

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

**(THIRTEENTH LOK SABHA)**

**EIGHTH REPORT**

[Action taken by the Government on the recommendations/observations made by the Committee on Papers Laid on the Table in their Third, Fourth and Fifth Reports (Thirteenth Lok Sabha) ]

*(Presented on 23.11.2001)*



**LOK SABHA SECRETARIAT  
NEW DELHI**

*November, 2001 / Kartika 1923 (Saka)*

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## CONTENTS

		PAGE
COMPOSITION OF THE COMMITTEE .....		(iii)
INTRODUCTION .....		(v)
REPORT	Action taken by Government on the recommendations/observations made by the Committee on Papers Laid on the Table in their Third, Fourth & Fifth Reports (Thirteenth Lok Sabha) .....	1
APPENDIX	Statement showing Action taken by Government on the Recommendations/observations of the Committee on Papers laid on the Table in their Third, Fourth & Fifth Reports (Thirteenth Lok Sabha) .....	2
ANNEXURE I	Statement showing the details of Audited Accounts of CTSA to MHRD and laying the same on the Table of both the Houses of Parliament. ...	49
ANNEXURE II	Schedule programme for timely laying of the Annual Report and Audited Accounts of CTSA.	51
ANNEXURE III	Ministry of Commerce & Industry letter dated 18 May 1998 to Chairman, OCCI, New Delhi.	52

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## INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table of Lok Sabha having been authorised by the Committee to present the Report on their behalf, present this Third Report on the action taken or proposed to be taken by Government on certain recommendations/ observations of the Committee on Papers Laid on the Table made in their Third, Fourth & Fifth Reports (Thirteenth Lok Sabha).

2. The Committee considered and adopted their Report at their sitting held on 21st November, 2001.

NEW DELHI;  
23 November, 2001  

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2 Kartika, 1923 (*Saka*)

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

## REPORT

### ACTION TAKEN BY GOVERNMENT ON THE RECOMMENDATIONS/OBSERVATIONS MADE BY THE COMMITTEE ON PAPERS LAID ON THE TABLE IN THEIR THIRD, FOURTH AND FIFTH REPORTS (THIRTEENTH LOK SABHA)

The Recommendations/observations made by the Committee on Papers Laid on the Table in their Third, Fourth and Fifth Reports (Thirteenth Lok Sabha) and the action taken replies thereto furnished by the Government have been given in Appendix to this Report.

The Committee are happy to note that all the recommendations contained in the aforesaid Reports of the Committee have been accepted for implementation. The Committee trust that effective steps will be taken by the Ministries concerned to ensure that in future there is no delay in laying on the Table of the House the Annual Reports and Audited Accounts of the organisations under their administrative control.

NEW DELHI;  
23 November, 2001  

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2 Kartika, 1923 (Saka)

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

## APPENDIX

(Vide Paragraph 1 of the Report)

### STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE RECOMMENDATIONS/OBSERVATIONS OF THE COMMITTEE ON PAPERS LAID ON THE TABLE CONTAINED IN THEIR THIRD REPORT (THIRTEENTH LOK SABHA).

[Delay in laying annual Reports and Audited Accounts of lakshadweep Development Corporation Ltd., Agatti, lakshadweep for the years 1987-88 to 1992-93]

#### Recommendations

The Committee are distressed to note that the Corporation initiated action for appointment of auditors for auditing of their accounts only after the close of the accounting years. Not only this, a long time was also taken in processing the appointment of auditors for each of the accounting year. The Committee are unhappy on the action taken with delay by the Corporation and the way in which the appointment of auditors was made for all these years. The Committee feel that had the Corporation initiated timely action for appointment of auditors before the close of the accounting years and seriously pursued the matter with the Ministry for early appointment of auditors, much of the delay could have been avoided. The Committee hope that such lapses would not be allowed by the Corporation to recur in future.

The Committee also find from the subsequent information furnished by the Ministry of Agriculture (Department of Agriculture and Cooperation) that the Corporation took about 22 to 45 months in compilation of their accounts for all these years. The Committee did not see any reason for taking so much time by the Corporation in compilation of their accounts. The Corporation should have introduced concurrent audit system so as to eliminate avoidable delay in compilation of their accounts and discrepancies, if any.

The Committee are also unhappy to note that one month to 18 months were taken by the auditors in auditing the accounts of the Corporation. The matter of early completion of auditing of accounts could have been pursued by the Corporation and whatever the audit authorities needed might have been made available to them without delay. The Committee

also feel that if the Corporation had anticipated any delay in auditing of accounts, they should have informed the Ministry so as to take suitable measures on the part of the Ministry to cut short the delay or to lay the delay statement on the Table of the House explaining the reasons for delay.

The Committee regret to note that the Corporation as against the recommendation of the Committee given in para 1.17 of their First Report (Fifth Lok Sabha) that the Annual Reports should be finalised within six months after close of the financial year, took 37 to 58 months. The Committee feel that since no outside agency is involved in finalisation of the Annual Reports, the Corporation should not have taken so much time. The Committee have the impression that the Corporation did not pay adequate attention towards the early finalisation of their Annual Reports. The Committee hope that the Corporation will take care of this in future.

The Committee further regret to note that after approval of the Annual Reports for the years 1987-88 to 1991-92, the Corporation did not take prompt action for their translation and printing and took 19 to 67 months. Had the Corporation taken immediate action after approval of the documents from the Governing Council and watched the progress made therefor, much of the delay could have been avoided in laying the documents on the Table of the House.

The Committee see that after receiving copies of Annual Reports and Audited Accounts of the Corporation in the Ministry of Agriculture (Department of Agriculture and Cooperation), the Ministry took 2 to 3 months in preparing "Review" and "Delay Statements". The Committee find from the chain of events that the Ministry did not take up the matter with seriousness it deserved.

The Committee do not accept the excuse put forth by the Corporation that they were not aware of the legal and procedural requirements regarding submission of Annual Reports and Audited Accounts to the Government since recommendations of the Committee on Papers Laid have been circulated to all the Ministries of Government of India for compliance. The Ministry of Agriculture (Department of Agriculture and Cooperation) should have apprised the Corporation about the recommendations of the Committee.

To avoid recurrence of such delays in future, the Committee recommend that the Corporation in consultation with the Ministry of Agriculture (Department of Agriculture and Cooperation) should prepare a time bound schedule for each and every stage of finalisation of Annual Report and Audited Accounts right from compilation of accounts to the laying of the documents on the Table of the House. There should be proper co-ordination and interaction between the Corporation and the Ministry at sufficiently higher level, to ensure that time-schedule is adhered to so as to see that Annual reports and Audited Accounts of the Corporation are

laid on the Table of the House within nine months from the close of the accounting year, in future.

[Para No. 1.5 to 1.12 of 3rd Report (13th Lok Sabha)]

### Reply of Government

The Managing Director, Lakshadweep Development Corporation Ltd. (LDCL) has been directed to adhere the following schedule so that its accounts are finalised in time and the necessary report on the accounts placed before the Parliament without any delay:

(i) The Company should make a request for the appointment of professional statutory auditors normally four to five months before the end of the financial year, that is, some time around November. (ii) With regular follow-up it should be ensured that the appointment of statutory auditors is received from the Company Law Board (Central Government) by January, that is, two months before the end of financial year. (iii) The company should ensure that duly completed accounts are submitted to the statutory auditors latest by 30th June, that is, three months from the end of the financial year. In fact the company can tie-up with the statutory auditors requesting them to commence their routine checking of vouchers etc. while the accounts are being finalised by the company, so that when the final balance sheet and profit and loss account are ready the statutory auditors do not need much time to examine them and report thereon. (iv) The report of the statutory auditors on the accounts duly certified by them should be received by end of July. Immediately request should be made by the company to the Comptroller and Auditor General for commencement of supplementary audit. (v) It should be stressed that the supplementary audit team complete their audit by 15th August, (iv) The Company should follow-up to ensure that the comments of the Comptroller and Auditor General are obtained by 31st August. This will leave sufficient time with the company to send notice to the shareholders and hold its Annual General meeting by 30th September. (vii) If the above schedule is followed the Annual General Meeting of the Company can be held by 30th September, that is, within the time specified under the Companies Act, without necessitating the need to approach the Registrar of Companies for extension of time for holding the AGM. (viii) By 15th October the Company would be in a position to submit the audited accounts, the report of the auditors and the CAG to the ministry for appropriate action for placement before the Parliament before December.

[Vide Ministry of Agriculture (Department of Animal Husbandry and Dairying) O.M. No. 47035/1/99-FY(T-1) dated 12.4.2001]

**[Delay in laying Annual Reports and Audited Accounts of Regional Rural Banks for the year 1993-94]**



## Recommendations

The Committee regret to note that the Annual Reports and Audited Accounts of the five Regional Rural Banks namely (i) Palamau Kshetriya Gramin Bank, Daltonganj (Bihar); (ii) Surat Bharuch Gramin Bank, Bharuch (Gujarat), (iii) Bardhaman Gramin Bank, Burdwan (W.B.); (iv) Sri Saraswathi Gramscna Bank, Adilabad (A.P.); and (v) Varada Gramscna Bank, Kumta (Karnataka) for the year 1993-94 which were required to be laid on the Table of the House by 31 December, 1994 were actually laid on the Table of the House on 27.7.1996, *i.e.* after a delay of about 19 months over and above the prescribed period of nine months after close of the accounting year.

The Committee are unhappy to note that the "Delay Statement" and the "Review" on the working of these five banks have not been laid along with Annual Reports and Audited Accounts. These were required to be laid alongwith the Annual Reports and Audited Accounts as per recommendations of the Committee made in paras 1.20 of Tenth Report (6th Lok Sabha) and 3.8 of Second Report (6th Lok Sabha). The above recommendations of the Committee are reproduced hereunder for information and future compliance by the Ministry of Finance:—

"1.20 from the statements of reasons for delay, the Committee find that full details of the dates of finalisation of accounts and their auditing etc. as also of the finalisation, consideration and approval of the annual reports at the annual general meetings of the Council are not given. The Committee recommend that in the 'Statements of reasons for delay' Government should invariably indicate in chronological order the dates of finalisation of reports and accounts, their submission to audit, issue of Inspection Reports, Replies given on points raised in the reports and finally the receipt of the audit report from the Audit authorities so that the House may identify the stage and extent of delay and suggest remedial measures therefor".

