

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

(TENTH LOK SABHA)

TENTH REPORT

(Presented on 7-12-1993)



**LOK SABHA SECRETARIAT
NEW DELHI**
December, 1993/Agrahayana, 1915 (Saka)
Price: Rs. 20/-

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

1. Shri Chhedi 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 Kumar — *Under Secretary*

INTRODUCTION

1. 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 Tenth 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) Oil Industry Development Board for the year 1990-91; (ii) National Institute of Foundry and Forge Technology, Ranchi for the year 1989-90; (iii) National Institute of Urban Affairs for the years 1985-86, 1986-87, 1987-88 and 1990-91; (iv) Kendriya Vidyalaya Sangathan, New Delhi for the year 1989-90; and (v) Centre for Materials for Electronics Technology (C-MET) for the year 1990-91 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 30 November, 1993.

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

NEW DELHI;
30 November, 1993

9 Agrahayana, 1915 (Saka)

CHHEDI PASWAN
*Chairman,
Committee on Papers Laid
on the Table.*

CHAPTER I

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE OIL INDUSTRY DEVELOPMENT BOARD FOR THE YEAR 1990-91

The Oil Industry Development Board was set up by the Central Government under Section 3 of the Oil Industry Development Act, 1974, on the 13th January, 1975.

1.2 The Annual Report and the Annual Accounts of the Oil Industry Development Board, New Delhi for the year 1990-91 were laid together with the 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 made in para 3.5 of their First Report (Fifth Lok Sabha), the aforementioned documents should have been laid by 31 December, 1991. Thus, the delay in laying the Annual Report and Audited Accounts came to about 12 months. In the statement laid alongwith Annual Report, the reasons for delay had been explained as under:—

‘The Annual Report and Audited Accounts for 1990-91 in respect of the Oil Industry Development Board were required to be laid in Parliament before 31st December, 1991. The reasons why this could not be done are given below:—

(1) Date of submission of Accounts to Audit	21-6-91
(2) Date on which audit was completed	22-7-91
(3) Date of receipt of certified accounts	27-12-91
(4) Date of circulation to Board members for approval	1-1-92
(5) Last approval received on	20-4-92
(6) Date of ratification by the Board	11-6-92
(7) Date of Hindi Translation of the audit certificate	30-6-92
(8) Date of printing of Annual Report	10-8-92
(9) Date of receipt of Annual Report and Accounts in the Ministry	13-8-92

The copies of the Annual Report and Accounts were received in the Ministry of Petroleum and Natural Gas on 13.8.92 and action to lay the Annual Report and Accounts of the Oil Industry Development Board for the year 1990-91 in Parliament was taken immediately. However, these could not be laid during the Monsoon Session of Parliament, as both the Houses were adjourned on 20th August, 1992.”

1.3 In this connection, the Ministry of Petroleum and Natural Gas were requested to furnish information on certain points. The points and replies furnished thereto are as under:—

POINTS	REPLIES
I. The dates when—	
(a) The Statutory auditors were appointed;	As per provisions of Section 20(2) of the Oil Industry Development Act, OI DB's audit is conducted by the C&AG each year through Principal Director of Commercial Audit, Bombay.
(b) The accounts of the Board were compiled and were ready for being handed over to auditors;	The Accounts of the Board were compiled and ready for Audit on 21.6.91.
(c) The auditing of accounts commenced;	The Audit of Accounts of the Board for the year 1990-91 was undertaken by the C&AG from 18-7-91 to 22-7-91.
(d) The Annual Report was finalised.	After receipt of the certified accounts from C&AG on 27.12.91 in OI DB, the Annual Report was finalised by OI DB on 1.1.92.
II. The reasons for taking about 5 months by Auditors in furnishing the certified accounts after completion of auditing on 27.7.1992.	The Audit Report on the Accounts of OI DB was received in OI DB office on 22.7.91. After verification of facts, final reply to the report was furnished to the Director of Commercial Audit on 30.9.91. The certified accounts were received in OI DB from the Director of Commercial Audit, Bombay only on 27.12.91.
III. The reasons for taking another 6 months after receipt of the certified accounts to get them approved/ratified by Board members.	After receipt of the certified accounts, the report was circulated to the Board members for approval on 1.1.92. Approval from all the members was re-

POINTS

REPLIES

IV. The timely steps taken by the Ministry and the Board to prevent the aforesaid delays in finalisation of the Annual Report and Audited Accounts.

