

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1992-93)**

(TENTH LOK SABHA)

NINTH REPORT

(Presented on 25 August, 1993)



**LOK SABHA SECRETARIAT
NEW DELHI**

August, 1993/Bhadra, 1915(Saka)

Price: Rs. 9.00

CONTENTS

	PAGES
PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE TABLE OF LOK SABHA (1992-93)	(iii)
INTRODUCTION	(v)
CHAPTER I Delay in laying Annual Report and Audited Accounts of Dr. Barooah Cancer Institute, Guwahati for the year 1989-90	2 1
CHAPTER II Delay in laying Annual Report and Audited Accounts of the Andaman and Nicobar Islands Integrated Development Corporation Limited, Port Blair for the year 1989-90	1 5
CHAPTER III Delay in laying Annual Report, Audited Accounts of the Navodaya Vidyalaya Samiti, New Delhi for the year 1989-90	3 8
CHAPTER IV Delay in laying Annual Report and Audited Accounts of the Salar Jung Museum Board, Hyderabad for the year 1989-90	4 12
CHAPTER V Delay in laying Annual Report, Audited Accounts and Audit Report thereon of the University of Delhi for the year 1989-90	4 17
APPENDIX	
Summary of the recommendations/observations contained in the Report	22

PERSONNEL OF THE COMMITTEE ON PAPERS
LAID ON THE TABLE OF LOK SABHA
(1992-93)

- Shri Cheddi Paswan — *Chairman*
2. Shrimati Dil Kumari Bhandari
 3. Shri Ishwarbhai Khodabhai Chavda
 4. Shri Khelan Ram Jangde
 5. Shri Arvind Tulsiram Kamble
 6. Prof. M. Kamson
 7. Shri Shailendra Mahto
 8. Shri Mrutyunjaya Nayak
 9. Shri Channaiah Odeyar
 10. Shri Balraj Pasi
 11. Shri Amar Roy Pradhan
 12. Shri Asht Bhuja Prasad Shukla
 13. Shri Kodikkunnil Suresh
 14. Shri Tarit Baran Topdar
 15. Shri Laxminarain Tripathi

SECRETARIAT

1. Shri G.L. Batra — *Additional Secretary*
2. Shri S. C. Gupta — *Joint Secretary*
3. Shri R. K. Chatterjee — *Deputy Secretary*
4. Shri Ram Autar Ram — *Under Secretary*

INTRODUCTION

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

2. As a result of examination of some papers laid during the Third, Fourth and Fifth Sessions (Tenth Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) Dr. Barooah Cancer Institute, Guwahati for the year 1989-90; (ii) Andaman & Nicobar Islands Integrated Development corporation Limited, Port Blair for the year 1989-90; (iii) Navodaya Vidyalaya Samiti, New Delhi for the year 1989-90; (iv) Salar Jung Museum, Hyderabad for the year 1989-90; and (v) University of Delhi for the year 1989-90 and have made certain recommendations. The conclusions of the Committee are reflected in the Report.

3. The Committee considered and adopted this Report at their sitting held on 17 August, 1993.

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

NEW DELHI;
25 August, 1993

3 Bhadra, 1915(S)

CHEDDI PASWAN
Chairman,
Committee on Papers Laid
on the Table.

CHAPTER I

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF DR. BAROOAH CANCER INSTITUTE, GUWAHATI FOR THE YEAR 1989-90

Dr. Barooah Cancer Institute, Guwahati was recognised by the Government of India in 1980 as Regional Centre for Cancer Research and Treatment to serve Cancer Patients in the North Eastern Region.

1.2. The Annual Report and Audited Accounts of Dr. Barooah Cancer Institute, Guwahati for the year 1989-90 were laid together with Review and Delay Statement on the Table of the Lok Sabha on 10 March, 1992. As per recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha) the aforementioned documents should have been laid by 31 December, 1990. Thus, the period of delay in laying the Annual Report and Accounts came to about 14½ months.

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

“The Annual Report and Audited statement of Accounts for the year 1989-90 in respect of Dr. Barooah Cancer Institute, Guwahati which has been recognised as a Regional Cancer Centre were required to be laid on the Table of the Sabha before 31.12.90. As the documents were not received in time, the same could not be laid on the Table of the Sabha within the stipulated period. The Director of the Institute intimated in his letter dated 25.10.91 that the Accounts for the year 1989-90 have been approved by the Chairman of the Management Council of the Institute. The Annual Report and Audited Accounts for 1989-90 are now being laid on the Table of the Sabha.”

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

POINTS	REPLIES
The dates when—	
(a) the statutory auditors were appointed;	M/s. K.C. Dass and Co., Chartered Accountants are continuing to undertake the work of the Institute for the last few years.

POINTS	REPLIES
(b) the Annual Accounts were compiled and were ready for being handed over to statutory auditors for auditing;	Last week of August, 1990.
(c) the accounts were handed over to auditors;	First week of September, 1990.
(d) the auditing of accounts commenced and the time taken in it;	About 8 months.
(e) the auditors furnished final audit report to the Institute;	10.5.1991
(f) the Annual Report and Audited Accounts together with audit report were approved from the Governing body/Management Council of the Institute;	Approved by the Chairman of the Management Council on 8.10.1991.
(g) the annual report and audited accounts were taken up for translation and printing and time taken in it;	Two months.
(h) the annual report and audited accounts together with Review were received in the Ministry from the Institute;	The documents were received on 29.5.91 which were yet to be approved by the Management Council. The Institute intimated in their letter dated 25.10.91 that the same have been approved by the Chairman of the Management Council of the Institute. The review was prepared in the Ministry.
(i) the delay statement was prepared by the Ministry;	The Government Review and the delay statement etc. were prepared in Nov., 1991 and got translated in Hindi.
(j) the annual report and audited accounts together with review and delay statements were authenticated by the Minister for being laid in Lok Sabha;	The documents were authenticated during Dec., 1991 when the Session was on the close.

