

# COMMITTEE ON PAPERS LAID ON THE TABLE (2002-2003)

(THIRTEENTH LOK SABHA)

## NINTH REPORT

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

*(Presented on 8 May, 2002)*



LOK SABHA SECRETARIAT

NEW DELHI

*May, 2002/Vaisakha, 1924 (Saka)*

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**COMPOSITION OF THE COMMITTEE ON PAPERS  
LAID ON THE TABLE  
(2002-2003)**

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2. Shri Ram Autar Ram — *Joint Secretary*
3. Shri A.K. Singh — *PCPI*
4. Shri J.S. Chauhan — *Under Secretary*

## 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 their Ninth 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 Sixth and Seventh Reports (Thirteenth Lok Sabha).

2. The Committee considered and adopted this Report at their sitting held on 2 May, 2002.

NEW DELHI;  
2 May, 2002  

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12 Vaisakha, 1924 (Saka)

PRASANNA ACHARYA,  
*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 SIXTH AND SEVENTH REPORTS (THIRTEENTH LOK SABHA)**

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

2. 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;  
2 May, 2002**

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**12 Vaisakha, 1924 (Saka)**

**PRASANNA ACHARYA**  
*Chairman*  
*Committee on Papers Laid on the Table*

## APPENDIX

### STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE RECOMMENDATIONS/OBSRVATIONS OF THE COMMITTEE ON PAPERS LAID ON THE TABLE MADE IN THEIR SIXTH REPORT (THIRTEENTH LOK SABHA)

#### Recommendations

From the information furnished by the Department of Culture, the Committee note that after close of the respective accounting years, the Samiti took 5 months to 7 ½ months in compilation of their accounts as against 3 months recommended by the Committee for this purpose. The Committee also note that after handing over the accounts to the auditors, the auditors also took 5 months to 7 months in auditing of accounts. The Committee recommend that henceforth the Annual Accounts of the Samiti should be compiled and made available to the auditors for auditing within 3 months of the close of the accounting year as recommended earlier by the Committee in their First Report (Fifth Lok Sabha). For timely completion of audit work sincere efforts should be made by the Samiti by pursuing the matter vigorously with the auditors. If any delay is anticipated at this stage the matter should be brought to the notice of the Ministry and concerted efforts should be made together by the Samiti and the Ministry to get the audit work expedited.

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

The Committee also note that after receipt of audited accounts from the auditors, the Samiti took about 1½ months to 18½ months in getting approval of accounts from the General Body of the Samiti and

further about 15 days to 6 months in translation and printing of these documents.

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

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

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

In their Action Taken Replies, the then Ministry of Culture *vide* their O.M. No 3-1/84-CH.I dated 25.2.1984 had intimated the Committee as under:—

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

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

The Committee also find that the Annual Reports and Audited Accounts for the subsequent years i.e. 1996-97 and 1997-98 have been laid on 24.4.2000 i.e. after a delay of about 28 months and 16 months.



Whereas for the year 1998-99 these documents have been laid on 8.3.2000] i.e. after a delay of about 13 months. However, these documents for the years 1999-2000 which were due for laying by 31.12.2000 have not so far been laid on the Table of the House.

The Committee recommend that the Department of Culture and Gandhi Smriti and Darshan Samiti should look into the whole matter afresh relating to finalisation of these documents. They should in consultation with each other draw up a realistic new time bound schedule involving all the stages for timely finalisation of these documents viz. appointment of auditors, compilation of accounts, handing over these documents to auditors receipt of audited accounts from the auditors alongwith audit certificate, finalisation of Annual Report, approval of these documents from the AGM/Governing Council of the Samiti, translation and printing, send them to the Ministry for laying preparation of Review and "Delay Statement", if any, by the Ministry and finally their laying on the Table of the House. The Committee also recommend that some officers at sufficiently higher level in the Department of Culture must be made responsible to watch the progress of finalisation of these documents. The Committee may also be supplied with a copy of the time bound Schedule so prepared. The Committee trust on the assurance given by the Secretary of the Department of Culture to the Committee during oral evidence that all efforts would be made to lay the documents of the Samiti on the Table of the House in time in future.

[Para Nos. 1.8 to 1.14 of Sixth Report (13th Lok Sabha)]

#### **Reply of the Government**

As recommended by the Committee a time schedule for finalisation of the account and their auditing, compilation, translation, printing and approval by the competent authority has been noted for future compliance. As the reports for the year 1999-2000 has already been delayed and is now ready for laying in the Parliament and the audit of the accounts for the year 2000-2001 has yet to be commenced, the Samiti and the Ministry of Culture will strive for timely finalisation of Annual Reports and Audited Accounts of the Gandhi Smriti and Darshan Samiti from the year 2001-2002.