V. The latest position regarding finalisation of these documents of the Board for the year 1991-92. When these are expected to be laid in Parliament.

VI. The remedial measures taken by the Ministry and Board such as drawing up a time bound programme for timely finalisation and submission of the requisite documents by the Board to the

OIDB's Ministry for their being laid in Parliament within the prescribed period. The kind of monitoring done in the Ministry and the Board of such time schedule, if any.

ceived on 20.4.92. The report was ratified by the Board in its meeting held on 11.6.92. The Hindi translation of the report was finalised on 30.6.92. The Annual Report was, thereafter, got printed both in Hindi and English. The printed copies were received in OIDB office on 10.8.92 and sent to the Ministry on 13.8.92.

Every possible effort is being made to avoid such delays in future.

Certified accounts for 1991-92 have been received in OIDB from the Director of Commercial Audit, Bombay on 7.12.92. The Report is under finalisation. It is expected to be circulated to the Board members very shortly.

It is proposed to submit the next Annual Report in the early part of next session of Parliament. Matter is also being taken up with the audit authorities for scheduling

audit earlier. They are also being requested to render the audit certificate in future sufficiently in advance with a view to enabling presentation of the future Annual Reports and Accounts by the dates laid down for presenting these documents before Parliament.

1.4 The matter was considered by the Committee on Papers Laid on the Table of Lok Sabha at their sitting held on 8 April, 1993.

1.5 The Committee are unhappy to note that the Annual Report and Audited Accounts of the Oil Industry Development Board for the year 1990-91 were laid after a delay of about 12 months.

1.6 The Committee find that the Board took about two months to reply to the Audit Report of the Director of Commercial Audit who then took about four months to furnish final Audit Report to the Board. Thereafter the Board members took about three and half months to approve the certified accounts. After this another 1½ month were taken to get the Audit Report ratified from the Board. The Board took a long period of 9 months to finalise the Annual Report. In the opinion of the Committee this delay could be minimised by establishing contacts and holding meetings at appropriate level. The Committee are constrained to observe that these important documents were not prepared and finalised with the seriousness they deserve. The Committee trust that the Ministry would attach due importance to the matter and ensure compliance of the requirement.

1.7 The Committee recommend that the Ministry of Petroleum and Natural Gas in consultation with the Board should draw up a time bound programme for each stage of finalisation of the report and accounts and entrust the job of monitoring to some higher authority in the Board as well as in the Ministry with a view to ensure that each stage of processing the matter is completed according to the programme so drawn up and the Annual Report, accounts and the 'Review' of the Board's performance during the year under report, are placed before Parliament within nine months of the close of the accounting year.

CHAPTER II

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL INSTITUTE OF FOUNDRY AND FORGE TECHNOLOGY, RANCHI FOR THE YEAR 1989-90

The National Institute of Foundry and Forge Technology, Ranchi was established in collaboration with UNDP-UNESCO in 1986 with the main objective of providing trained manpower and up-to-date technical know-how to the Foundry and Forge Industries in the country.

2.2 The Annual Report and Audited Accounts of the National Institute of Foundry and Forge Technology, Ranchi (NIFFT) for the year 1989-90 were laid together with Review and Delay statements on the Table of Lok Sabha on 12 May, 1992. As per recommendation of the Committee on Papers laid on the Table made in para 3.5 of their first report (Fifth Lok Sabha), the aforementioned Annual Report and Audited Accounts should have been laid on the Table of Lok Sabha by 31 December, 1990. Thus, the delay in laying the Annual Report and Audited Accounts comes to about 16½ months.