POINTS	REPLIES
II. The reasons for not laying the printed copies of the documents when the printed copies are expected to be supplied?	The Institute has been requested to submit the printed copies for being laid on the table of Lok Sabha in future.
III. The latest position regarding finalisation of these documents for the subsequent year 1990-91, when these are expected to be laid in Lok Sabha.	The Director of the Institute has intimated that the accounts for the year 1990-91 will be placed in the meeting of Management Council for approval and same will be sent to the Ministry subsequently.
IV. The remedial measures taken or proposed to be taken by the Ministry and the Institute to ensure timely laying of the Report and Accounts in Lok Sabha, in future.	The Institute has intimated that necessary measures will be taken for completing the audit in time. Necessary steps will be taken to ensure laying of the documents in Lok Sabha at the earliest in future.

1.5. The matter was considered by the Committee on Papers Laid at their sitting held on 8 February, 1993.

1.6. The Committee are unhappy to note that the Annual Report and Audited Accounts of Dr. Barooah Cancer Institute, Guwahati for the year 1989-90 were laid on the Table of Lok Sabha after a delay of about 14½ months and these documents for the subsequent years 1990-91 and 1991-92 which were due for being laid by 31 December, 1991 and 1992 respectively have so far not been laid.

1.7. The Committee find that the Annual Accounts of the Institute for the year 1989-90 were compiled in the first week of August, 1990 i.e., after about 4½ months from the close of the accounting year. These accounts were handed over to auditors in the first week of September, 1990 i.e., after a lapse of about one month from the date of compilation of accounts. Thereafter auditors took about 8 months in auditing and furnishing their final audit report on 10 May, 1991. Another five months were taken from 10 May, 1991 to 8 October, 1991 to get the Annual Report and Audited accounts approved from the Management Council of the Institute. The Committee also note that after receiving intimation from the Institute on 25 October, 1991 about the documents having been approved by the Management Council, the Ministry of Health and Family Welfare (Department of Health) took about 1½ months in preparing Review and delay statement and getting all the documents approved from the Minister by which time the Winter Session of Parliament in 1991 came to an end.

Consequently, these documents were laid in Lok Sabha in March, 1992 i.e., after about 4½ months from the date when all the required documents were received from the Institute.

1.8. The sequence of above events clearly show that the Institute has not paid due attention at any of the stages for ensuring timely finalisation and submission of the required documents to the Ministry. The delay in compilation and auditing of accounts could have certainly been avoided had the Institute pursued the matter vigorously with Auditors. The Committee feel that the Institute should not have taken a long period of about 5 months in getting the required documents approved by the Management Council once they were finalised. It is equally distressing to note that the Ministry have allowed about 4½ months to lapse in preparing Review and delay statements and authenticating the required documents for laying them in Lok Sabha. Had the Ministry taken a little care, it would have been possible to lay these documents in Lok Sabha during Winter Session of 1991. The Committee regret to note that the delay statement prepared by the Ministry contained neither any chronological order of dates of the different stages of finalisation of the documents nor any valid reasons for the delay involved were indicated. It hardly needs any reiteration that it is the responsibility of the administrative Ministry concerned to monitor timely finalisation and laying of the required documents in Lok Sabha within the prescribed period of 9 months from the close of the accounting year. The Ministry cannot absolve from its responsibility by simply stating that the required documents could not be laid in time as they were received late from the Institute.

1.9. The Committee therefore, recommend that the Ministry should instruct the Institute to take seriously the matter of finalisation and submission of the required documents for their being laid in Lok Sabha within the prescribed period of nine months from the close of the account year. The Institute should pursue the matter with Audit authorities to prevent delays at the stages of auditing of accounts and submission of the draft and final audit Report thereon to the Institute in future. The Institute also should not take long time to get the finalised documents approved by the Management Council. The Ministry and the Institute should strictly monitor the timely finalisation and laying of the required documents. The Ministry should advise the Institute to clear their backlog of the reports and accounts for the year 1990-91 and 1991-92 without further delay. In case of delay the Ministry should invariably lay a statement explaining in chronological order the various events that led to delay in placing the documents before Parliament.

CHAPTER II

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE ANDAMAN AND NICOBAR ISLANDS INTEGRATED DEVELOPMENT CORPORATION LTD., PORT BLAIR FOR THE YEAR 1989-90.

The Annual Report and Audited Accounts and Audit Report thereon of the Andaman and Nicobar Islands Integrated Development Corporation Ltd., Port Blair for the year 1989-90 were laid together with Review and Delay statement on the Table of Lok Sabha on 25 March, 1992. As per recommendation of the Committee on Papers Laid on the Table contained in para 4.16 of their Second Report (Fifth Lok Sabha), the aforementioned documents should have been laid by 31 December, 1990 i.e. within 9 months of the close of the accounting year. Thus, the delay in laying Annual Report and Audited Accounts of the Corporation came to about 15 months.

2.2. In the statement laid alongwith Annual Report, the reasons for delay were stated as under:—

“The Andaman & Nicobar Islands Integrated Development Corporation Limited (ANIIDCO) started functioning only from 26th January, 1990. Being a new Corporation, it took nearly a year for appointment of Auditors.

Though the auditors were appointed on 10th April, 1991, but they were reluctant to take up the work as the fee fixed by the Company Law Board was reportedly not commensurated with the work load. However, at the request of the Corporation, they took up the audit work and completed it by 3rd week of May, 1991. The Board of Directors adopted the accounts on 24th May, 1991.

Non-review Certificate from the Comptroller & Auditor General was received on 15th July, 1991, after that the accounts were placed before Shareholders in their meeting on 22nd July, 1991.

Since the Corporation was not having full time Hindi Officer, Hindi translation of the Report was arranged from Hindi Cell of the Andaman and Nicobar Administration, which took more than two months. Thereafter it also took considerable time in getting the report printed. Thus, the Corporation could submit the report to this Ministry only on 13th November, 1991.

