to auditors and should pursue the auditors vigorously for early commencement and completion of audit of accounts.

2.14 The Committee also regret to note that the Annual Reports for the year 1993-94 and 1994-95 were got approved for the BOG/FC of the College on 20.12.1994 and 8.3.1996 i.e. after a delay of about 8 months and 11 months respectively after close of the accounting years as against 6 months recommended by the Committee in their first Report (Fifth Lok Sabha) to finalise their Annual Report in all respects. Their Annual Reports which contain only administrative matters and do not require any scrutiny from any outside agency and should not have taken more than six months in their finalisation. This shows that the College did not take the matter seriously. The Committee feel that this type of dilly dally attitude in finalisation of the documents by the College should not be allowed.

2.15 The Committee regret to note that after getting approval of Annual Report for the year 1993-94 from the BOG/FC on 20.12.1994, the College took 13 months in sending it to the Ministry for laying on the Table perhaps for want of audited accounts. The college should take care to avoid delay at

this stage in future and make efforts to finalise the Annual Report of the College within six months of the close of the accounting year including its adoption from the BOG/FC of the College. It should be sent to the Ministry immediately to enable them to prepare "Review" on the performance and activities of the college on the basis of the Annual Report to avert delay at the Ministry level.

2.16 The Committee feel pain to note that after receipt of the documents for the year 1993-94 and 1994-95 from the college i.e. on 2-12-1996 and 14.3.1996 respectively, and Ministry of Human Resource Development (Department of Education) took 11 months and 6 months in getting authentication of these documents from their Minister and further 10 months and 9½ months were taken in laying them on the Table of the House. The Committee feel that the delay in laying document at this stage is excusable and should be avoided in future.

2.17 The Committee are also distressed to note that Annual Reports and Audited Accounts of the College for the subsequent years i.e. 1995-96, 1996-97, 1997-98 have been laid on 4.8.1997, 13.7.1998, 7.12.1999 and 24.4.2001 i.e. after a delay of about 3 months, 6½ months, 11 months and 4 months respectively. The Committee are of the view that laying of these documents lose their importance if laid on the Table with delay. Members of Parliament cannot make use of these documents at the time of Demands for Grants of the Ministry concerned. Therefore, the Committee feel that the College must take into this and understand the importance of timely laying of the documents in their own interest and Members of Parliament should not be deprived of their rights.

2.18 The Committee also note the insufficient remedial measures that have been taken by the College to improve the position of finalisation of these documents and their timely laying on the Table of the House. The Committee understand that the programme so chalked out needs more elaboration. To achieve the desired results the programme proposed for finalisation of the documents must be looked into afresh and should be prepared in consultation with the Ministry and Audit Authorities since they are also a party in the process of finalisation of these documents.

2.19 The Committee, therefore, recommend that the College and the Ministry of Human Resource Development (Department of Education) in consultation with each other must draw up a time bound schedule covering all the stages of finalisation of accounts viz. appointment of auditors, compilation and handing over of accounts to auditors, timely auditing of accounts by auditors, approval of the documents from the BOG/FC of the College, translation & printing of the documents, sending it to the Ministry for laying and thereafter preparing "Review" & "Delay Statement", if any, by the Ministry, authentication of the documents from their Minister and laying them on the Table of the House by the Ministry. The time frame to complete each stage of finalisation of these documents should be clearly

earmarked. The Committee also recommend that the programme so prepared must be adhered to in its letter and spirit and some senior officers both in the Ministry & the College should be entrusted the job to see the progress of finalisation of these documents at each stage.

2.20 In view of the evidence tendered by the Secretary, Department of Education, therein giving assurance to the Committee for timely laying of the documents and Committee's recommendations in the foregoing paragraphs, the Committee hope that henceforth all steps would be taken by the Ministry as well as by the College for laying these documents on the Table of the House within prescribed period of nine months after close of the accounting year in future.

## CHAPTER III

### *Delay in laying Annual Report and Audited Accounts of National Institute of Mental Health and Neuro Sciences, Bangalore for the Year 1995-96*

The Annual Report and Audited Accounts of National Institute of Mental Health and Neuro Sciences, Bangalore for the year 1995-96 were laid alongwith "Review" and "Delay Statement" on the Table of the Lok Sabha on 28.7.1998. 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 Report and Audited Accounts of the Institute for the said year should have been laid on the Table of the House by 31 December, 1996. *i.e.*, within 9 months of the close of the accounting year. Thus, the delay in laying the annual Report and Audited accounts came to about 19 months.

3.2 In the "Delay Statement" laid alongwith the documents, the reasons for delay have been explained as under:—

"The Annual Report and Audited Statement of Accounts for the year 1995-96 in respect of National Institute of Mental Health and Neuro Sciences, Bangalore was to be laid on the Table of both the Houses of Parliament by 31.12.1996. As per Clause (v) of Rule 33 of the Institute, the Accounts of the Institute are required to be audited by the Comptroller and Auditor General of India.

The draft Annual Accounts were furnished to the Audit on 8.10.1996 and the same was completed on 1.2.1997. The draft Audit Report was received by the Institute on 4.1.1997. Reply to the draft Audit Report was sent by the Institute to audit on 29.1.1997, and the final Audit Report and certified Accounts were received by the institute on 11.3.1997. The English and Hindi version translation were completed on 15.3.1997 and the required number of copies of the same together with Hindi version were received by the Ministry of Health & Family Welfare by 2nd April, 1997.

In the circumstances, it was not possible to lay the annual accounts alongwith the audit report for the year 1995-96 in respect of National Institute of Mental Health and Neuro Sciences, Bangalore on the Table of both the Houses before 31st December, 1996 due to interpled transaction in any business in Parliament and, therefore, the documents are being laid in the current Session of Parliament."