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

“.....The copies of the Annual Report in English and Hindi for the year 1989-90 were received from the Institute on 26 December, 1990 and the printed copies of Audit Report for 1989-90 in both versions were received on 14 February, 1991. This Report of the Institute for 1989-90 could not be laid on the Table of the House because of short period Session of Rajya Sabha and dissolution of Ninth Lok Sabha. Extension of time beyond 31.12.1990 for laying these Reports of the Institute for 1989-90 on the Table of the House was obtained from the Committee on Papers Laid. After constitution of the 10th Lok Sabha, the Parliament Session has commenced and, therefore, the Annual and Audit Reports for 1989-90 of the National Institute of Foundry and Forge Technology, Ranchi, are now being laid before the House.”

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

POINTS	REPLIES
I. The dates when—	
(a) the Review and delay statements were prepared in the Ministry;	Review and delay statements on Annual Report of National Institute of Foundry and Forge Technology, Ranchi for the year 1989-90 were prepared by this Ministry on 11.7.91 for the purpose.
(b) the Annual Report and Audited Accounts alongwith Review and delay statements were got authenticated from the Minister for being laid in Lok Sabha.	Annual and Audit Reports in English and Hindi alongwith delay statement of the Institute for the year 1989-90 were got authenticated from the authority on 2.5.1992 for being laid in the Lok Sabha.
II. The reasons for the delay of about 1½ month in submission of the Audit Report by the Institute to the Ministry for being laid in Lok Sabha.	Audit of accounts of the Institute for the year 1989-90 was carried out by the concerned Auditor General during July 27 to August 9, 1990. Thus the Audit Report was received by the Institute on January 21, 1991.
III. The reasons for not laying these documents during the year 1991 itself either in Budget Session or Winter Session of Parliament.	On receipt of Annual and Audit Reports of the Institute for the year 1989-90 on 14.2.91, all the formalities like preparation of Review/delay statements (English and Hindi) and authentication thereof were completed on 2.5.92, and the documents were finally laid on the Table of House on 12.5.1992 in the Lok Sabha and on 8.5.1992 in the Rajya Sabha.

POINTS

REPLIES

- | POINTS | REPLIES |
|--|---|
| IV. The latest position regarding finalisation of the Annual Report and Audited Accounts of the Institute for the subsequent year 1990-91. When these are expected to be laid? | The Annual and Audited Accounts of the National Institute of Foundry and Forge Technology, Ranchi for the year 1990-91 were laid in Parliament on 20.8.1992 |
| V. The remedial measures taken or proposed to be taken to ensure timely laying of the Annual Report and Audited Accounts, in future. | All efforts are being made to ensure that there is no delay in laying these documents before the House. |

2.5 The matter was considered by the Committee on Papers laid at their sitting held on 24 March, 1993.

2.6 The Committee are unhappy to note that the Annual Report and audited accounts of the National Institute of Foundry and Forge Technology, Ranchi for the year 1989-90 were laid on the Table of Lok Sabha on 12 May, 1992 after a delay of about 16½ months and these documents for the year 1990-91 were laid after a delay of about 8½ months.

2.7 The Committee find from delay statement and subsequent information furnished by the Ministry of Human Resource Development (Department of Education) that the Ministry had received the printed copies of the Annual Report and Audit Report from the Institute as early as on 14 February, 1991. Thereafter, the Ministry took about 15 months for preparation of Review, delay statement and authentication of the documents. Such a long period was taken by the Ministry knowing fully well that the matter had already been delayed. Had the Ministry realised the gravity of the situation and rushed the aforesaid action on its part, the delay could have been minimised and the documents laid in the House well before dissolution of the Ninth Lok Sabha in March 1991.