Since the reasons for delay were not furnished alongwith the final report, the Ministry had to ask for the same. The Ministry received the ‘Reasons for delay’ only on 7th January, 1992 and

the Report could not be laid in the Winter Session of the Parliament."

2.3. The Ministry of Industry (Department of Small Scale Industries and Agro and Rural Industries) who were requested to furnish information on certain points in this connection had furnished the same as under:—

POINTS	REPLIES
The dates when:	
(a) The Company Law Board was approached for appointment of statutory auditors;	15th March, 1990
(b) The annual accounts of the Corporation for the year 1989-90 were compiled;	The accounts for the year 1989-90 were compiled and finalised in the third week of May, 1991.
(c) The annual Report and audited accounts were taken up for translation.	The annual report and audited accounts were taken up for translation into Hindi on 29 July, 1991.

2.4. The Annual Report and the Audited Accounts of the Andaman & Nicobar Islands Integrated Development Corporation Ltd., Port Blair for the subsequent year 1990-91 were laid on the Table of Lok Sabha on 12 August, 1992 after a delay of about 7½ months.

2.5. The matter was considered by the Committee on papers Laid on the Table at their sitting held on 8 February, 1993.

2.6. The Committee are unhappy to note that the Annual Reports and Audited Accounts of the Corporation for the years 1989-90, 1990-91 and 1991-92* were laid on the Table of Lok Sabha after a delay of about 15 months, 7½ months and 2 months respectively.

2.7. The Committee note that the Corporation approached the Company Law Board for appointment of Statutory Auditors, as late as 15 March, 1990 for auditing the accounts for the year 1989-90. Thereafter, the Board took a time of 12 months to appoint the Auditors. The Corporation could have avoided this delay by approaching the Law Board well in advance. The Committee therefore, recommend that the Corporation should take up the matter of appointment of Statutory Auditors by the Company Law Board well before close of the relevant accounting year thus giving sufficient time to the Board for the purpose. The Committee trust that the Corporation and the Ministry would not delay the matter on this account in future.

*. The Annual Report and Audited Accounts of the Corporation for the year 1991-92 were laid on the Table of Lok Sabha on 24 February, 1993.

2.8. The Committee also note that the Corporation could compile accounts for the year 1989-90 only in May, 1991. These accounts needed to be compiled by May, 1990 i.e. within 3 months of the close accounting year as recommended by the Committee in paras 1.16 and their First Report (Fifth Lok Sabha). The Committee regret that their recommendations have not been followed by the Ministry of Industry and the Corporation. The Committee therefore, reiterate their aforesaid recommendation that the Annual Report together with the Audited Accounts and Audit Report thereon for a particular year should be laid on the Table within nine months of the close of the accounting year. To comply with this requirement proper time schedule should be prepared and adhered to for compilation of accounts and their auditing. Normally a period of three months should be sufficient for compilation of accounts and their submission to audit. The next six months should be given for auditing of accounts, for printing of report and for sending to Government for laying. If for any reason the report; audited accounts and Audit Report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period. The Committee trust that the Ministry of Industry (Deptt. of Small Scale Industries and Agro and Rural Industries) would in letter and spirit the recommendations of the Committee in the matter of laying before Parliament the reports and accounts of the Corporation.

CHAPTER III

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NAVODAYA VIDYALAYA SAMITHI FOR THE YEAR 1089-90.

The Navodaya Vidyalaya, Samithi has been registered as a Society under the Societies Registration Act (XXI of 1860) on 28 February, 1986 at Delhi to establish, endow, maintain, control and manage schools called Novodaya Vidyalayas.

3.2. The Annual Report and Audited Accounts of the Navodaya Vidyalaya Samithi, New Delhi for the year 1989-90 were laid together with Review and Delay statements on the Table of Lok Sabha on 14 July, 1992. As per recommendation of the Committee on Papers Laid contained in para 3.5 of their First Report (Fifth Lok Sabha), the aforementioned documents should have been laid by 31 December, 1990 i.e. within 9 months of the close of the accounting year. Thus, the delay in laying Annual Report and Audited Accounts came to about 18½ months.

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

“As per recommendations of the Committee for laying of papers on the Table, the Annual Report and Annual Accounts together with the Audit Report thereon in respect of the Navodaya Vidyalaya Samithi for the year 1989-90 were to be laid on the Table of Lok/Rajya Sabha by December, 1990. These were received in July, 1991. Hence, there has been some delay in this regard. These are now being laid on the Table of Lok/Rajya Sabha.”

3.4. In this connection, the Ministry of Human Resource Development (Department of Education) who were requested to furnish

information on certain points had furnished the same as under:—

POINTS	REPLIES
The dates when—	
(a) the statutory auditors were appointed for auditing accounts of the Samithi;	The statutory Auditors were re-appointed for a period of 5 years i.e. 1990-91 to 1994-95 by the Department of Education <i>vide</i> letter No. F. 5-22/90-UT. 2 dated 4.2.1991.
(b) the accounts of the Samithi were compiled and were ready for being handed over to the auditors;	2.7.1990
(c) the annual report was finalised;	<i>Annual Report:</i> English version was finalised on 12.12.90 and given to the printer on 13.12.90. The report was given for translation on 13.12.90. Hindi version was received back on 23.12.90 and given to the printers on 24.12.90. Printed copies of English version were received from the printers on 4.2.91 and Hindi version on 12.2.1991. Annual Report (both versions) received by the Department of Education on 19.3.91 <i>vide</i> letter No. F.8-4/91-NVS (Admn.).
(d) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;	<i>Audited Accounts:</i> The Accounts were sent to the DACR on 2.7.90. English version was received from DACR on 4.4.91. Hindi version was received on 29.5.91. English version was given to the printers for printing on 16.4.91 and Hindi version on 29.5.91. Both the printed versions were received back