3.3 The Ministry of Health and Family Welfare (Department of Health), who were asked to furnish information on some more points, have furnished the same on 19.11.1998 as under:—

POINTS	REPLIES
1	2

I. The dates when :—

- |    |   |   |
|----|---|---|
| a. | The National Institute of Mental Health and Neuro Sciences, Bangalore approached the audit authority for appointment of auditors for auditing their accounts for the year 1995-96 and when were they appointed. | The appointment of Auditors for auditing and certification of the accounts of the National Institute of Mental Health and Neuro Sciences (NIMHANS) Bangalore has been entrusted to the Comptroller & Auditor General for a period of five years from 1995-96 to 1999-2000 <i>vide</i> letter No. V. 18013/4/95-PH dated 6th June, 1995 of Ministry of Health & Family Welfare, New Delhi. |
| b. | The accounts of National Institute of Mental Health & Neuro Sciences, Bangalore were compiled and were ready for being handed over to auditors;   | The accounts of the Institute for the year 1995/96 were compiled and handed over to the Accountant General, in Karnataka, Bangalore <i>vide</i> this Institute letter No. NIMH/ACCTS/96-97 dated 5th October, 1996.   |
| c. | The accounts were actually handed over to the auditors;   | The accounts were handed over to the audit office on 5.10.1996.   |
| d. | The Annual Report was finalised;  | The Annual Report for the year 1995-96 was finalised and despatched to Ministry on 15.3.1997 and received in the Ministry by 1.4.1997.  |

1	2
<p>e. The Annual Report and Audited Accounts were got approved from the A.G.M/ General Body/ Executive/Finance Committee of the National Institute of mental Health and neuro Sciences, Bangalore.</p>	<p>The Audited Accounts were approved at the 6th meeting of the Finance Committee of the institute held on 21.7.1997 vide Item No. 3.</p>
<p>f. The Annual Report and Audited Accounts were taken up for printing and the time taken in it;</p>	<p>The Annual Report and Audited Statement of Accounts were taken up for printing on 10.3.1997 and time taken is 6 days.</p>
<p>g. The Delay Statement and Review were prepared by the Minsitry;</p>	<p>The delay Statement and review were prepared and submitted on 31st July, 97 by the MOS for H&amp;FW to the Minister of Health &amp; Family Welfare (the then Hon'ble PM) for seeking this approval. However <i>vide</i> UO dt. 8.8.97 the Prime Minister's Office sought clarification (a) whether it would be appropriate to place the Annual Report and audited statement of accounts on the Table of both Houses Parliament before ratification of the same by the National Institute of Mental Health and Neuro Sciences (NIMHANS) Society and (b) whether any other prescribed procedure relating to explanation of the delay in placing the aforesaid document on the Table of the two House of Parliament have been complied with.</p> <p>As per the earlier practice these reports were placed on the Table of both the Houses with the approval of Chairman</p>



1

2

NIMHANS Society (who at that particular time was the Hon'ble Prime Minister) and same was ratified by the Society in its subsequent meeting. Accordingly, on 18.11.1997 the file was again referred to the Minister (Hon'ble Prime Minister) which was received back *vide* PMO note dt. 27.11.1997 directing that the Department may quickly convene a meeting of the NIMHANS Society and place the annual report and audited accounts for the year 1995-96, the Government review on the working of the Institute and the delay statement before the NIMHANS Society for approval, to ensure that they are laid on the table of both Houses of Parliament in the Budget Session.

Subsequently the Lok Sabha was dissolved and the new Government took over in 1998. Thereafter, the matter was placed before the present Union Minister for Health & Family Welfare (Independent Charge) who finally authenticated and documents on 13.7.1998

h. The Annual Report and Audited Accounts alongwith Review and Delay Statement were got authenticated from the Minister; and

The Annual Report and Audited Accounts alongwith Review and Delay Statement were got authenticated from the Minister on 13.7.1998.

- |  |   |
|--|---|
| <p>i. The Annual Reports and Audited Accounts of National Institute of Mental Health and Neuro Sciences, Bangalore for the last three years <i>i.e.</i> 1992-93, 1993-94 and 1994-95 were laid in Parliament.</p>  | <p>The Annual Reports and Audited Accounts of National Institute of Mental Health and Neuro Sciences, Bangalore for the last three years <i>i.e.</i> 1992-93, 1993-94 and 1994-95 were laid on 9.5.94, 12.5.95 and 21.8.96 respectively in Parliament.</p>  |
| <p>II. The latest, position regarding finalisation of Annual Reports and Audited Accounts for the subsequent years *1996-97 and 1997-98. When these are expected to be laid on the Table of Lok Sabha.</p>   | <p>The final Accounts of the Institute for the year 1996-97 were audited and certificate issued by the Accountant General, Karnataka, Bangalore on 4th May, 1998. The Annual Report was sent to Ministry in Letter No. NIMH/CO-ORD/AR-H/98-99 dated 26.5.98. Due to discrepancies in the audited statement of Accounts, the report could not be laid in the Budget Session of 1998. The accounts for the year 1997-98 have been finalised and the draft annual accounts have been handed over to Accountant General, Karnataka, Bangalore on 27.8.1998.</p> |
| <p>III. The remedial measures taken or proposed to be taken both in the Ministry and the national institute of Mental Health and Neuro Sciences, Bangalore 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 is being taken to ensure timely laying of the Annual Report and Audited Accounts within the prescribed time in future by the Institute and the Ministry.</p>  |

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\* Since laid on 22.12.1998.

3.4. The Ministry of Health and Family Welfare (Department of Health) who were requested to furnish further information on some more points, arising out of the replies given by them earlier on 19.11.1998 have furnished the same as under on 17.12.1998:—

POINTS	REPLIES
<p>1. As per reply of the Ministry of Health &amp; Family Welfare furnished on 19.11.1998 the accounts of the institute were submitted to Audit on 5.10.1996 but in the Delay Statement it has been shown as 8.10.1996. Please state the correct date.</p>	<p>The draft Annual Accounts were completed and the letter forwarding it to Audit was signed by the Director of the Institute on 5.10.1996 but the accounts were however handed over to A.G.'s offices in person on 8.10.1996.</p>
<p>2. As per delay Statement laid on the Table of the House, the audit was completed on 1.2.1997 and the draft Audit Report was received by the Institute on 4.1.1997. Reply to the draft Audit Report was sent by the Institute to Audit on 29.1.1997.  Please explain how the draft Audit Report was received before completion of Audit.</p>	<p>It was indicated by A.G.'s office in their Inspection Report that the audit was completed on 1.2.1997. This includes the transaction audit which was conducted after completing the certification of Accounts. The draft Audit Report was received by the Institute on 4.1.1997. Reply to the draft Audit Report was sent by the institute to Audit on 29.1.1997 and the final Audit Report and Certified Accounts were received by the Institute on 11.2.1997. Thus the draft Audit Report was received for certain clarifications by the Institute before completion of audit.</p>

3.5 The Committee considered the matter relating to delay in laying Annual Report and Audited Accounts for the year 1995-96 of National Institute of Mental Health and Neuro Sciences (NIMHANS), Bangalore at their sitting held on 28.4.2000.