[vide Ministry of Tourism & Culture's O.M.No.F.3-5/2000-C&M dated 27th December, 2001]

#### **Recommendations**

From the information furnished by the Ministry of Human Resource Development (Department of Women and Child Development) the Committee note that the action for appointment of auditors for auditing the accounts of the Rashtriya Mahila Kosh for the year 1994-95 was initiated on 14.1.1995 and they were appointed as late as on 26.7.1995 i.e. after about 7 months of initiation in the matter and 4 months after close of

the accounting year. The accounts for auditing were handed over to them in August, 1995. Auditing was completed in September, 1995. But the Audit Report was signed by the Auditors on 14.12.1995 i.e. after 3 months of the completion of the auditing of accounts. The Committee are not happy with the manner in which the whole matter relating to appointment of auditors, auditing of accounts and getting the audit report from auditors, has been handled. The Committee feel had the Rashtriya Mahila Kosh been vigilant most of the delay which occurred at this stage could have been easily averted. The Committee would like to know the reasons for taking 3 months, after completing the audit, in issuing the final audit report and what action is proposed to be taken to obviate such delays in future. The Committee feel that there must be some sort of concurrent audit system in the RMK so that the accounts free from basic defects are compiled and handed over to auditors immediately after close of their respective accounting years. Efforts should also be made to get back the audited accounts from the auditors alongwith Audit Certificates at the earliest.

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

The Committee are distressed to note that after approval of the Annual Report and Audited Accounts by the Governing Board of the RMK on 16-1-1996 and 6-2-1996 respectively, the RMK took about 16 months in translation and printing of the documents. The Committee are not satisfied with the reply of the witness during oral evidence before the Committee that the printer whom the work of printing was initially awarded, backed out and the work had to be awarded to another printer. The Committee understand that sincere efforts were not made by the RMK to get the documents printed and the Ministry concerned also did not pursue the matter with RMK. The Committee would like to know what action has been taken on proposed to be taken to completely wipe out such delays in future. The Committee note that the panel of printer has been drawn and maintained by RMK to avoid such procedural delays in future.

The Committee also regret to note that after printing of the documents on 21-5-1997, the RMK took more than 2 months in forwarding the documents to the Ministry of Human Resource Development (Department of Education) for being laid on the Table of the House. This shows that the work relating to laying of documents has not been taken with seriousness that they deserved.

The Committee also note that the Annual Report and Audited Accounts of RMK for the year 1993-94 were laid on the Table on 12.3.1996 *i.e.* after a delay of about 14½ months. Likewise, these documents for the year 1995-96 were laid on 20.7.1998 *i.e.* after a delay of about 19 months and for the years 1996-97 and 1997-98 were laid on 14.12.1999 *i.e.* after a delay of about 23½ months and 1½ months respectively. These documents for the years 1998-99 and 1999-2000 which were required to be laid on Table of the House by 31.12.1999 and 31.12.2000 have not so far been laid on the Table of the House.

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

[Para Nos. 2.13 to 2.18 of Sixth report (13th Lok Sabha)]

### **Reply of the Government**

The recommendations/observations of the Committee has been taken note of for compliance. The Annual Reports of Rashtriya Mahila Kosh (RMK) upto the year 1999-2000 have been laid on the Table of the House. The Annual Report for the year 2000-2001

will be laid on the Table of the House in the coming Budget Session. An officer at the level of Under Secretary has been designated to oversee the preparation and laying of Annual Report. For future the time limit for various stages has been fixed as follows:—

S.No.	Activity	Time Limit
1.	Request letter to CAG for nomination of Auditor	January
2.	Appointment of Auditors	March
3.	Compilation of Accounts	April
4.	Handing Over accounts to Auditors	April
5.	Receipt of Audited Accounts and audit certificate	May
6.	Holding of Governing Board Meeting to approve the Audited Accounts & Annual Report.	June
7.	Holding of Annual General Body Meeting to approve the Audited Accounts & Annual Report	July
8.	Translation & Printing of Annual Report	September
9.	Sending the Audited Accounts & Annual Report to Ministry	October
10.	Review by the Department & Authentication by Minister	November
11.	Laying of Annual Reports in Both Houses of Parliament	November/ December

[vide Ministry of Human Resource Development (Department of Women & Child Development O.M.No.10-9/2001-IMY/RMK dated 24.01.2002)]

### Recommendation

From the information furnished by the Ministry of Human Resource Development (Department of Education) the Committee are distressed to note that there has been undue delay in laying Annual Reports and Audited Accounts of Rashtriya Sanskrit Vidyapeeth, Tirupati year after year. These documents for the years 1991-92, 1992-93 and 1993-94 were laid after a delay of about 24 months, 12 months & 3 1/2 months respectively. These documents for the years 1995-96, 1996-97 and 1997-98 have been laid after a delay of about 18 1/2 months, 11 months & 11 months respectively. The documents for the year 1998-99 have been laid on 22.8.2000 i.e. after a delay of about 8 months. However, these documents for the year 1999-2000 which were due for laying on the Table of the House by 31.12.2000 have not so far been laid.

