

**COMMITTEE ON
PAPERS LAID ON THE TABLE
(1998-99)**

(TWELFTH LOK SABHA)

THIRD REPORT

**[Action taken by Government on the recommendations/observations made
by the Committee on Papers Laid on the Table in their Sixteenth,
Eighteenth, Nineteenth, Twentieth and Twenty-First Reports
(Tenth Lok Sabha)]**

(Presented on 17 December, 1998)



**LOK SABHA SECRETARIAT
NEW DELHI**

December, 1998/Agrahayana 1920 (Saka)

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**COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE
(1998-99)**

Shri Arjun Charan Sethi — *Chairman*

MEMBERS

2. **Shri Ambareesh**
3. **Shri Ashok Argal**
4. **Shri Kallappa Awade**
5. **Shri Prem Singh Chandumajra**
6. **Shri Manibhai Ramjibhai Chaudhari**
7. **Shri C.D. Gamit**
8. **Shri Hannan Mollah**
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10. **Shri Raj Narain Pasi**
11. **Shri Ashok Pradhan**
12. **Shri H.G. Ramulu**
13. **Dr. B.N. Reddy**
14. **Shri Jagannath Singh**
15. **Shri Ravi Prakash Verma**

SECRETARIAT

- | | | |
|------------------------------|---|------------------------------------|
| 1. Shri G.C. Malhotra | — | <i>Additional Secretary</i> |
| 2. Shri Ram Autar Ram | — | <i>Director</i> |
| 3. Shri B.D. Swan | — | <i>Under Secretary</i> |

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 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 Sixteenth, Eighteenth, Nineteenth, Twentieth and Twenty-First Reports (Tenth Lok Sabha).

2. The Committee considered and adopted their Report at their sitting held on 16 December, 1998.

NEW DELHI;
16, *December, 1998*

25 *Agrahayana, 1920 (Saka)*

ARJUN CHARAN SETHI,
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 SIXTEENTH, EIGHTEENTH, NINETEENTH, TWENTIETH AND TWENTY-FIRST REPORTS (TENTH LOK SABHA)

The recommendations/observations made by the Committee on papers Laid on the Table in their Sixteenth, Eighteenth, Nineteenth, Twentieth and Twenty-First Reports (Tenth 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 Account of the organisations under their administrative control.

NEW DELHI;
16 December, 1998

25 Agrayana, 1920 (Saka)

ARJUN CHARAN SETHI,
Chairman,
Committee on Papers Laid on the Table.

APPENDIX

(Vide Paragraph 1 of the Report)

Statement showing Action Taken by Govt. on the Recommendations/Observations of the Committee on Papers Laid on the Table contained in their Sixteenth Report (Tenth Lok Sabha)

Recommendation

The Committee are distressed to note that despite their earlier recommendation made in their 5th Report (6th Lok Sabha) to draw up a time schedule to finalise the Annual Reports and Accounts and the Ministry's assurance given in their Action Taken Reply to revise the schedule, the documents continued to be placed before Parliament with inordinate delays. The Committee feel that the Ministry of Power and the Damodar Valley Corporation did not attach due importance to their aforesaid recommendation. Had they been sincere enough in drawing up the time schedule and adhering to it, much of the delay could have been averted.

[Para 1.9 of the Sixteenth Report (10th L.S.)]

Reply of Government

The Ministry of Power and the Damodar Valley Corporation had taken note of the earlier recommendation made by the Committee on Papers Laid on the Table (Sixth Lok Sabha) and the Corporation, in consultation with the Ministry of Power and drawn up a time schedule for completion of Annual Report and Audit Report of the Corporation for the year 1994-95. The reasons for delay in submission of the Annual Report of Damodar Valley Corporation and Audit Report for the year 1990-91 are the same as those stated while laying the Annual Report of Damodar Valley Corporation and Audit Report for the year 1993-94. Following the earlier Recommendations of the Committee the time schedule has been prepared, which is being strictly adhered to.

[Vide Ministry of Power I.D. No. 13/4/95-DVC dated 26.7.95]

Recommendation

The Committee therefore, reiterate their earlier recommendation that the Ministry of Power should in consultation with the Corporation and the Audit Authorities draw up a realistic time-bound schedule to complete all the formalities at various stages, viz., appointment of auditors, by approaching C&AG much in advance, compilation of Annual Accounts and giving them to auditors within three months of the close of the accounting year for auditing, auditing of accounts, submission of final Audit Report by auditors, arranging and sending them to Ministry the Annual Report and Audited Accounts. The Committee also recommend that the time schedule

so drawn up should be monitored and adhered to by both the Ministry and the Corporation at sufficiently high levels so that the Annual Reports and Audited Accounts are finalised as per schedule and are placed before Parliament well within 9 months of the close of the relevant accounting year of the Corporation, *i.e.* latest by 31st December every year.

[Para 1.10 of the Sixteenth Report (10th Lok Sabha)]

Reply of Government

The Ministry of Power and the Damodar Valley Corporation have taken note of the Recommendations made by the Committee. For the preparation of the Annual Report for the year 1994-95, the time schedule framed is being monitored at every stage and sincere efforts are being made to ensure that the schedule fixed is adhered to scrupulously, to ensure that the Annual Reports and Accounts of Damodar Valley Corporation for the year 1994-95 are laid on Table of both the Houses of Parliament positively before the prescribed closing date of the relevant accounting year, *i.e.* 31st December, 1995.

[*Vide* Ministry of Power I.D. No. 13/4/95-DVC, dated 21.9.1995].

Recommendation

The Committee are constrained to observe that the Annual Reports and Audited Accounts of the Indian Road Construction Corporation Limited for the year 1991-92 were placed before Parliament 11 months after close of their accounting year and these documents for the earlier years *i.e.* 1988-89, 1989-90 and 1990-91 were laid on the Table of the House after a delay of about 3-1/2 months, 7 months and 7-1/2 months respectively. Further, these documents for the subsequent year 1992-93 which were due for laying before Parliament by 31 December, 1993 have not been laid so far. It is, therefore, obvious that no effort is being made to ensure timely finalisation of the Annual Report and Audited Accounts of the Corporation.

In so far as the the Annual Report and Audited Accounts of the Corporation for the year 1991-92 are concerned, the Committee find that delays have taken place almost at all the stages of finalisation of the Annual Accounts *i.e.* (i) appointment of statutory auditors, (ii) compilation of accounts, (iii) auditing of accounts by auditors, (iv) holding the meeting of the Annual General Body, (v) translation and printing of Annual Report and Audited Accounts, and (vi) sending them to the Ministry for placing before Parliament. The Committee are of the view that the Ministry have not taken up the matter with the sense of urgency and seriousness that it deserves. The result is that the Annual Reports and Audited Accounts of the Corporation have never been placed before Parliament within the prescribed period. The Committee regret to observe that the Ministry does not exercise adequate control on the affairs of the Corporation. The Committee, therefore, desire that the Ministry of Surface Transport should take immediate action to streamline the procedure of finalisation of Annual Reports and Accounts right from the appointment of statutory auditors, compilation of accounts and their auditing, translation, printing and laying them

before Parliament within nine months of the close of the accounting year of the Corporation.

[Paras 2.9 and 2.10 of 16th Report (10th Lok Sabha)]

Reply of Government

The position in respect of 1991-92 is as under:—

1. Date of appointment of statutory Auditors/Branch Auditors by Company Law Board.	13.4.92/18.6.92
2. The Accounts were compiled and were ready for being handed over to Auditors.	Accounts were ready for commencement of audit during August, 92.
3. Auditing of Accounts commenced by the Auditors & the time taken by it.	Sept. '92 to March '93.
4. The Annual Accounts were approved by the Board.	24.12.92
5. The approved accounts were handed over to Auditors for auditing.	24.12.92
6. Statutory Auditors Report received.	5.3.93
7. Auditor's observation/comments & Management replies were got approved by the Board.	31.5.93
8. Statutory Auditor's Report & approved accounts submitted to C&AG for the comments on the report of Statutory Auditors.	9.3.93
9. C&AG's comments received	30.4.93
10. AGM held	21.6.93
11. Annual Accounts taken up for printing	25.6.93
12. Sending them to Ministry for placing them to Parliament.	3.9.93

The reasons for delay in laying the report are as under:—

- (i) The delay in laying the report of the Corporation on the Table of the House was beyond the control of the Corpn., due to the fact that we have to incorporate the Libyan Accounts in our Annual Accounts of HQ., Till 1991-92, the Libyan accounts were audited by the local branch auditors and the part of the audit reports were generally in Arabic. Subsequently, the same were to be translated in English and brought to Head Office for incorporation in the Annual Accounts of the Corporation. From 1991-92

onwards branch auditors for foreign projects are appointed in India only and all books of accounts and authenticated copies of vouchers etc. required in India took lot of time to reach here due to UN sanctions.

- (ii) For the year 1991-92, the consolidated accounts were approved by the Board of Directors of the Corpn. In December, 1992 within the extended time. As already explained this extension was required because as per Libyan Law, no original papers/documents in respect of Annual accounts for 1991-92 for Libyan Branch could be sent except photo-copies of the same duly authenticated and are required to be translated from Arabic to English whenever necessary. This process has resulted in delay in finalisation of accounts for the year 1991-92. Further the audit report from the Statutory Auditors was received only in March, 1993 followed by C & AG audit and their comments in April, 1993 and thereafter the Annual Accounts could be adopted in AGM.
- (iii) In respect of remedial measures taken or proposed to be taken by the Corporation for the year 1994-95 for laying the annual accounts and audited accounts within the prescribed period of 9 months, the following action has been taken:—

1. Date of appointment of Statutory Auditors/Branch Auditors by Company Law Board.	21.3.95
2. The Accounts were compiled and were ready for being handed over to Auditors.	4.8.95
3. Auditing of Accounts commenced by the Auditors & time taken by them.	13.6.95 to 11.7.95 Branch Auditors 22.6.95 to 31.8.95 Statutory Auditors
4. The Annual Accounts were approved by the Board.	Expected to be approved in Board Meeting likely to be held on 17.10.95.

It may be mentioned here that Accounts of the Corporation for the year 1994-95 have been completed in September, 1995 in all respects. The Annual Accounts are likely to be approved by the Board in their next forthcoming meeting on 17.10.1995 and thereafter the accounts will be submitted to the Statutory Auditor's for their final comments. On receipt of Statutory Auditor's Report, accounts will be submitted to C&AG for their comments. Thereafter, the AGM will be held.

From the above, it may be seen that efforts have been made to ensure timely finalisation of Annual Accounts for the year 1994-95. It is expected that AGM will be held within the extended time scheduled i.e. by Dec., 1995.