2.8 The Ministry further did not care to lay these documents even in the Budget Session or Winter Session of Tenth Lok Sabha in 1991. The Committee conclude that the Ministry had allowed things to take their own time and as such the required documents were laid on the Table of Lok Sabha only in May, 1992 after an unjustified delay of about 16½ months. The Committee regret to observe that as a remedial measure, the Ministry have stated in a routine way that all efforts are being made to ensure timely laying of the required documents. This shows the extent of seriousness of the Ministry in the matter of making the organisation accountable to the Parliament. The Committee, therefore, take a serious view of the casual approach of the Ministry in ensuring timely finalisation and laying of the required documents in Parliament.

2.9 The Committee recommend that the Ministry should not take such an unduly long period in preparing delay and Review statements and getting the required documents authenticated and to achieve the goal the Ministry should entrust the responsibility of monitoring the finalisation of the documents to a senior officer in the Ministry and he may ensure that the Annual Reports, Audited Accounts, Review, delay statements are finalised quickly and placed before Parliament within the specified period of nine months from the close of the accounting year, after receipt of the required documents from the Institute.

CHAPTER III

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL INSTITUTE OF URBAN AFFAIRS FOR THE YEARS 1985-86, 1986-87, 1987-88 and 1990-91

The National Institute of Urban Affairs (NIUA) was set up in 1976 as a premier institute of Urban Research in the country. Its objectives are to enhance understanding of urbanisation process and of urban issues.

3.2 The Annual Report and Audited Accounts of the National Institute of Urban Affairs, New Delhi for the year 1985-86 were laid together with Review and Delay statement on the Table of the Lok Sabha on 18 March, 1992 and these documents for the years 1986-87, 1987-88 and 1990-91 were laid earlier on 11 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, 1986, 1987, 1988 and 1991 *i.e.* within nine months of the close of the relevant accounting year. Thus, the delay in laying the Annual Report and Audited Accounts of the Institute for the years 1985-86, 1986-87, 1987-88 and 1990-91 came to about 62½ months, 50½ months, 38½ months and 2½ months respectively.

3.3 The Annual Report and Audited Accounts of the Institute for the years 1988-89 and 1989-90 were laid earlier on the Table of Lok Sabha on 16 May, 1990 and 27 February, 1991 after a delay of about 4½ months and 2 months respectively. However, the delay statement in respect of these documents for the year 1988-89 was laid on the Table of Lok Sabha on 11 March, 1992.

3.4 In the statements laid alongwith Annual Reports and Audited Accounts of the Institute for the years 1985-86, 1986-87, 1987-88. The reasons for delay have been explained as under:—

“The Annual Report and Audited Accounts of the National Institute of Urban Affairs, New Delhi for the years 1985-86, 1986-87 and 1987-88 could not be laid in Parliament due to administrative reasons with regard to procedural and other aspects for laying such reports on the Table of the House.”

3.5 In this connection, the Ministry of Urban Development, who were requested to furnish information on certain points, have furnished the same given in the ANNEXURE.

3.6 The Ministry of Urban Development further clarified that prior to 1985 the Annual Reports and Audited Accounts of the Institute were not

laid in Parliament as the grant-in-aid released to the Institute was less than Rs. 5 lakh. The Ministry overlooked the fact that these documents of the Institute were required to have been laid in Parliament from the year 1985-86 onwards. The Annual Report and Audited Accounts of the Institute for the year 1988-89 were laid for the first time on the Table of the Lok Sabha on 16 May, 1990 and these documents for the years 1989-90 were laid on 27 February, 1991 when the Rajya Sabha Committee on Papers laid took evidence of the representative of the Ministry in the matter in May, 1991 and directed the Ministry to lay all the earlier the Annual Report and Audited Accounts of the Institute for the years 1985-86 to 1987-88 alongwith delay statements in respect of the reports laid earlier, all these documents were laid in Lok Sabha during March, 1992.

3.7 The Annual Report and Audited Accounts of the Institute for the year 1991-92 were laid on the Table of Lok Sabha on 2 February, 1993.