3.8 The Committee hope that the administrative Ministries will critically examine Annual Reports/Audited Statements of accounts of the autonomous organisations under their control and invariably lay alongwith the Report/Audited Statement of accounts their own assessment before Parliament in the form of Review."

The Committee find from the subsequent information furnished by the Ministry of Finance that the Annual Reports and Audited Accounts of these banks were got approved from their respective Executive Body/

Finance Committee and also got translated and printed by the month of August, 1994 but these were sent to the Ministry of Finance as follows:—

Name of Regional Rural Bank	Date of sending Annual Report and Audited Accounts of the Ministry of Finance
Palamau Kshetriya Gramin Bank	10.6.1996
Surat Bharuch Gramin Bank	20.3.1996
Bardhaman Gramin Bank	17.6.1996
Sri Saraswathi Grameena Bank	30.12.1995
Varada Grameena Bank	25.1.1996

The Committee find it difficult to understand as to why the printed copies of the Annual Reports and Audited Accounts of these Banks were kept within the banks itself for the period ranging from 16 months to 21 months. The Committee feel that the Banks took it leisurely and did not give due importance to the work relating to the placing of the documents before Parliament. The Ministry of Finance also did not remind the Bank to forward copies of their finalised Annual Reports and Audited Accounts for laying them on the Table of the House within the prescribed period of 9 months from the close of the accounting years. The Committee are, therefore, bound to presume that there is total lack of watch in the Ministry of Finance on the Regional Rural Banks. The Committee would like to emphasise that the delay in laying the documents of the Banks deprived the members of Parliament of the opportunity to have an access to these documents in time to evaluate the performance and activities of the Banks, appropriation of funds provided to them and suggest the remedial measures in case of shortcomings, if any. The Committee would like to know the reasons from the Ministry of Finance why the copies of the finalised Annual Reports and Audited Accounts were kept by the Banks with themselves for such a long period and what action has been taken or proposed to be taken to avoid such lapse in future.

The Committee, however, note with satisfaction that the Annual Reports and Audited Accounts of the aforesaid Banks for the years 1994-95 and 1995-96 have been laid on the Table of the House within the stipulated period of *i.e.* on 22.12.1995 and 13.12.1996 respectively. But these documents for the year 1996-97 have again been laid after a delay of 6½ months *i.e.* on 17.7.1998 which is not a happy situation.

The Committee hope that the Ministry of Finance as well as the Regional Rural Banks would make all out efforts to see that delays are eliminated completely and the documents are laid on the Table of the

House within the prescribed period of nine months from the close of the accounting year in future.

[Para Nos. 2.5 to 2.10 of 3rd Report (13th Lok Sabha)]

### Reply of Government

As reported by the Committee, the Ministry of Finance had also noted that there has been delay in preparing and forwarding the copies of Annual Reports, Audited Accounts of the above five Regional Rural Banks (RRBs) for the year ending 1993-94 by the five RRBs namely Palamau Kshetriya Gramin Bank, Surat Bharuch Gramin Bank, Bardhaman Gramin Bank, Sri Saraswathi Grameena Bank and Varada Grameena Bank. These Reports were laid on the table of Lok Sabha on 27th July, 1996.

The Ministry of Finance had instructed the Chairman of all the sponsor banks of RRBs on 17th November, 1997 to ensure that the Annual Reports Audited Accounts of the and Regional Rural Banks (RRBs) should be invariably forwarded to the Ministry well before the stipulated time so that the same could be laid on the Table of the House within the prescribed time limit. These instructions have been reiterated for strict compliance.

A Senior Officer in the Ministry as well as in each of the sponsor banks have been entrusted with the job of monitoring the process of laying of finalisation of Annual Report and Audited Accounts. Accordingly, the banks have been instructed to strictly adhere to the time schedule prescribed by the Ministry. Further, the sponsor banks have been asked to send the Annual Reports and Audited Accounts of their respective RRBs to the Ministry of Finance through their local Offices at Delhi so as to avoid delays in transit. The Ministry has also noted for compliance the observations of the Committee and has ensured that the sponsor banks and RRBs would make all out efforts to see that delays are completely eliminated so that the documents are laid on the Table of the both Houses of Parliament within the prescribed period of nine months from the date of the closer of the accounting year.

[Vide Ministry of Finance (Department of Economic Affairs, Banks Division, RRB Section) O.M.No.F.12/(1)/2001-RRB dated 1st October, 2001]

[Delay in laying Annual Report and Audited Accounts of Regional Engineering College, Tiruchirapalli for the year 1994-95]

### Recommendations

The Committee note that the Annual Report and Audited Accounts of the Regional Engineering College, Tiruchirapalli for the year 1994-95 were laid after a delay of about 11½ months over and above the maximum permitted period of nine months after close of the accounting year.

The Committee are distressed to note that the College took 7 months in compilation of their accounts and further 1½ months in handing over the documents to the auditors. The Committee also note that after submission of the accounts to auditors on 14.12.1995, the audited accounts in English and Hindi versions were despatched by the Accountant General after a long period of 5½ months, *i.e.* on 31.5.1996. The Committee are constrained to observe that no efforts appear to have been made either by the Ministry of Human Resources, Development or the authorities of the Regional Engineering College, Tiruchirapalli to pursue the Accountant General, Tamil Nadu to have the audited accounts together with the Audit Certificate returned despatched without any loss of time.

The Committee further note that the Annual Report, which contained administrative matters only should have been finalised within 6 months from the close of the accounting year. It was actually finalised and approved by the Board of Governors of the College after about 12 months, *i.e.* on 29.3.1996. The Committee also note that the printed copies in Hindi version of the Annual Report were received after 8 months of their approval from the Board of Governors, *i.e.*, on 5.12.1996. The Committee deplore the manner in which the finalisation and printing of Annual Report have been dealt with. The Committee feel that the whole matter had been treated with laxity and no serious attention had been paid to expedite process of finalising the documents at each stage thereon.

Keeping in view the above factors which contributed towards delay, the Committee strongly recommend that the College must pay serious attention to the work of finalising of documents and subsequently sending it to the Ministry for placing them on the Table of the House. The Committee reiterate that a period of 3 months after close of the accounting year as recommended by the Committee earlier would be sufficient for compilation of accounts and their submission to audit and next 6 months should be given for auditing of accounts, for printing of reports in English and Hindi versions and sending it to Government for laying on the Table of the House.

To achieve the desired result the Ministry of Human Resource Development (Department of Education) in consultation with the Regional Engineering College, Tiruchirapalli must draw a time bound programme for the stages involved in finalisation of these documents and monitor the progress made at each stage.

The Committee are, however, happy to note that the documents for the year 1997-98 which were due for laying on the Table of the House by 31.12.1997 have been laid on 23.12.1998, *i.e.* within the prescribed period of nine months after close of the accounting year. The Committee hope that this trend may be sustained by the College and Ministry of Human Resource Development (Department of Education).

[Para Nos 3.6. to 3.11 of 3rd Report (13th Lok Sabha)]

### Reply of Government

In order to avoid delay in laying the Annual Reports and Audited Accounts of RECs, this Ministry has issued a time schedule to all the RECs. According to the time schedule, the colleges should compile the accounts before 31st May of every year for submission to AG. Separately, this Ministry had also taken up the matter with the Comptroller and Audited General of India to audit the accounts on RECs in the shortest possible time so that the reports are made available in time for laying in the Parliament.

Regional Engineering College, Tiruchirapalli has been instructed that the translation and printing of Annual Report can be initiated early without waiting for the Audit Report and Audited Certificate. It was noticed that the college has taken up translation and printing works only after the Audited Accounts were made available to them. Now they have been asked to initiate translation and printing with the available material without waiting for the audited Report and Audited Certificate.

As REC, Tiruchirapalli had some problem in getting the printed copy of Hindi version of the Annual Report, the college has been asked to take up the translation work completed in Delhi and they can also approach this Ministry for assistance.

To achieve the desired results, letters are written to the college to expedite the process of compiling the reports and also to stick to time schedule circulated by this Ministry. Letters are written to the colleges every quarter to find out the status of preparation of the Annual Report. Similarly, the release of the last quarter of grants is linked to the submission of Annual Reports.

REC, Tiruchirapalli was able to lay the reports for the years 1997-98 and 1998-99 before 31st December of the respective years. The Annual Reports for the year 1999-2000 were laid in Lok Sabha on 24.4.2001.

All efforts are made by the Ministry to lay the reports in time.

[Vide Ministry of Human Resource Development (Department of Secondary & Higher Education) O.M.No.F.18-4/2001 T.S.III dated 22.6.2001]

[Delay in laying Annual Report and Audited Accounts of Regional Engineering College, Calicut for the year 1994-95]

### Recommendations

The Committee note that the Annual Report and Audited Accounts of the Regional Engineering College, Calicut for the year 1994-95 were laid on the Table on 3.12.1996, i.e. after a delay of about 11 months.

The Committee regret to find the "Delay Statement" laid on the Table and subsequently information furnished by the Ministry of Human Resource Development (Department of Education) that the action for

appointment of auditors was initiated after 2 months of the close of the accounting year and further 5½ months were taken by the auditors in auditing the accounts. The Committee feel that had the College initiated an advance action for appointment of auditors much of the delay could have been obviated. The Committee also feel that once the accounts are handed over to auditors for auditing they must be pursued vigorously for early completion of the audit. The Committee hope that the College and the Ministry of the Human Resource Development (Department of Education) would be more watchful in this regard and would not allow to recur the delay on this account in future.

The Committee are surprised to note that after finalisation of the documents, the College took more than 3 months in translation and printing and sending the documents to the Ministry for being laid on the Table of the House. The Committee do not understand why the College took such a long time in translation and printing.

The Committee are bound to feel that the College have not taken it with seriousness. The Committee hope that such avoidable delay would be taken care of in future.

The Committee also note with concern that after having received of the documents in the Ministry, the Ministry took 8 months in preparing the "Review" and "Delay Statement" and in getting the documents authenticated from their Minister. The Committee are bound to presume that the College and the Ministry are equally responsible for delay in laying the documents on the Table since they did not pay the adequate attention, it deserved. The Committee feel if the Administrative Ministry is working in such a lackadaisical approach how it can encourage the College to submit the documents in time. The Committee, therefore, feel that this type of go slow approach in laying the documents on the Table should be eliminated in future.