3.6 The Committee noted that the Annual Reports and Audited Accounts of NIMHANS, Bangalore, for the last three years *i.e.* 1992-93, 1993-94 and 1994-95 were also laid with delay on the Table of the House on 9.5.1994, 12.5.1995 and 21.8.1996 *i.e.* after delay of about 4 months, 4½ months and 7½ months respectively.

3.7 In view of the persistent delay in laying Annual Reports and Audited Accounts of NIMHANS, Bangalore, the Committee decided to hear oral evidence of the Ministry of Health & Family Welfare (Department of Health) to elucidate the delay.

3.8 Accordingly, the representatives of the Ministry of Health and Family Welfare (Department of Health) appeared before the Committee on 13.9.2000 to tender their oral evidence.

3.9 On being asked to explain the reasons for delay in laying Annual Report and Audited Accounts of NIMHANS, Bangalore for the year 1995-96, the Secretary, Department of Health stated that the Annual Report of NIMHANS was received in their Department on 1 April, 1997. But during the entire period from April, 1997 to March, 1998, the Minister in-charge of the Department was the then Prime Minister. The Prime Minister did not find it convenient to hold the meeting of the Governing Body.

3.10 On being asked about the delay caused at the stage of auditing of accounts by the auditors and whether the auditors were pursued for early auditing, the witness stated that the accounts of the institute were submitted to auditors in the month of June or July. But there was a strike in Accountant General's Office for 3 months and, therefore, no work was done during that period. However, the authorities were repeatedly pursued for early auditing.

3.11 On being asked what remedial measures had been taken to overcome the delay at the stage of auditing of accounts, the witness replied that they had already started computerisation of their accounts. The Accountant General's office had also been requested for early auditing. They also assured that henceforth the time schedule would be adhered to.

3.12 The Committee regret to note that the Annual Report and Audited Accounts of National Institute of Mental Health & Neuro Science, Bangalore for the year 1995-96 were laid on the Table of the House on 28.7.1998 i.e. after a delay of about 19 months after the close of the accounting year.

3.13 The Committee are concerned to note that after close of the accounting year 1995-96, more than 6 months were taken by the Institute in compilation of their accounts and handing over to the auditors for auditing instead of 3 months recommended by the Committee. The Committee feel that the Institute and the Ministry did not make sincere efforts in implementing the recommendation of the Committee. The Committee, therefore, desire that the recommendation of the Committee must be implemented in future in letter and spirit and the Institute should complete their accounts and make them available to the auditors for auditing within 3 months after close of the accounting year in future to obviate delay at this stage of finalisation of the documents.

3.14 The Committee further note with displeasure that after receipt of the accounts from the Institute, the auditors took inordinately long period of 5 months in completing their job. The Committee are not convinced with the reply given during evidence before the Committee by the Secretary, Department of Health stating that due to strike in Accountant General's office no work was done for 3 months in Accountant General's office. From the information furnished by the Department of Health, the Committee gather that the Institute handed over the accounts to the auditors on 5.10.1996 i.e. probably when the strike had been called off and the normal work in A.G's office resumed. The Committee would like to know the effort:

made by the Institute to get early auditing of their accounts by the auditors.

3.15 The Committee regret to note that the Institute took 5 months in getting approval of the audited accounts from the Finance Committee of the Institute, after getting the audit report from the auditors. The Committee would like to know the reasons for the unreasonable time taken at this stage of finalisation of the documents. The Committee, however, feel that as soon as the auditor's report is received from the auditors sincere efforts should be made to hold the meeting of the Finance Committee of the Institute for getting approval of the documents to avoid any possible delay.

3.16 The Committee are unhappy to note that after close of the accounting year 1995-96, about 11½ months were taken by the Institute in finalising their annual report *i.e.* on 15.3.1997 although it contained only the administrative matters and did not involve any audit/scrutiny from any outside agency. The Committee understand that the Institute has not given due importance to the finalisation of these documents and Ministry also did not pursue the matter with the Institute. The Committee feel that this type of go-slow approach in finalisation of these documents should be avoided in future.

3.17 The Committee are unhappy to note that after receipt of the copies of the Annual Report and Audited Accounts, the Ministry took inordinately long period of about 14½ months for getting the documents authenticated from their Minister. The Committee are not happy with the approach of the Department of Health to handle the work relating to laying of these documents on the Table of the House. The Committee do not approve of this laxity on the part of the Institute and the administrative Ministry.

3.18 The Committee further deeply regret to note that the Annual Reports and Audited Accounts of the Institute for the years 1996-97, 1997-98 and 1998-99 have been laid on the Table of Lok Sabha on 22.12.1998, 14.12.1999 and 20.12.2000 *i.e.* after a delay of about 12 months, 11½ months and 11½ months respectively. However, these documents for the year 1999-2000 which were due for laying by 31.12.2000 have not been so far laid on the Table of the House.

3.19 From the chain of events held at both in the Institute and the Department of Health regarding finalisation of these documents and thereafter laying them on the Table of the House, the Committee are of the opinion that neither the Institute nor the Department of Health have made sincere efforts for timely completion of various stages involved in finalisation of the documents and the things have been allowed to take its own time. Thereby both the Institute and the Department of Health have exhibited a total lack of responsibility to fulfil their liability in timely laying of these documents. The Institute and the Department of Health would appreciate that if the required documents are not laid on the Table of the House in time it loses its importance because the Members of Parliament cannot make use of these documents at the time of Demands for Grants of the Ministry concerned.