[Vide Ministry of Surface Transport O.M. No. RW/NH-32030/2/94 D.O. III, dated 27.10.95]

Recommendation

The Committee regret to note that the Annual Report and Audited Accounts of the Bihar Education Project, Patna for the year 1991-92 were laid on the Table of the House after a delay of about 14 months. The Committee find that the delay took place at all the stages which includes appointment of Statutory Auditors, compilation of accounts, finalisation of Annual Report, getting approval of the Annual Report and the Audited Accounts from the Executive Committee and the General Council, printing and translation and authentication of the documents from the Minister.

[Para 3.10 of 16th Report (10th L.S.)]

Reply of Government

The observations of the Committee have been noted.

[Vide Ministry of Human Resource Development Deptt. of Education O.M. No. 2-11/95-PN III, dated 9.8.95]

Recommendation

The Committee are constrained to observe that at no stage concerted efforts were made by the Bihar Education Project as well as the Ministry of Human Resource Development so as to lay the Annual Report and Audited Accounts of the Project within the stipulated period of nine months. The Committee find that though the Annual Report and Accounts were finalised in November, 1992 but the approval of these documents were taken from the Executive Committee and the General Council on 7.4.1993 and 4.5.1993 respectively. After that they took unnecessary long period of about 11 months in translation and printing of the Report. Not only the Bihar Education Project but the Ministry has also shown their dilly-dally attitude in authentication and preparing review and delay statement after receiving the reports on 29 October, 1993.

[Para 3.11 of 16th Report 10th Lok Sabha]

Reply of Government

The observations of the Committee have been noted. However, it may be stated that all along this Ministry had been pursuing the matter with the Bihar Shiksha Pariyojana Parishad, Patna, requesting them to finalise the Annual Report and Audited Accounts at the earliest and submit the same to this Ministry both in English and Hindi version after taking approval of the Executive Committee and the General Council of the Parishad. The observation has been noted for compliance in future.

[Vide Ministry of Human Resource Development, Department of Education, O.M. No. 2-11/95-PN. III, dated 9.8.1995].

Recommendation

The Committee take serious note of it that the Annual Reports and Audited Accounts for the years 1992-93 and 1993-94 are yet to be laid on the Table of the House despite the assurance given by the representative of the Ministry during the oral evidence tendered on 17.10.1994 for laying these documents by December, 1994.

[Para 3.12 of 16th Report (10th Lok Sabha)]

Reply of Government

The Annual Report and Audited Accounts of the Bihar Education Project for the year 1992-93 were laid in the Two Houses of Parliament on 20.12.1994 (Lok Sabha) and 16.12.1994 (Rajya Sabha). For the year 1993-94 the Annual Report & Audited Accounts of BEP were laid on 14.3.1995 (Lok Sabha) and 24.3.1995 (Rajya Sabha).

It would be seen therefrom that there has been some improvement in the laying of the Annual Report and Audited Accounts of the year 1992-93 and 1993-94 in the Parliament. This has been made possible due to the management structures being in position and the necessary infrastructure established.

[Vide Ministry of Human Resource Development, Department of Education O.M. No. 2-11/95-PN. III, dated 9.8.1995].

Recommendation

The Committee trust that henceforth the Bihar Education Project as well as the Ministry of Human Resource Development will make sincere efforts to complete the documents in time in all respects so as to lay them on the Table of Lok Sabha within the prescribed period of nine months. In order to achieve the desired results, the Committee urge upon the Ministry of Human Resource Development to draw up a time schedule in consultation with the Bihar Education Project Council for completion of each and every stage involved in finalisation of Annual Reports and Accounts of the project and make some senior officers responsible both in the Ministry and in the Project to watch and ensure adherence to the time schedule.

[Para 3.13 of 16th Report (10th Lok Sabha)]

Reply of Government

The suggestion of the Committee has been noted for compliance. As desired by the Committee a time schedule has been drawn up for the finalisation of the Annual Report and the Audited Accounts of BEP for the year 1994-95 and the same has been shared with the project authorities for following it up scrupulously. The progress of preparation of these documents would be monitored regularly at senior level both in the Ministry and in the project to ensure adherence to the time schedule for laying of Annual Reports in Parliament.

[Vide Ministry of Human Resource Development, Department of Education O.M. No. 2-11/95-PN, III, dated 9.8.1995]

Recommendation

The Committee are distressed to note that the Annual Reports and Audited Accounts of Sant Longowal Institute of Engineering and Technology, Longowal for the years 1989-90 to 1991-92 were laid on the Table of the House on 1.3.1994 after a delay of about 38 months, 26 months and 14 months respectively.

The Committee find from the information furnished by the Ministry that for the auditing of accounts for the year 1989-90 the action for appointment of statutory auditors was initiated as late as on 16 August, 1991 while the Ministry was required to lay the Annual Report and Accounts for the year 1989-90 by 31 December, 1990. The Committee also note that the Accounts of the Institute for the years 1989-90, 1990-91 and 1991-92 were compiled on 23.9.1990, 12.8.1992 and 12.8.1992 taking abnormal time of about 6 months, 17 months and 5 months respectively. It is also regrettable that the Institute had taken about 2 months' time in handing over the compiled accounts to the auditors in each case. The Committee feel that had the Institute taken necessary steps for appointment of statutory auditors and compilation of accounts in time much of the delay could have been avoided. The unduly long time taken by the Institute in compiling the accounts and making it available to the Auditors reflect lack of seriousness on the part of the Institute in maintaining their accounts upto date and laying the documents on the Table of the House at the stipulated time.

The Committee also note the inordinate delay in finalising the Annual Reports of the Institute for all these years. The Committee feel that such delays deprive the Members of Parliament of the timely information about the working of the organisations which receive large sums of money granted by Parliament. The very purpose of laying the Reports and accounts of the organisations before Parliament is defeated if they are not available to the Members before the Demands for Grants of the Ministry concerned are considered by the House with a view to enabling them to express their views thereon and caution the Ministry regarding the shortcomings, if any, in the affairs of the organisations.

The Committee are unhappy to note that despite the assurance given by the representative of the Ministry during the oral evidence on 28.10.1994 that the documents for the year 1993-94 will be laid on the Table of the House during the ensuing Winter Session of 1994, they have not laid the required documents on the Table of the House so far.

The Committee, therefore, reiterate their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha) which prescribes the period of nine months after the close of the accounting year for laying Annual Reports and Audited Accounts and hope that a proper time schedule would be laid down by the Ministry in consultation with the Institute in order to avoid delays at different levels and to ensure strict compliance with the aforesaid recommendation of the Committee.

[Paras 4.8, 4.9, 4.10, 4.11 and 4.12 of 16th Report (10th Lok Sabha)]

Reply of Government

Recommendations made by the Committee have been noted and instructions issued to the Sant Longowal Institute of Engineering and Technology, Longowal to avoid such delays in future. Further they were also asked to initiate action at an early stage so that the Reports can be laid within the stipulated period of nine months.

Report for the year 1993-94 has already been laid on the Table of Lok Sabha on 23.05.95 and on the Table of Rajya Sabha on 19.05.95.

[*Vide* Ministry of Human Resource Development, Department of Education
O.M. No. 24-3/96-TS, IV, dated 21.01.1997]

Statement showing Action Taken by Govt. on the Recommendations/observations of the Committee on Papers Laid on the Table contained in their Eighteenth Report (Tenth Lok Sabha)

Recommendation

The Committee were distressed to note that the Annual Report and Audited Accounts of Bihar Fruit and Vegetable Development Corpn. Ltd., for the year 1988-89 were laid after an inordinate delay of about 39 months, i.e., on 29.3.93. In terms of recommendation of the Committee on Papers Laid on the Table contained in 4.16 of their Second Report (Fifth Lok Sabha) these documents should have been laid on the Table of Lok Sabha by 31st December, 1989, i.e. within nine months of the close of the accounting year.

[Para 1.11 of 18th Report (10th Lok Sabha)]

Reply of Government

The observations made by the Committee have been noted and the Bihar Fruit & Vegetable Development Corporation Ltd., Patna have assured that these would be compiled with strictly in future.

[*Vide* Ministry of Food Processing Industries, O.M. No. 6-21/94-F & VP Desk
dated 7.1.1997]

Recommendation

From the information furnished by the Ministry, the Committee find that the delay had taken place mainly in (i) appointment of statutory auditors; (ii) compilation of annual accounts and annual report; and (iii) translation and printing of the documents.

[Para 1.12 of 18th Report (10th Lok Sabha)]

Reply of Government

The observations made by the Committee have been noted and the Bihar Fruit & Vegetable Development Corporation Ltd., Patna have assured that these would be complied with strictly in future.

[*Vide* Ministry of Food Processing Industries, O.M. No. 6-21/94-F & VP Desk
dated 7.1.1997]

Recommendation

The Committee regret to note that the Corporation did not initiate timely action for appointment of statutory auditors. For auditing the accounts for the year 1988-89, Dy. Accountant General (I&C), Bihar was approached as late as on 18.1.90 i.e. after 9½ months of the close of the accounting year. In Committee's opinion, steps should have been taken much before the close of the accounting year for appointment of statutory auditors.

[Para 1.13 of 18th Report (10th Lok Sabha)]

Reply of Government

The observations made by the Committee have been noted and the Bihar Fruit & Vegetable Development Corporation Ltd., Patna have assured that these would be complied with strictly in future.

[Vide Ministry of Food Processing Industries, O.M. No. 6-21/94-F & VP Desk dated 7.1.1997]

Recommendation

The Committee further note with displeasure that in compiling the annual accounts for the year 1988-89, the Corporation took an induly long period of 28 months instead of 3 months prescribed by the Committee for this purpose. Further, 11 months were taken in translation and printing of the Annual Report and audited accounts which is also a very long period for this purpose.

[Para 1.14 of 18th Report (10th Lok Sabha)]

Reply of Government

The observations made by the Committee have been noted and the Bihar Fruit & Vegetable Development Corporation Ltd., Patna have assured that these would be complied with strictly in future.

[Vide Ministry of Food Processing Industries, O.M. No. 6-21/94-F & VP Desk dated 7.1.1997].

Recommendation

The Committee are concerned to note that the Corporation and the Ministry did not make sincere efforts in implementing the Recommendations of the Committee contained in their Eighth Report (Eighth Lok Sabha) for obviating recurrence of delay. They simply framed the time table for laying the pending reports in Parliament without going into the reasons for delay with a view to eliminating the delay in future. In regard to having a standing arrangement for statutory auditing the Ministry after having informed the Company Law Board, it seems, did not make concerted efforts or pursue the matter with them vigorously. As a result, the causes, which were earlier responsible for the delay continued to exist even now.

[Para 1.15 of 18th Report (10th Lok Sabha)]

Reply of Government

The observations made by the Committee have been noted and the Bihar Fruit & Vegetable Development Corporation Ltd., Patna have assured that these would be complied with strictly in future. The Ministry on its part has been vigorously pursuing with the Corporation for finalisation of the Accounts for the subsequent years also. Accordingly, the statement of 1989-90 has already been laid in Parliament and work relating to the year 1990-91 is already in advanced stage of finalisation.