The Committee further note that the Annual Report and Audited Accounts of the College for the year 1995-96 have been laid on the Table on 13.7.1998, i.e. after a delay of 18½ months and these documents for the years 1996-97 & 1997-98 which were due for laying by 31.12.1997 and 31.12.1998 respectively have not so far been laid on the Table of the House in spite of the remedial measures stated to have been taken by the Ministry of Human Resource Development (Department of Education) for timely laying of the documents in future. The Committee feel that mere issuing guidelines to College have not improved the situation. The Committee therefore, strongly recommend that henceforth a time-bound programme for all the stages involved in finalisation of the documents should be worked out by the Ministry in consultation with the College, and the programme so framed should practically be adhered to in letter and spirit and some senior officers both in the Ministry of Human Resource Development (Department of Education) and the College should be

entrusted with the job to oversee the progress made at each stage and ensure that the documents are laid on the Table within the prescribed period of nine months of the close of the accounting year in future.

[Para Nos. 4.7 to 4.11 of 3rd Report (13th Lok Sabha)]  
**Reply of Government**

REC, Calicut has been instructed to compile the accounts before 31st May every year for submission to AG. In order to avoid delays in AG's Office, this Ministry on its part has taken up the matter with Comptroller and Auditor General. Similarly, as noted by the Committee, the College is asked to pursue with the AG's Office for early completion of the Audit. The colleges are always kept under pressure to pursue and get the Audit completed well in time.

This Ministry has already offered its services to the College for translation of the report in to Hindi and also for printing in Hindi.

The work pertaining to the processing of Annual Reports are given top priority and the work is monitored by the Senior Officer so that no delay in preparation of review statement and delay statement occurs in the Ministry. As recommended by the Committee, this Ministry has already finalised a time schedule for timely laying of the Annual Reports. The Ministry oversees the progress made in processing the Annual Reports and Audited Statement of Accounts by the College. It may be mentioned that the Annual Reports for the year 1997-98 were laid in Lok Sabha on 9.3.1997 and the report for the year 1998-99 was laid in the Lok Sabha on 29.12.1999. Similarly the Annual Reports for the year 1999-2000 was laid in Lok Sabha on 22.12.2000.

[Vide Ministry of Human Resource Development (Department of Secondary & Higher Education) O.M. No. F. 18-4/2001. T.S. III dated 22.6.2001]

[Delay in laying Annual Report and Audited Accounts of the Motilal Nehru Regional Engineering College, Allahabad for the year 1994-95]

#### **Recommendations**

The Committee regret to note that the Annual Report and Audited Accounts of the Motilal Nehru Regional Engineering College, Allahabad for the year 1994-95 were laid on the Table of Lok Sabha after a delay of about 11 months over and above the permitted period of 9 months allowed after the close of the accounting year.

The Committee find from the information furnished by the Ministry of Human Resource Development (Department of Education) that the delay took place mainly in (i) auditing of accounts; (ii) getting approval of the documents from the Board of Governors preparing "Review" & "delay Statement" by the Ministry of Human Resource Development (Department of Education) thereafter in getting the documents authenticated from their Minister.

The Committee express their dissatisfaction over the unduly long period of 14 months & 4 months respectively taken by the College in getting approval of Board of Governors/Finance Committee on the documents.

The Committee are unhappy to note that the Ministry, knowing fully well that the documents have already become over due for laying on the Table of the House, took 2 months in preparing the "Review" & "Delay Statement" & getting the documents authenticated from their Minister.

The Committee are distressed to note that the documents for the subsequent years i.e. 1995-96 & 1996-97 which were due for laying by 31.12.1996 & 31.12.1997 have been laid on the Table of the House on 13.7.1998 & 7.12.1998 i.e. after a delay of about 18 months & 11 months respectively and these documents for the year 1997-98 which were due for laying latest by 31.12.1998 have not so far been laid.

The Committee are, however, satisfied to note that in order to ensure timely finalisation of the documents, the MNREC & the Ministry of Human Resource Development (Department of Education) have chalked out a detailed programme for timely finalisation and placing of the documents before Parliament. The Committee suggest that some senior officers both in the Ministry of Human Resource Development (Department of Education) and MNREC, Allahabad, should also be made responsible to monitor the progress made at each & every stage involved in finalisation of the documents and see that all out efforts are made to ensure that the Annual Report & Audited Accounts of the College are laid on the Table of the House well within the prescribed period of nine months from close of the accounting year, in future.

[Para Nos. 5.6 to 5.11 of 3rd Report (13th Lok Sabha)]

#### Reply of Government

MNREC, Allahabad has been instructed to compile the accounts before 31st March of every year for submission to AG. After submission of accounts to AG, the college was also asked to vigorously follow up with the AG to obtain the Audited Reports within the stipulated time. This Ministry has instructed MNREC, Allahabad that the required number of 4 meetings of the Board of Governors per year should be held, emergent meeting of BOG should also be convened specifically to approve the accounts of the College as soon as they are ready. In special circumstances the RECs are also asked to get the reports approved through circulation by the Members of the Board of Governors. The delay in preparation of the review statement and delay statement are being contained.

The report for the year 1997-98 were laid in the Lok Sabha on 30.11.1999. Similarly, the report for the year 1998-99 were laid in the Lok Sabha on 24.4.2000.



All efforts may be made by this Ministry to see the reports are laid in the Parliament within the stipulated time.

[Vide Ministry of Human Resource Development (Department of Secondary & Higher Education) O.M. No. F. 18-4/2001. TS.III dated 22.6.2001]

[Delay in laying Annual Report and Audited Accounts of Maulana Azad College of Technology, Bhopal for the year 1994-95]

#### Recommendations

The Committee are unhappy to note that Annual Report and Audited Accounts of the Maulana Azad College of Technology, Bhopal for the year 1994-95 were laid on the Table after a delay of about 11 months. These documents for the subsequently years 1995-96 & 1996-97 were laid on the Table of the House after a delay of about 17 months & 6½ months respectively and these documents for the year 1997-98 which were due for laying by 3.12.1998 have not so far been laid.

From the "Delay Statement" and the information furnished by the Ministry of Human Resource Development (Department of Education), the Committee find that after close of the accounting year, the College took about 11½ months in finalising their Annual Report. The Committee fail to understand the long time taken by the College in finalisation of the Annual Report where no outside agency was involved in the process. The Committee suggest that this type of lethargic approach should be avoided in future.

The Committee also find that the College submitted their accounts to the Accountant-General, Madhya Pradesh for auditing on 27.6.1995. These were received back by them duly audited on 2.3.1996 i.e. after about 8 months and further more than 3 months were taken by the College in getting approval of the documents from the Board of Governors/Finance Committee. The Committee feel that the College did not make sincere efforts for timely receipt of the account from the Accountant-General. The Committee, therefore, advise that once the documents are submitted for auditing, the Auditors should be persued vigorously for early auditing of the accounts. The Committee also advise that when the documents are ready, the College should take prompt action in getting approval of the documents from the BOG/Finance Committee and further sending it to the Ministry for being placed on the Table of the House.

The Committee further note that after receipt of the documents from the College, the Ministry took 4½ months in authentication of the documents from their Minister and subsequently placing it on the Table of the House.

The Committee take a serious note of the fact that the Annual Reports and Audited Accounts of the College are being laid on the Table with delay continuously for the last many years.

The Committee, however, note the remedial steps stated to have been taken by the College to ensure timely finalisation of the documents in future. The Committee feel that the time-bound programme so framed should be followed in letter and spirit and some senior officers both in the Ministry of Human Resource Development (Department of Education) and the College should be made responsible to oversee the progress made at each stage of finalisation of the documents and ensure that the Annual Reports and Audited Accounts are laid on the Table within the stipulated period of nine months from the close of the accounting year, in future.

[Para Nos. 6.7 to 6.12 of 3rd Report (13th Lok Sabha)]

#### **Reply of Government**

MACT, Bhopal has already been instructed to finalize the reports within 2 months of the closing of the financial year and submit to same to the AG. In order to ensure that this is done, this Ministry enquires about the status of the preparation of the Annual Reports before the release of 2nd instalment of grant-in-Aid. As advised by the Committee, MACT, Bhopal has been asked to pursue the documents with AG's Office for early auditing of the accounts. The MACT, Bhopal has also been asked to hold special meeting of BOG to get the reports approved. In special circumstances the REC may even get the report approved by circulation. The reports for the year 1997-98 were laid in Lok Sabha on 7.12.1999 and the report for the year 1998-99 was laid in the Lok Sabha on 8.3.1999. Similarly the Annual Reports for the year 1999-2000 was laid in Lok Sabha on 24.4.2001.

[Vide Ministry of Human Resource Development (Department of Secondary & Higher Education.) O.M. No. F 18-4/2001 TS.III dated 22.6.2001]

**Statement showing action taken by Government on the Recommendations/ observations of the Committee on Papers Laid on the Table contained in their Fourth Report (Thirteenth Lok Sabha)**

**[Delay in laying Annual Report of Visva Bharti, Shantiniketan for the year 1994-95]**

**Recommendations**

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

**[Para No. 1.7 of Fourth Report (13th Lok Sabha)]**

**Reply of Government**

While regretting the delay in submitting the Annual Report of the University for the year 1994-95, mainly at the stage of finalisation of the report and obtaining the approval from the Court/Executive Council of the University, the Registrar, Visva Bharti, has explained that the delay was primarily caused due to the University's pre-occupation with Rashtrapati's programme in connection with the Platinum Jubilee Celebrations of the University. As regards the Audited Accounts, the University has reiterated that though the Accounts for the year 1994-95 were ready for submission to Audit in June, 1995 and the University almost instantly supplied the requisite information/explanation/documents called for by the Audit Team during its stay at Santiniketan from 18th June, 1995 to 29th September, 1995 the final Audited Report and Audit Certificate became available to the University on 22nd December, 1995 and hence the delay is attributable to the Audit Team. Taking, however, note of the fact that the University could place the audited documents before its Executive Council and the Court only on 30th January, 1996 and 30th March, 1996 respectively and that printed copies of the documents in Hindi version were received in the Ministry on 30th May, 1996, the Ministry agrees with the Committee to the extent that these delays could have been minimised in case the University had made concerted efforts. It would be pertinent to note that even before

copies of the documents in Hindi version were received in the Ministry, the 12th Lok Sabha had been dissolved and that the documents were laid by the Minister before the 13th Lok Sabha in its very first Session. In any case, the University has been directed that meetings of the Executive Council and the Court of the University should be synchronised in such a manner as to ensure timely submission of the documents in this Ministry, in future.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M. No. F.2-11/2001-Desk (U) dated 17 September, 2001]

### Recommendations

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

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

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

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

[Para Nos. 1.8 & 1.9 of Fourth Report (13th Lok Sabha)]