[Para No. 3.8 of Sixth Report (13th Lok Sabha)]

### Reply of the Government

The Ministry had sent the documents for 1999-2000 in the Budget Session for laying in Parliament on 7.12.2001. The Annual Report and Annual Audited Accounts for the year 2000-2001 were sent to Lok Sabha/Rajya Sabha Secretariat for laying it in the Parliament in December Session. The document were, however, finally laid in the Lok Sabha only but could not be laid in Rajya Sabha as the Rajya Sabha was adjourned on the day of the Ministry on Friday.

[vide. Ministry of Human Resource Development O.M.No.1-22/95.Skt.III dated 5.3.2002]

### Recommendation

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

[Para No.3.9 of Sixth Report (13th Lok Sabha)]

### Reply of the Government

The Rashtriya Sanskrit Vidyapeeth, Tirupati approached the auditors for auditing the accounts in time this time.

[vide. Ministry of Human Resource Development O.M. No. 1-22/95-Skt.III dated 5.3.2002]

### Recommendation

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

[Para No. 3.10 of their Sixth Report (13th Lok Sabha)]

### **Reply of the Government**

The Vidyapeeth has already been given instructions to follow the auditing of the accounts so that the final audit report may be received in time.

[vide. Ministry of Human Resource Development O.M. No. 1-22/95.Skt.III dated 5.3.2002]

### **Recommendation**

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

[Para No. 3.11 of Sixth Report (13th Lok Sabha)]

### **Reply of the Government**

The Vidyapeeth has already been instructed to follow the preparation of the documents so that the final audit report may be received in time.

[vide. Ministry of Human Resource Development O.M. No.1-22/95.Skt.III dated 5.3.2002]

### **Recommendation**

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

[Para 3.12 of Sixth Report (13th Lok Sabha)]

### **Reply of the Government**

The Ministry have noted the recommendations of the Committee for compliance.

[vide. Ministry of Human Resource Development O.M. No.1-22/95.Skt.III dated 5.3.2002]

### **Recommendation**

The Committee also note that the annual report for the year 1994-95 was finalised by the Vidyapeeth on 21.1.1996 *i.e.* after about 9 months of the close of the accounting year as against six months as recommended by the

Committee. The Committee do not understand the delay occurred in finalising the Annual Report where no outside agency was involved in the process of finalising the Report. The Committee feel that the Vidyapeeth did not pay due attention and importance to the finalisation of Annual Report and placing them before Parliament within the stipulated time period.

[Para No. 3.13 of Sixth Report (13th Lok Sabha)]

#### **Reply of the Government**

The Ministry has fixed a time schedule for preparation of the documents. As a result of this the Vidyapeeth for this year 2000-2001 has sent the Annual Report and Annual Audited Accounts.

[vide Ministry of Human Resource Development, O.M. No. 1-22/95.Skt.III dated 5.3.2002]

#### **Recommendation**

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

[Para No. 3.14 of Sixth Report (13th Lok Sabha)]

#### **Reply of the Government**

The instruction of the Committee have been noted for compliance in future.

[vide Ministry of Human Resource Development, O.M. No. 1-22/95.Skt.III dated 5.3.2002]

#### **Recommendation**

The Committee note that after handing over the compiled accounts to the auditors, 6 to 12 months were taken by the auditors in auditing, certification and issue of statutory audit report by Principal Director of Audit as against six months recommended by the Committee for auditing of accounts, printing of report and sending it to the Government for laying on the Table of the House. The Committee come to a

conclusion that either after handing over the documents to the auditors the CRIS did not pursue the matter with the auditors and allowed them to take their own time or their accounts were not being maintained properly because of which the auditors took such a long time. The Committee would like to know the actual reasons for delay at this stage of auditing of accounts and the action taken or proposed to be taken to overcome such delay. However, the Committee recommend that as soon as the accounts are handed over to auditors they must be pursued vigorously for timely completion of audit of accounts.

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

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

The Committee recall the action taken reply of the Ministry of Railways *vide* their O.M. No.91/OISCRIS/Audit/Pt. Dated 29.11.1994 in response to the recommendation of the Committee on Papers Laid on the Table made in para 2.13 of Twelfth Report (Tenth Lok Sabha) which read as under:—

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

The Committee take a serious view of the fact that even after assuring the Committee there has been no change in the position of laying of the



documents of CRIS and still these documents are being laid on the Table of the House with delay.