**3.20 In view of the above, the Committee recommend that the Ministry of Health & Family Welfare (Department of Health) and NIMHANS in consultation with each other should draw up a realistic time bound schedule afresh for their compilation of accounts, auditing of accounts, approval of the documents from the competent authority, translation and printing of the documents, and sending them to the Ministry for laying on the Table of the House. In order to achieve the desired results senior officers both in the Ministry and the Institute should be entrusted the job to monitor the progress made at each stage and ensure that the documents complete in all respects are sent to the Ministry well before the stipulated period. The Ministry after receipt of the documents from the Institute should promptly prepare the "Review" and "Delay Statement", if any, to lay them on the Table of the House. A copy of the time bound schedule so prepared should also be made available to the Committee. With this the Committee hope that both the Department of Health and NIMHANS would now take all sort of remedial measure as suggested by the Committee to lay their documents within prescribed period of nine months after close of the accounting year in future.**

## CHAPTER IV

### *Delay in Laying Annual Reports and Audited accounts of Rampur Raza Library, (U.P.) for the years 1992-93 to 1994-95*

The Annual Reports and Audited Accounts of the Rampur Raza Library, Rampur (U.P.) for the years 1992-93, 1993-94 and 1994-95 were laid together with "Review" and "Delay Statements" on the Table of Lok Sabha on 16.5.1997. As per recommendations of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha), the said documents were required to be laid on the Table of the House within nine months of the close of each of the accounting year, *i.e.*, by 31 December, 1993, 31 December, 1994 and 31 December, 1995 respectively. Thus, the period of delay in laying the Annual Reports and Audited Accounts came to about 40½ months, 28½ months and 16½ months respectively.

4.2 In the "Delay Statements" laid alongwith the Annual Reports and Audited Accounts for the years 1992-93, 1993-94 and 1994-95, the reasons for delay have been explained as under:—

"The Rampur Raza Library, Rampur is an autonomous organisation, fully financed by the Government of India in the Ministry of Human Resource Development, Department of Culture. The Audit Report/Audited Statements of Accounts for 1992-93, 1993-94 and 1994-95 were required to be laid on the Table of both Houses of Parliament within nine months from the close of each of financial years *i.e.* by 31 December, 1993, 1994 and 1995 respectively. The documents could not be laid due to non-receipt of the same from the Library, requirement of additional information and also administrative delays due to shortage of manpower.

The details of the various stages of finalisation of audit of the accounts of the Rampur Raza Library, for the year 1992-93, 1993-94 and 1994-95 are as given below:

#### **1992-93**

- |  |                   |
|--|-------------------|
| 1. Date of submission of Annual Accounts to be Audit Party | 21.6.1993         |
| 2. Duration of Audit                                       | 21.6.93 to 1.7.93 |
| 3. Date of receipt of draft Audit Report                   | 27.9.93           |

- |    |  |            |
|----|--|------------|
| 4. | Date of submission of Library's comments on the same                 | 26.10.93   |
| 5. | Date of receipt of final Audit Report                                | 7.2.94     |
| 6. | Date of Approval by the Library Board                                | 11.2.94    |
| 7. | Final Audit Report issued to Government                              | 15.9.93    |
| 8. | Date of submission of Annual Report, Audit Report to this Department | Feb., 1995 |

**1993-94**

- |    |   |                         |
|----|---|-------------------------|
| 1. | Date of submission of Accounts to the office of Audit                       | 11.7.1994               |
| 2. | The Accounts audited by the office of DACR                                  | 11.7.94 to<br>21.7.1994 |
| 3. | Receipt of the draft audit report   | 28.10.1994              |
| 4. | Date of submission of Library's comments on draft audit report to the audit | 15.11.1994              |
| 5. | Date of receipt of Final Audit Report (English version)                     | 14.12.1994              |
| 6. | Date of acceptance of the Audit Report by the Library Board                 | 15.4.1995               |
| 7. | Date of submission of Annual Report, Audit Report to this Department        | May, 1995               |

**1994-95**

- |    |   |                      |
|----|---|----------------------|
| 1. | Date of submission of Annual Accounts to the Audit Party              | 3.9.1995             |
| 2. | Duration of Audit   | 3.9.95 to<br>18.9.95 |
| 3. | Date of receipt of draft Audit Report                                 | 30.9.1995            |
| 4. | Date of submission of Library's comments on the same                  | 6.11.1995            |
| 5. | Date of receipt of final Audit Report                                 | 10/11.1.1996         |
| 6. | Date of approval by the Library Board                                 | 18.1.1996            |
| 7. | Final Audit Report issued to Government                               | 23.5.1996            |
| 8. | Date of submission of Annual Report, Audit Report of this Department. | 28.2.1997            |



4.3 The Ministry of Human Resource Development (Department of Culture), who were asked to furnish clarifications on certain points in this connection, furnished the same as under:

POINTS		REPLIES		
1		2		
<b>The dates when</b>				
1.	The Rampur Raza Library, Rampur approached the audit authority for appointment of Auditors for auditing their accounts for the years 1992-93, 1993-94 and 1994-95 and when were they appointed	1992-93 4/93 21.6.93 to 1.7.93	1993-94 5/95 11.7.94 to 21.7.94	1994-95 4/95 3.9.95 to 18.9.95
2.	The accounts of Rampur Raza Library, Rampur were compiled and were ready for being handed over to Auditors	April 93 & handed over to auditors on 21.6.93	May 94 & handed over to auditors on 11.7.94	April 95 & handed over to auditors on 3.9.95
3.	The Annual Reports were finalised	11/94	12/94	12/96
4.	The Annual Reports and Audited Accounts were taken up for translation and printing and the time taken in it	11/94 Two months taken in translation & Printing	1/95 Two months taken in translation & printing	12/96 Two months taken in translation and printing.
5.	The delay Statements and Review were prepared by the Ministry	4/97	4/97	4/97
6.	The annual reports and audited accounts alongwith review and delay statements were got authenticated from the Minister	6.5.97	13.5.97	9.5.97

	1	2
7.	The Annual Reports and Audited Accounts of the Rampur Raza Library, Rampur for the past three years i.e. 1989-90, 1990-91 and 1991-92 were laid in Parliament.	1989-90 9.9.1991 1990-91 20.4.1993 1991-92 27.4.1993
II.	The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year 1995-96 when these are expected to be laid on the Table of Lok Sabha.	The Annual Report and Audited Accounts have been approved in the 24th Rampur Raza Library Board Meeting on 21.7.97 and just after that the same have been given in press for printing which is expected to be received from Press very soon. It is also expected to submit the Annual Report and Audited Accounts alongwith delay statement in the Department of Culture within a couple of weeks.
III.	The remedial measures taken both in the Ministry and the Rampur Raza Library, Rampur to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of nine months from the close of the accounting year in future.	It is hereby assured that all efforts will be made for submission of the Annual Reports and Audited Accounts in the Department of Culture within the prescribed period of nine months from the close of the accounting year, in future.

4.4. The Ministry of Human Resource Development (Department of Culture), who were requested to furnish further information on some more points arising out of the replies given in their Delay Statement (1992-93) earlier, have furnished the same as under:—

**Point:**

Please clarify how the final Audit Report was issued to Government before it was received from the Audit Authorities?