#### Reply of Government

Documents pertaining to year 1997-98 were laid on 21st December, 1999. Delay involved is regretted. The Committee's observations together with the relevant extracts of their recommendation have been noted by the Ministry and also brought to the notice of University for its information, guidance and strict compliance, in future.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M. No. F.2-11/2001-Desk (U) dated 17 September, 2001]

#### Recommendation

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

[Para No. 1.10 of Fourth Report (13th Lok Sabha)]

#### Reply of Government

According to the information furnished by the Vice-Chancellor, Visva Bharti, the University is following the time bound programme for finalisation of the documents for timely submission to the Ministry. A copy of the programme in this behalf, chalked out by the University, is however awaited. It is reiterated, the Committee's recommendation that the Annual Reports and Audited Accounts of autonomous organisations should be presented to Parliament together subject, however, to the condition that

this requirement should not be taken to imply that laying of reports and accounts could be delayed to any length of time, have been noted for compliance in future.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M. No. F. 2-11/2001-Desk (U) dated 17 September, 2001]

#### **Recommendation**

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

[Para No. 1.11 of Fourth Report (13th Lok Sabha)]

#### **Reply of Government**

In order that some sort of concurrent audit system as recommended by the Committee, could be introduced in the Central Universities, including Visva Bharti, the University Grants Commission has been requested to take up the matter with the Comptroller and Auditor General of India/ Director General of Audit.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M. No. F. 2-11/2001-Desk (U) dated 17 September, 2001]

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

#### **Recommendation**

The Committee note that the Annual Report and Audited Accounts of Central Wakf Council, New Delhi for the year 1994-95 which were required to be laid on the Table of the House by 31.12.1995, were actually laid on 15 May, 1997, i.e. after a delay of about 16½ months over and above the permitted period of nine months after close of the accounting year.

[Para 2.6 of 4th Report (13th Lok Sabha)]

### Reply of Government

The delay in laying the Annual Reports of the Central Wakf Council is regretted. Action is being taken to ensure that the reports of the Council are laid on the Table of the House within the stipulated period.

[Vide Ministry of Social Justice & Empowerment O.M. No. 8(I) 2001, Wakf dated 19.3.2001]

### Recommendation

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

[Para 2.7 of 4th Report (13th Lok Sabha)]

### Reply of Government

The recommendation of the Committee has been noted for compliance.

[Vide Ministry of Social Justice & Empowerment O.M. No. 8(I) 2001, Wakf dated 19.3.2001]

### Recommendation

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

[Para 2.8 of 4th Report (13th Lok Sabha)]

### Reply of Government

The recommendation of the Committee has been noted for compliance. The process for pursuing timely completion of the audit with the Senior audit authorities has been activated.

[Vide Ministry of Social Justice & Empowerment O.M. No. 8(I) 2000 dated 19.3.2000]

### Recommendation

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

[Para 2.9 of 4th Report (13th Lok Sabha)]

### Reply of Government

The delay took place because it was considered appropriate that the audit report and the Annual Report for the year 1995-96 may be adopted by the Central Wakf Council first, the Central Wakf Council has been requested to ensure that such delay does not occur in future.

[Vide Ministry of Social Justice & Empowerment O.M. No. 8(I) 2000 dated 19.3.2000]

### Recommendation

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

[Para 2.10 of 4th Report (13th Lok Sabha)]

### Reply of Government

The documents for the year 1997-98 were laid on the Table of the House on 27th October, 1999. The Audit Report for the year 1997-98 was received from the Directorate of Audit, Central Revenues, New Delhi on



17.5.1999. By the time the Lok Sabha was dissolved. The Reports were approved and adopted by the Planning and Advisory Committee in its meeting held on 10.08.1999 and immediately thereafter papers were processed for laying the documents on the Table of the House.

*Vide* Ministry of Social Justice & Empowerment O.M. No. 8(I) 2001,  
Wakf dated 19.3.2001]

#### Recommendation

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

[Para 2 of 4th Report (13th Lok Sabha)]

#### Reply of Government

The Central Wakf Council has been requested to ensure that the accounts are completed and made available to the Directorate General of Audit, Central Revenues, New Delhi within three months of the close of the accounting year. The Director General of Audit, Central Revenues has also been requested to arrange for completion of audit and submission of report in respect of the accounts of the Central Wakf Council within the next three months during the period July-September so that adoption of the documents by the Council and their processing for laying in the Parliament can be completed in the next three months and the documents can be laid on the Table of the House in time.

[*Vide* Ministry of Social Justice & Empowerment O.M. No. 8(I) 2001,  
Wakf dated 19.3.2001]

[Delay in laying Annual Report and Audited Accounts of North-Eastern Hill University, Shillong for the year 1994-95]

### Recommendation

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

[Para 3.5 of Fourth Report (13th Lok Sabha)]

### Reply of Government

It is a fact that the University could not finalise the Accounts within the stipulated date for reasons beyond the control of the University. A good number of man-days were lost due to agitational programmes, launched by the different organisations in the State. However, the University took several steps to curtail the delays and the situation did not improve in the subsequent years which can be seen from the fact that the Annual Accounts for the year 1997-98 was closed on 18th July, 1988 and that for the year 1995-96 was delayed as it took sometime to finalise the assets to be transferred to the Nagaland University and to write off the same from the NEHU Accounts.

[*Vide* Ministry of Human Resource Development (Department of Secondary Education & Higher Education) O.M. No. F. 8-12/01-Desk(U) dated 13th July, 2001]

### Recommendations

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

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

[Para Nos. 3.6 and 3.7 of Fourth Report (13th L.S.)]

### Reply of Government

Since the Comptroller and Auditor General of India is an Independent constitutional body, the University has little scope to pressurise the Accountant General to complete the audit. However, the University could have requested the Accountant General to make arrangements for

appointment of auditors prior to the finalisation of accounts. The lapse is regretted. The observations of the Committee or delay in auditing and submitting the Final Audit Report is being communicated to the Accountant General, Meghalaya, etc.

[Vide Ministry of Human Resource Development (Department of Secondary Education & Higher Education) O.M. No. F.8-12/01-Desk (U) dated 13th July, 2001]

#### **Recommendation**

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

[Para No. 3.8 of Fourth Report (13th L.S.)]

#### **Reply of Government**

It is regretted that no special meeting for the Finance Committee and the Executive Council were organised for the purpose of considering and approving the Annual Accounts.

[Vide Ministry of Human Resource Development (Department of Secondary Education & Higher Education) O.M. No. F.8-12/01-Desk (U) dated 13th July, 2001]

#### **Recommendation**

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

[Para No. 3.9. of Fourth Report (13th L.S.)]

#### **Reply of Government**

The delay is regretted. All attempts are being made to comply with the recommendation of the Committee.

[Vide Ministry of Human Resource Development (Department of Secondary Education & Higher Education) O.M. No. F.8-12/01-Desk (U) dated 13th July, 2001]

the University, sending it to the Ministry for preparing "Review" and getting authentication of the documents from the Minister concerned and finally laying them on the Table of the House so as to avoid any delay in future. The Committee desire that the programme so framed must be followed in letter and spirit both in the Ministry of Human resource Development (Department of Education) and in the University by their senior officers to ensure timely laying of the Annual Reports and Audited Accounts of the University on the Table of House.

[Para Nos. 3.10 to 3.12 to Fourth Report (13th L.S.)]

#### Reply of Government

The time schedule proposed by the University to comply with the recommendations of the Hon'ble Committee on Papers Laid on the Table are as under:—

1. Accounts will be finalised within 30th June.
2. The Accountant General, Assam, Meghalaya is, being requested to take up the audit of the University latest by 1st of August and submit final report by 31st of October.
3. Special meetings of the Finance Committee and the Executive Council will be convened in the first week of November and the despatch of the audited and approved Annual Accounts will be made by 30th of November.
4. University will take all steps henceforth to send the Annual Accounts and the Annual Report together to the Ministry.

[Vide Ministry of Human Resource Development (Department of Secondary Education & Higher Education) O.M. No. F.8-12/01-Desk (U) dated 13th July, 2001]

[Delay in laying Audited Accounts of Central Tibetan Schools Administration, New Delhi for the year 1994-95]

#### Recommendation

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

[Para No. 4.6 of Fourth Report (13th L.S.)]

### Reply of Government

This was mainly due to delay in re-entrustment of audit of accounts to DGACR, details can be seen in Annexure-I

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education), O.M.No. F.No. 4—6/2001-UT-2 dated 12 September, 2001.]

### Recommendation

The Committee also note that these documents for the earlier years *i.e.* 1991-92 and 1992-93 were also laid with delay of about 2 months for each year after close of the respective accounting year. The Annual Report and Audited Accounts for the year 1993-94 were laid separately with a delay of about 4½ months and 8½ months respectively.

[Para No. 4.7 of Fourth Report (13th L.S.)]

### Reply of Government

The delay in 1993-94 was also due to delay in re-entrustment of audit to DGACR.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M. No. F.No. 4—6/2001-UT-2 dated 12 September, 2001.]

### Recommendation

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

[Para No. 4.8 of Fourth Report (13th L.S.)]

### Reply of Government

Due to delay in taking up of audit of accounts by DGACR, consequent on delay in re-entrustment of audit for the period 1993-94 to 1997-98, the audit for 1995-96 could only be taken up after completion of audit for previous year.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M. No. F.No. 4—6/2001-UT-2 dated 12 September, 2001.]

### Recommendation

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

[Para No. 4.9 of Fourth Report (13th Lok Sabha)]

### Reply of Government

Displeasure of Hon'ble Committee is taken note of for remedial measure in future. DGACR has also been apprised of the displeasure of the Hon'ble Committee.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M.No. F.No. 4—6/2001-UT-2 dated 12 September, 2001.]

### Recommendation

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

[Para No. 4.10 of Fourth Report (13th L.S.)]

### Reply of Government

The Hindi translation got delayed by DGACR. DGACR has been apprised of the displeasure of the Hon'ble Committee to avoid such delays.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M. No. F.No. 4—6/2001-UT-2 dated 12 September, 2001.]

### Recommendation

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

[Para No. 4.11 of Fourth Report (13th L.S.)]

### Reply of Government

The delays take place in Ministry sometime because of the pressure of Parliamentary work. In this case, delay was because by the time, the authentication from HRM could be got done, the Parliament Session ended and laying of documents had to wait till next session.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M.No. F.No. 4—6/2001-UT-2 dated 12 September, 2001.]