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

[Para Nos. 4.7 to 4.12 of Sixth Report (13th Lok Sabha)]

### Reply of the Government

There has been substantial improvement after 1995-96 in finalizing the Annual Accounts and Audited Reports of CRIS for the subsequent years. The following time table is indicative of the improvement made in this regard:—

Delay	Year	Dates on Which Papers laid on the Table		Delay
		Lok Sabha	Rajya Sabha	
1.	1992-93 to 1995-96	09.7.1998	10.7.1998	Between 4½ & 1½ years
2.	1996-97	17.12.1998	18.12.1998	1 year
3.	1997-98	02.12.1999	03.12.1999	1 year
4.	1998-99	03.08.2000	04.08.2000	8 months
5.	1999-2000	19.03.2001	23.03.2001	2 months

However, despite sustained effort by CRIS, there have been delays year after year in laying of Annual Accounts and Audited Reports of CRIS on the Table of the two Houses of Parliament.

As recommended in the 6th report of the Committee on the Papers Laid on the Table (13th Lok Sabha), this Ministry has gone into the entire process, procedure and time-table followed by the CRIS for finalisation of Annual Accounts and Audited Reports before these are ready for laying on the Table of two Houses of the Parliament. Detailed scrutiny revealed

that CRIS has been following the same time schedule in finalisation of Annual Accounts and Audited Reports as in the other Govt. of India Public Sector Undertakings. The audit exercise in CRIS was beginning on 30th June and ending on 31st October every year. However, due to time-consuming procedure involved in obtaining approval of these papers from the Governing Council, the Annual Accounts and Audited Reports are getting delayed in laying on the Table of two Houses of Parliament in the Winter Session commencing in the month of November. The process of getting Governing Council's approval and Ministry of Railway's approval for laying the paper on the Table of the House, generally takes more than two months.

In order to tide over the problem of extra time consumed in getting Governing Council's approval and to ensure timely laying of Annual Accounts and Audited Reports of CRIS on the Table of two Houses of Parliament, in future, a joint decision has been taken by the Ministry of Railways, CRIS and Railways Audit, to pre-pone the entire auditing process by month. A joint time-table agreed by all to be followed from this year onward is given as under:—

**Time Schedule for completion of CRIS's Audit and Accounts Reports**

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1. Closing of Accounts	— 30th May
2. Commencement of Audit	— 1st June
3. Completion of Audit	— 31st July
4. Draft SAR to be issued	— 15th August
5. Receipt of Audit Certificate	— 30th September
6. Approval of Governing Council	— 10th October
7. Submission of Audit Reports to Railway Board	— 15th October
8. Submission of Paper to Parliament for their Tabling in Winter Session	— 10th November

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This Ministry is hopeful that Annual Accounts and Audited Report for the year 2001-2002 onward will be Tabled in time.

[vide Ministry of Railways (Railway Board) O.M. No.2000/C&IS/CRIS/Audit dated 11.3.2001]

**Recommendations**

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

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

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

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

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

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

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

“.....The Committee recommend that the Annual Report together with the audited accounts and audit Report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it to Government for laying.....”

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

[Para Nos. 5.7 to 5.12 of Sixth Report (13th Lok Sabha)]

#### **Reply of the 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

Auditor 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, Warangal has been instructed that the translation and printing of Annual Report can be initiated early without waiting for the Audited 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, Warangal had some problems 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 colleges 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.

The Annual Report in respect of REC, Warangal up to the year 1999-2000 has already been laid on the Table of both the Houses of Parliament.

All efforts are being made by this Ministry to lay the report within the stipulated time.

[vide Ministry of Human Resource Development O.M.NO. 17-6/2001-TS.II I dated 29.11.2001]

**STATEMENT SHOWING ACTION TAKEN BY GOVERNMENT ON THE  
RECOMMENDATIONS/OBSERVATIONS OF THE COMMITTEE ON  
PAPERS LAID ON THE TABLE MADE IN THEIR SEVENTH REPORT  
(THIRTEENTH LOK SABHA)**

**Recommendation**

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

[Para No. 1.14 of Seventh Report (13th Lok Sabha)]

**Reply of the Government**

Instructions are noted for compliance.

[*vide* Ministry of Health & Family Welfare (Department of Health)  
O.M.No. V. 22015/3/95-R dated 4 January, 2002]

**Recommendation**

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

[Para No. 1.15 of Seventh Report (13th Lok Sabha)]

### Reply of the Government

The Auditors who were engaged during 1994-95 have been changed. The Auditors conducting audit during the current periods have been impressed of the importance of completing the accounts early and they are taking much less time in completing the work.

[vide Ministry of Health & Family Welfare (Department of Health)  
O.M. No. V. 22015/3/95-R dated 4 January, 2002]

### Recommendation

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

[Para No. 1.16 of Seventh Report (13th Lok Sabha)]

### Reply of the Government

Every effort will be made to send the report in time in future.

[vide Ministry of Health & Family Welfare (Department of Health)  
O.M. No. V. 22015/3/95-R dated 4 January, 2002]

### Recommendation

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

[Para. No. 1.17 of Seventh Report (13th Lok Sabha)]

### Reply of Government

Remarks of the Committee are noted for compliance.