[Vide Ministry of Food Processing Industries, O.M. No. 6-21/94-F & VP Desk dated 7.1.1997].

Recommendation

The Committee are not convinced with the replies given by the Ministry for the delayed laying of Annual Report and Audited Accounts for the year 1988-89 of the Corporation. The Industrial sickness of the Corporation does not in any way justify the delay in compilation of accounts and in approaching the Dy. Accountant General (I&C), Bihar for appointment of Statutory Auditors. The Committee need hardly stress that for laying the documents within the stipulated period, necessary steps should have been taken immediately after the close of the accounting year. The Committee feel that neither the Corporation nor the Ministry gave due importance to the timely compilation and auditing of accounts and thereafter finalisation of the documents for being laid before Parliament within the stipulated period. The Committee do not approve of this laxity on the part of the Corporation as well as on the part of the administrative Ministry.

[Para 1.16 of 18th Report (10th Lok Sabha)]

Reply of Government

The observation made by the Committee have been noted and the Bihar Fruit & Vegetable Development Corporation Ltd., Patna have assured that these would be complied with strictly in future. The Ministry on its part has been vigorously pursuing with the Corporation for finalisation of the Accounts for the subsequent years also. Accordingly, the statement of 1989-90 has already been laid in Parliament and work relating to the year 1990-91 is already in advanced stage of finalisation.

[Vide Ministry of Food Processing Industries, O.M. No. 6-21/94-F & VP Desk dated 7.1.1997].

Recommendation

The Committee reiterate their earlier Recommendations contained in their Eighth Report (Eighth Lok Sabha) in regard to timely appointment of statutory auditors, compilation and finalisation of Annual Accounts and Annual Reports. Immediate steps should be taken to finalise the Annual Reports and Audited Accounts of the Corporation for the years 1990-91 to 1993-94 and place them before Parliament without further delay.

[Para 1.17 of the 18th Report (10th Lok Sabha)]

Reply of Government

This has been noted by the Ministry for timely/immediate compliance by the Bihar Fruit & Vegetable Development Corporation Limited, Patna who have reported that the Statutory Audit for the year 1990-91 has since been completed and the CAG have already given their approval. These Accounts for the year 1990-91 are being passed by the Annual General Meeting and thereafter the same would be got translated into Hindi and then got printed.

The work relating to finalisation of accounts for the subsequent years as well as finalisation of Annual Reports for those years of the Corporation are reported to be at various stages of completion/finalisation.

The audited accounts and annual report of the Corporation for the year 1990-91 are expected to be placed on the Table of the Lok Sabha in its ensuing Session.

[*Vide* Ministry of Food Processing Industries, O. M. No. 6-21/94-F & VP Desk dated 7.1.1997].

Recommendation

The Committee are distressed to note that the Annual Report and Audited Accounts of Indian Institute of Technology, Madras for the year 1991-92, which in terms of the Recommendations of the Committee contained in Para 3.5 of their First Report (Fifth Lok Sabha) were required to be laid on the Table of Lok Sabha by 31st December, 1992 *i.e.* within 9 months of the close of the accounting year, were actually laid after a delay of about 12 months *i.e.*, on 14.12.1993.

From the information furnished by the Ministry of Human Resource Development (Department of Education) the Committee observe that though the annual accounts were handed over to the Auditors on 13.7.1992, the Audited Accounts and the Audit Report thereon were received from the Accountant General on 10.11.93 *i.e.*, after 15 months of the submission of accounts of the Auditors. The Committee are not satisfied with the reply of the Ministry for taking so much time at the stage of auditing of accounts. The Committee feel that neither the Institute nor the Ministry took the matter seriously and did not sort out the problem. The Ministry should have pursued the matter vigorously with the Accountant General impressing upon the need for laying the documents within the stipulated period.

[Paras 2.10 and 2.11 of 18th Report (10th Lok Sabha)]

Reply of Government

The matter relating to laying the Annual Report and Audited Accounts on the Table of both the Houses of Parliament is given adequate attention and due importance. The matter is periodically monitored and reviewed by senior officers. The position is reviewed at Divisional Heads level meeting, Bureau Head level meetings and ultimately at the level of Secretary. On a number of occasions, C&AG has been impressed upon the necessity of completing the Audit of these institutions as well as sending the Audit Report in Hindi in time so that the concerned institutions may be in a position to send the relevant documents to the Ministry to be laid on the Table of both the Houses of Parliament as per schedule stipulated by the Parliament. Again, the C & AG has been impressed upon the necessity to complete the Audit in time for

facilitating the laying of these documents as per stipulated schedule of Parliament. IIT Madras and other institutes are also being directed to monitor the matter periodically to see that such situations may not recur. Office of the C & AG has informed that they have reviewed the position about furnishing of Hindi version of the Audit Report on IIT Madras and the procedure in this regard has been streamlined to minimise the delays. It may be pointed out that for the year 1994-95, the matter had been taken up with IIT Madras to send these documents to the Ministry well in time to enable the Ministry to comply with the schedule of Parliament. The documents have been received on 29.12.1995 and are under process.

The Annual Reports and Audited Accounts are to be laid on the Table of both the Houses of Parliament after 9 months of the close of the financial year. Therefore, the Annual Report and Audited Accounts for the year 1991-92 were to be laid on the Table of both the Houses of Parliament by 31st December, 1992. It may be stated that the Annual Report of IIT Madras for the year 1991-92 was received in March, 1993. Since, the Hindi version of the Audited Statement of Accounts was not received, IIT Madras was requested to send the same. IIT Madras informed in July, 1993 that Hindi version of the Audit Report for 1991-92 still awaited from the office of Accountant General, Tamil Nadu. Again in August, 1993, the matter was taken up with the Institute. The Institute informed that the Hindi version of Audited Statement of Accounts still awaited from the C&AG office. It was also informed that Accountant General of Tamil Nadu had taken up the matter with C&AG to expedite the matter.

It may be stated that Audit Report (Hindi Version) was despatched by Accountant General, Tamil Nadu to IIT Madras on 8.10.1993. The Annual Report and Audited Accounts of IIT Madras for the year 1991-92 were got authenticated from the Minister in December, 1993 and were placed on the Table of both the Houses of Parliament in December, 1993. A chronological sheet for the year 1991-92 is as under:—

CHRONOLOGICAL SHEET

ANNUAL REPORT 1991-92 OF IIT MADRAS

DATE	REMARKS
17.02.93	Letter from Ministry requesting Institute to send the Annual Report and Audited Accounts.
16.03.93	Annual Reports English and Hindi version received.
17.07.93	IIT Madras requested to furnish copies of Hindi version of Audit Report.
28.07.93	Institute informed that the Hindi version of the Audit Report still awaited from A.G. Office.
05.08.93	Again Institute reminded to send the Hindi version of the audited accounts.
20.08.93	Institute again informed the Ministry that Hindi version of the audited accounts is still awaited from C & AG.
15.10.93	File was submitted to Minister for authentication.
01.12.93	The Minister authenticated the papers.

- 08.12.93 Annual Report and Audited Accounts sent to Lok Sabha & Rajya Sabha Secretariat.
- 10.12.93 Annual Report and Audited Accounts laid on the Table of Rajya Sabha.
- 14.12.93 Annual Report and Audited Accounts laid on the Table of Lok Sabha.

[Vide Ministry of Human Resource Development, Department of Education O.M.No. 12-45/95-TS.1 dated 24.1.1996].

Recommendation

The Committee also note with displeasure that even the Annual Report was not finalised in time where no outside agency was involved for its finalisation. Again, the Annual Report and Audited Accounts for the year 1992-93 were laid on the Table also with delay of about 12 months and these documents for the year 1993-94 which were due for laying by 31st December, 1994 have not been laid so far. The Committee cannot but observe that the Institute and the Ministry did not give due importance to the timely finalisation of documents with a view to lay them on the Table of the House within the prescribed period.

[Para 2.12 of 18th Report (10th Lok Sabha)]

Reply of Government

With regard to Annual Report and Audited Accounts of IIT Madras for the year 1992-93, it may be stated that the Annual Report (English version) was received on 14.1.1994 from the Institute. Hindi version was under preparation. Since the Annual Report and Audited Accounts could not be laid by the prescribed date, *i.e.*, 31st December, 1993, extension of time was sought *vide* this Ministry's O.M. No. 5-4/94-TD. I dated 7.2.94 to lay these documents on the Table of both the Houses of Parliament upto the end of Budget Session, 1994. On 14.2.1994, two copies of Annual Reports (Hindi Version) were received. The Audited Accounts were yet to be received from the Institute. IIT Madras had been pursuing with the Office of the Accountant General, Tamil Nadu and Pondicherry to expedite Hindi version of the Audit Report. On 10.8.1994, requisite number of copies of Hindi version of Audited Accounts and Annual Report for the year 1992-93 were received. Keeping in view, the fact that these documents were yet to be laid on the Table of both the Houses of Parliament, further extension of time was sought upto the Winter Session, 1994.

The documents were authenticated on 19.9.1994 and accordingly, Annual Report and Audited Accounts were despatched to the Lok Sabha and Rajya Sabha Secretariats. A chronological sheet for the year 1992-93 is as under:—

CHRONOLOGICAL SHEET

ANNUAL REPORT 1992-93 OF IIT MADRAS

DATE	REMARKS
14.01.94	Two copies of Annual Report English version received.
24.01.94	IIT Madras informed that Hindi version of the Annual Report and Audited Accounts under preparation.
04.02.94	Letter to A.G. Madras requesting to expedite Audited Accounts.

- 07.02.94 Extension of time sought for laying the Annual Report/Audited Accounts upto the end of the Budget session 1993-94.
- 14.02.94 Two copies of the Annual Report (Hindi version) received.
- 21.02.94 IIT Madras requested to send Hindi and English version of the Audited Accounts.
- 15.03.94 Draft Review approved by JEA (T).
- 31.03.94 Delay Statement approved by JEA (T).
- 12.04.94 IIT Madras requested to send the Hindi version of the Audited Accounts.
- 28.04.94 Hindi version received from Hindi Translation Unit.
- 07.06.94 IIT Madras informed that Hindi version of the Audit Report still awaited from A.G. Office, Madras.
- 09.06.94 IIT Madras again requested to send Hindi version of the Audited Accounts.
- 28.06.94 IIT Madras again requested A.G. Office, Tamil Nadu to expedite the Hindi version of the Audit Report.
- 21.07.94 IIT Madras again reminded to send Hindi version of the Audited Accounts.
- 28.07.94 IIT Madras again requested A.G. Office, Tamil Nadu to expedite Hindi version of the Audit Report.
- 09.08.94 Annual Reports and Audited Accounts submitted for authentication.
- 10.08.94 Copies of Hindi version of the Audit Report and Annual Accounts received.
- 19.9.94 Documents authenticated.
- 21.09.94 Extension of time sought from both the Houses of Parliament for laying the Annual Report and Audited Accounts during Winter Session, 1994.
- 06.12.94 Annual Report and Audited Accounts sent to both the Houses of Parliament.