POINTS	REPLIES
<p>(e) the delay statement and Review were prepared by the Ministry; and</p> <p>(f) the Annual Report and Audited Accounts alongwith Review Statement and Delay Statement were got authenticated from the Minister.</p>	<p>from the printers on 24.7.91 and the requisite number of copies were received by the Department of Education on 25.7.91.</p> <p>The delay statement and Review were prepared by the Ministry on 30.7.91.</p>
<p>II. The reasons for not laying these documents which were received in the Ministry in June, 1991 during the subsequent Winter and Budget Sessions of Parliament.</p>	<p>The Annual Report and Audit Accounts alongwith Review Statement and Delay Statement were approved by the Minister of Human Resource Development on 16.6.1992.</p> <p>These documents could not be laid during the subsequent Winter (1991) and Budget Session (1992) of Parliament as they had to be first authenticated by the Hon'ble Minister of Human Resource Development.</p>
<p>III. The latest position regarding finalisation of the Annual report and Audited Accounts for the subsequent years 1990-91 and 1991-92. When these are expected to be laid in Parliament?</p>	<p>The Annual Report and Audited Accounts in respect of Navodaya Vidyalaya Samithi for the year 1990-91 alongwith delay statement and the Review statement has been sent to the Parliament Secretariat concerned on 12th August, 1992 and has been laid on the Table of Rajya Sabha on 19th August, 1992, Lok Sabha on 20.8.92.</p> <p>As regard the Audited Accounts for the year 1991-92 have already been sent to DACR on 28.7.92. The Annual Report is under preparation.</p>

POINTS	REPLIES
<p>IV. The detailed remedial measures taken or proposed to be taken both in the Ministry and the Samithi to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of 9 months from the close of the accounting years, in future.</p>	<p>The Samithi is being asked to continuously monitor the finalisation of Annual Report/Audited Accounts and take necessary remedial steps to correct any delay that may arise beforehand.</p>
<p>3.5. The matter was considered by the Committee at their sitting held on 8 April, 1993.</p>	
<p>3.6. The Committee are unhappy to note that the Annual Report and Audited Accounts of the Navodaya Vidyalaya Samithi, New Delhi for the year 1989-90 were laid after a delay of about 18-½ months. These documents for the subsequent year 1990-91 were laid on 20 August, 1992 again after a delay of about 7-½ months.</p>	
<p>3.7. The Committee also find that 11 months were taken by the auditors in auditing and furnishing the final audit report to the Samithi and about 10 months were taken by the Department of Education in preparing review and delay statements and getting all these documents authenticated from the Minister for their being laid in Lok Sabha after receipt of the required documents from the Samithi.</p>	
<p>3.8. The Committee regret to note that in the delay statement laid alongwith the Annual Report and Audited Accounts for 1989-90 in Lok Sabha, the Ministry did not elaborate reasons for the delay of about 18-½ months. In the absence of detailed delay statement, the Committee are unable to identify the stages where the delay took place in finalising the accounts and suggest remedial measures to improve the situation. In the case of delay beyond control, the Ministry may henceforth lay on the Table of the House the delay statement indicating all the events in chronological order to help the Committee to pin point the particular stage leading to delay and recommend measures to cut down/eliminate the delay in laying the reports and accounts of future years.</p>	
<p>3.9. The Committee recommend that the Ministry should draw up a time schedule for completion of each stages viz. compilation of accounts, getting them audited, furnishing of draft and final audit reports by Auditors, adoption, authentication, translation, printing of Annual Reports, Audited Accounts and Review and their laying on the Table of Lok Sabha within nine months of the close of the accounting years and to achieve the desired goal, the time schedule so drawn up should strictly be adhered to in the Ministry as well as in the Samithi.</p>	

CHAPTER IV
DELAY IN LAYING ANNUAL REPORT AND AUDITED
ACCOUNTS OF THE SALAR JUNG MUSEUM BOARD,
HYDERABAD FOR THE YEAR 1989-90

The Salar Jung Museum together with Salar Jung Library at Hyderabad was declared as a Museum of National importance by the Salar Jung Museum Act No. 26 of 1961. It is managed by the Salar Jung Museum Board constituted under the Act. The main functions of the Museum are collection, documentation, preservation, exhibition and interpretation of the cultural and artistic wealth of the Museum.

4.2. The Annual Report and Audited Accounts of the Salar Jung Museum Board, Hyderabad, for the year 1989-90 were laid together with Review and Delay statements on the Table of Lok Sabha on 17 December, 1992. As per recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (Fifth Lok Sabha) the aforementioned documents should have been laid in Lok Sabha by 31 December, 1990 i.e. within nine months from the close of the accounting year. Thus, the delay in laying Annual Report and Audited Accounts came to about 23-½ months.

4.3. In the Statement laid alongwith Annual Report and Audited Accounts of the Board, the reasons for delay had been explained as under:—

“The Salar Jung Museum, Hyderabad is an autonomous organisation, fully financed by the Govt. of India in the Ministry of Human Resource Development, Department of Culture. The Annual Report and Annual Accounts alongwith audited report for 1989-90 were required to be laid on the Table of both the Houses of Parliament within nine months from the close of the financial year, that is by 31.12.1990. The documents could not be laid within the stipulated period due to non receipt of the same from the Museum.

A brief accounts of statements involved in finalising the report is as under:—

1. Finalisation of Accounts	5.5.1990
2. Approval of Chairman, Finance Committee for submission to Audit	24.5.1990
3. Submission of Annual Accounts to Accountant General (Audit)	27.5.1990
4. Duration of Audit	5.7.1990 to 19.8.1990

5. Date of Approval of Accounts by the Board	25.5.1990
6. Date of receipt of Audited Accounts.	6.12.1990
7. Date of submission of Annual Accounts (after Accountant Generals Audit) and Annual Report for 1989-90 in English & Hindi to the Ministry.	24.12.1990
8. Date of receipt of audit report and Audit Certificate from Accountant General.	6.12.1990
9. Date of submission of Audit Report & Audit certificate Hindi and English to the Ministry.	29.7.1992

Since the Museum did not send the requisite number of copies of Audit report and Audit certificate both in English and Hindi in time, these documents could not be laid in the Parliament.