3.8 The matter was considered by the Committee on Papers laid on the Table at their sitting held on 24 March, 1993.

3.9 The Committee regret to note that the Annual Reports and Audited Accounts of the National Institute of Urban Affairs, New Delhi for seven years i.e. from 1985-86 to 1991-92 were laid on the Table of the House after delays ranging from 2 months to 62½ months. The dates of laying of the aforesaid documents of the Institute are as under:—

Sl. No.	Year	Date of laying	Delay
1.	1985-86	18.3.1992	62½ months
2.	1986-87	11.3.1992	50½ months
3.	1987-88	11.3.1992	38½ months
4.	1988-89	16.5.1990	4½ months
5.	1989-90	27.2.1991	2 months
6.	1990-91	11.3.1992	2½ months
7.	1991-92	24.2.1993	2 months

Besides abnormal delays, the above dates clearly indicate irregularities in laying these documents as the Annual Reports and Audited Accounts of the Institute for three accounting years from 1985-86 to 1987-88 were laid in March, 1992 while these documents relating to the subsequent years 1988-89 and 1989-90 were laid earlier i.e. during May, 1990 and February, 1991 respectively.

3.10 The Committee regret that in delay statements laid alongwith the Annual Reports and Audited Accounts of the Institute for the years 1985-86, 1986-87 and 1987-88 it was casually stated that these documents could not be laid in Parliament due to administrative reasons with regard to procedural and other matters without clearly explaining the various dates of finalisation of these documents and the quantum of delay involved at various stages therein. It was only when subsequent clarifications were sought, the

Ministry of Urban Development explained that as per Government of India's decision (No. 6) under G.F.R. 150, Reports of the Institute prior to the year 1985-86 were not required to be laid in Parliament as the grant-in-aid given was less than Rs. 5 lakhs and also that the Ministry overlooked the requirement of laying these documents in Parliament from the year 1985-86 onwards. All of a sudden the Ministry started laying for the first time the Annual Report and Audited Accounts of the Institute from the year 1988-89. When Rajya Sabha Committee on Papers Laid took a serious note of this irregularity and directed the Ministry to lay all the documents for the earlier years *i.e.* 1985-86 to 1987-88, these documents then were laid in March, 1992. However, the Ministry could not explain as to why these documents for the years prior to 1985-86 *i.e.* 1981-82 and 1982-83 were also not laid when the grant-in-aid given to the Institute during these years was also above Rs. 5 lakhs (statement of grant-in-aid given to the Institute in Annexure). The Committee are distressed to find the glaring lapse on the part of the Ministry that the Government of India decision contained in G.F.R. 150 (No. 6) which is applicable to private and voluntary organisations only has been applied wrongly to this Government owned and run Institute. Consequently, the Ministry neglected the necessity of laying the Annual Reports and Audited Accounts of the Institute in Parliament, irrespective of the amount of grant given during all these years, as per recommendation of the Committee on Papers Laid on the Table of the Lok Sabha.

3.11 The Committee cannot but conclude that it is a case of pure negligence and wrong interpretation of Rules on the part of the Ministry in the matter of laying the Annual Reports and Audited Accounts of the Institute which lead to non-laying of the required documents in Parliament to ensure its accountability for the grant-in-aid received since its establishment in the year 1975-76.

3.12 The Committee, therefore, recommend that the Ministry should immediately take steps to finalise the annual Reports and Audited Accounts of the past years since 1975-76 and lay them in Parliament at the earliest. The Ministry on its part should not allow such casualness to prevail in the matter of laying these documents in Parliament in future. It should also be noted that in case of delay a statement giving detailed reasons in chronological order for such delay should be laid alongwith the required documents in Parliament.