[Vide Ministry of Human Resource Development (Deptt. of Education) O.M.
No. 12-45/95—TS. I dated 24.1.1996]

Recommendation

The Committee recommend that necessary steps be taken to lay on the Table immediately, the Annual Report and Audited Accounts of the Institute for the year 1993-94.

[Para 2.13 of 18th Report (10th Lok Sabha)]

Reply of Government

The Annual Report for the year 1993-94 in respect of IIT Madras in English and Hindi versions was received in the Ministry on 28.11.1994 and 30.11.1994 respectively. However, the Audited Accounts in English was received on 19.4.1995. Since, the Hindi version of the Audit Report and Annual Accounts was not received, the matter was constantly pursued with the Institute. On the request of the Institute, the matter was also taken up with C & AG and Office of AG, Tamil Nadu. On 20.7.95, complete documents were received from IIT Madras. These documents were got authenticated on 19.8.95. Since, adequate time was not available for sending these documents to the Parliament for laying on the Table of both the Houses of Parliament, the position has been submitted to the Minister and extension of time sought. The Annual Report and Audited Accounts of IIT Madras for the year 1993-94 have since been laid on the Table of the Lok Sabha. A chronological sheet for the year 1993-94 is as under:—

CHRONOLOGICAL SHEET

ANNUAL REPORT 1993-94 OF IIT MADRAS

DATE	REMARKS
28.11.94	Two copies of Annual Report (English version) received.
30.11.94	Two copies of Annual Report (Hindi version) received.
01.12.94	IIT Madras informed that final Audit Report is yet to be received.
06.01.95	Hindi version received from Hindi Translation Unit.
19.04.95	English version of the Audited Accounts received.
16.05.95	IIT Madras was requested to send Hindi version of the Audited Accounts.
17.05.95	D.O. letter from DEA(DK) requesting for expediting the matter.
23.05.95	IIT Madras requested A.G. Tamil Nadu to expedite Hindi version of the audited accounts.
06.07.95	IIT Madras requested to send 25 copies of the Hindi version of the Audit Report as only 25 copies were received.
11.07.95	IIT Madras again requested to expedite the remaining copies of the Audit Report.
1.07.95	Hindi version of the Delay Statement received from Hindi Translation Unit.
20.07.95	Complete documents received.
21.07.95	Annual Reports and Audited Accounts submitted for authentication.
19.08.95	Documents authenticated by the Minister.
11.11.95	Annual Reports and Audited Accounts sent to both the Houses of Parliament.

[Vide Ministry of Human Resource Development, Deptt. of Education O.M.
No. 12-45/95-TS.1 dated 24.1.96]

Recommendation

The Committee also recommend that the Ministry of Human Resource Development (Department of Education) in consultation with the Institute should chalk out a time bound schedule for completion of various stages involved in finalisation of the documents. A senior officer both in the Ministry and in the Institute should be made responsible to ensure that the time schedule so drawn up is strictly adhered to and the Annual Report and Audited Accounts are laid within 9 months of the close of the accounting year in future. If the need arises, the matter of delay at the stage of auditing to be sorted out with the Accountant General, Madras and a permanent mechanism be evolved to solve the problem.

[Para 2.14 of 18th Report (10 Lok Sabha)]

Reply of Government

It may be mentioned that keeping in view the stipulated schedule *i.e.* 31st December, we have been seeking extension of time, whenever necessary, with the approval of the Minister for laying the Annual Report and Audited Accounts on the Table of both the Houses of Parliament in the coming session. The latest extension of time was sought vide this Ministry's O.M. No. 26—39/94—TD. 2/TS. 1 dated 29.9.95.

Director, IIT Madras has been directed to take necessary initiative so that the Annual Report and Audited Accounts may be laid on the Table of both the Houses of Parliament by due date. It has also been emphasised that there is an urgent need for evolving a permanent mechanism so that such situation does not recur.

[Vide Ministry of Human Resource Development (Deptt. of Education), O.M. No. 12—45/95—TS. 1 dated 24.1.1996]

Recommendation

The Committee regret to note that the Annual Reports and Audited Accounts of the Central Tool Room and Training Centre for the years 1991-92 and 1992-93 which were required to be laid on the Table of the House by 31 December, 1992 and 31 December, 1993 respectively, were actually laid on the Table of Lok Sabha with delay of 14 months and 2 months respectively.

The Committee find from the information furnished by the Ministry of Industry that the decision to appoint the Statutory Auditors was taken as late as on 15 February, 1993 and the accounts were handed over to the auditors in the first week of September, 1993 *i.e.* after 5 months of their appointment. The Committee note with displeasure that the Annual Report for the year 1991-92 was finalised after an unduly long period of 18½ months from the close of the accounting year. Though the Annual Reports were finalised on 12 October, 1993, they were got approved from the Annual General Meeting on 3 December, 1992, *i.e.* after about 2 months. On the other hand, the Ministry, after receipt of the documents from the Centre took about 3½ months in laying the documents in Parliament.

The Committee, however, note with satisfaction that the Ministry have laid the Annual Report and Audited Accounts for the year 1993-94 within the stipulated period

of nine months from the close of the accounting year *i.e.* on 21 December, 1994. The Committee hope that in future also the same spirit of timely laying of the documents in the House will be maintained by the Ministry and the Centre.

[Paras 3.6, 3.7 and 3.8 of 18th Report (10th Lok Sabha)]

Reply of Government

Necessary steps shall be taken to ensure timely laying of the future Annual Reports within the stipulated time, as was done in respect of the Annual Reports for the year 1993-94 which has been noted with pleasure by the Committee.

[*Vide* Ministry of Industry (Deptt. of Small Scale Industries) letter No. 21/AR/JMPR/94/TR dated 25.9.95]

Statement showing Action Taken by Govt. on the Recommendations/ observations of the Committee on Papers Laid on the Table contained in their Nineteenth Report (Tenth Lok Sabha)

Recommendation

The Committee are unhappy to note that the Annual Report on the working of the Protection of Civil Rights Act, 1955 for the year 1991 was laid on the Table of Lok Sabha on 24.2.1994 after a delay of about 20 months. The Committee also note that the Annual Report for the calendar years 1989 and 1990 (combined) was laid on 2.4.1992 with inordinate delay of about 21 months and 9 months respectively.

The Committee note that the Annual Reports on the Protection of Civil Rights Act, 1955 reflect various measures taken by the Central and the State Governments for speedy and effective implementation of the provisions of the Protection of Civil Rights Act, 1955 with a view to protecting the Civil rights of the people accruing to them by reason of abolition of untouchability by Article 17 of the Constitution. Collection of information by the State Governments from the lower levels, its compilation and then furnishing it to the Central Government takes sufficient time and is often received very late. Sometimes information received from State Governments are incorrect or inconsistent and the Central Governments have to pursue with the State Governments for furnishing the proper information which causes delay in compiling the Annual Report.

Section 15A (4) of the Protection of Civil Rights Act, 1955 provides for laying of the reports before Parliament as under:

"(4) The Central Government shall, every year place on the Table of each House of Parliament, a report on the measures taken by itself and by the State Governments in pursuance of the provisions of this Act."

The Committee note that while the Act makes it obligatory on the Central Government to lay the reports on the Table of each House of Parliament, it does not specify any time limit for laying the reports before Parliament. Nonetheless, absence of provision regarding time limit should not be taken to imply that laying of reports could be delayed to any length of time. But at the same time, the Committee do

appreciate the difficulty in laying the report within six months of the close of the Calendar year as recommended by the Committee on Papers Laid on the Table of Lok Sabha in para 1.17 of their First Report (Fifth Lok Sabha), keeping in view the time taken in collection of correct information from the State Governments in this particular case of the preparation and laying of annual reports under the Protection of Civil Rights Act, 1955.

The Committee, therefore, recommend that the report on the Protection of Civil Rights Act, 1955 for a particular year should be laid on the Table of Lok Sabha within 9 months of the close of the calendar year. The Government should take suitable steps and make constant efforts for timely collection of information and submission of the report within the prescribed time limit of 9 months.

[Paras 1.11 to 1.15 of 19th Report (10th Lok Sabha)]

Reply of Government

Recommendations made by the Committee have been noted and every effort will be made to lay the Annual Report on the working of Protection of Civil Rights Act, 1955 within the stipulated time limit.

Report for the year 1992 has already been laid on the Table of Lok Sabha on 1st June, 1995 and on the Table of Rajya Sabha on 2nd June, 1995.

[Vide Ministry of Welfare O.M. No. 11015/2/91—PCR dated 19.2.1996]

Recommendation

The Committee note that the Annual Reports and Audited Accounts of the Regional Engineering College, Jalandhar for years 1989-90 and 1990-91 were laid on the Table of the House after a delay of about 38 months and 26 months respectively.

[Para 2.5 of 19th Report (10th Lok Sabha)]

Reply of Government

No comments.

[Vide Ministry of Human Resource Development (Deptt. of Education), O.M. No. F. 7—2/96-T.S. III dated 30.8.96]

Recommendation

It is evident from the information furnished by the Ministry that the delay had occurred at each stage right from the compilation of accounts upto the laying of these documents. The Committee note that 3 months and 2 months were taken by the College in handing over the accounts to the auditors for auditing for the years 1989-90 and 1990-91 respectively after their compilation, 14 months were taken in finalising the Annual Report for the year 1989-90; 2 months were taken in printing the documents; 15 months were taken by the College in separating the Reports after these were received back from the Ministry; 7 months were taken in preparing the Review and 4 months for authentication from the Minister by the Ministry.

[Para 2.6 of 19th Report (10th Lok Sabha)]

Reply of Government

No comments.

[Vide Ministry of Human Resource Development (Deptt. of Education), O.M. No. F. 7-2/96-TS. III dated 30.8.1996]

Recommendation

The Committee feel that the delay at each of these stages shows that there is no coordination between the Ministry of Human Resource Development and the College. The Ministry very well knew that the Annual Reports and Audited Accounts of the College were being laid in the House for the first time and it would be the duty of the Ministry to make the College aware of the processes and procedures involved in preparation and laying of the documents on the Table of the House. Instead the Ministry left everything on the College and did not make serious efforts to set the things right so that the documents could be laid on the Table in time. Had the Ministry guided the College at various stages and given them clear-cut instructions to send the reports of the two years separately much of delay could have been avoided. The Committee are also distressed to note that the Ministry unnecessarily took about 11 months in processing the matter at their end after the documents were finally received by them on 22.1.1993.

[Para 2.7 of 19th Report (10th Lok Sabha)]

Reply of Government

No. comments.