### Recommendation

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

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

[Para No. 4.12 of Fourth Report (13th L.S.)]

### Reply of Government

The directions of the Hon'ble Committee are noted for compliance.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M.No. F.No. 4—6/2001-UT-2 dated 12 September, 2001.]

### **Recommendation**

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

[Para No. 4.13 of Fourth Report (13 L.S.)]

### **Reply of Government**

The feelings expressed by the Committee are noted for ensuring timely laying of the report.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M.No. F.No. 4—6/2001-UT-2] dated 12 September, 2001.]

### **Recommendation**

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

[Para No. 4.14 of Fourth Report (13th Lok Sabha)]

### **Reply of Government**

Regarding the programme evolved referred to in the reports, it is submitted that a schedule has been developed as per details given in Annexure-II so that each and every activity can be monitored to ensure



that the reports are laid in time in the Parliament. Incidentally it is further submitted that in the past, efforts were made to reduce this delay. In fact during 1999-2000, it was possible to reduce the delay to about 04 months. These delays would have been further reduced but for heavy pressure due to parliamentary work.

[Vide Ministry of Human Resource Development (Department of Secondary and Higher Education) O.M. No. F. No.4-6/2001-UT-2 dated 12 September, 2001.]

**[Delay in laying Annual Report and Audited Accounts of Indian Drugs and Pharmaceuticals Ltd., for the year 1994-95]**

#### **Recommendations**

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

The Committee regret to note that the Annual Report and Audited Accounts of IDPL for the years 1991-92 to 1993-94 have been laid on the Table also with delay ranging from 5 months to 11 months. These documents for the year 1995-96 were laid on 28.7.1998 after a delay of about 19 months. These documents for the years 1996-97 and 1997-98 which were due for laying on the Table of the House by 31.12.1997 and 31.12.1998 respectively, have not been laid so far.

[Para Nos. 5.5 and 5.6 of 4th Report (13th Lok Sabha)]

#### **Reply of Government**

There has been delay in laying the audited accounts of the company before the Parliament from 1991-92 onwards, Ministry has already explained the reasons for delay while laying the concerned reports in the Parliament. It is also mentioned here that the annual accounts for the year 1996-97 and 1997-98 have already been laid before the Parliament on 3.8.2000 and 4.8.2000 (Lok Sabha and Rajya Sabha) for both the years.

IDPL is a sick company before the BIFR since 1992 and there have been a lot of problems involving financial matters in the company ever since then.

[Vide Ministry of Chemicals & Fertilisers (Department of Chemicals & Petrochemicals) O.M. No. 50/1/2801-PI-IV dated 14.5.2000.]

#### **Recommendations**

The Committee note that the delay in laying the documents on the Table of the House for the year 1994-95 has been mainly due to late submission of compiled accounts to auditors, undue time taken by the

auditors, in auditing the accounts and unreasonable time taken in translation and printing of the Annual Report and Audited Accounts.

The Committee note that after compilation of accounts by the IDPL on 25.11.1995, these were handed over to auditors on 12.2.1996, *i.e.* after a delay of about 4½ months. 4½ months were taken by the Governing Board of IDPL in taking certain decisions, and according approval to the accounts and finally handing over the accounts to Joint Statutory Auditors.

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

[Para Nos. 5.7 to 5.9 of 4th Report (13th Lok Sabha)]

#### Reply of Government

There has been delay in laying the accounts for the year 1994-95 before the Parliament mainly due to the following reasons:—

- (a) The delay in finalization of the statutory audit due to formation of two 100 per cent subsidiaries namely (i) M/s. Bihar Drugs & Organic Chemicals Ltd., Muzaffarpur, and (ii) M/s IDPL (Tamil Nadu) Ltd. Chennai and arriving at the basis on which assets and liabilities were to be transferred to these subsidiaries.
- (b) As the formation of above two 100 per cent subsidiaries was new concept for the then Board of Directors as such this matter had to be discussed by them at length before according their approval of the accounts for the year 1994-95 which took quite some time.
- (c) IDPL has reported that the annual report for the year 1994-95 was given for printing on 19.2.1996 but the printer did not carry out the printing as per terms and conditions as agreed to in the printing order and as such the same resulted in abnormal delay in the printing of annual accounts which was finally completed on 9.12.1996.

[*Vide* Ministry of Chemicals & Fertilisers (Department of Chemicals & Petrochemicals) O.M. No. 50/1/2001-PI-IV dated 14.5.2001.]

### **Recommendation**

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

[Para No. 5.10 of 4th Report (13th Lok Sabha)]

### **Reply of Government**

The accounts for 1996-97 and 1997-98 have already been laid down before the Parliament on 3.8.2000/4.8.2000 for both the years. As regards the annual accounts for the year 1998-99, the printed copies were received in March, 2001 and after approval of the MOS (C&F) of the Review Note, the same was forwarded to both the Houses on 25.4.2001. The Report has been laid in the Lok Sabha on 27.4.2001.

[Vide Ministry of Chemicals & Fertilisers (Department of Chemicals & Petrochemicals O.M. No. 50/1/2001-PI-IV dated 14.5.2001)]

### **Recommendations**

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

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

[Para Nos. 5.11 and 5.12 of 4th Report (13th Lok Sabha)]

### Reply of Government

The Ministry as well as IDPL has began an exercise from May, 2000 for monitoring the progress being made in the finalisation of the annual accounts of IDPL and its subsidiaries, for which IDPL is sending fortnightly reports to the Ministry. It has, however, been reported by IDPL that despite the fact that they are handicapped by gradual degradation of managerial abilities in IDPL and its subsidiaries, collapse of computer hardware being very old and prevailing uncertain conditions, they have made steady improvement in the finalisation of annual accounts in the last three years. The progress of finalisation of accounts in the last four years has been as follows:—

Year of Annual Accounts	Date of AGM	No. of months taken
1996-97	28.5.1999	26
1997-98	11.2.2000	23
1998-99	13.12.2000	20
1999-2000	October 2001 (Proposed)	18

The Ministry is seized of the seriousness of the problem and the recommendations of the Committee on Papers Laid on the Table have been noted for the future and it would be the endeavour of the Ministry to avoid delays and impress upon IDPL to expedite the finalisation of accounts. Vigil is being kept through monitoring at senior levels. It has been decided that the Deputy Secretary concerned dealing with IDPL in the Department has been assigned the job to oversee the progress regarding finalisation of accounts of IDPL from time to time. In IDPL, Director (Mktg.) has been nominated to undertake similar monitoring.

[Vide Ministry of Chemicals and Fertilizers (Department of Chemicals and Petrochemicals) O.M.No. 50/1/2001-PI.IV dated 14.5.2001.]

[Delay in laying Annual Report and Audited Accounts of Broadcast Engineering Consultants India Ltd., Noida for the year 1994-95.]

#### Recommendations

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

The Committee note that the Broadcast Engineering Consultants India

Limited handed over the accounts for the year 1995-96 to auditors on 7.5.1996 but the auditors commenced auditing of accounts on 10.7.1996 i.e. after two months of handing over the documents to them. The Committee also note that after approval of the documents from its Executive Council and General Body, one month was taken in translation and another two months in printing of the documents. The Committee further note that tenders for printing the documents were invited by the BECIL only after the translation work was over whereas these could have been invited much in advance so that the documents could be given for printing immediately after the translation in order to avoid delay. The Committee hope that BECIL would take care of such avoidable delay on this account in future.

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

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

[Para Nos. 6.6 to 6.9 of 4th Report (13th Lok Sabha)]

#### **Reply of Government**

It is seen from para 6.9 of the said report that it has been observed by the Committee (in para 6.9) that the Annual Report and Audited Accounts of BECIL for the year 1997-98 have been laid on the Table of the House on 9.12.1998 i.e. within prescribed period of nine months after close of the accounting year. The Annual Report and the Audit Accounts for the year 1998-99 were also laid within the stipulated time. Further, the Annual Report and the Audited Accounts of BECIL for the year

1999-2000 has been laid on the Table of the House within the time limit *i.e. vide* this Ministry's Office Memorandum dated 21.11.2000. The recommendations of the Committee has been noted for compliance.

[*Vide* Ministry of Information and Broadcasting O.M. No. 704/5/2000-B  
(D) dated 11.4.2001.]

**Statement showing action taken by Government on the Recommendations  
Observations of the Committee on Papers Laid on the Table contained in  
their Fifth Report (Thirteenth Lok Sabha)**

**[Delay in laying Annual Report and Audited Accounts of Overseas  
Construction Council of India for the year 1995-96]**

**Recommendations**

The Committee note that the Annual Report and Audited Accounts of Overseas Construction Council of India for the year 1995-96 were laid on the Table of the Lok Sabha on 10.7.1998 *i.e.* after a delay of about 18 months.

In the Delay statement laid along with the documents it has been stated that after approval of the documents by the General Body of the Council some errors in printing of the Annual Report in both the English and Hindi versions were noticed wherein computerized data in Hindi version of the Report washed out and had to be entirely recomposed. The Committee note that the Council took about 15 months in rectifying those errors and in recomposing the corrected computerized data in Hindi version of the Report and thereafter sending these documents to the Ministry of Commerce for laying them on the Table of the House.

The Committee fail to understand the reasons for taking such a long time by the Council in recomposing the said computerized data. The Committee are bound to observe that serious efforts were not made by the Council to complete the job and the things are allowed to take its own time. The Committee are of the opinion that had the Council taken serious efforts to complete the documents much of the delay could have been avoided. The Committee, therefore, advise that such type of dilly dally approach should not be allowed to happen so that the Annual Reports and Audited Accounts of the Council could be laid on the Table of the House within stipulated period of nine months after close of the accounting year in future.

The Committee also note that the Annual Reports and Audited Accounts of the Overseas Construction Council of India for the years 1996-97 and 1997-98 which were required to be laid on the Table of the House by 31.12.1997 and 31.12.1998 have been laid on the Table of the House on 12.6.1998 and 26.2.1999 after a delay of about 5½ months and 2½ months respectively. The Annual Report and Audited Accounts of the year 1998-99\* of the Council which were due for laying on the Table of the House by 31.12.1999 have not so far been laid.