*Amount released as grant-in-aid to National Institute of Urban Affairs
since its inception*

Year	Rs.
1975-76	50,000/-
1976-77	85,000/-
1977-78	2,00,000/-
1978-79	2,00,000/-
1979-80	1,45,000/-
1980-81	4,80,000/-
1981-82	7,50,000/-
1982-83	7,50,000/-
1983-84	3,00,000/-
1984-85	2,00,000/-
1985-86	12,50,000/-
1986-87	19,10,000/-
1987-88	24,56,000/-
1988-89	27,81,000/-
1989-90	29,00,000/-
1990-91	37,00,000/-
1991-92	32,40,000/-
1992-93	40,00,000/-

CHAPTER IV

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF KENDRIYA VIDYALAYA SANGATHAN, NEW DELHI FOR THE YEAR 1989-90

The Kendriya Vidyalaya Sangathan is a registered Society established on 15 December, 1965 to provide, establish, endow, maintain and manage schools called Kendriya Vidyalayas with the object of catering to the educational needs of children of transferable employees of Government of India.

4.2 The Annual Report and Audited Accounts of the Kendriya Vidyalaya Sangathan, for the year 1989-90 were laid together with Review and delay statement on the Table of Lok Sabha on 14 July, 1992. As per recommendation 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 nine months of the close of the accounting year. Thus the delay in laying Annual Report and Audited Accounts of the Sangathan comes to about 18½ months.

4.3 In the statement laid alongwith Annual Report and Audited Accounts of the Sangathan, the reasons for delay have been explained as under:—

“The Annual Report and Audited Accounts of the Kendriya Vidyalaya Sangathan for the year 1989-90 could not be laid on the Table of the Lok Sabha by the prescribed date as these documents are required to be adopted by the Board of Governors of the Kendriya Vidyalaya Sangathan before being laid on the Table of the Lok Sabha. The English version of the Annual Report of the Kendriya Vidyalaya Sangathan was received by the Sangathan from the printer in July, 1991 but the Hindi version of the Report could not be delivered by the printer till the first week of October, 1991. In these circumstances, these documents could not be laid earlier and, therefore, the same are being laid now on the Table of the Lok Sabha.”

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

POINTS	REPLIES
I. The date when—	
(a) the statutory auditors were appointed for auditing of accounts;	The Statutory auditors for Kendriya Vidyalaya Sangathan were appointed by the Ministry of Human Resource Development for the period of 1987-88 to 1991-92 on 5.1.1988.
(b) the accounts of Sangathan were compiled and were ready for being handed over to auditors;	The accounts of the Sangathan were ready and handed over to auditors on 1.11.1990.
(c) the accounts were handed over to auditors for auditing;	
(d) the auditing of accounts commenced by the auditors and the time taken in it;	The audit commenced from 10.12.1990 and ended on 4.1.1991 (26 days).
(e) the final audit report was furnished by the auditors;	The final Audit Report in English and Hindi was received in Kendriya Vidyalaya Sangathan on 11.7.1991 and 5.8.1991 respectively.
(f) the annual report was finalised;	The annual report was finalised on 2.12.1990.
(g) the Annual Report and Audited Accounts were got approved from the Annual General Meeting/Governing Body/Executive Committee/Finance Committee of the Sangathan;	The audited accounts and the audit report are placed on the Table of the Parliament as and when received from the Principal Director of Audit, New Delhi. It does not require prior approval of the Finance Committee/Board of Governors for laying in the Parliament.

POINTS

REPLIES

(h) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;

(i) the finalised Annual Report and Audited Accounts both Hindi and English version were sent to the Ministry for being laid in Parliament;

(j) the delay statement and review were prepared by the Ministry; and

(k) the Annual Report and Audited Accounts alongwith Review Statement and Delay Statement were got authenticated from the Minister.

II. 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?

(i) The Annual Report was taken up for translation and printing on 21.12.1990 and was delivered on 7.10.1991 by the printers.

(ii) The time taken for translation and printing of audited accounts both in Hindi and English took 15 days (6.8.1991 to 20.8.1991).

(i) The finalised Annual Report both in Hindi and English was sent to the Ministry on 5.11.1991.

(ii) The printed copies of audited accounts both in Hindi and English were received by the Ministry on 23.8.1991.

The delay statement and review were prepared by the Ministry on 5.12.1991.