[Vide Ministry of Human Resource Development (Deptt. of Education), O.M. No. F. 7-2/96-TS. III dated 30.8.1996]

Recommendation

The Committee stress the need for laying a time schedule for each and every stage right from 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 College and some responsible officer must be given the responsibility to ensure that the time schedule is being adhered to at each stage so that the Annual Report and Audited Accounts could be laid in time.

[Para 2.8 of 19th Report (10th Lok Sabha)]

Reply of Government

The Recommendations of the Committee have been noted by the Ministry as well as by the College for compliance. The College is now conversant with the procedure to be followed in submission of Annual and Audited Accounts to the Ministry. A time schedule has been framed to monitor the Annual and Audited Accounts at each stage by the College as well as by the Ministry. Divisional Head dealing with the scheme will monitor the work of Annual Report and Audited Accounts of the College at each stage as per time schedule which has also been sent to the College for strict compliance. As soon as the documents will be received in the Ministry, action will be initiated

immediately to prepare the review on the Annual Report. The Annual Report/Audit Report including Audited Accounts alongwith Review both in English and Hindi versions will be submitted to the Hon'ble Minister for authentication during last week of November of every calendar year. After authentication, the documents will be sent to the Lok Sabha Secretariat for laying the same on the Table of the House as and when Session starts during December. Every effort will be made to follow the said time schedule scrupulously.

[Vide Ministry of Human Resource Development (Deptt. of Education) O.M. No. F. 7-2/96-TS. III, dated 30.8.1996]

Recommendation

The Committee are concerned to note that the Ministry of Human Resource Development while laying the Annual Report and Audited Accounts of Sardar Vallabhbhai Regional College of Engineering and Technology, Surat for the year 1991-92 did not lay the delay statement while they were aware of the fact that whenever documents are laid on the Table of the House with delay, the delay statement in that respect is also to be laid on the Table of the House. The Committee find that the College took unnecessary one month in handing over the accounts to the auditors for auditing after they were compiled. The Committee also note that the English version of the final audit report alongwith audit certificate was received from the auditors after 3½ months of the completion of the auditing of the accounts and no convincing reasons were put forward by the Ministry in this regard. The Committee feel that the College authorities did not take the matter seriously and left the things to take their own time without giving any consideration to the Annual Report and Audited Accounts of the College which are to be laid on the Table of the House within the prescribed period of 9 months from the close of the accounting year. The Committee are of the opinion that if the College was aware of the delay in receiving the audit certificate, they should have approached the concerned authorities and pursued the matter with them for furnishing the Audit Accounts and Audit Certificate early.

[Para 3.10 of 19th Report (10th Lok Sabha)]

Reply of Government

Recommendations of the Committee have been noted by the Ministry as well as by the College for compliance.

[Vide Ministry of Human Resource Development (Deptt. of Education), O.M. No. F. 14-9/96-TS. III, dated 19.8.1996]

Recommendation

The work of the Ministry starts as soon as they receive the copies of Annual Report and Audited Accounts from the concerned organisation for laying them on the Table of the House. The Committee are distressed to find that the Ministry did not pay adequate attention to the Annual Reports and Audited Accounts received by them from the College and took nearly one year in laying the same on the Table of Lok

Sabha and that also without the delay statement. The Committee feel that the work in the Ministry in this regard needs to be streamlined so as to ensure that due attention is paid at appropriate levels to adhere to the time limits prescribed by the Committee for laying these documents on the Table of the House. The Committee feel that some responsibility should be fixed for this type of delay. The Committee hope that the Ministry of Human Resource Development would make all out efforts to see that avoidable delays are eliminated and the documents are laid on the Table of the House in time. For this purpose, the Committee recommend that the Ministry in coordination with the College should prepare a time schedule for completion of work at each of the stages and some officers in the College as well as in the Ministry should be entrusted with the work of monitoring each of the stages so that the Annual Report and Audited Accounts of the College could be laid on the Table of the House within the prescribed period of nine months.

[Para 3.11 of 19th Report (10th Lok Sabha)]

Reply of Government

Divisional Head dealing with the scheme will monitor the work of Annual Report and Audited Accounts of the College at each stage as per time schedule already framed in this regard which has also been sent to the College for strict compliance. As soon as the documents will be received in the Ministry, action will be initiated immediately to prepare review on the Annual Report. After doing the Hindi translation of the Review, the Annual Report, Audited Accounts alongwith Review both in English and Hindi versions will be submitted to the Hon'ble Minister for authentication during last week of November of every calender year. After authentication, the documents will be sent to the Lok Sabha Secretariat for laying the same on the Table of the House as and when Session starts during December. Every efforts will be made to follow the said time schedule scrupulously.

[Vide Ministry of Human Resource Development (Deptt. of Education), O.M. No. F.14-9/96-TS. III, dated 19.8.1996]

Recommendation

The Committee regret to note that the Annual Report and Audited Accounts of the Power Finance Corporation, New Delhi for the year 1992-93 were laid on the Table of the Lok Sabha after a delay of about 11½ months.

[Para 4.5 of 19th Report (10th Lok Sabha)]

Reply of Government

It is a statement of fact. However, the reasons for the delay in laying the Annual Report and Audited Accounts of the Corporation for the year 1992-93 have been incorporated in the Report of the Committee.

[Vide Ministry of Power, O.M. No. 32026/3/94-PFC, dated 8.4.1996]

Recommendation

The Committee find from the delay statement and subsequent information furnished by the Ministry of Power that about 13 months were taken in compilation of accounts, auditing and disposing of audit objections etc. The fact that a number of issues/objections were raised both by the Statutory Auditors and the C&AG to the extent that the accounts had to be reopened and revised indicates either violation of certain financial or accounting norms/procedures or lack of care in proper maintenance and compilation of accounts at various levels in the Corporation which led to avoidable delay in completion of audit in time which in turn led to delay in laying of the documents on the Table of the House within the stipulated time. The Committee are of the opinion that the Corporation should have concurrent audit system so that at the time of auditing of accounts, audit objections are minimised and unnecessary delay in auditing is avoided. It would also help in detecting financial or accounting irregularities or lapses before it is too late.

[Para 4.6 of 19th Report (10th Lok Sabha)]

Reply of Government

With respect to the Committee's Recommendations that the Corporation should have a system of concurrent audit, it is submitted that the Corporation is already having a system of concurrent internal audit in respect of investment and bonds (being one of the important activities of the Corporation). Besides, the Internal Auditors also conduct detailed audit of each and every activity of the Corporation, the results of which have been quite encouraging.

[Vide Ministry of Power, O.M. No. 32026/3/94 PFC, dated 8.4.1996]

Recommendation

With a view to obviate delay in laying the Annual Report and Audit Accounts before Parliament, the Committee recommend that a time bound schedule should be drawn by the Ministry in consultation with the Corporation for completion of various stages involved in preparation, finalisation and laying of these documents and some responsible officers in the Corporation as well as in the Ministry should be entrusted with the task of monitoring the completion of work at each stage.

[Para 4.7 of 19th Report (10th Lok Sabha)]

Reply of Government

The Ministry of Power has appointed a Committee consisting of the Director (F&FO) of the Corporation and Director (F) of the Ministry of Power to monitor the progress of the finalisation of the Annual Report and Audited Accounts. The Committee has been asked to keep the Ministry informed of the progress and recommend/suggest any measures in case delays are anticipated. However, it may be mentioned here that the Annual Report of PFC for the year 1993-94 has been laid on the Table of the both Houses of Parliament within the stipulated time.

[Vide Ministry of Power, O.M. No. 32026/3/94 dated 8.4.1996]

Statement showing Action Taken by Govt. on the Recommendations/ Observations of the Committee on Papers Laid on the Table contained in their Twentieth Report (Tenth Lok Sabha)

Recommendation

The Committee are unhappy to note that the Annual Report and Audited Accounts for the year 1991-92 of the National Institute of Naturopathy, Pune which, in terms of the Recommendations contained in Para 3.5 of the First Report (Fifth Lok Sabha) of Committee on Papers Laid on the Table, were required to be laid on the Table of the House by 31st December, 1992, were actually Laid on the Table of the House on 17.3.1994 *i.e.* after a delay of about 14½ months. These documents for the year 1992-93 were also laid after delay of about 7½ months *i.e.* on 11.8.94.

[Para 2.8 of 20th Report (10th Lok Sabha)]

Reply of Government

This Ministry regrets for the delay in laying the Annual Reports and Audited Accounts of the National Institute of Naturopathy, Pune for the years 1991-92 and 1992-93 on the Table of the Lok Sabha.

[*Vide* Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/5/92-Ay. Desk-III, dated 9.4.1996]

Recommendation

The Committee are distressed to note from the information furnished by the Ministry that though the annual accounts were ready on 15.5.1992 for being handed over to the auditors, but they were actually handed over to them after 3½ months *i.e.* on 2.9.1992. The Committee do not find any justification for keeping the accounts with them after these were ready for being handed over to the auditors and the auditors were also there to audit the accounts. Had the Institute taken steps to hand over the accounts to the auditors immediately after the same were ready, a delay of 3½ months could have been avoided.

[Para 2.9 of 20th Report (10th Lok Sabha)]

Reply of Government

In order to avoid delay in future, the Institute has been advised to send the unaudited Accounts of the Institute as and when they are ready to the office of the Director of Audit at Bombay without waiting for the arrival of the auditors to the Institute.

[*Vide* Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/5/92-Ay. Desk-III, dated 9.4.1996]

Recommendation

The Committee note with concern that in spite of the fact that the auditing of accounts was completed on 14.9.1992, within 13 days of their submission on 2.9.1992, the

audited accounts were received from the auditors as late as on 13.11.1992 *i.e.* after 2 months of completion of auditing. The Committee feel that the Institute did not make any effort to obtain the audited accounts from the auditors soon after it was ready.

[Para 2.10 of 20th Report (10th Lok Sabha)]

Reply of Government

Once the audit of accounts is completed, the auditors follow their own time schedule in furnishing the audit report to the Government. This schedule includes obtaining the approval of the Comptroller & Auditor-General of India to the audit report. The Government have no control over the delay on the part of C&AG. However, the Institute has been advised to pursue the matter vigorously with the concerned Director of Audit to get the audit report at the earliest.

[*Vide* Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/5/92-Ay. Desk-III, dated 9.4.1996]

Recommendation

The Committee further note with dissatisfaction that after receipt of the audited accounts from the auditors on 13.11.1992, the same were approved by the Governing Body after about 8 months *i.e.* on 22.7.1993. The Committee are not satisfied with the reply of the Ministry that due to preoccupations of the Minister and change of Minister, Governing Body Meeting could not be convened. The Committee feel that the Ministry approached the Minister at a later stage for convening the meeting of the Governing Body. Had the Ministry and the Institute made sincere efforts for timely completion of various stages involved in finalisation of the documents, sufficient time would have been available for convening the Governing Body Meeting earlier.