[Para Nos. 1.5 to 1.9 of Fifth Report (13th Lok Sabha)]

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\* Laid on 16.3.2000

In view of the reasons advanced by the Ministry which are responsible for delay in laying Annual Report and Audited Accounts for the year 1995-96 of the Council, the Committee recommend that the Annual Accounts of the Council should be compiled and made available for auditing within 3 months of the close of the accounting year. These should be handed over to auditors without wasting any time. For timely completion of audit work sincere efforts should be made by the Council by pursuing the matter vigorously with the auditors. The Committee also desire that in order to comply with the recommendations of the Committee wherein it has been recommended that the documents of the Council should have been laid on the Table of the House within nine months of the close of the accounting year, a realistic time schedule should be drawn up and monitored at sufficiently higher level in the Council and in the Ministry so that Annual Reports and Audited Accounts of the Council could be laid on the Table of the House within the stipulated period of nine months after close of the accounting year in future.

[Para Nos. 1.5 to 1.9 of Fifth Report (13th Lok Sabha)]

#### Reply of the Government

As regards preparation and submission of the Annual Report & Audited Statement of Accounts by the Overseas Construction Council of India (OCCI) for the year 1995-96 to the Ministry of Commerce & Industry for onward submission to the Lok Sabha Secretariat for being laid on the Table of Lok Sabha, the OCCI have intimated the following chronology of preparation and submission:—

- |  |                    |
|--|--------------------|
| (i) Reference of Accounts to Audit   | —15 July, 1996     |
| (ii) Receipt of Audited Report on Accounts                                 | —24 October, 1996  |
| (iii) Date of sending Report for Printing                                  | —5 November, 1996  |
| (iv) Date of adoption of Report by Annual<br>General Meeting (AGM) of OCCI | —30 December, 1996 |
| (v) Despatch of printed reports to<br>the Ministry                         | —31 March, 1998    |

The OCCI have informed that on receipt of the printed reports, it was found that there were some printing errors in the Annual Report, in both the Hindi and English versions. The errors of the English version were got corrected but the errors in the Hindi version took time for correction, because the computer in which the data was stored got corrupted and had to be re-built. Even the Hard Disk was completely damaged, making the data irretrievable. Due to this, it took some time to re-translate and re-compose the data and hence the delay.

After compliance with the official procedures like Preparation of Review of Report, its Hindi translation etc., the Report, its Review and



the delay statement were sent to the Lok Sabha Secretariat on 2.7.98 and were laid on the Table of the Lok Sabha on 10.7.1998.

The Ministry of Commerce & Industry on its part issued a letter to the Chairman, OCCI on 18 May, 1998 wherein he was directed that he should personally ensure that all necessary steps are taken so that the time frame for laying the Annual Reports and audited accounts of OCCI on the Table of both the Houses of Parliament within 9 months of the close of the financial year to which the report pertains, is strictly adhered to. A copy of the letter is at Annexure. Subsequently another letter has been written to Chairman, OCCI on 23 April, 2001 in which he has been advised that for future a realistic time frame for each stage of preparation of Annual Report and audited statement of accounts should be drawn up for timely preparation, submission and completion of involved formalities for laying of Annual Reports and audited statement of accounts on the Table of both the Houses of Parliament.

In response, the OCCI have given an undertaking in writing that they would abide by the recommendations of the Hon'ble Committee of Lok Sabha on papers laid on the Table of the Lok Sabha and ensure that the Annual Reports are submitted within the stipulated period.

As regards the observation of the Committee on the Papers Laid on the Table of the Lok Sabha that the Annual Reports and the Audited Accounts of the OCCI for the year 1996-97, 1997-98 and 1998-99 have also not been laid on the Table of the Lok Sabha within the stipulated period, it is stated that the factual position with regard to the above financial years is as under:—

**Reasons for delay in laying of the Annual Report & Audited Statement of Accounts of the OCCI for 1996-97.**

The OCCI had provided the Annual Report and Audited Statement of Accounts for the year 1996-97 on 20.3.98. The OCCI attributed the delay to the holding of its Annual General Meeting (AGM) on 30 December, 1997 as against the deadline of 30.9.97. The OCCI have stated that the AGM could not be held in time due to the non-availability of VIPs because of fluid political situation. Thereafter, the Reports could not be laid on the Table of the House till June, 1998 because the Lok Sabha adjourned before its full session. Subsequently the Annual Report and Audited Statement of Accounts for 1996-97 were sent to the Lok Sabha Secretariat on 9.6.98 for being laid on the Table of the house. The Annual Report and Statement of Accounts were laid on the Table of the Lok Sabha on 12.6.98.

**Reasons for delay in laying of the Annual Report & Audited Statement of Accounts of the OCCI for 1997-98.**

The Annual Report and Statement of Accounts for the year 1997-98 were received by the Ministry on 1st December, 1998 and sent to the

Lok Sabha on 22.12.98 for being laid on the Table of the Lok Sabha. However, the Lok Sabha Secretariat did not accept them saying that they were not in a position to accept these documents for the purpose of laying on the Table of the Lok Sabha. The Lok Sabha adjourned *sine die* on 23.12.98. On 11.12.1999, the Annual Report and Statement of Accounts were again sent to the Lok Sabha Secretariat for being laid on the Table of the Lok Sabha. The reports were laid on the Table of the Lok Sabha on 25.2.1999.

Reasons for delay in laying of the Annual Report & Audited Statement of Accounts of the OCCI for 1998-99.

The Annual Report and Audited Statement of Accounts for the year 1998-99 were despatched by the OCCI to the Ministry only on 28.12.1999 and could not be laid on the Table of the Lok Sabha within the stipulated time as the Lok Sabha had adjourned *sine die* on 23 December, 1999. Subsequently, the Annual Report/Statement were sent to the Lok Sabha on 16.3.2000.

Factual position with regard to laying of the Annual Report and Audited Statement of Accounts for the year 1999-2000 were dispatched by the OCCI to the Ministry on 17.11.2000 and were sent to the Lok Sabha Secretariat on 14 December, 2000 for being laid on the Table of both the Houses of Parliament. They were laid on the Table of the House on 22.12.2000. There has, thus, been no delay in laying the Report/Statement for 1999-2000.

Similarly, the Annual Report and Audited Statement of Accounts for 2000-2001 has been dispatched by the OCCI to the Ministry on 17.10.2001 and will be sent to the Lok Sabha Secretariat well in time for being laid on the Table of the House in the Winter Session. It will, thus, be seen that corrective measures taken by the Ministry and the OCCI have led to the elimination of delay in laying the Reports on the Table of the House by the stipulated date.

The corrective measures included instructions sent to the OCCI by the Ministry in writing, the raising of the issue in the Working Committee meetings of the OCCI and instructions given to the office bearers of the OCCI in meetings.

[Vide Ministry of Commerce & Industry O.M. No. 19/3/98-EP (OP) dated 13 November, 2001.]

[Delay in laying Annual Report and Audited Accounts of Assam Prathamik Siksha Achani Parishad, Guwahati for the year 1995-96]

#### **Recommendation**

The Committee note that the main factors which contributed towards delay were (i) action for appointment of auditors was taken by the Parishad after 5½ months of the close of the accounting year and further 3 months were taken in appointment of auditors; (ii) 6 months were taken

by the Parishad in compilation of their accounts; (iii) 12 months were taken by the Parishad in finalisation of their Annual Report; and (iv) 2½ months were taken in translation and printing of the documents.

[Para 2.11 of 5th Report (13th Lok Sabha)]

#### **Reply of Government**

Due to correspondence made with Government of Assam and Accountant General about conducting sole audit by Accountant General after amendment of provisions of Financial Regulations of the Parishad and frequent transfer of State Project Directors during 1996-97 caused delay in appointment of auditor, resulting in delay in submission of Annual Report of 1995-96.

[Vide Ministry of Human Resource Development (Department of Elementary Education and Literacy Bureau) O.M. No. 14-5/2000-DPEP dated 25.6.2001]

#### **Recommendation**

The Committee take a serious view of the fact that the Annual Reports and Audited Accounts of the Parishad are being laid on the Table with inordinate delay. The Committee note that after close of the accounting year 1995-96, the Parishad took more than 14 months in appointment of auditors and compilation of their accounts as against 3 months recommended by the Committee. The Committee also note that the accounts of the Parishad are being audited by the Chartered accountants who are appointed by the Parishad. Therefore, there should be no delay at the stage of appointment of auditors. The committee recommend that hereafter the annual accounts of the Parishad should be compiled and made available to auditors for auditing within 3 months of the close of the accounting year.

[Para 2.12 of the 5th Report (13th Lok Sabha)]

#### **Reply of Government**

The Compilation of accounts for 1995-96 was delayed to some extent on account of procedural formalities for appointment of auditor as per newly drafted T.O.R. and delay in obtaining approval of the Executive Committee due to reasons mentioned in above para which resulted in delay in submission of the Annual Report for 1995-96. Thereafter, no delay has been caused in finalizing accounts, completion of audit and submission of Annual Report. However, the recommendations are noted for future action.

[Vide Ministry of Human Resource Development (Department of Elementary Education and Literacy Bureau) O.M. No. 14-5/2000-DPEP dated 25.6.2001]

### Recommendation

The Committee are distressed to note that the Annual Report which was required to be finalised within 6 months of the close of the accounting year was finalised in 12 months. The Committee feel that the Parishad did not pay attention and importance to the finalisation of the documents and their placing before Parliament. The Ministry of Human Resource Development (Department of Education) also allowed the Parishad to take their own time in finalising the documents. The Committee feel that had the Ministry been monitoring the progress of finalisation of documents of the Parishad effectively, much of the delay could have been avoided.

[Para 2.13 of the 5th Report (13th Lok Sabha)]

### Reply of Government

The recommendations are noted and due attention is being paid for submission of Annual Report on time in future.

[*Vide* Ministry of Human Resource Development (Department of Elementary Education and Literacy Bureau) O.M. No. 14-5/2000-DPEP dated 25.6.2001]

### Recommendation

In view of the delay which took place at different stages of the completion of the accounts, the Committee strongly recommend that the Parishad should chalk out a time bound schedule in consultation with the Ministry for completion of each stage of finalisation of the documents. The schedule so drawn up should be adhered to and some senior officers both in the Ministry and the Parishad should be made responsible to oversee the progress made at each stage of finalisation of documents and ensure that the required documents are placed before Parliament within 9 months of the close of the accounting year in future.

[Para 2.14 of the 5th Report (13th Lok Sabha)]

### Reply of Government

As recommended, time schedule is drawn up as follow:

- (a) Compilation of accounts by June.
- (b) Invitation of offers from Chartered Accountants Firms for conducting audit in July.
- (c) Selection & allotment of work within August.
- (d) Submission of draft & Final Report by Auditor within October.