Efforts will be made to see that Annual Report and the Audited Statement of Accounts of the Museum are placed before the Parliament within the stipulated time limit."

4.4. In this connection, the Ministry of Human Resource Development (Department of Culture) were requested to furnish information on certain points. The points and replies furnished thereto are as under:—

POINTS	REPLIES
I. The reasons for taking an unjustifiably long period of 23½ months from 24.12.1990 to 17.12.1992 by the Ministry after receipt of the required documents from the Museum for their being laid in Parliament on 17.12.1992.	The Review of working of the Museum, Delay statement and chronological statement of finalisation of Accounts were approved by the then Hon'ble Minister of State on 30.1.91 but the papers could not be placed before the Parliament because of dissolution of Lok Sabha and short session of Parliament in May, 1991. The Annual Report was again approved by HRM 29.8.1991. and was sent on

POINTS	REPLIES
<p>II. The efforts made by the Ministry to obtain the requisite number of annual reports and audited accounts from the Museum since 24 December, 1990 for their being laid in Parliament.</p>	<p>6th September, 1991 Lok Sabha/Rajya Sabha for laying these papers on Table of both the Houses of Parliament but Lok Sabha had returned these papers, stating that Audit Certificate & Audited Statement of Accounts were not enclosed with Annual Accounts. The Ministry approached the Salar Jung Museum to again sent these documents. The Museum only sent the Certificate on 21.7.92. These papers were again approved by HRM on 20.11.92 and were forwarded to Lok Sabha/Rajya Sabha on 1st December, 1992 and were laid on the Table of both the Houses of Parliament.</p>
<p>III. The dates when the delay statement and Review were prepared and the required documents were authenticated by the Minister for being laid in Lok Sabha.</p>	
<p>IV. The latest position regarding finalisation of Annual Reports and Audited Accounts of the Museum for the subsequent years 1990-91 and 1991-92. When these are expected to be laid in Parliament?</p>	<p>The Annual Report for the year 1990-91 has already been laid on the Table of both the Houses of Parliament.</p>
<p>V. The remedial measures taken by the Ministry in consultation with the Museum such as drawing up of an effectived time</p>	<p>A time schedule has been prepared for the Museum for finalisation and laying the Annual Report of Salar Jung</p>

POINTS	REPLIES
<p>schedule for timely finalisation and laying of the required documents in Parliament. The kind of monitoring done both in the Ministry and the Museum, of such time schedules, if any.</p>	<p>Museum on the Table of both the Houses of Parliament.</p>

4.5. The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 11 June, 1993.

4.6. The Committee are unhappy to note that the Annual Report and Audited Accounts of the Salar Jung Museum, Hyderabad for the year 1989-90 were laid on the Table of Lok Sabha on 17 December, 1992 after a delay of about 23 ½ months. The Committee find from the information furnished in the delay statement and subsequent clarification given by the Ministry that the said Annual Report and Audited Accounts of the Museum for the year 1989-90 were received in the Ministry on 16 December, 1990. The Committee regret to note that the Ministry of Human Resource Development (Department of Culture) prepared review and delay statements and got all the documents authenticated from the Minister without taking into consideration whether the Annual Accounts contained the requisite audit certificate or not. It is even more surprising that these documents without the requisite audit certificate were sent to Lok Sabha Secretariat on 6 September, 1991 for being laid in Parliament. It was only on being pointed out by Lok Sabha Secretariat that the Annual Accounts did not contain the required audit certificate, the Ministry came to know of their lapse and then wrote to Salar Jung Museum for furnishing the requisite certificate to the Ministry. The Ministry, however, did not explain any reasons for the Museum having taken eleven months in furnishing the audit certificate to the Ministry. The sequence of events clearly indicates the lackadaisical approach both on the part of the Ministry and the Museum in finalisation and laying of the requisite documents in Parliament. Plea of the Ministry that these documents could not be laid in Parliament in the Budget Session, 1991 due to dissolution of the House is hardly justified. The Committee are distressed to note that these documents of the Museum for the subsequent year 1990-91 were laid after a delay of about 7 months while these documents for the year 1991-92 which were due for being laid by 31 December, 1992 are yet to be laid.

4.7. The Committee feel that had the Ministry exercised due vigilance after receipt of the documents, much of the delay in laying these documents for the year 1989-90 could have been avoided. The Committee recommended that in future senior officers both in the Ministry and the Museum should be entrusted with the responsibility to ensure timely finalisation and

laying of the required documents in Parliament within the stipulated period. The Ministry should take adequate precautionary steps to ensure that documents are complete and correct in all respects before sending them to Lok Sabha Secretariat for being laid in Parliament. The Ministry should ensure that these documents for the year 1991-92 are placed before Parliament without further delay.

CHAPTER V

DELAY IN LAYING ANNUAL REPORT, AUDITED ACCOUNTS AND AUDIT REPORT THEREON OF THE UNIVERSITY OF DELHI FOR THE YEAR 1989-90.

The University of Delhi was established in May 1922 mainly to provide for instruction and research in several branches of learning to award degrees and for that purpose to establish and maintain colleges, Halls and Institutions. The University is financed mainly by grants from the University Grants Commission.

5.2 The Audited Accounts and Audit Report thereon of the University of Delhi for the year 1989-90 were laid together with a dealy statement on the Table of of Lok Sabha on 31 March, 1992. The Annual Report for this year was laid on 22 December, 1992. As per recommendation of the Committee on Papers Laid contained in para 3.5 of their First Report (Fifth Lok Sabha) the Annual Report, Audited Accounts, Audit Report thereon should have been laid together by 31 December, 1990 i.e. within 9 months of the close of the accounting year. Thus, the period of delay in laying the Audited Accounts and Audit Report of the University comes to 15 months and in case of Annual Report for the same year a delay of about 24 months took place.