**Reply:**

“The date of final audit report issued to the Government (under col. No. 7 of the Delay Statement) may be read as 2.2.95 instead of 15.9.93 which was inadvertently typed.”

4.5. The Committee had earlier examined the matter of delay in laying Annual Report and Audited Accounts of the Rampur Raza Library, Rampur for the year 1982-83 and reported the matter in their Second

Report (Eighth Lok Sabha) presented to the House on 19 August, 1985 as under:—

The Committee observe that there has been a minimal delay of four months in laying the Annual Report and Accounts of the Rampur Raza Library on the Table of Lok Sabha and even this could have been avoided if the Rampur Raza Library Board had held their meetings earlier to adopt the annual report and accounts of the Library. The Committee hope that such delays would not recur in future.

The Ministry of Human Resource Development (Department of Culture) in their action taken replies to the recommendations in the above said report had stated as under:—

The Chairman of the Board (i.e. the Governor of Uttar Pradesh) has been requested to ensure that the Annual Reports/Accounts of the Rampur Raza Library Board are placed in the Parliament well before 31st December every year. (*Vide* Ministry of Cultural Affairs O.M. No. F. 26. 11/85-Lib., dated 18 September, 1985).

4.6 The Committee considered the matter at their sitting held on 28 April, 2000.

4.7 Keeping in view the inordinate and continuous delay ranging from 40 ½ months to 16 ½ in laying the Annual Reports and Audited Accounts of Rampur Raza Library, Rampur (U.P.) for the years 1992-93, 1993-94 and 1994-95, the Committee decided to call the representatives of the Ministry of Culture, Youth Affairs and Sports (Department of Culture) to know the reasons for abnormal delay in laying these documents on the Table of the House. Accordingly, the representatives of the Department of Culture appeared before the Committee on 2.6.2000.

4.8 On being asked whereas the documents including final audit report for the year 1992-93 were received by the Department of Culture in September 1993 why the Department took nine months to lay them on the Table of the House, the Secretary, Department of Culture admitted that there had been delay on the part of the Department of Culture in laying these documents on the Table of the House. However, he informed that the approved audit report came in September, 1993 and the final audit report came on 7.2.1994 and it was issued by the Government after these were finalised. Thereafter, they got copies prepared and submitted to Parliament at the earliest. He, however, regretted the delay and assured the Committee that remedial measure would be taken to avoid such delay in future.

4.9 On being enquired to know the reasons responsible for delay at the stage of translation & printing of the documents, the Secretary admitted that the basic problems in translation & printing and the time taken in submission of the documents were the main reasons responsible for the

delay. He, however, informed that the matter had been taken up with the Library and they had been asked to take help of computers, laser copy or camera proof copy etc. to avoid delay at this stage of finalisation of documents in future.

4.10 The Chairman, Committee on Papers Laid on the Table advised the representatives of Department of Culture that they should monitor the functioning of the Library and also gear up the process to eliminate the avoidable delays in future. The witness assured the Committee that all possible steps would be taken to avoid delay.

4.11 The Committee note that the action for appointment of auditors for auditing the accounts of Rampur Raza Library for the years 1992-93, 1993-94 and 1994-95 was initiated by the Library in April 1993, May 1994 and April 1995 i.e. after close of the respective accounting year and the auditors were appointed as late as 3 months, 2 months and 5 months respectively after approaching the audit authority for their appointment. The Committee also note after receipt of the accounts, the auditors took a period ranging from 4 to 7½ months in auditing the accounts and furnishing their audit reports. The Committee are not happy with the approach with which the matter relating to appointment of auditors and auditing of accounts have been dealt with by the Rampur Raza Library. The Committee would like to know the reasons why action for appointment of auditors could not be taken well before close of the accounting years. The Committee feel that the Library initiated the action for appointment of auditors only after compilation of their accounts which lead to delay in succeeding stages of finalisation of the documents. The Committee desire that efforts with abundant caution should be made to ensure for timely appointment of auditors, speedy compilation and early auditing of accounts.

4.12 The Committee are unhappy to note that an inordinate long period of 20 months, 9 months & 9 months has been taken by the Library in finalising their Annual Reports for the years 1992-93, 1993-94 & 1994-95 and thereafter 3 months, 1 month and 1½ months respectively were taken in just forwarding the documents to the Ministry for laying them on the Table of the House. The Committee do not understand the delay in finalising the Annual Reports which contains only administrative matter and should have been finalised within six months of the close of the accounting years. The Committee also do not understand the reasons for undue time taken by the Library in just sending these documents to the Department for laying on the Table of the House. The Committee are of the view that the reports lose their importance if they are laid before Parliament with such long delay as Parliament can neither exercise control nor suggest timely corrective steps.

4.13. The Committee also painfully note that after receipt of documents from the Library, the Ministry of Culture, Youth Affairs & Sports (Department of Culture) took about 26 months, 7 days and 2½ months

respectively for the years 1992-93 to 1994-95 in getting authentication of the documents from their Minister. The Committee understand that such delay is regrettable and should not be allowed to recur in future.

4.14 The Committee note with deep regret that the Annual Reports and Audited Accounts of Rampur Raza Library for the last 3 years i.e. 1989-90, 1990-91 and 1991-92 were laid on the Table of the House after a delay of about 8 months, 16 months and 4 months respectively. However, these documents for the years 1995-96, 1996-97, 1997-98 & 1998-99 have been laid on 13.7.1998, 2.12.1998, 27.4.2000 and 11.8.2000 i.e. after a delay of about 18<sup>1</sup>/<sub>2</sub> months, 11 months, 16 months and 7 months after close of the accounting years. The Committee desire and strongly recommend that the practice of laying the documents with delay must be put to an end.

4.15 To achieve the desired results, the Committee recommend that the Ministry of Culture, Youth Affairs and Sports (Department of Culture) in consultation with the Rampur Raza Library should draw up a time bound schedule afresh in the light of the recommendations of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha) including all the stages involved in finalisation of the documents viz appointment of auditors, compilation of accounts, handing over the accounts to auditors, translation & printing, getting approval of documents from the Library Board and thereafter sending these documents to the Ministry for laying. The Committee also recommend that the Department of Culture too should take care whether the time bound schedule is being meticulously adhered to and suggest the remedial measures to the Library wherever necessary. The Department of Culture should also be vigil to complete the necessary formalities, immediately after receipt of the documents in the Department, so that these documents could not be laid on the Table of Lok Sabha within nine months after close of the accounting year in future.