- (c) Approval of the Executive Committee and submission of the Annual Report & Audited Accounts to the Government of India within November.

[Vide Ministry of Human Resource Development (Department of Elementary Education and Literacy Bureau) O.M. No. 14-5/2000-DPEP dated 25.6.2001]

[Delay in laying Annual Report and Audited Accounts of National Institute of Unani Medicine, Bangalore for the year 1995-96]

#### Recommendation

The Committee note that the Annual Report and Audited Accounts of National Institute of Unani Medicine, Bangalore for the year 1995-96 was the first Report of the Institute which was laid on the Table of the House on 9.6.1998 *i.e.* after delay of about 17 months.

[Para No.3.5. of 5<sup>th</sup> Report (13<sup>th</sup> Lok Sabha)]

#### Reply of Government

The Annual Report and Audited Statement of Accounts of National Institute of Unani Medicine (NIUM), Bangalore were approved by the Governing Body of the Institute on 8.11.1996. The English version of the Report was sent by the Institute to the Department of ISM&H on 1.7.1997 and the Hindi version was sent on 1.8.1997. However, when the approved Govt. Review and Delay Statement were prepared for laying the Annual Report on the Table of both Houses of Parliament in November 1977, a point was raised that the Institute has not started functioning and that the accounts of the Institute have not been audited by the statutory authority *i.e.* the C& AG. As such, it was decided to seek exemption for laying of the accounts of the Institute on the Table of both Houses of Parliament upto the year 1997-98 in relaxation of the provisions of GFR. Accordingly, a proposal was referred to the Department of Expenditure in December, 1977 through the Internal Finance Division. However, the Department of Expenditure stated that this case involves relaxation of time limit rather than exemption and relaxation of time limit for the same may have to be sought from the House (Lok Sabha) explaining the reasons for delay while laying down the Annual Report and Audited statement of Accounts at the earliest possible opportunity in the near future. Accordingly, the Annual Report and Audited Statement of Accounts were laid on the Table of both Houses of Parliament in May, 1998.

[Vide Ministry of Health & Family Welfare (Department of ISM&H) O.M.No.13015/12/97-U.D. dated 22 June, 2001]

#### Recommendation

The Committee see that the Annual Report and Audited Accounts of the Institute were got approved from the General Body of the Institute at its meeting held on 8.11.1996. But the Committee are unhappy to note

that after approval of the documents from the General Body, the Institute took more than 7½ months in taking up the translation work of the documents and further more than one month in its printing. The Committee further note that after receipt of these documents both in English and Hindi version on 1.7.1997 & 1.8.1997 respectively in the Ministry, the same were laid after 10 months by the Ministry.

[Para No. 3.6 of 5th Report (13th Lok Sabha)]

#### **Reply of Government**

The Institute has stated that since this was the 1st Report of the Institute, it was sent to the Translation Department of the Govt. of Karnataka for translation to Hindi version as the Institute did not have mechanism for translation work. However, the Translation Department of the State Govt. could not take up the work in time and hence the translation work was got done through a private person resulting in a delay of about 7½ months. The delay of 10 months in the Ministry has already been explained above.

[Vide Ministry of Health & Family Welfare (Department of ISM&H)  
O.M.No. 13015/12/97-U.D. dated 22 June, 2001]

#### **Recommendation**

The Committee regret to observe that neither the Ministry nor the Institute have made serious efforts to finalise the documents and lay them on the Table of the House. It is evident that the things have been allowed to take their own time.

[Para 3.7 of 5th Report (13th Lok Sabha)]

#### **Reply of Government**

As has been stated in the delay Statement and the questionnaire that in view of the financial constraints, funds were not provided to the Institute regularly till 1994-95 as a result of which the Institute could not become functional. This fact was included in the Annual Report of the Ministry of Health & Family Welfare every year and no separate Annual Report was laid on the Table of both Houses of Parliament for NIUM. Since an amount of Rs 1 crore was released to the Institute for construction activity in 1995-96, the Department of ISM&H advised the Institute to submit the Annual Report for laying on the Table of both Houses of Parliament. Thereafter only the draft Annual Report was got approved from the Governing Body in November, 1996. The Department of ISM&H was continuously following the events thereafter.

[Vide Ministry of Health & Family Welfare (Department of ISM&H)  
O.M.No. 13015/12/97-U.D. dated 22 June, 2001]

### Recommendation

The Committee note that the Ministry of Health and Family Welfare did not indicate the reasons for (i) 7½ months taken by the Institute, after approval of the documents from the General Body of the Institute; and (ii) 10 months taken by the Ministry in laying of these documents after receipt of the same from the Institute. The Ministry also did not indicate the action taken to overcome the recurrence of such delays in future. The Committee desire that whenever the Annual Reports and Audited Accounts are laid on the Table of the House with delay, the Ministry must indicate in the delay statement the reasons for such delays.

[Para 3.7 of 5th Report (13th Lok Sabha)]

### Reply of Government

Though in the questionnaire the reasons for delay had been explained, the specific delay of 7½ months by the Institute after approval of the documents from the Governing Body and 10 months taken by the Ministry in laying these documents after receipt of the same the Institute have not been specifically mentioned. Now the events have been explained in chronological order in the foregoing paras. So far as the action taken to overcome the recurrence of such delays, it is submitted that the laying of Annual Reports is continuously monitored by the Department and Constitutions are regularly reminded to finalise their Annual Reports for laying on the Table of both Houses of Parliament well in time.

[*Vide* Ministry of Health & Family Welfare (Department of ISM&H)  
O.M.No. 13015/12/97-U.D. dated 22 June, 2001]

### Recommendation

The Committee also note that the Annual Reports and Audited Accounts of the subsequent years *i.e.* 1996-97 & 1997-98 have been laid on the Table on 28.7.1998 and 8.3.1999 *i.e.* after a delay of about 7 months and 2 months respectively. These documents for the year 1998-99 which were due to be laid on the table of the House by 31.12.1999 have been laid on 13.12.2000 *i.e.* after a delay of about 11½ months. However, these documents for the year 1999-2000 which were due for laying by 31.12.2000 have not so far been laid.

[Para 3.7 of 5th Report (13th Lok Sabha)]

### Reply of Government

The delay in laying the Annual Report for the year 1996-97 was because of the delay in adoption of the report by the Governing Body/Executive Committee. The Report was approved by the Executive Committee on 23.6.1998 and was laid on the Table of Parliament on 28.7.1998.

Though the Annual Report for the year 1997-98 was ready in December, 1998 but by the time the Report was received in the Department of ISM&H, Winter Session of the Parliament was over. As such, the Annual

Report was laid on the Table of both Houses of Parliament in its Budget Session *i.e.* on 8.3.1999.

The draft Annual Report and Audited Statement of Accounts for the year 1998-99 were received in this Department in December, 1999 for approval of the President of the Governing Body. Since the audit of the accounts of NIUM had been entrusted to AG, Karnataka, it was felt that the Audit Report from A.G. Karnataka should have been included besides the audited statement of the Chartered Accountants. The position was clarified from the Institute who in turn requested A.G. Karnataka for early submission of audited accounts for the year 1998-99. However, AG. Karnataka stated that the C & AG had entrusted the audited accounts of NIUM as a superimposed audit of 20(1) of C&AG's DPC Act 1971 and as such the question of issuing of Audit certificate by A.G. Karnataka does not arise. This clarification was received in May 2000 and thereafter the draft annual Report was approved by Hon'ble HFM in his capacity as President of the Governing Body on 21st June, 2000. The final Annual Report was received, the Autumn Session of the Parliament was already over. Accordingly the Report was laid on the Table of both Houses of Parliament in its Winter Session on 13.12.2000.

The Annual Report for the year 1999-2000 was sent by the Institute on 28.11.2000, the draft Report was approved by the Hon'ble HFM in his capacity as President of the Governing Body on 23rd January, 2001. The Hindi version of the Report and the Delay Statement were received on 29th March, 2001 when the Budget Session of the Parliament was in its recess. The Report was authenticated by Hon'ble MOS on 23rd April, 2001. The Report was sent for laying on the Table of both Houses of Parliament on 25th April, 2001. The Report has been laid on the Table of Lok Sabha on 27th April, 2001.

[*Vide* Ministry of Health & Family Welfare (Department of ISM&H)  
O.M.No. 13015/12/97-U.D. dated 22 June, 2001]

#### **Recommendation**

The Committee therefore, reiterate, their earlier recommendation that the Ministry of Health & Family Welfare should in consultation with the Institute should prepare a time bound schedule to complete all the formalities at various stages *viz.* Appointment of auditors well in advance of the close of the accounting year, compilation of accounts & giving them to the auditors for auditing within 3 months of the close of the accounting year, auditing of accounts, arranging the Annual General Meeting of the Institute, translation, printing and sending them to the Ministry for laying. The Committee also recommend that the Ministry should take the steps that after receipt of the documents the same are laid on the Table of the House at the earliest. The Committee desire that the time bound programme so prepared must be adhered to both by the Ministry & the Institute, so that the Annual Reports and Audited Accounts are finalised



as per time bound schedule and laid on the Table of the House well within 9 months of the close of the accounting year of the Institute every year in future.

[Para 3.10 of 5th Report (13th Lok Sabha)]

#### Reply of Government

As has been stated in the foregoing paras, the schedule for laying of Annual Reports has been included in the Annual Action Plan of the Institute and action is being taken to monitor the laying of the Annual Report.

[Vide Ministry of Health & Family Welfare (Department of ISM&H)  
O.M.No. 13015/12/97-U.D. dated 22 June, 2001]

[Delay in laying Annual Report and Audited Accounts of Madras School of Economics for the year 1995-96]

#### Recommendation

The Committee note that the Annual Report and Audited Accounts of Madras School of Economics, Madras for the year 1995-96 which was the first year of their laying, after receipt of grant-in-aid from the Central Government, were laid on the Table of Lok Sabha on 24.11.1997 *i.e.* after a delay of 11 months after close of the respective accounting year.

The Committee note with displeasure that after approval of the documents on 27.7.1996 by the Board of Governors of the School, the translation work was taken up by the School after about 6 ½ months *i.e.* on 10 February, 1997. The Committee do not understand the unduly long time taken by the School in taking up the translation work. Moreover, the Committee are also pained to note that the School took 34 days *i.e.* from 10.2.1997 to 14.3.1997 in translating of just 40 pages of Hindi version of the Report. Not only this the School took 25 days in getting 100 copies of the Hindi version cyclostyled of the Report which consists of 40 pages.