[*vide* Ministry of Health & Family Welfare (Department of Health) O.M. No. V. 22015/3/95-R dated 4 January, 2002]

### Recommendation

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

[Para. No. 1.18 of Seventh Report (13th Lok Sabha)]

### Reply of Government

Noted for Strict Compliance.

[*vide* Ministry of Health & Family Welfare (Department of Health) O.M. No. V. 22015/3/95-R dated 4 January, 2002]

### Recommendation

The Committee also note that the Annual Report and Audited Accounts of the Regional Cancer Centre for the year 1995-96, 1996-97, 1997-98 and 1998-99 have laid on the Table of the House on 2.6.1998, 5.8.1998, 21.12.1999 and 13.12.2000 i.e. after a delay of about 17 month, 7 months, 12 months and 11½ months respectively over and above the prescribed period of 9 months after close of the accounting year. However, these documents for the year 1999-2000 which were required to be laid on the Table of the House by 31.12.2000 have not so far been laid.

[Para. No. 1.19 of Seventh Report (13th Lok Sabha)]

### Reply of Government

English and Hindi versions of the Annual Report for 1999-2000 were submitted to the Ministry on 9.4.2001 and 11.5.2001 respectively. The delay was mainly due to change in the State Government. The report was laid in the Winter Session, 2001.

[*vide* Ministry of Health & Family Welfare (Department of Health) O.M. No. V. 22015/3/95-R dated 4 January, 2002]



### **Recommendation**

The Committee are unhappy over the manner in which the whole affairs relating to finalisation and laying of these documents have been handled by the Department of Health. The Committee feel much of the delay could have been avoided if the Ministry had exercised due caution and supervision in obtaining these documents. The Committee are not convinced with the reasons advanced by the Secretary, Department of Health during deposition of evidence before the Committee that the delay has been caused due to undue time taken at the stage of auditing of accounts, translation and printing of the documents. The Committee need hardly stress that sincere efforts both by the Centre and Department of Health have not been made to finalise the documents in time. The Department of Health would agree that unless the Annual Reports and Audited Accounts are laid in time on the Table of the House, the Members of Parliament will not be able to assess the performance of the Centre in true perspective and express their view point thereon at the time of voting on Demands for Grants of the Ministry of Health and Family Welfare (Department of Health).

[Para No. 1.20 of Seventh Report (13th Lok Sabha)]

### **Reply of the Government**

Noted for strict compliance.

[vide Ministry of Health & Family Welfare (Department of Health)  
O.M.No. V. 22015/3/95-R dated 4 January, 2002]

### **Recommendation**

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

[Para No. 1.21 of Seventh Report (13th Lok Sabha)]

### **Reply of the Government**

A time schedule for submission of the report in time has been prepared. A copy of the same is enclosed (Annexure-I).

[Ministry of Health & Family Welfare (Department of Health) O.M. No. V. 22015/3/95-R dated 4 January, 2002]

### **Recommendation**

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

[Para No. 1.22 of Seventh Report (13th Lok Sabha)]

### **Reply of the Government**

Noted for strict compliance so that in future action is taken as per the time schedule now devised.

[vide Ministry of Health & Family Welfare (Department of Health) O.M. No. V. 22015/3/95-R dated 4 January, 2002]

### **Recommendation**

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

The Committee regret to note that after handing over the accounts for the years 1993-94 and 1994-95 to the auditors on 13.5.1994 and 15.5.1995, a long period of 13 months and 17½ months were taken by the auditors to complete their audit. The Committee do not understand the undue time taken by the auditors in auditing of accounts of the College. The Committee are bound to presume that the College after handing over the accounts to the auditors did not pursue the auditors for early commencement of auditing and allowed them to take their own time. It is also felt that the Ministry of Human Resource Development (Department of Education) also did not bother and never asked the College about the progress of finalisation of these documents. The Committee, therefore, recommend that College should be careful after handing over the accounts to auditors and should pursue the auditors vigorously for early commencement and completion of audit of accounts.

The Committee also regret to note that the Annual Reports for the years 1993-94 and 1994-95 were got approved for the BOG/FC of the College on 20.12.1994 and 8.3.1996 i.e. after a delay of about 8 months

and 12 months respectively after close of the accounting years as against 6 months recommended by the Committee in their First Report (Fifth Lok Sabha) to finalise their Annual Report in all respects. Their Annual Reports which contain only administrative matters and do not require any scrutiny from any outside agency and should not have taken more than six months in their finalisation. This shows that the College did not take the matter seriously. The Committee feel that this type of dilly dally attitude in finalisation of the documents by the College should not be allowed.

The Committee regret to note that after getting approval of Annual Report for the year 1993-94 from the BOG/FC on 20.12.1994, the College took 13 months in sending it to the Ministry for laying on the Table perhaps for want of audited accounts. The College should take care to avoid delay at this stage in future and make efforts to finalise the Annual Report of the College within six months of the close of the accounting year including its adopt on from the BOG/FC of the College. It should be sent to the Ministry immediately to enable them to prepare "Review" on the performance and activities of the College on the basis of the Annual Report to avert delay at the Ministry level.