5.3 In the statement laid alongwith Audited Accounts, the reasons for delay have been explained as under:—

“The Accounts of the University of Delhi for the year 1989-90 were prepared by the University and sent to the DACR on 26.10.90. The Draft Audit Report was received from the DACR by the University on 7.2.91. Replies to various paras of the draft Audit Report were sent to DACR on 8.6.91. The final report in English was received from the DACR by the University on 24.4.91 and Hindi version on 5.7.91. Copies of the English version of the Annual Accounts, along with the Audit Report and Audit Certificates thereon, were received from the University in this Department on 10.7.91 and the Hindi version thereof on 2.8.91. Hence, the Accounts for the year 1989-90 could not be laid before the House earlier.”

5.4 In this connection, the Ministry of Human Resource Development (Department of Education) who were requested to furnish information on certain points, had furnished the same as under:—

POINTS	REPLIES
I. The dates when—	
(a) the Annual Accounts of the University were compiled and were ready for being handed over to Auditors for Auditing;	The Annual Accounts for the year 1989-90 were compiled on 22.10.90 and sent to the Principal Director of Audit, Central Revenues for auditing on 26.10.90.
(b) the Audited Accounts and Audit Report thereon of the University were approved from the Finance Committee/Executive Council/Court of the University.	The Audited Accounts for the year 1989-90 and Audit Report thereon were placed before the Finance Committee, Executive Council and the Court on 6.5.91, 8.6.91 and 23.11.91 respectively.
(c) The Annual Report along-with Review of the University for the year 1989-90 was laid on the Table of the House.	The English version of the Annual Report of the University for the year 1989-90 has been received in the Ministry. As
(d) The Audited Accounts and Audit Report thereon of the University were got authenticated from the Minister for being laid in the Parliament.	intimated by the University the Hindi version of the Report is still under preparation. The Report would be laid on the Table of the House as soon as the Hindi version is received from the University. The Minister of Human Resource Development authenticated the Audited Accounts and Audit Report thereon for being laid in the Parliament on 18.3.92.
II. The latest position regarding finalisation of the Annual Report and Audited Accounts of the University for the year 1990-91 when these are expected to be laid in Parliament.	The Accounts of the University for the year 1990-91 were compiled on 23.11.91 and sent to the Principal Director of Audit, Central Revenues on 29.11.91. These will be placed before the Finance Committee, Executive Council and the court together with the Audit Report when received. Thereafter, these will be laid in the Parliament. The preparation of Annual Report for

POINTS	REPLIES
<p>III. The remedial measures taken or proposed to be taken both in the Ministry and the University to ensure laying of the Annual Report together with Audited Accounts of the University within the prescribed period of 9 months from the close of the accounting year, in future.</p>	<p>1990-91 is also under process and according to the University it is expected to reach the Ministry by the end of August, 1992.</p> <p>Efforts are being made by the University to streamline the work relating to the compilation of accounts so that these are compiled and submitted to the DACR for audit at the earliest after close of the accounting year. Similar steps would be taken to ensure that the Annual Report of the University is finalised and sent to the Ministry for laying in the Parliament within the stipulated time. The Ministry is also pursuing with the University to expedite preparation of the Annual Report and Audited Accounts of University so that these could be laid in the Parliament within the stipulated time.</p>

5.5 The Committee on Papers Laid on the Table in their 22nd Report (Sixth Lok Sabha) presented to the House on 18 May, 1978 considered the delay in laying Annual Accounts and Audit Report of the Delhi University for the years 1974-75, 1975-76 and 1976-77 and recommended *inter-alia* that the delays in compilation of Annual Accounts and auditing of the accounts should be curtailed and the Annual Report and Audited Accounts together with a Review statement should be laid on the Table of the House within 9 months from the close of the relevant accounting years in future. In the action taken reply furnished by the Ministry vide their O.M. No. 18-4/79-Desk(U) dated 29 November, 1979, it was stated that the recommendations made by Committee had been noted for compliance. Despite the recommendation of the Committee, the Ministry of Human Resource Development continue to be laid the Annual Reports and Audited Accounts of the University with delay.

5.6 The Annual Report and Audited Accounts of the Delhi University for the subsequent year 1990-91 was laid on 22 December, 1992 after a delay of about one year.

5.7 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 8 February, 1993.

5.8 The Committee note that the Audited Accounts and Audit Report thereon of the University of Delhi for the year 1989-90 were laid on the Table of Lok Sabha as late as on 31 March, 1992 and the Annual Report for the said year was laid on 22 December, 1992 whereas these were required to be laid by 31 December, 1990. Even after allowing the prescribed period of 9 months by the Committee in paragraphs 1.16 and 3.5 of their First Report (Fifth Lok Sabha), the delay involved works out to be 15 months in laying Audited Accounts and Audit Report and 24 months in laying the Annual Report.

5.9 The Committee also note that the delay was caused in (i) compilation of accounts, (ii) auditing and finalising of final audit report by auditors; (iii) getting the audited accounts approved from the Court of the University; and (iv) getting the audited accounts authenticated from the Minister for laying them in Parliament. The Committee are unhappy to note that the University took inordinately seven months in compiling their accounts as against three months prescribed by the Committee and eight months were taken by the Principal Director of Audit in auditing and furnishing the final audit report to the University. About 5 months were taken by the University after receipt of the Audit Report to get the audited accounts approved from the Court of the University. This clearly shows the casual approach on the part of the higher officers of the University for taking such a long time in getting approval on the audited accounts from the Court of the University.

5.10 The Committee are distressed to note that the Ministry took unreasonable time of 7-½ months in getting the Audited Accounts authenticated from the Minister. They see no valid reason for this abnormal delay. The Committee feel that neither urgent steps were taken nor the University and Ministry felt any necessity at any stage that the Annual Report, Audited Accounts and Audit Report were to be laid in time. They regret to observe that the Ministry did not adhere to the earlier recommendations of the Committee made in their 22nd Report (6th Lok Sabha) in this regard.

5.11 The Committee, therefore, recommend that the Ministry, in consultation with the University, should chalk out a time-bound schedule for finalisation and submission of the Audited Accounts, Audit Report and

Annual Report. To achieve the desired results of the schedule so prepared, there should be proper monitoring both in the Ministry as well as in the University by the senior authorities.