NEW DELHI;  
24 August, 2001  

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2 Bhadrapada, 1923 (Saka)

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

## APPENDIX

### *Summary of recommendations/observations contained in the Report*

S. No.	Reference to Para No. of the Report	Summary of recommendations/Observations
1	2	3
1.	1.14	The Committee note that the accounts for the year 1994-95 of the Centre were compiled and handed over to the auditors in August, 1995 i.e. after 5 months of the close of the accounting year as against 3 months recommended by the Committee for this purpose. The Committee also note that the auditors had been appointed on 15.6.1994. The Committee feel that had the Centre timely compiled their accounts and handed over to the auditors, much of the delay could have been avoided at the stage of finalisation of the documents. The Committee, therefore, advise the Centre that henceforth the accounts of the Centre should be compiled in all respects within 3 months of the close of the accounting year in order to hand over them to the auditors for completing auditing within the prescribed period of three months.
2.	1.15	The Committee also note that after receipt of the accounts by the auditors from the Centre in August, 1995, the auditors commenced auditing of accounts on 7.10.1995 i.e. after more than one months and further 4 months were taken by them to complete the audit. The Committee feel that the auditors took inordinately long period in auditing the accounts. The Committee would like to know what efforts were made by the Centre to pursue the auditors for early completion of their job. The Committee recommend that in future after handing over the accounts, the auditors should be vigorously pursued realising them the statutory requirement of timely laying of these

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documents on the Table of Lok Sabha.

3. 1.16

The Committee regret to note that the Centre took about 11 months in finalising their annual report for the year 1994-95 after close of the respective accounting year as against 6 months recommended by the Committee for this purpose. The Committee feel that the annual report of the Centre contain only administrative matters and do not require any audit/scrutiny by any outside agency. In view of delay at this stage, the Committee are bound to presume that the Centre did not understand the importance of timely laying of these documents on the Table of the House and, perhaps, the Department of Health have also never taken up the matter with them suggesting remedial measure to avert delay in finalisation of their documents. The Committee, therefore, suggest both to the Centre and the Department of Health to be more cautious in future in this regard and adhere to the prescribed period of 6 months to finalise their annual report.

4. 1.17

The Committee are unhappy to note that after approval of the Annual Report and Audited Accounts, the translation and printing of the documents was taken up in February, 1996. Whereas the English version of the documents was sent to the Ministry in June, 1996 i.e. after about 4 months but the Hindi version was sent to the Ministry in January, 1997 thereby taking 11 months. The Committee fail to understand the undue time taken in translation and printing of the documents. This shows the lackadaisical attitude of the Centre to finalise their documents. The Committee, therefore, desire that the Centre should change their outlook and understand the importance of the timely laying of these documents on the Table of the House. The Department of Health should also keep a constant watch on the finalisation of these documents.

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5.	1.18	<p>The Committee also note that after receipt of the complete documents, the Department of Health took more than 4½ months in preparing "Review" and "Delay Statement" and subsequently laying them on the Table of the House. The Committee feel that the approach of the Department of Health in finalising and laying of these documents also needs to be geared up. The Committee feel that the time taken by the Department in preparing "Review" and "Delay Statement" was more than it was required knowing fully well that the documents have already been delayed for laying on the Table of the House. The Committee recommend to the Department of Health to look into this aspect and ensure the arrangements for preparing "Review" and "Delay Statement" and laying these documents immediately after receipt of the same from the Centre without taking much time.</p>
6.	1.19	<p>The Committee also note that the Annual Report and Audited Accounts of the Regional Cancer Centre for the years 1995-96, 1996-97 and 1997-98 and 1998-99 have been laid on the Table of the House on 2.6.1998, 5.8.1998, 21.12.1999 and 13.12.2000 <i>i.e.</i> after a delay of about 17 months, 7 months, 12 months and 11½ months respectively over and above the prescribed period of 9 months after close of the accounting year. 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.</p>
7.	1.20	<p>The Committee are unhappy over the manner in which the whole affairs relating to finalisation and laying of these documents have been handled by the Department of Health. The Committee feel much of the delay could have been avoided if the Ministry had exercised due caution and supervision in obtaining these documents. The Committee are not convinced with the reasons advanced by the Secretary, Department of Health during deposition of evidence before the Committee that the delay has been caused due to undue time taken at the stage of auditing of accounts, translation and printing of the documents.</p>

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The Committee need hardly stress that sincere efforts both by the Centre and Department of Health have not been made to finalise the documents in time. The Department of Health would agree that unless the Annual Reports and Audited Accounts are laid in time on the Table of the House, the Members of Parliament will not be able to assess the performance of the Centre in true perspective and express their view point thereon at the time of voting on Demands for Grants of the Ministry of Health and Family Welfare (Department of Health).

8. 1.21 In order to complete all stages of finalisation of the documents and timely laying of these documents on the Table of the House, the Committee recommend that Regional Cancer Centre in consultation with the Department of Health should engineer a realistic time bound schedule in such a manner that all formalities viz. appointment of auditors, handing over of accounts to auditors, timely auditing by the auditors, translation and printing of the documents, sending it to the Department of Health and preparation of "Review" and "Delay Statement", if any, and laying them on the Table of the House by the Department of Health are completed within nine months of the close of the accounting year. A copy of the time bound programme so prepared should also be made available to the Committee on Papers Laid on the Table.
9. 1.22 In view of the above and the assurance given to the Committee during evidence tendered by the Secretary, Department of Health, the Committee hope that all possible remedial measures would be taken to lay Annual Report and Audited Accounts of the Regional Cancer Centre, Trivandrum within nine months of the close of the accounting year and as has been recommended by the Committee in their First Report (Fifth Lok Sabha) presented to Lok Sabha on 8 March, 1976.
10. 2.12 The Committee note that the Annual Report and Audited Accounts of Malviya Regional Engineering College, Jaipur for the years 1993-94 and 1994-95