The Committee feel pain to note that after receipt of the documents for the years 1993-94 and 1994-95 from the College on 2.12.1996 and 14.3.1996 respectively, the Ministry of Human Resource Development (Department of Education) took 11 months and 6 months in getting authentication of these documents from their Minister and further 10 months and 9½ months were taken in laying them on the Table of the House. The Committee feel that the delay in laying document at this stage is excusable and should be avoided in future.

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

The Committee also note the insufficient remedial measures that have been taken by the College to improve the position of finalisation of these documents and their timely laying on the Table of the House. The Committee understand that the programme so chalked out needs more elaboration. To achieve the desired results, the programme proposed for finalisation of the documents must be looked into afresh and should be

prepared in consultation with the Ministry and Audit Authorities since they are also a party in the process of finalisation of these documents.

The Committee, therefore, recommend that the College and the Ministry of Human Resource Development (Department of Education) in consultation with each other must draw up a time bound schedule covering all the stages of finalisation of accounts viz. Appointment of auditors, compilation and handing over of accounts to auditors, timely auditing of accounts by auditors, approval of the documents from the BOG/FC of the College, translation, & printing of the documents, sending it to the Ministry for laying and thereafter preparing "Review" & "Delay Statement", if any, by the Ministry, authentication of the documents from their Minister and laying them on the Table of the House by the Ministry. The time frame to complete each stage of finalisation of these documents should be clearly earmarked. The Committee also recommend that the programme so prepared must be adhered to in its letter and spirit and some senior officers both in the Ministry & the College should be entrusted the job to see the progress of finalisation of these documents at each stage.

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

[Para Nos. 2.12 to 2.20 of Seventh Report (13th Lok Sabha)]

#### **Reply of the 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 of submission to AG. Separately, this Ministry had also taken up the matter with the Comptroller and Auditor General of India to audit the accounts of RECs in the shortest possible time so that the reports are made available in time for laying in the Parliament.

Malaviya Regional Engineering College, Jaipur has been instructed that the translation and printing of Annual Report can be initiated early without waiting for the Audited 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 MREC, Jaipur had some problems 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.

The Annual Report in respect of MREC, Jaipur up to the year 1999-2000 has already been laid on the Table of both the Houses of Parliament.

All efforts are being made by this Ministry to lay the report within the stipulated time.

[Vide Ministry of Human Resource Development O.M. No. 18-4/2001-TS. III dated 23rd November, 2001]

#### **Recommendation**

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

[Para No. 3.12 of Seventh Report (13th Lok Sabha)]

#### **Reply of the Government**

Noted and delay will be avoided in future.

[Vide Ministry of Health & Family Welfare O.M. No. V. 18013/2/2001-PH dated 4.12.2001.]

#### **Recommendation**

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

[Para No. 3.13 of Seventh Report (13th Lok Sabha)]

### **Reply of the Government**

Action has already been taken to Computerize the accounts on hand i.e. for the year 2001-2002 and all efforts are being made to hand over the accounts to auditors in time.

[Vide Ministry of Health & Family Welfare O.M. No. V. 18013/2/2001-PH dated 4.12.2001.]

### **Recommendation**

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

[Para No. 3.14 of Seventh Report (13th Lok Sabha)]

### **Reply of the Government**

The staff of A.G.'s office took up the audits of accounts on 6th November, 1996 after one month of submission of accounts. Since the audit of accounts and audit of expenditure transactions were being conducted simultaneously, the auditors have been requested complete the audit of accounts first to enable to issue the audit certificate in time.

[vide Ministry of Health & Family Welfare O.M. No. V. 18013/2/2001-PH dated 4.12.2001.]

### **Recommendation**

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

[Para No. 3.15 of Seventh Report (13th Lok Sabha)]

### Reply of the Government

The Finance Committee/Board of Management of the Institute meets once in six months and hence there was some delay in getting the report approved by these bodies. It was got approved by Finance Committee on 21st July, 1997 and by Board of Management on 17th September, 1997 *i.e.* before laying on the Table of both Houses of Parliament on 28th July, 1998. Necessary action will be taken hereafter to convene the meeting of Finance Committee/Board of Management immediately after receipt of audited statement of accounts from the AG.

[Vide Ministry of Health & Family Welfare O.M. No. V. 18013/2/2001-PH dated 4.12.2001.]

### Recommendation

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

[Para No. 3.16 of Seventh Report (13th Lok Sabha)]

### **Reply of the Government**

The Audited statement of Accounts form part of Annual Report and are enclosed as an Appendix to the Annual Reports. Even though all other material required for the Annual Report were ready, printing of the report was delayed for want of Appendix-h, Financial statements. The delay was on account of sending the report in complete form in one volume.