NEW DELHI;
25 August, 1992

3 Bhadra, 1915(S)

CHHEDI PASWAN
Chairman,
Committee on Papers Laid on
the Table of Lok Sabha

APPENDIX

Summary of recommendations/observations contained in the Report

Sl. No.	Reference to Para No. of the Report	Summary of recommendations/observations
1	2	3
1	1.6	The Committee are unhappy to note that the Annual Report and Audited Accounts of Dr. Barooah Cancer Institute, Guwahati for the year 1989-90 were laid on the Table of Lok Sabha after a delay of about 14½ months and these documents for the subsequent years 1990-91 and 1991-92 which were due for being laid by 31 December, 1991 and 1992 respectively have so far not been laid.
2	1.7	The Committee find that the Annual Accounts of the Institute for the year 1989-90 were compiled in the first week of August, 1990 <i>i.e.</i> after about 4½ months from the close of the accounting year. These accounts were handed over to auditors in the first week of September, 1990 <i>i.e.</i> after a lapse of about one month from the date of compilation of accounts. Thereafter auditors took about 8 months in auditing and furnishing their final audit report on 10 May, 1991. Another five months were taken from 10 May, 1991 to 8 October, 1991 to get the Annual Report and Audited accounts approved from the Management Council of the Institute. The Committee also note that after receiving intimation from the institute on 25 October, 1991 about the documents having been approved by the Management Council, the Ministry of Health and Family Welfare (Department of Health) took about 1½ months in preparing Review and delay statement and getting all the documents approved from the Minister by which time the Winter Session of Parliament in 1991 came to an end. Consequently, these documents were laid in Lok Sabha in March, 1992 <i>i.e.</i> after about 4½ months from the date when all the required documents were received from the Institute.
3	1.8	The sequence of above events clearly show that the Institute has not paid due attention at any of the stages for ensuring timely finalisation and submission of the required

1

2

3

documents to the Ministry. The delay in compilation and auditing of accounts could have certainly been avoided had the Institute pursued the matter vigorously with Auditors. The Committee feel that the Institute should not have taken a long period of about 5 months in getting the required documents approved by the Management Council once they were finalised. It is equally distressing to note that the Ministry have allowed about 4½ months to lapse in preparing Review and delay statements and authenticating the required documents for laying them in Lok Sabha. Had the Ministry taken a little care, it would have been possible to lay these documents in Lok Sabha during Winter Session of 1991. The Committee regret to note that the delay statement prepared by the Ministry contained neither any chronological order of dates of the different stages of finalisation of the documents nor any valid reasons for the delay involved were indicated. It hardly needs any reiteration that it is the responsibility of the administrative Ministry concerned to monitor timely finalisation and laying of the required documents in Lok Sabha within the prescribed period of 9 months from the close of the accounting year. The Ministry cannot absolve from its responsibility by simply stating that the required documents could not be laid in time as they were received late from the Institute.

4 1.9

The Committee therefore, recommend that the Ministry should instruct the Institute to take seriously the matter of finalisation and submission of the required documents for their being laid in Lok Sabha within the prescribed period of nine months from the close of the accounting year. The Institute should pursue the matter with Audit authorities to prevent delays at the stages of auditing of accounts and submission of the draft and final Audit Report thereon to the Institute in future. The Institute also should not take long time to get the finalised documents approved by the Management Council. The Ministry and the Institute should strictly monitor the timely finalisation and laying of the required documents. The Ministry should advise the Institute to clear their backlog of the report and accounts for the year 1990-91

1	2	3
		and 1991-92 without further delay. In case of delay the Ministry should invariably lay a statement explaining in chronological order the various events that led to delay in placing the documents before Parliament.
5	2.6	The Committee are unhappy to note that the Annual Reports and Audited Accounts of the Corporation for the years 1989-90, 1990-91 and 1991-92 were laid on the Table of Lok Sabha after a delay of about 15 months, 7½ months and 2 months respectively.
6.	2.7	The Committee note that the Corporation approached the Company Law Board for appointment of Statutory Auditors as late as 15 March, 1990 for auditing the accounts for the year 1989-90. Thereafter, the Board took a time of 12 months to appoint the Auditors. The Corporation could have avoided this delay by approaching the Law Board well in advance. The Committee therefore, recommend that the Corporation should take up the matter of appointment of Statutory Auditors by the Company Law Board well before close of the relevant accounting year thus giving sufficient time to the Board for the purpose. The Committee trust that the Corporation and the Ministry would not delay the matter on this account in future.
7.	2.8	The Committee also note that the Corporation could compile their accounts for the year 1989-90 only in May, 1991. These accounts were needed to be compiled by May, 1990 i.e. within 3 months of the close of the accounting year as recommended by the Committee in paras 1.16 and 3.5 of their First Report (Fifth Lok Sabha). The Committee regret that their recommendations have not been followed by the Ministry of Industry and the Corporation. The Committee therefore, reiterate their aforesaid recommendation that the Annual Report together with the Audited Accounts and Audit Report thereon for a particular year should be laid on the Table within nine months of the close of the accounting year. To comply with this requirement proper time schedule should be prepared and adhered to for compilation of accounts and their auditing. Normally a period of three months should be sufficient for compilation of accounts and their submission to audit. The next six months should be given for auditing of accounts, for printing of report and for sending to Government for laying. If for any reason the report; audited accounts and Audit Report cannot be laid within the stipulated period of nine months, the Ministry