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		were laid on the Table of Lok Sabha after a delay of about 23 months and 11 months respectively.
11.	2.13	The Committee regret to note that after handing over the accounts for the years 1993-94 & 1994-95 to the auditors on 13.5.1994 and 15.5.1995, a long period of 13 months and 7½ months were taken by the auditors to complete their audit. The Committee do not understand the undue time taken by the auditors in auditing of accounts of the College. The Committee are bound to presume that the college after handing over the accounts to the auditors did not pursue the auditors for early commencement of auditing and allowed them to take their own time. It is also felt that the Ministry of Human Resource Development (Department of Education) also did not bother and never asked the College about the progress of finalisation of these documents. The Committee, therefore, recommend that College should be careful after handing over the accounts to auditors and should pursue the auditors vigorously for early commencement and completion of audit of accounts.
12.	2.14	The Committee also regret to note that the Annual Reports for the year 1993-94 and 1994-95 were got approved from the BOG/FC of the College on 20.12.1994 and 8.3.1996 <i>i.e.</i> , after a delay of about 8 months and 11 months respectively after close of the accounting years as against 6 months recommended by the Committee in their first Report (Fifth Lok Sabha) to finalise their Annual Reports in all respects. Their Annual Reports which contain only administrative matters and do not require any scrutiny from any outside agency and should not have taken more than six months in their finalisation. This shows that the college did not take the matter seriously. The Committee feel that this type of dilly dally attitude in finalisation of the documents by the College should not be allowed.
13.	2.15	The Committee regret to note that after getting approval of Annual Report for the year 1993-94 from the BOG/FC on 20.12.1994, the College took 13 months in sending it to the Ministry for laying on the Table perhaps for want of audited accounts. The

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		college should take care to avoid delay at this stage in future and make efforts to finalise the Annual Report of the College within six months of the close of the accounting year including its adoption from the BOG/FC of the College. It should be sent to the Ministry immediately to enable them to prepare "Review" on the performance and activities of the college on the basis of the Annual Report to avert delay at the Ministry level.
14.	2.16	The Committee feel pain to note that after receipt of the documents for the year 1993-94 and 1994-95 from the college <i>i.e.</i> on 2.12.1996 and 14.3.1996 respectively, the Ministry of Human Resource Development (Department of Education) took 11 months and 6 months in getting authentication of these documents from their Minister and further 10 months and 9 <sup>1</sup> / <sub>2</sub> months were taken in laying them on the Table of the House. The Committee feel that the delay in laying document at this stage is excusable and should be avoided in future.
15.	2.17	The Committee are also distressed to note that Annual Reports and Audited Accounts of the College for the subsequent years <i>i.e.</i> 1995-96, 1996-97, 1997-98 have been laid on 4.8.1997, 13.7.1998, 7.12.1999 and 24.4.2001 <i>i.e.</i> after a delay of about 3 months, 6 <sup>1</sup> / <sub>2</sub> months, 11 months and 4 months respectively. The Committee are of the view that laying of these documents lose their importance if laid on the Table with delay. Members of Parliament cannot make use of these documents at the time of Demands for Grants of the Ministry concerned. Therefore, the Committee feel that the College must look into this and understand the importance of timely laying of the documents in their own interest and Members of Parliament should not be deprived of their rights.
16.	2.18	The Committee also note the insufficient remedial measures that have been taken by the College to improve the position of finalisation of these documents and their timely laying on the Table of the House. The Committee understand that the programme so chalked out needs more elaboration.

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		To achieve the desired results the programme proposed for finalisation of the documents must be looked into afresh and should be prepared in consultation with the Ministry and Audit Authorities since they are also a party in the process of finalisation of these documents.
17.	2.19	The Committee, therefore, recommend that the College and the Ministry of Human Resource Development (Department of Education) in consultation with each other must draw up a time bound schedule covering all the stages of finalisation of accounts viz. appointment of auditors, compilation and handing over of accounts to auditors, timely auditing of accounts by auditors, approval of the documents from the BOG/FC of the College, translation & printing of the documents, sending it to the Ministry for laying and thereafter preparing "Review" & "Delay Statement", if any, by the Ministry, authentication of the documents from their Minister and laying them on the Table of the House by the Ministry. The timeframe to complete each stage of finalisation of these documents should be clearly earmarked. The Committee also recommend that the programme so prepared must be adhered to in its letter and spirit and some senior officers both in the Ministry & the College should be entrusted the job to see the progress of finalisation of these documents at each stage.
18.	2.20	In view of the evidence tendered by the Secretary, Department of Education, therein giving assurance to the Committee for timely laying of the documents and Committee's recommendations in the foregoing paragraphs, the Committee hope that henceforth all steps would be taken by the Ministry as well as by the College for laying these documents on the Table of the House within prescribed period of nine months after close of the accounting year in future.
19.	3.12	The Committee regret to note that the Annual Report and Audited Accounts of National Institute of Mental Health & Neuro Science, Bangalore for the year 1995-96 were laid on the Table of the House on 28.7.1998 i.e. after a delay of about 19 months after the close of the accounting year.

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20.	3.13	<p>The Committee are concerned to note that after close of the accounting year 1995-96, more than 6 months were taken by the Institute in compilation of their accounts and handing over to the auditors for auditing instead of 3 months recommended by the Committee. The Committee feel that the Institute and the Ministry did not make sincere efforts in implementing the recommendation of the Committee. The Committee, therefore, desire that the recommendation of the Committee must be implemented in future in letter and spirit and the Institute should compile their accounts and make them available to the auditors for auditing within 3 months after close of the accounting year in future to obviate delay at this stage of finalisation of the documents.</p>
21.	3.14	<p>The Committee further note with displeasure that after receipt of the accounts from the Institute, the auditors took inordinately long period of 5 months in completing their job. The Committee are not convinced with the reply given during evidence before the Committee by the Secretary, Department of Health stating that due to strike in Accountant General's office no work was done for 3 months in Accountant General's office. From the information furnished by the Department of Health, the Committee gather that the Institute handed over the accounts to the auditors on 5.10.1996 <i>i.e.</i> probably when the strike had been called off and the normal work in A.Gs. office resumed. The Committee would like to know the efforts made by the Institute to get early auditing of their accounts by the auditors.</p>
22.	3.15	<p>The Committee regret to note that the Institute took 5 months in getting approval of the audited accounts from the Finance Committee of the Institute, after getting the audit report from the auditors. The Committee would like to know the reasons for the unreasonable time taken at this stage of finalisation of the documents. The Committee, however, feel that as soon as the auditor's report is received from the auditors sincere efforts should be made to hold the</p>