[Vide Ministry of Health & Family Welfare O.M. No. V. 18013/2/2001-PH dated 4.12.2001]

### **Recommendation**

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

[Para No. 3.17 of Seventh Report (13th Lok Sabha)]

### **Reply of the Government**

Secretary to the Government of India has already explained at the time of oral evidence that the Annual Report of NIMHANS was received in this Ministry of Health & Family Welfare in April, 1997. But, during the entire period from April, 1997 to March, 1998 the Minister-in-charge of the Department was the then Prime Minister. The Prime Minister did not find it convenient to hold the meeting of the Governing Body. Delays in sending the report will be avoided.

[Vide Ministry of Health & Family Welfare O.M. No. V. 18013/2/2001-PH dated 4.12.2001.]

### **Recommendation**

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

[Para No. 3.18 of Seventh Report (13th Lok Sabha)]



### Reply of the Government

The delays will be avoided in future. The report for the year 1999-2000 will be laid on the Table of the House in the ensuing winter session of the Parliament.

[vide Ministry of Health & Family Welfare O.M. No. V. 18013/2/2001-PH dated 4.12.2001.]

### Recommendation

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

[Para No.3.19 of Seventh Report (13th Lok Sabha)]

### Reply of the Government

Noted and delays will be avoided in future.

[vide Ministry of Health & Family Welfare O.M. No. V. 18013/2/2001-PH dated 4.12.2001.]

### Recommendation

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

Committee to lay their documents within prescribed period of nine months after close of the accounting year in future.

[vide Para No.3.20 of Seventh Report (13th Lok Sabha)]

#### **Reply of the Government**

The Annual Report for the year 2000-2001 will be placed on the Table of both the Houses of Parliament within the prescribed period of nine months after the close of the accounting year, even though orders regarding entrustment of audit of accounts to C&AG for the year 2000-01 onwards has been issued by the Ministry of Finance in October, 2001 and AG has taken up the audit of accounts for the year 2000-01 w.e.f. 15th October, 2001.

[vide Ministry of Health & Family Welfare O.M. No.V.18013/2/2001-PH dated 4.12.2001.]

#### **Recommendation**

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

[Para No. 4.10 of Seventh Report (13th Lok Sabha)]

#### **Reply of the Government**

The observation of the Committee has been noted. A time schedule has been prescribed for Rampur Raza Library to complete all requisite formalities for laying of the Papers on the Table. The time schedule is as follows:—

Sl.No.	Activity	Time Schedule
1.	Date of Submission of Annual Accunts to the Audit Party	20th May
2.	Date of Finalisation of Audit Report	20th July
3.	Date of Approval by Board	20th August
4.	Printing to be completed	30th November
5.	To be submitted to the Department of Culture	15th December

[Vide Ministry of Tourism & Culture (Department of Culture) O.M. No.F.26-19/2001-Lib. dated 18.3.2002]

#### **Recommendation**

The Committee note that the action for appointment of auditors for auditing the accounts of Rampur Raza Library for the years 1992-93, 1993-94 and 1994-95 was initiated by the Library in April, 1993, May 1994 and April 1995 i.e. after close of the respective accounting year and the auditors were appointed as late as 3 months, 2 months and 5 months respectively after approaching the audit authority for their appointment.

The Committee also note after receipt of the accounts, the auditors took a period ranging from 4 to 7½ months in auditing the accounts and furnishing their audit reports. The Committee are not happy with the approach with which the matter relating to appointment of auditors and auditing of accounts have been dealt with by the Rampur Raza Library. The Committee would like to know the reasons why actions for appointment of auditors could not be taken well before close of the accounting years. The Committee feel that the Library initiated the action for appointment of auditors only after compilation of their accounts which lead to delay in succeeding stages of finalisation of the documents. The Committee desire that efforts with abundant caution should be made to ensure for timely appointment of auditors, speedy compilation and early auditing of accounts.

[Para No. 4.11 of Seventh Report (13th Lok Sabha)]

### **Reply of the Government**

The Department agrees with the observations made by the Committee. These have been brought to the notice of the Rampur Raza Library also. In this context, the Department submits that the administrative division of the Rampur Raza Library has been working with a skelton staff and the Officer on special Duty has to personally collect and compile the data and prepare it for submission to the auditors. Now that computers have been installed in the Library, it would be easier to collect, retrieve and present the facts needed by the auditors well in time.

[*vide* Ministry of Tourism & Culture (Department of Culture) O.M. No.F.26-19/2001-Lib. dated 18.3.2002]

### **Recommendation**

The Committee are unhappy to note that an inordinate long period of 20 months, 9 months and 9 months has been taken by the Library in finalising their Annual Reports for the years 1992-93, 1993-94 & 1994-95 and thereafter 3 months, 1 month and 1 ½ months respectively were taken in just forwarding the documents to the Ministry for laying them on the Table of the House. The Committee do not understand the delay in finalising the Annual Reports which contains only administrative matter and should have been finalised within six months of the close of the accounting years. The Committee also do not understand the reasons for undue time taken by the Library in just sending these documents to the Department for laying on the Table of the House. The Committee are of the view that the reports lose their importance if they are laid before Parliament with such a long delay as Parliament can neither exercise control nor suggest timely corrective steps.