The Annual Report and Audited Accounts alongwith "Review" and Delay Statements were authenticated by the Hon'ble Minister for Human Resource Development on 25.6.1992.

The audit of accounts for the year 1990-91 has been conducted from 22.2.1992 to 16.4.1992. The report is still awaited. The programme for audit of 1991-92 will be finalised after the consolidation of accounts by Kendriya Vidyalaya Sangathan which is in hand.

POINTS

REPLIES

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| <p>III. The detailed remedial measures taken both in the Ministry and the Sangathan 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 Sangathan is being asked to initiate necessary steps to avoid delay and continuously monitor so as to ensure that the required documents are placed before Parliament within the prescribed time limit.</p> |
|--|--|

4.5 At their sitting held on 8 April, 1993, the Committee on Papers Laid on the Table considered the reasons given by the Ministry of Human Resource Development (Department of Education) in regard to delay in laying Annual Report and Audited Accounts of Kendriya Vidyalaya Sangathan for the year 1989-90. The Committee decided that the representatives of the Department of Education might be asked to appear before the Committee to elaborate the reasons for delay in laying these documents before Parliament.

4.6 The Committee took evidence of the representatives of the Ministry of Human Resource Development (Department of Education) on 12 May, 1993 on the question of delay in laying Annual Report and Audited Accounts of Kendriya Vidyalaya Sangathan for the year 1989-90.

4.7 When asked to explain the reasons for delay in laying Annual Report and Audited Accounts of Kendriya Vidyalaya Sangathan for the year 1989-90 in Parliament, the representative of the Ministry stated that K.V.S. had to collect the information from about 700-800 schools through their regional offices located at different places in the country. Firstly, compilation of accounts was done at school level and then at regional level. Final compilation of accounts was done at the headquarter after receipt of the accounts from the regional offices. Thus, a delay caused at one level, caused a compound delay at the subsequent levels. He added that there had been slippage of dates at various stages of finalisation.

4.8 When asked about the reasons for delay in compilation/submission of the accounts in time by the Schools/regional offices, the witness stated that disturbed situation in some States led to delay in compilation and submission of accounts to the subsequent level.

4.9 On being asked to explain the remedial measures taken by the Ministry and the K.V.S., the Commissioner, K.V.S. stated that they had reiterated their instructions to the Schools/regional offices regarding compilation of accounts by the schools upto 30 April and by the regional offices upto 31 May every year. Final compilation would be completed in the K.V.S. headquarter by 30 June for submitting to the auditors by the

same date. He added that in the headquarter office of K.V.S., a cell had been created and the Deputy Commissioner (Finance) had been made personally responsible for ensuring that there was no slippage of the date limits and any slippage would invite adverse notice and action on the defaulting officer. He further added that their first action would be to set the House in order for future.

4.10 The Committee are distressed to note that the Annual Report and Audited Accounts of the Kendriya Vidyalaya Sangathan for the year 1989-90, which in terms of the Committee's recommendation, ought to have been laid in Parliament by 31st December, 1990, were actually laid on the Table of Lok Sabha on 14 July, 1992 i.e. after a delay of about 18½ months. From the information furnished by the Ministry of Human Resource Development (Department of Education) about the delay in finalising the Annual Report and Audited Accounts, the Committee find that about 7 months were taken by the Sangathan in compilation of the annual accounts; about 7½ months were taken by the auditors to complete auditing and furnish the audit report to the Sangathan; about 8½ months were taken by the Sangathan in finalising the Annual Report; about 10 months were taken in translating the Annual Report into Hindi; and the Ministry also took about 7½ months, after receipt of the required documents from the Sangathan, to prepare "review" and delay statements and to get all the documents authenticated from the Minister for being laid in Parliament.

4.11 The Committee are not satisfied with the explanation given by the representatives of the Ministry of Human Resource Development (Department of Education) during their evidence before the Committee in regard to delay at various stages of finalisation of the Annual Report and Audited Accounts. The Committee feel that the delay which has taken place at various stages could be avoided if a careful watch was kept both at K.V.S. level as well as at the level of the Ministry.