The Committee also note that the copies of the Annual Report and Audited Accounts were sent to the Ministry of Finance (Department of Economic Affairs) by the School on 10.4.1997 for being laid on the Table of the House. But the Ministry took about 4½ months in preparing the 'Delay Statement' and further about 3 months in laying these documents on the Table of the House. The Committee are unhappy to note that most of these delay has been caused in the Ministry. The Committee thus feel that had the Ministry initiated and expeditious action, much of the delay could have been avoided. The Committee hope that hereafter the Ministry will be more cautious and take all the necessary steps expeditiously to lay the documents on the Table of the House after the same are received in the Ministry.

The Committee further note that the Ministry of Finance have not laid "Review" together with Annual Report, Audited Accounts and Delay Statement for the year 1995-96 of Madras School of Economics. The

Committee would like to bring to the notice of the Ministry of Finance, the recommendation of the Committee made in para 3.6 of their Second Report (Sixth Lok Sabha) which is reproduced hereunder for meticulous compliance by the Ministry of Finance in future:—

“The Committee are of the view that laying of “Review” along with the Annual Report of the organisations need not be confined only to companies incorporated under the Companies Act, 1956. Even in the case of autonomous bodies, Government should examine the reports submitted by such bodies and prepare a “Review” giving salient points of achievements, total expenditure incurred by the Government on the body, how far the autonomous body has achieved the objects for which it was set up and what are salient features of its future programme. Where the Report or the Audit Report mentioned any serious irregularity or any other matter of importance which needed corrective action or further enquiry, it was expected that Government made a mention in the Review of the action being taken in that direction. However, where information on all the aforesaid matters is already available in the Report and Government have nothing to add thereto, Government should, in accordance with the recommendation made by the Committee in para 4.18 of their Second Report (Fifth Lok Sabha), lay on the Table along with report, a statement saying that they are in agreement with the report and hence no “Reivew” is being laid.”

In view of the reasons responsible for delay as explained by the Ministry, the Committee stress the need for preparing a time bound schedule by the Madras School of Economics in consultation with the Ministry of Finance for each and every stage right from the compilation of accounts to the laying of these documents on the Table of the House. There should be proper coordination and interaction between the Ministry and the School for adherence to the time bound schedule so laid. The progress of the documents should be assessed at every stage to know whether the time bound schedule is being adhered to so that the Annual Report and Audited Accounts could be laid within stipulated period of nine months after close of the accounting year in future.

[Para Nos. 4.6 to 4.10 of 5th Report (13th Report)]

#### Reply of Government

The recommendations of the Committee have been noted for compliance in future and the concerned Grantee Institutions are also being advised to ensure compliance of the Committees instructions relating to the time bound schedule to be adopted for each and every stage right from preparation of the annual accounts/annual reports upto the laying of these documents on the Table of the House within the stipulated period.

[Vide Ministry of Finance (Department of Economic Affairs) O.M. No. B.13017/12/94-Ad.III(Part) dated 24.4.2001.]

**[Delay in laying Annual Report and Audited Accounts of Centre for Policy Research, New Delhi for the year 1995-96]**

**Recommendation**

The Committee note that the Annual Report and Audited Accounts for the year 1995-96 of the Centre for Policy Research, New Delhi were laid on the Table of Lok Sabha on 24.11.1997 i.e. after a delay of about 11 months.

The Committee also note that after approval of the documents from the General Body of the Centre for Policy Research on 24.9.1996, the Centre took 6½ months in translation and printing of the documents. The Committee are constrained to observe that the due attention at this stage has not been paid. The Committee further note that after receipt of the copies of the Annual Report and Audited Accounts from the Centre, the Ministry took about four months in preparing the "Delay Statement".

The Committee, however, are happy to note that the Annual Report & Audited Accounts of the Centre for the year 1997-98 were laid on 4.12.1998 i.e. within the prescribed period of nine months after close of the accounting year. But the documents for the year 1998-99 have been laid on 10.3.2000 i.e. after a delay of about 2½ months. These documents for the year 1999-2000 which were due for laying on the Table by 31.12.2000, have not so far been laid.

The Committee hope that with a view to eliminate the delays in future, the procedure of finalisation of the documents should be planned in such a way that there is no bottleneck at any stage right from compilation of accounts to placing them before Parliament. Due attention at the stage of translation and printing of the documents should also be paid. The printer of the documents should be given a definite time frame to print the documents to avoid recurrence of delay at this stage. The Committee hope that the Ministry concerned would also make efforts to lay the documents as early as possible after receipt of the same from the Centre to avoid delay in future.

[Para Nos. 5.6 to 5.9 of 5th Report (13th Lok Sabha)]

**Reply of Government**

The recommendations of the Committee have been noted for compliance in future and the concerned Grantee Institutions are also being advised to ensure compliance of the Committee's instructions relating to the time bound schedule to be adopted for each and every stage right from preparation of the annual accounts/annual reports upto the laying of these documents on the table of the House within the stipulated period.

[Vide Ministry of Finance (Department of Economic Affairs) O.M.NO. B.13017/3/94 Ad.III(Part) dated 3 May, 2001]

ANNEXURE I

STATEMENT SHOWING THE DETAILS OF SUBMISSION OF AUDITED ACCOUNTS OF CTSA TO MHRD AND LAYING THE SAME ON THE TABLE OF BOTH THE HOUSES OF PARLIAMENT

Sl. No.	Particulars	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
1	2	3	4	5	6	7	8	9	10	11
1.	Request made by CTSA to DGACR for conducting audit of Accounts	6.7.1992	17.6.93	20.6.94	25.7.95	28.6.96	30.6.97	30.6.98	16.7.99	30.6.2000
2.	Audit conducted by DGACR	24.7.92	26.7.93	19.4.95	22.1.96	14.11.96	11.7.97	01.09.98	24.9.99	13.7.2000
	to	13.8.92,	16.8.93	9.6.95		5.12.96	24.9.97	5.10.98	28.9.99	2.8.2000
	to	14.10.92								
	to	16.10.92								
3.	Draft Audit Report sent back to DGACR to CTSA for verification of facts	17.11.92	30.11.93	4.10.95	8.4.96	5.3.97	18.12.97	27.11.98	31.12.99	12.9.2000
4.	Draft Audit Report sent back to DGACR after verification of facts	18.11.92	30.11.93	10.10.95	17.4.96	10.3.97	24.12.97	1.12.98	5.1.2000	9.10.2000
5.	Final Audit Report sent by DGACR received in CTSA									
	(i) in English	28.12.92	7.1.93	2.1.96	29.6.97	13.6.97	5.3.98	12.2.99	20.6.2000	14.12.2000
	(ii) in Hindi	15.1.93	13.1.94	3.4.96	4.11.96	30.9.97	1.5.98	13.3.99	23.10.2000	13.2.2001

1	2	3	4	5	6	7	8	9	10	11
6.	Submission of Audited Accounts and Audit Report to Ministry by CTSA									
	(i) in English	29.12.92	7.1.94	9.1.96	8.7.96	17.6.97	20.3.98	15.2.99	26.6.2000	27.12.2000
	(ii) in Hindi	15.1.93	14.1.94	18.4.96	10.12.96	30.9.97	4.5.98	17.3.99	3.11.2000	15.2.2001
7.	Submission of Audited Accounts & Audit Report in Lok Sabha									
	(i) Annual Report	23.2.93	22.2.94	16.5.96	13.9.96	12.5.97	20.7.98	21.12.99	22.12.2000	24.4.2001
	(ii) Audited Accounts	23.2.93	22.2.94	27.8.96	3.3.97	20.5.98	20.7.98	21.12.99	22.12.2000	24.4.2001
8.	Due Date of Submission	31.12.92	31.12.93	31.12.94	31.12.95	31.12.96	31.12.97	31.12.98	31.12.99	31.12.2000
9.	Delay in months	2	2	8	15	17	7	3	12	4

Note:

1. Sanction for re-entrustment of Audit to DGACR accorded for 05 years from 1993-94 to 1997-98 on 22.03.1995.
2. Sanction for re-entrustment of Audit to DGACR accorded for 05 years from 1998-99 to 2002-2003 on 29.7.98 vide Ministry of Finance, Department of Economic Affairs (Budget Division) No. 1(14)-BR/98 dated 29.7.98

SCHEDULE PROGRAMME FOR TIMELY LAYING OF THE ANNUAL REPORT AND THE AUDITED ACCOUNTS ON THE TABLE OF THE BOTH THE HOUSES OF PARLIAMENT.

**ANNUAL REPORT**

- Finalisation of Annual Report by *15th August every year.*
- Obtaining approval of Chairman, CTSA/Finance Committee and Governing Body of CTSA for Annual Report with Accounts by *30th August every year.*
- Hindi Translation work of Annual Report by *30th September every year.*
- Printing job of Annual Report in English and Hindi by *1st week of November every year.*
- Submission of Annual Report to the Ministry by *1st week of November every year.*
- Authentication of Annual Report and Audited Accounts along with Review and Delay Statement from the Minister by *30th November every year.*
- Laying of Annual Report and Audited Accounts on tables of both the Houses of Parliament by *15th December every year.*

**AUDIT REPORT WITH AUDITED ACCOUNTS**

- Accounts duly completed in all respects are to be handed over to DGACR for conducting Audit by *30th June every year.*
- Conducting of Audit by DGACR and finalisation of Audit Report in English by *15th October every year.*
- Sending of Hindi Version of Final Audit Report on accounts by DGACR by *31st October every year.*
- Submission of Audited Accounts and Audit Report to the Ministry by *16th November every year.*
- Authentication of Annual Report and Audited Accounts along with Review and Delay Statement from the Minister by *30th November every year.*

**ANNEXURE III**

New Delhi, dated the 18th May, 1998.

To

The Chairman,  
Overseas Construction Council of India  
H-118, Himalaya House (11th floor)  
23, K.G. Marg,  
New Delhi-110 001.

**SUBJECT:** *Delay in laying of Annual Report and Audited Accounts for the year 1995-96 of Overseas Construction Council of India.*

I am directed to refer to your letter No. OCCI/Grant/01/98 dated 1st April 98 on the above mentioned subject and to state that you may personally ensure that all necessary steps are taken so that the time frame for laying the Annual Reports and Audited Accounts of OCCI on the Table of both the Houses of Parliament within 9 months of the close of the financial year to which the Report pertains, is strictly adhered to.

Yours faithfully,

(K. C. Kumar)  
Desk Officer.