[Para 2.11 of 20th Report (10th Lok Sabha)]

Reply of Government

The Indian Systems of Medicine including Yoga and Naturopathy were earlier part of the Department of Health, where Allopathy received maximum attention and resources. The Government of India realised that the matters governing Indian Systems of Medicine including Naturopathy were not receiving due attention. The Government accordingly created a separate Department *viz.* the Department of Indian Systems of Medicine & Homoeopathy for the development of various Indian Systems of Medicine and Homoeopathy including Naturopathy. With the creation of the Department of ISM&H under an independent Secretary, all possible steps have been taken to convene the meetings of the Governing Body of the Institute regularly.

[*Vide* Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/5/92-Ay. Desk-III, dated 9.4.96]

Recommendation

The Committee do not find justification in the reply of the Ministry about inordinate

delay in translating the documents that the Institute had no translator and the translation work had to be done by the Ministry. Since the Ministry was aware that the documents were required to be laid on the Table in Hindi also, they should have initiated appropriate action in time for making arrangements for getting the documents translated into Hindi.

[Para 2.12 of 20th Report (10th Lok Sabha)]

Reply of Government

In order to avoid delay in future, the Institute has been asked to get the translation work of the documents into Hindi completed well in time by making local arrangements. The Institute has assured to take prompt action in this regard.

[Vide Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/5/92-Ay. Desk-III, dated 9.4.96]

Recommendation

The Committee find that the delay in laying the documents was reduced from 14½ months for the year 1991-92 to 7½ months for the year 1992-93.

The Committee note with satisfaction that the Annual Report and Audited Accounts of the Institute for the year 1993-94 have been laid within the stipulated period of 9 months from the close of the accounting year *i.e.* on 9.12.94. The Committee hope that the same spirit of laying the documents within the stipulated period shall be maintained by the Institute and the Ministry in future also.

[Paras 2.13 and 2.14 of 20th Report (10th Lok Sabha)]

Reply of Government

The Institute has started taking prompt action on the advice of the Ministry with the result that the documents for the years 1993-94 and 1994-95 have been laid on the Table of the Lok Sabha within the stipulated period of 9 months from the close of the accounting year. The Ministry will make sincere efforts for laying the documents within the stipulated period on the Table of the Lok Sabha in future also.

[Vide Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/5/92-Ay. Desk-III, dated 9.4.96]

Recommendation

The Committee note that the Annual Report and Audited Accounts of the Central Council for Research in Yoga and Naturopathy (CCRYN) for the year 1991-92 were laid on the Table of Lok Sabha as late as on 17th March, 1994 *i.e.* after a delay of about 15 months.

The Committee are distressed to note that there has been delay in laying the Annual

Report and Audited Accounts of CCRYN year after year. These documents for the years 1988-89, 1989-90 and 1990-91 were also laid with delay. The documents for the year 1992-93 have again been laid with delay of about 7 months, *i.e.*, on 11.8.1994.

[Paras 3.14 & 3.15 of 20th Report (10th Lok Sabha)]

Reply of Government

This Ministry regrets for the delay in laying the Annual Report and Audited Accounts of the Central Council for Research in Yoga and Naturopathy, New Delhi for the years from 1988-89 to 1992-93 on the Table of the Lok Sabha.

[*Vide* Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/6/93-Ay. Desk-III, dated 9.4.96]

Recommendation

The Committee find that the Council took 3½ months in compilation of the Annual Accounts; about 8 months were spent at the stage of auditing, as it appears from the delay statement laid on the Table; about 5 months were taken in translation and printing of Annual Report and Audited Accounts; 4 months were taken by the Ministry in preparing 'Review' and 'Delay' statements and thereafter 4 months in getting the documents authenticated by the Minister.

[Para 3.16 of 20th Report (10th Lok Sabha)]

Reply of Government

The Council as well as this Ministry regret for the delay in compilation of the Annual Accounts, translation and printing of Annual Report and Audited Accounts, preparing Review and Delay statements and getting the documents authenticated from the Minister.

[*Vide* Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/6/93-Ay. Desk-III, dated 9.4.96]

Recommendation

The Committee take it very seriously that, during evidence, it was brought to their notice by the witness that the information furnished earlier by the Department of Health regarding appointment of statutory auditors, was incorrect. The Committee feel that neither the Council nor the Ministry bothered to ensure that the correct information was sent to the Committee. They felt that these types of errors change the whole complexion. The lapse shows negligence on the part of the CCRYN and the Ministry. The Committee need hardly stress that before furnishing the information to Parliament, it must be ensured that the information furnished is true and correct.

[Para 3.17 of 20th Report (10th Lok Sabha)]

Reply of Government

This Ministry regrets for the lapse in sending incorrect information to the Committee.

However, this Ministry has taken note of the observations of the Committee. This Ministry further assures that proper care would be taken to furnish true and correct information to the Parliament in future.

[Vide Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/5/92-Ay. Desk-III, dated 9.4.96]

Recommendation

The Committee are concerned to note that the CCRYN took about 3 months to give replies to the points raised by the Audit in the draft audit report and the auditors thereafter took about 4 months to furnish the Audit Certificate alongwith the Audit Report. The Council should have promptly given the replies to the points raised by the auditors and asked them to furnish the certified audited accounts early. But the Council did not seem to have made any effort to curtail the time spent at the stage of auditing of accounts.

[Para 3.18 of 20th Report (10 Lok Sabha)]

Reply of Government

The Council has assured that no delay will occur in future in giving reply to the points raised by the Audit. As regards certified audited accounts, it is brought to the notice of the Committee that once the audit of accounts is completed, the auditors follow their own time schedule in furnishing the audit report to the Government. This schedule includes obtaining the approval of the Comptroller and Auditor-General of India to the audit report. The Government have no control over the delay on the part of C&AG. However, the Council has been advised to pursue the matter vigorously with the concerned Director of Audit to get the certified audited accounts at the earliest. The Council has assured to take prompt action in this regard.

[Vide Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/5/92-Ay. Desk-III, dated 9.4.96]

Recommendation

The Committee further note with displeasure that about 5 months were allowed to lapse in translation and printing of the Annual Report and Audited Accounts of CCRYN.

[Para 3.19 of 20th Report (10th Lok Sabha)]

Reply of Government

The Ministry regrets for the delay in translation and printing of the documents. The Council has been directed to take all possible steps to avoid any delay in translation and printing of the documents in future. The Council has assured to take prompt action in this regard.

[Vide Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. G-25014/5/92-Ay. Desk-III, dated 9.4.96]

Recommendation

In view of the above, the Committee gather that the Ministry, as well as the CCRYN did not take seriously the observations and recommendations of the committee made in their Seventeenth Report (8th Lok Sabha) with the result the documents were laid on the Table of the House with considerable delay year after year. The Ministry, after having conveyed to CCRYN the observations and Recommendations contained in the said Report of the Committee, it seems, did not feel the necessity of monitoring and pursuing for timely finalisation of the documents and the things were allowed to take their own time. Had the Ministry and CCRYN made sincere efforts for eliminating the delay, it could have been reduce to the minimum, if not eliminated altogether.

The committee cannot but reiterate their earlier recommendations made in their Seventeenth Report (8th Lok Sabha) and stress that the Ministry in consultation with the Council and the Director of Audit should draw up a time schedule in such a manner that all formalities are completed in time and the documents are laid on the Table of the House within nine months of the close of the accounting year of the Council, in future.

[Paras 3.20 & 3.21 of 20th Report (10th Lok Sabha)]

Reply of Government

This Ministry has taken note of the observations and recommendations of the Committee. The Council has started taking prompt action on the advice of the Ministry with the result that the documents for the years 1993-94 and 1994-95 have been laid on the Table of the Lok Sabha within the stipulated period of 9 months from the close of the accounting year. The Ministry will make sincere efforts for laying the documents within the stipulated period on the Table of the Lok Sabha in future also.

[Vide Ministry of Health and Family Welfare, Deptt. of Indian Systems of Medicine and Homoeopathy, O.M. No. 25014/6/93-Ay. Desk-III dated 9.4.96.]

Recommendation

The committee are concerned to note that the Annual Report and Audited Accounts of National Textiles Corporation Limited, Delhi for the year 1991-92, which in terms of the Recommendations of the Committee contained in para 4.16 of their Second Report (Fifth Lok Sabha) were required to be laid on the Table of Lok Sabha by 31 December, 1992 *i.e.*, within 9 months of the close of the accounting year, were actually laid after a delay of 14½ months *i.e.* on 18 March, 1994.

From the information furnished by the Ministry of Textiles, the committee find that though the annual accounts were compiled and submitted to the statutory auditors in May 1992 *i.e.* within 2 months from the close of the accounting year, an unduly long period of 12 months was allowed to lapse at the stage of auditing of accounts. The committee are constrained to feel that the corporation did not make concerted efforts in getting the accounts audited speedily. Had they resolved expeditiously the queries/clarifications sought by the auditors and pursued with them vigorously for timely furnishing of audited accounts, much of the delay on this factor would have been curtailed.

The Committee regret to note that the Corporation did not call the Annual General Meeting immediately after the accounts were adopted by the Board in May, 1993. It took more than 3 months for the Corporation to convene the Annual General Meeting and to get the Annual Report and Audited Accounts approved from them. The Committee trust that care will be taken in future to see that the documents are placed before the A.G.M. as soon as they are approved and adopted by the Board.

The Committee further note with displeasure that the Ministry of Textiles after receipt of the documents from the National Textiles Corporation on 23.11.1993 took an unduly long period of about 4 months in laying them on the Table of the House on 18.3.1994. Had the Ministry taken prompt action in preparing Review and Delay Statements and got the documents authenticated quickly from the Minister with a view to laying them during the Winter Session of Parliament in 1993, a delay of about 2½ months could have been avoided.

The Committee also note with concern that the Annual Report and Audited Accounts of National Textiles Corporation, Delhi for the year 1992-93 were laid on 23.12.1994, *i.e.*, after a delay of about 12 months from the close of the accounting year and those for the year 1993-94, which were required to be laid on the Table of the House by 31 December, 1994, have not been laid till June, 1995. The Committee feel that the Ministry as well as the Corporation did not take seriously the matter of laying the required documents on the Table of the House within the stipulated period and have allowed the things to take their own time.

[Paras 4.6 to 4.10 of 20th Report (10th Lok Sabha)]

Reply of Government

The accounts of the year 1990-91 were to be reopened as per the decision of the Board of Directors held on 1.12.1992 for claiming the rebate under Section 36(1)(viii) of the Income Tax Act for saving income tax. The NTC (H.C.) Ltd. also requested CAG seeking permission to reopen the accounts of the year 1990-91. In the absence of permission from CAG office and also the benefits claimable under the above section having become time-barred by 31 March, 1993, the NTC (HC) took up the audit of accounts of 1991-92. The audit was completed and the Board adopted the balance sheet in its meeting held on 24.5.93. The comments of the CAG on the above accounts after their review were received on 17.9.93 and consequently the adjourned AGM was held on 29.9.93. Thus it can be observed that the accounts of 1991-92 got delayed only on account of certain technical reasons and there was no avoidable delay on the part of the NTC.