1	2	3
		<p>should lay within 30 days of expiry of the prescribed period, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period. The Committee trust that the Ministry of Industry (Deptt. of Small Scale Industries and Agro and Rural Industries) would follow in letter and spirit the recommendations of the Committee in the matter of laying before Parliament the reports and accounts of the Corporation.</p>
8	3.6	<p>The Committee are unhappy to note that the Annual Report and Audited Accounts of the Navodaya Vidyalaya Samithi, New Delhi for the year 1989-90 were laid after a delay of about 18½ months. These documents for the subsequent year 1990-91 were laid on 20 August, 1992 again after a delay of about 7½ months.</p>
9	3.7	<p>The Committee also find that 11 months were taken by the auditors in auditing and furnishing the final audit report to the Samithi and about 10 months were taken by the Department of Education in preparing review and delay statements and getting all these documents authenticated from the Minister for their being laid in Lok Sabha after receipt of the required documents from the Samithi.</p>
10	3.8	<p>The Committee regret to note that in the delay statement laid alongwith the Annual Report and Audited Accounts for 1989-90 in Lok Sabha, the Ministry did not elaborate reasons for the delay of about 18½ months. In the absence of detailed delay statement, the Committee are unable to identify the stages where the delay took place in finalising the accounts and suggest remedial measures to improve the situation. In the case of delay beyond control, the Ministry may henceforth lay on the Table of the House the delay statement indicating all the events in chronological order to help the Committee to pin point the particular stage leading to delay and recommend measures to cut down/eliminate the delay in laying the reports and accounts of future years.</p>
11	3.9	<p>The Committee recommend that the Ministry should draw up a time schedule for completion of each stages viz. compilation of accounts, getting them audited, furnishing of draft and final audit reports by Auditors, adoption, authentication, translation, printing of Annual Reports, Audited Accounts and Review and their laying on the Table of Lok Sabha within nine months of the close of the accounting years and to achieve the desired goal, the time schedule so drawn up should strictly be adhered to in the Ministry as well as in the Samithi.</p>

1	2	3
12	4.6	<p>The Committee are unhappy to note that the Annual Report and Audited Accounts of the Salar Jung Museum, Hyderabad for the year 1989-90 were laid on the Table of Lok Sabha on 17 December, 1992 after a delay of about 23½ months. The Committee find from the information furnished in the delay statement and subsequent clarification given by the Ministry that the said Annual Report and Audited Accounts of the Museum for the year 1989-90 were received in the Ministry on 16 December, 1990. The Committee regret to note that the Ministry of Human Resource Development (Department of Culture) prepared review and delay statements and got all the documents authenticated from the Minister without taking into consideration whether the Annual Accounts contained the requisite audit certificate or not. It is even more surprising that these documents without the requisite audit certificate were sent to Lok Sabha Secretariat on 6 September, 1991 for being laid in Parliament. It was only on being pointed out by Lok Sabha Secretariat that the Annual Accounts did not contain the required audit certificate, the Ministry came to know of their lapse and then wrote to Salar Jung Museum for furnishing the requisite certificate to the Ministry. The Ministry, however, did not explain any reasons for the Museum having taken eleven months in furnishing the audit certificate to the Ministry. The sequence of events clearly indicates the lackadaisical approach both on the part of the Ministry and the Museum in finalisations and laying of the requisite documents in Parliament. Plea of the Ministry that these documents could not be laid in Parliament in the Budget Session of 1991 due to dissolution of the House is hardly justified. The Committee are distressed to note that these documents of the Museum for the subsequent year 1990-91 were laid after a delay of about 7 months while these documents for the year 1991-92 which were due for being laid by 31 December, 1992 are yet to be laid.</p>
13	4.7	<p>The Committee feel that had the Ministry exercised due vigilance after receipt of the documents, much of the delay in laying these documents for the year 1989-90 could have been avoided. The Committee recommend that in future senior officers both in the Ministry and the Museum should be entrusted with the responsibility to ensure timely finalisation and laying of the required documents in Parliament within the stipulated period. The Ministry should take adequate precautionary steps to ensure that documents are complete and correct in all respects before sending them to Lok Sabha Secretariat for being laid in Parliament. The Ministry should ensure that these documents for the year 1991-92 are placed before Parliament without further delay.</p>

1	2	3
14	5.8	<p>The Committee note that the Audited Accounts and Audit Report thereon of the University of Delhi for the year 1989-90 were laid on the Table of Lok Sabha as late as on 31 March, 1992 and the Annual Report for the said year was laid on 22 December, 1992 whereas these were required to be laid by 31 December, 1990. Even after allowing the prescribed period of 9 months by the Committee in paragraphs 1.16 and 3.5 of their First Report (Fifth Lok Sabha), the delay involved works out to be 15 months in laying Audited Accounts and Audit Report and 24 months in laying the Annual Report.</p>
15.	5.9	<p>The Committee also note that the delay was caused in (i) compilation of accounts; (ii) auditing and finalising of final audit report by auditors; (iii) getting the audited accounts approved from the Court of the University; and (iv) getting the audited accounts authenticated from the Minister for laying them in Parliament. The Committee are unhappy to note that the University took inordinately seven months in compiling their accounts as against three months prescribed by the Committee and eight months were taken by the Principal Director of Audit in auditing and furnishing the final audit report to the University. About 5 months were taken by the University after receipt of the Audit Report to get the audited accounts approved from the Court of the University. This clearly shows the casual approach on the part of the higher officers of the University for taking such a long time in getting approval on the audited accounts from the Court of the University.</p>
16.	5.10	<p>The Committee are distressed to note that the Ministry took unreasonable time of 7½ months in getting the Audited Accounts authenticated from the Minister. They see no valid reason for this abnormal delay. The Committee feel that neither urgent steps were taken nor the University and Ministry felt any necessity at any stage that the Annual Report, Audited Accounts and Audit Report were to be laid in time. They regret to observe that the Ministry did not adhere to the earlier recommendations of the Committee made in their 22nd Report (6th Lok Sabha) in this regard.</p>
17.	5.11	<p>The Committee, therefore, recommend that the Ministry, in consultation with the University, should chalk out a time-bound schedule for finalisation and submission of the Audited Accounts, Audit Report and Annual Report. To achieve the desired results of the schedule so prepared, there should be proper monitoring both in the Ministry as well as in the University by the senior authorities.</p>