[Para No. 4.12 of Seventh Report (13th Lok Sabha)]

### Reply of the Government

The observations of the Committee on Papers Laid on the Table of the House have been taken note of by the Department of Culture and also brought to the notice of the Officer on Special Duty, Rampur Raza Library for ensuring that the time period between the close of financial year to the finalisation of the Annual Report, its printing, forwarding to the Department is reduced to the barest minimum. A fresh time schedule has since been prescribed in consultation with the Rampur Raza Library to ensure that the Report is submitted to the Department in time every year.

[*vide* Ministry of Tourism & Culture (Department of Culture) O.M. No.F.26-19/2001-Lib. dated 18.3.2002]

### Recommendation

The Committee also painfully note that after receipt of documents from the Library, the Ministry of Culture, Youth Affairs & Sports (Department of Culture) took about 26 months, 7 days and 2 ½ months respectively for the years 1992-93 to 1994-95 in getting authentication of the documents from their Minister. The Committee understand that such delay is regrettable and should not be allowed to recur in future.

[Para No. 4.13 of Seventh Report (13th Lok Sabha)]

### Reply of the Government

The Department regrets the inordinate delay of 26 months in laying the Audited Accounts and the Annual Report for 1992-93. The Department assures the Committee that such delays shall not be allowed to occur in future and the system of monitoring the laying of papers shall be tightened further.

[*vide* Ministry of Tourism & Culture (Department of Culture) O.M. No.F.26-19/2001-Lib. dated 18.3.2002]

### Recommendation

The Committee note with deep regret that the Annual Reports and Audited Accounts of Rampur Raza Library for the last 3 years i.e. 1989-90, 1990-91 and 1991-92 were laid on the Table of the House after a delay of about 8 months, 16 months and 4 months respectively. However, these documents for the years 1995-96, 1996-97, 1997-98 & 1998-99 have been laid on 13.7.1998, 2.12.1998, 27.4.2000 and 11.8.2000 i.e. after a delay of about 18 ½ month, 11 months, 16 months and 7 months after close of the accounting years. The Committee desire and strongly recommend that the practice of laying the documents with delay must be put to an end.

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

### **Reply of the Government**

The Recommendation of the Committee on Papers has been taken up in right earnest and a fresh time schedule for completion of various stages involved in laying the Annual Report on the Table of the House has been prepared in consultation with the Rampur Raza Library. As pointed out by the Committee in another para (para 4.15), the reasons for possible delay in all stages have been identified. Some of the actions such as appointing an auditor, finalising the accounts and preparation of the Annual Reports are within the control of the Rampur Raza Library and all possible measures would be taken to ensure that there is no slackness. The finalisation of audited accounts and availability of the certified English and Hindi copies of the audited reports, however, fall within the jurisdiction of the CAG and the organisation exercises no direct influence to ensure that these are submitted by the auditing authority within the prescribed time schedule.

[vide Ministry of Tourism & Culture (Department of Culture) O.M.  
No.F.26-19/2001-Lib. dated 18.3.2002]

### **Recommendation**

To achieve the desired results, the Committee recommend that the Ministry of Culture, Youth Affairs and Sports (Department of Culture) in consultation with the Rampur Raza Library should draw up a time bound schedule afresh in the light of the recommendations of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha) including all the stages involved in finalisation of the documents viz. Appointment of auditors, compilation of accounts, handing over the accounts to auditors, translation & printing, getting approval of documents from the Library Board and thereafter sending these documents to the Ministry for laying. The Committee also recommend that the Department of Culture too should take care whether the time bound schedule is being meticulously adhered to and suggest and remedial measures to the Library wherever necessary. The Department of Culture should also be vigilant to complete the necessary formalities, immediately after receipt of the documents in the Department, so that these documents could be laid on the Table of Lok Sabha within nine months after close of the accounting year in future.

[Para No. 4.15 of Seventh Report (13th Lok Sabha)]

**Reply of the Government**

As already stated, the Department of Culture has drawn a fresh time schedule in consultation with the Rampur Raza Library and all steps are being taken to adhere to the time schedule for completion of various stages involved in laying the Annual Report on the Table.

[*vide* Ministry of Tourism & Culture (Department of Culture) O.M. No.F.26-19/2001-Lib. dated 18.3.2002]

**NEW DELHI;**  
**2 May, 2002**

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**12 Vaisakha, 1924 (Saka)**

**PRASANNA ACHARYA,**  
*Chairman,*  
*Committee on Papers Laid on the Table.*