As regards the delay of four months by the Ministry of Textiles, after receipt of the Annual Report and Audited Accounts for the year 1991-92 from the NTC, it is stated that the Report was received from NTC (HC) Ltd., only a few days before the end of the Winter Session of Parliament and therefore the same could not be Laid on the Table of Lok Sabha. This Ministry had already requested the Lok Sabha Secretariat *vide* letter dated 28.1.1994 for granting extension of time upto the end of current

session of Parliament for submission of Annual Report of NTC. The Report was submitted in the Budget Session of Parliament on 18.3.94. As such there was no avoidable delay on the part of Ministry of Textiles.

The delay that occurred in the approval of the accounts of 1991-92 in AGM, had its effect on the accounts of 1992-93 and 1993-94 which were approved by AGM on 20.6.1994 and 25.1.1995 respectively.

The National Textile Corporation has been asked to be prompt and careful in future.

[Vide Ministry of Textiles O.M. No. 19014/1/92-NTC dated 2 May, 1997]

Recommendation

The Committee recommend that the Ministry of Textiles in consultation with National Textiles Corporation, Delhi should draw up a time bound schedule for the compilation of accounts, its auditing, approval of the documents from the competent authority, translation and printing of the documents and sending them to the Ministry for laying them on the Table of the House. In order to achieve the desired results, a senior officer, both in the Ministry and in the National Textiles Corporation, should 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 National Textiles Corporation, should promptly prepare Review and Delay Statements and get the documents authenticated by the Minister with a view to laying the documents on the Table within the prescribed period of 9 months from the close of the accounting year.

[Para 4.11 of 20th Report (10th Lok Sabha)]

Reply of Government

The Annual Report and Audit Accounts of NTC are required to be placed before the Parliament within 9 months of the close of the Financial Year. To ensure that this is done, the following time bound schedule for various steps has been laid down.

S.No.	Particulars	Targetted date
1.	Compilation and consolidation Accounts of the units.	31st July
2.	Adoption by the Board.	25th August
3.	Certification by the Auditors submission to CAG.	1st September
4.	Receipt of certificate from CAG and comments on review of Accounts.	25th September
5.	A.G.M.	29th September
6.	Translaton & Printing.	31st October
7.	Review and laying on the Table of the House.	30th November
	Officers in the Ministry and NTC have been entrusted with the task of monitoring the progress.	

[Vide Ministry of Textiles O.M. No. 19014/1/92-NTC dated 2nd May and 3rd October, 1997]

Statement showing Action Taken by Govt. on the Recommendations/observations of the Committee on Papers Laid on the Table contained in their Twenty-First Report (Tenth Lok Sabha)

Recommendation

The Committee are concerned to note that the Annual Report and Audited Accounts of Vayudoot Limited for the year 1989-90, which in terms of the recommendations of the committee contained in their Second Report (Fifth Lok Sabha), should have been laid on the Table of the House by 31 December, 1990, were actually laid on the Table of the House after an inordinate delay of about 38 months *i.e.* on 4 March, 1994.

[Para 1.7 of the 21st Report (10th Lok Sabha)]

Reply of Government

The position stated is factual.

[*Vide* Ministry of Civil Aviation and Tourism (Deptt. of Civil Aviation) O.M. No. AV-18027/1/90-ACIA (Vol.-IV) dated 14.10.1996]

Recommendation

The Committee note from the information furnished by the Ministry of Civil Aviation and Tourism (Department of Civil Aviation) that the accounts were compiled after 29 months of the close of the accounting year; about 10 months were taken by the auditors in auditing the accounts; and after receipt of the documents from the Corporation the Ministry took about 6½ months in preparing 'Review' and 'Delay Statements' and thereafter about 8½ months in getting the documents authenticated by the Minister.

[Para 1.8 of the 21st Report (10th Lok Sabha)]

Reply of Government

The Annual Report and Audited Statement of Accounts of Vayudoot Limited for the year 1988-89 were laid on the Table of Lok Sabha and Rajya Sabha on 21st December, 1992 and 22nd December, 1992 respectively. The audit for the year 1989-90 could be taken up only after completion of the audit for the year 1988-89. In this connection, it may be stated that the Committee on Papers Laid on the Table of the Rajya Sabha had also visited the Vayudoot's Headquarters on 7th June, 1993, to seek clarifications from the management of Vayudoot Limited/representative of Ministry of Civil Aviation, for delay in laying of Annual Reports and Audited Accounts of Vayudoot. The Committee had desired that a time schedule for completion of Annual Reports and Audited Statements of Accounts of Vayudoot Limited for 1989-90, 1990-91 & 1991-92 may be drawn after discussion with the Comptroller and Auditor General of India (C&AG). The following time schedule was drawn

after discussions with concerned officers of CAG:—

Year	Composition of Audit by Stat. Audit	Approval by the Board of Directors	Completion of Audit by CAG	Translation/ Printing and submission to MOCA/ Parliament
1989-90	20.06.93	30.06.93	31.07.93	31.08.93
1990-91	30.09.93	31.10.93	30.11.93	31.12.93
1991-92	31.01.94	15.02.94	15.03.94	31.03.93

As against the above schedule, the finalisation of Accounts for the year 1989-90 were approved by the Board of Directors on 28.6.1993. However, the Audit Report from the Office of C.A.G. was received only on 17.9.1993. Consequently, after translation/printing of Annual Report and Accounts were submitted to the Ministry of Civil Aviation on 8.12.1993. The Report was examined, processed and after getting it authenticated by the Minister, it was possible to lay it on the Table of the Parliament on 4.3.1994.

[Vide Ministry of Civil Aviation and Tourism (Deptt. of Civil Aviation) O.M. No. AV-18027/1/90-ACIA (Vol.-IV) dated 14.10.1996]

Recommendation

The Committee are distressed to note that the Ministry could not clear the backlog of reports, pending for laying on the Table of the House, even after a lapse of 4½ years after the recommendations were made by the committee in August, 1990 in this behalf in their Third Report (Ninth Lok Sabha). The Ministry could only lay on the Table the Annual Report and Audited Accounts of the Corporation for the year 1989-90 on 4.3.1994 and that too with an inordinate delay of about 38 months. The Committee are not satisfied with the reply given by the Ministry for delay in clearing the backlog. The committee feel that the Ministry and the Corporation did not take seriously the recommendations of the committee. Had they made sincere efforts immediately after the recommendations were made by the committee, the backlog of laying the Reports could have certainly been cleared in 4 years.

[Para 1.9 of 21st Report (10th Lok Sabha)]

Reply of Government

The position regarding delay in laying of the Annual Report upto 1989-90 has been explained in reply to Para 1.8. Further, it was decided by the Government on 25.5.1993 that Vayudoot should be merged with Indian Airlines. This evoked strong protests from Union/Association of Indian Airlines. There were agitations and hunger strikes by Vayudoot Employees which resulted into disruption of work. Moreover, during the absorption process, most of the staff dealing with finalisation of Accounts were absorbed by Air India. As such the work of finalisation of Annual Accounts from the year 1990-91 onwards was adversely affected. The delay is regretted.

It may be mentioned that the Annual Accounts for the year 1990-91/1991-92 have already been laid on the Table of the Lok Sabha and Rajya Sabha on 29.8.96/12.9.96 and 27.8.96/10.9.96 respectively.

[*Vide* Ministry of Civil Aviation and Tourism (Deptt. of Civil Aviation) O.M. No. AV-18027/1/90-ACIA (Vol.-IV) dated 14.10.1996]

Recommendation

The committee are not happy with the revised time schedule drawn by the Ministry, as indicated in Para 6 above, in as much as they still propose to take about two years to clear the backlog of laying the documents for the years 1990-91 to 1993-94. Particularly when the company is in the last stage of merger with the Indian Airlines Corporation, the preparation and auditing of accounts of the company should be given top priority. The committee, however, trust that the Ministry would make energetic efforts and closely and constantly monitor the finalisation and auditing of accounts of the company to be able to adhere to the revised schedule of laying the documents for these years on the Table of the House.

[Para 1.10 of the 21st Report (10th Lok Sabha)]

Reply of Government

All out efforts are being made to expedite finalisation of the pending Annual Accounts. It would be appreciated that the finalisation of old accounts requires more than usual time. The Annual Accounts for the year 1990-91/1991-92 have already been laid on the Table of the Lok Sabha and Rajya Sabha on 29.8.96/12.9.96 and 27.8.96/10.9.96 respectively.

[*Vide* Ministry of Civil Aviation and Tourism (Deptt. of Civil Aviation) O.M. No. AV-18027/1/90-ACIA (Vol-IV) dated 14.10.1996]

Recommendation

The committee, however, note the remedial steps stated to have been taken by the Ministry and the University to ensure timely completion and finalisation of the documents in future. In addition, the committee also recommend that the Ministry of Human Resource Development (Deptt. of Education) in consultation with Jawaharlal Nehru University and the audit authorities should prepare a time-bound schedule for completion of various stages involved in finalisation of the documents. In order to see that these stages are completed in time, some senior officers both in the Ministry and the Jawaharlal Nehru University should be made responsible for monitoring the progress of the documents and ensuring their timely finalisation for laying the same within the stipulated period of 9 months from the close of the accounting year in future.

[Para 2.14 of the 21st Report (10th Lok Sabha)]

Reply of Government

In consultation with the Jawaharlal Nehru University, this Ministry has chalked out the following time-bound programme for finalisation of the Annual Accounts and the Annual Report of the University so that these could be laid before the Parliament

within prescribed period of 9 months from the close of the financial year :

ANNUAL ACCOUNTS

S.No.	Particular of the work	Date by which work to be completed
1.	Closing of Cash Books	15th April
2.	Compilation of accounts for the month of March	15th May
3.	Annual Adjustments	31st May
4.	Receipt & Payment Account	15th June
5.	Commencement of the Inspection of Accounts by the DGACR audit party	15th June
6.	Income & Expenditure Account	30th June
7.	Balance Sheet	15th July
8.	Completion of audit of accounts by the DGACR audit party	31st August
9.	Submission of draft audit report on the accounts by the DGACR audit party	15th September
10.	Submission of the comments of the University	15th October
11.	Issue of final audit report (English version)	31st October
12.	Issue of final audit report (Hindi version)	15th November
13.	Binding of accounts & audit report	30th November
14.	Submission of accounts & audit report to the Ministry	1st December

ANNUAL REPORT

S.No.	Particular of the work	Date by which work to be completed
1	2	3
1.	Letter from the Rector to various Schools/Centres/ Departments/Recognised Institutions requesting for material	31st March
2.	Receipt of material from Schools/Centres/ Departments/Recognised Institutions	31st May
3.	Compilation/Editing	31st July
4.	Feeding the material in Computer and Proof reading	31st August

1	2	3
5.	Completion of the draft Annual Report	30th September
6.	Printing of the Annual Report	15th October
7.	Approval of the Annual Report by the Executive Council	15th November
8.	Submission of the Annual Report to the Ministry	30th November

It has also been decided that the Registrar of the Jawaharlal Nehru University and the Director in the University and Higher Education Bureau of the Ministry will be responsible for monitoring the progress of the documents and ensuring their timely finalisation for laying the same within the stipulated period of 9 months from the close of the accounting year in future.