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		meeting of the Finance Committee of the Institute for getting approval of the documents to avoid any possible delay.
23.	3.16	The Committee are unhappy to note that after close of the accounting year 1995-96, about 11½ months were taken by the Institute in finalising their annual report <i>i.e.</i> on 15.3.1997 although it contained only the administrative matters and did not involve any audit/scrutiny from any outside agency. The Committee understand that the Institute has not given due importance to the finalisation of these documents and Ministry also did not pursue the matter with the Institute. The Committee feel that this type of go-slow approach in finalisation of these documents should be avoided in future.
24.	3.17	The Committee are unhappy to note that after receipt of the copies of the Annual Report and Audited Accounts, the Ministry took inordinately long period of about 14½ months for getting the documents authenticated from their Minister. The Committee are not happy with the approach of the Department of Health to handle the work relating to laying of these documents on the Table of the House. The Committee do not approve of this laxity on the part of the Institute and the administrative Ministry.
25.	3.18	The Committee further deeply regret to note that the Annual Reports and Audited Accounts of the Institute for the years 1996-97, 1997-98 and 1998-99 have been laid on the Table of Lok Sabha on 22.12.1998, 14.12.1999 and 20.12.2000 <i>i.e.</i> after a delay of about 12 months, 11½ months and 11½ months respectively. However, these documents for the year 1999-2000 which were due for laying by 31.12.2000 have not been so far laid on the Table of the House.
26.	3.19	From the chain of events held at both in the Institute and the Department of Health regarding finalisation of these documents and thereafter laying them on the Table of the House, the Committee are of the opinion that neither the Institute nor the Department of Health have made sincere efforts for timely

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completion of various stages involved in finalisation of the documents and the things have been allowed to take its own time. Thereby both the Institute and the Department of Health have exhibited a total lack of responsibility to fulfil their liability in timely laying of these documents. The Institute and the Department of Health would appreciate that if the required documents are not laid on the Table of the House in time it loses its importance because the Members of Parliament cannot make use of these documents at the time of Demands for Grants of the Ministry concerned.

27. 3.20

In view of the above, the Committee recommend that the Ministry of Health & Family Welfare (Department of Health) and NIMHANS in consultation with each other should draw up a realistic time bound schedule afresh for their compilation of accounts, auditing of accounts, approval of the documents from the competent authority, translation and printing of the documents, and sending them to the Ministry for laying on the Table of the House. In order to achieve the desired results senior officers both in the Ministry and the Institute should be entrusted the job to monitor the progress made at each stage and ensure that the documents complete in all respects are sent to the Ministry well before the stipulated period. The Ministry after receipt of the documents from the Institute should promptly prepare the "Review" and "Delay Statement", if any, to lay them on the Table of the House. A copy of the time bound schedule so prepared should also be made available to the Committee. With this the Committee hope that both the Department of Health and NIMHANS would now take all sort of remedial measures as suggested by the Committee to lay their documents within prescribed period of nine months after close of the accounting year in future.

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28. 4.11 The Committee note that the action for appointment of auditors for auditing the accounts of Rampur Raza Library for the years 1992-93, 1993-94 and 1994-95 was initiated by the Library in April 1993, May 1994 and April 1995 *i.e.* after close of the respective accounting year and the auditors were appointed as late as 3 months, 2 months and 5 months respectively after approaching the audit authority for their appointment. The Committee also note after receipt of the accounts, the auditors took a period ranging from 4 to 7½ months in auditing the accounts and furnishing their audit reports. The Committee are not happy with the approach with which the matter relating to appointment of auditors and auditing of accounts have been dealt with by the Rampur Raza Library. The Committee would like to know the reasons why action for appointment of auditors could not be taken well before close of the accounting years. The Committee feel that the Library initiated the action for appointment of auditors only after compilation of their accounts which lead to delay in succeeding stages of finalisation of the documents. The Committee desire that efforts with abundant caution should be made to ensure for timely appointment of auditors, speedy compilation and early auditing of accounts.
29. 4.12 The Committee are unhappy to note that an inordinate long Period of 20 months, 9 months and 9 months has been taken by the Library in finalising their Annual Reports for the years 1992-93, 1993-94 and 1994-95 and thereafter 3 months, 1 month and 1½ months respectively were taken in just forwarding the documents to the Ministry for laying them on the Table of the House. The Committee do not understand the delay in finalising the Annual Reports which contains only administrative matter and should have been finalised within six months of the close of the accounting years. The Committee also do not
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understand the reasons for undue time taken by the Library in just sending these documents to the Department for laying on the Table of the House. The Committee are of the view that the reports lose their importance if they are laid before Parliament with such a long delay as Parliament can neither exercise control nor suggest timely corrective steps.

- 30. 4.13** The Committee also painfully note that after receipt of documents from the Library, the Ministry of Culture, Youth Affairs & Sports (Department of Culture) took about 26 months, 7 days and 2½ months respectively for the years 1992-93 to 1994-95 in getting authentication of the documents from their Minister. The Committee understand that such delay is regrettable and should not be allowed to recur in future.
- 31. 4.14** The Committee note with deep regret that the Annual Reports and Audited Accounts of Rampur Raza Library for the last 3 year *i.e.* 1989-90, 1990-91 and 1991-92 were laid on the Table of the House after a delay of about 8 months, 16 months and 4 months respectively. However, these documents for the years 1995-96, 1996-97, 1997-98 & 1998-99 have been laid on 13.7.1998 2.12.1998, 27.4.2000 and 11.8.2000 *i.e.*, after a delay of about 18½ months, 11 months, 16 months and 7 months after close of the accounting years. The Committee desire and strongly recommend that the practice of laying the documents with delay must be put to an end.
- 32. 4.15** To achieve the desired results, the Committee recommend that the Ministry of Culture, Youth Affairs and Sports (Department of Culture) in consultation with the Rampur Raja Library should draw up a time bound schedule afresh in the light of the recommendations of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha)
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including all the stages involved in finalisation of the documents viz appointment of auditors, compilation of accounts, handing over the accounts to auditors, translation & printing, getting approval of documents from the Library Board and thereafter sending these documents to the Ministry for laying. The Committee also recommend that the Department of Culture too should take care whether the time bound schedule is being meticulously adhered to and suggest the remedial measures to the Library wherever necessary. The Department of Culture should also be vigil to complete the necessary formalities, immediately after receipt of the documents in the Department, so that these documents could be laid on the Table of Lok Sabha within nine months after close of the accounting year in future.

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