[Vide Ministry of Human Resource Development (Deptt. of Education), O.M. No. F.5-14/95-Desk (U) dated 14.5.1996]

Recommendation

The committee note that the Annual Report and Audited Accounts of the Post Graduate Institute of Medical Education and Research (PGIMER), Chandigarh for the year 1992-93, which were required to be laid in Lok Sabha by 31st December, 1993, were laid after a delay of about 11½ months, i.e., on 19th December, 1994.

[Para 3.6 of 21st Report (10th Lok Sabha)]

Reply of Government

The delay was mainly due to the reason that no meeting of the Standing Finance Committee was held between February, 1994 and November, 1994. In view of the above Annual Accounts of the Institute were approved only in November, 1994. Now it has been decided to take the approval of the Chairman of the Standing Finance Committee and the Governing Body if the meetings of these bodies are unduly delayed.

[Vide Ministry of Health and Family Welfare (Deptt. of Health) O.M. No. H-11021/1/96-ME(PG) dated 14.5.1996]

Recommendation

The committee are concerned to note from the delay statement laid alongwith the documents that after submission of the annual accounts to the auditors on 30.7.1993 for auditing; the final Audit Report thereon in both version, was received from them after 7 months, i.e., on 8.3.1994. The committee do not approve of so much time spent at the stage of auditing. Had the Institute made sincere efforts to pursue the matter with the auditors vigorously, the time spent in auditing could have been reduced considerably.

[Para 3.7 of 21st Report (10th Lok Sabha)]

Reply of Government

After completion of the Audit on 30.9.1993, the Institute reminded the Accountant General (Audit), Haryana, Chandigarh from time to time for submitting the certified copy of the Annual Accounts both in English as well as Hindi version. However, the report was sent by the Accountant General (Audit) on 12.2.1994.

[Vide Ministry of Health and Family Welfare (Deptt. of Health) O.M.
No. H-11021/1/96-ME(PG) dated 14.5.1996]

Recommendation

The Committee regret to note from the Delay Statement that the Annual Report of the Institute was got approved by the Governing Body of the Institute on 25.2.1994, thus finalising the Annual Report after a long period of 11 months from the close of the accounting year. The Committee feel that since no outside agency was involved in finalisation of the Annual Report, the Institute should not have taken unduly long period of 11 months to finalise it. The Committee hope that the Institute will be more careful in prompt finalisation of the Annual Report in future.

[Para 3.8 of 21st Report (10th Lok Sabha)]

Reply of Government

The Annual Report of the Institute was placed before the Institute Body in its meeting held on 29.9.1993. As the meeting of the Institute Body was not held because of lack of quorum, it was circulated amongst the members and the approval was conveyed only on 18.1.1994. Everyone concerned has now been asked to be more careful and prompt in finalising the Annual Report of the Institute.

[Vide Ministry of Health and Family Welfare (Deptt. of Health) O.M.
No. H-11021/1/96-ME(PG) dated 14.5.1996]

Recommendation

The Committee are unhappy to note that the audited accounts, which were received from the auditors on 8.3.1994 were got approved from the Governing Body of the Institute after an inordinately long period of 8½ months, i.e., on 29.11.1994.

[Para 3.9 of 21st Report (10th Lok Sabha)]

Reply of Government

The audited accounts could not be approved by the S.F.C. as no meeting was held between February, 1994 and November, 1994. It has now been decided to take the approval of the Chairman of the SFC and G.B. if the meetings of these bodies are unduly delayed.

[Vide Ministry of Health and Family Welfare (Deptt. of Health) O.M.
No. H-11021/1/96-ME(PG) dated 14.5.1996]

Recommendation

The Committee take a serious view of the fact that after receipt of the documents from the Institute on 8.3.1994 for being laid on the Table of the House, the Ministry took an unduly long period of 6½ months in preparing 'Review' and 'Delay Statements.' Thereafter, another 2½ months were also spent in getting the documents authenticated by the Minister.

[Para 3.10 of 21st Report (10th Lok Sabha)]

Reply of Government

Review statement and delay statement were not prepared as the Annual Accounts and the Audited Statements were not approved by the SFC/G.B. Immediately on receipt of the same, the Review Statement and delay statement were prepared and the documents were got authenticated by the Minister.

[Vide Ministry of Health and Family Welfare (Deptt. of Health) O.M. No. H-11021/1/96-ME(PG) dated 14.5.1996]

Recommendation

From the course of events at the Institute and in the Ministry regarding finalisation and thereafter laying the documents on the Table of Lok Sabha, the Committee are of the opinion that neither the Institute nor the Ministry made sincere efforts for timely completion of various stages involved in finalisation of documents and the things were allowed to take their own time. Had they made sincere efforts, the delay in laying the documents could have been prevented to a large extent. The Committee feel that the Ministry of Health and Family Welfare as well as the PGIMER have failed to fulfil their responsibility of laying the documents within the stipulated period of 9 months from the close of the accounting year, with the result that the documents for the year 1993-94 which were required to be laid on 31.12.1994, were laid again with a delay of about 5 months *i.e.* on 17.5.1995.

[Para 3.11 of 21st Report (10th Lok Sabha)]

Reply of Government

The PGI cannot get the Annual Report printed without getting the same approved by the G.B. The meeting which was scheduled to be held on 29.9.1993 could not be held due to quorum. Every effort will be made to ensure that there is no delay in laying the Report.

[Vide Ministry of Health and Family Welfare (Deptt. of Health) O.M. No. H-11021/1/96-ME(PG) dated 14.5.1996]

Recommendation

The Committee recommend that the Ministry of Health & Family Welfare, in consultation with the PGIMER and the audit authorities, should draw up a time bound schedule for completion of various stages involved in finalisation of Annual report and Audited Annual Accounts and laying the same on the Table of Lok Sabha.

To achieve the desired results, some senior officers, both in the Ministry and the Institute should monitor the progress made and ensure that the time schedule so drawn up is strictly adhered to and the documents are laid in Lok Sabha within nine months of the close of the accounting year in future.

[Para 3.12 of 21st Report (10th Lok Sabha)]

Reply of Government

The Recommendations of the Committee have been noted. Every effort will be made to ensure that it is submitted within the stipulated period.

[Vide Ministry of Health and Family Welfare (Deptt. of Health) O.M. No. H-11021/1/96-ME(PG) dated 14.5.1996]

Recommendation

The Committee are distressed to note that despite their earlier Recommendations made in their Fifth Report (Tenth Lok Sabha) for laying the documents on the Table of the House in time and the assurance given by the Ministry in their Action Taken Replies which were brought before the House in the Fifteenth Report (Tenth Lok Sabha) of the Committee, the Annual Report and Audited Accounts of the National Horticulture Board for the year 1992-93 were laid on the Table of the House with a delay of about 11½ months and the documents for the years 1993-94 and 1994-95 have not been laid so far. Thus, inordinate delay persists in laying the documents on the Table of the House.

The Committee feel that the Ministry of Agriculture and National Horticulture Board, Gurgaon, did not pay the attention to their Recommendations. Had they been sincere enough in laying the documents on the Table of the House in time, the delay could have been avoided.

The Committee, therefore, take a serious view in the matter, and urge upon the Ministry of Agriculture to lay the documents for the year 1993-94 without further delay and ensure that the documents for the year 1994-95 are laid within the prescribed period of 9 months from the close of the accounting year.

[Paras 4.8., 4.9 and 4.10 of 21st Report (10th Lok Sabha)]

Reply of Government

The Annual Report & Audited Accounts of the National Horticulture Board (NHB) for the year 1993-94 have since been laid in the Parliament on 20th December, 1995. The Annual Report for the year 1994-95 has also since been finalised and would be submitted in the forthcoming session of Parliament. The delay in laying the Annual Report and Audited Accounts for 1994-95 is regretted.

[Vide Ministry of Agriculture O.M. No. 12-10/96-Hort. dated 15.11.96]

Recommendation

The Committee also recommend that the Ministry of Agriculture in consultation with the Board and the audit authorities should draw up a time schedule for completion of each of the stages involved from compilation of accounts upto the laying of the documents in the House and the time schedule so prepared should be monitored at sufficiently higher level both in the Ministry and the Board so that the Annual Reports and the Audited Accounts of the Board for each year are finalised according to the time schedule so framed and are placed on the Table of the House within the prescribed period of 9 months from the close of the accounting year of Board.

[Para 4.11 of 21st Report (10th Lok Sabha)]

Reply of Government

The Recommendations of the Committee in regard to drawing up a time schedule for completion of each of the stages involved from compilation of accounts upto the laying of the documents in the House have been noted for guidance and compliance. As recommended by the Committee in this connection, a time schedule for completion of various stages involved in this connection has been drawn by the NHB for monitoring at higher levels which is given below:

	After end of concerned Accounting Year
1. Closing of Accounts	1st April
2. Compilation of Accounts	30th June
3. Appointment of Auditors	by 30th June
4. Time for conducting and completing the audit and drafting the Annual Report	31st August
5. Hindi Translation of Annual Report	15th September
6. Placing for consideration of the Managing Committee and Board of Directors	30th September
7. Printing of Annual Report	31st October
8. Forwarding of Annual Report to the Ministry of Agriculture for placing the same before both the Houses of Parliament	15th November
9. Placing of the Report before both the Houses of Parliament	31st December

It is further submitted in this connection that the above time schedule for laying the documents in the House would be monitored by the Horticulture Commissioner in the Ministry and by the Executive Director in the Board henceforth, as recommended by the Committee so that the Annual Report and Audited Accounts of the Board are finalised accordingly.

As regards the year 1995-96, the audit has already started. The same is likely to be completed by 31st October, 1996 and thus there is slight delay as compared to the time schedule fixed. But as regards the final placing of the Report before both the Houses of Parliament, it will be ensured that it is completed by 31st December, 1996.

[Vide Ministry of Agriculture O.M. No. 12-10/96-Hort. dated. 15.11.96]

NEW DELHI;
16 December, 1998
25 Agrahayana, 1920 (Saka)

ARJUN CHARAN SETHI.
Chairman,
Committee on Papers Laid on the Table.