4.12 The Committee recommend that a realistic time schedule should be prepared by the Sangathan in consultation with the Ministry and the time schedule so drawn up should be monitored and adhered to both in the Ministry and the Kendriya Vidyalaya Sangathan. If a delay is anticipated at any stage, the matter may be pursued vigorously with the appropriate authority to expedite action. The Ministry of Human Resource Development (Department of Education) should also take necessary steps to obviate delay in preparation of "Review" and authentication from the Minister after receipt of the required documents for being laid in Parliament, and see that the documents are laid on the Table of Lok Sabha within the prescribed limit of 9 months from the close of the accounting years.

CHAPTER V

DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF THE CENTRE FOR MATERIALS FOR ELECTRONICS TECHNOLOGY (C-MET) FOR THE YEAR 1990-91

The Centre for Materials for Electronics Technology (C-MET) was set up with an overall objective of bridging the present gap between the R & D capabilities in the country and the technology for production of materials needed by the industry. The C-MET, which functions under the administrative coordination of Department of Electronics, was registered on March 8, 1990 as a scientific society at New Delhi, under the Societies' Registration Act 1860. Headquarters of C-MET, at New Delhi coordinates the activities of present three Laboratories and houses the centralised information base. C-MET presently is functioning with the skeletal core staff.

5.2 The Annual Report and Audited Accounts of the Centre for Materials for Electronics Technology for the year 1990-91 were laid together with Delay Statement on the Table of the House on 2.12.1992. As per recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (5th Lok Sabha), the aforementioned documents should have been laid before Parliament by 31.12.1991 *i.e.* within 9 months of the close of the accounting year. Thus, the period of delay involved in this case came to about 11 months.

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

“The Annual Report of activities and Audited Accounts Statement of Statutory/Autonomous Organisation and societies etc. which are financed out of funds drawn from the Consolidated Fund of India wholly or partly, are required to be laid on the Table of both the Houses of Parliament within 9 months of the close of the accounting year of the autonomous organisation/society.

The accounting year 1990-91 of the Centre for Materials for Electronics Technology (C-MET), an autonomous scientific society registered on March 8, 1990 under the Societies Registration Act of 1860, substantially financed by the Department of Electronics closed on 31st March, 1991 and accordingly its Second Annual Report and the accounts were to be placed on the Table of both the Houses of Parliament by 31st December, 1991.

The delay was due to the time taken in submitting and obtaining the approval of the Governing Council, getting the Hindi version of the report,

printing of report and initially setting up of the infrastructural facilities for laboratories etc. and recruitment of manpower.

Necessary steps have been taken to ensure that Annual Reports henceforth are submitted within the prescribed period."

5.4 The Department of Electronics who were requested to furnish information on certain points, have furnished the same on 5-3-1993. The points and the replies received thereto are as under:—

POINTS	REPLIES
I. The dates when—	
(a) the Registrar of Societies was approached for appointment of statutory auditors;	The Comptroller and Auditor General of India, New Delhi, as required (not the Registrar of Societies) was approached for approval for appointment of statutory auditors on 30.4.1990.
(b) the statutory auditors were appointed;	The statutory auditors were appointed on 22.10.1990 after receipt of approval of C&AG on 19.10.1990.
(c) the accounts of the Centre were compiled and were ready for being handed over to auditors;	The accounts of the Society including those of three laboratories located at Pune, Hyderabad and Thrissure were compiled and were ready for being handed over to Auditors on 15.6.1991.
(d) the accounts were handed over to auditors for auditing;	The accounts were handed over to Auditors for auditing on 15.7.1991, as per the Programme finalised with Auditors.
(e) the auditing of accounts commenced by the auditors and the time taken in it;	As per the programme finalised with Auditors the auditing of accounts commenced by the auditors on 15.7.1991 and the same were completed and signed on 30.9.1991.

POINTS	REPLIES
(f) the Annual Report was finalised;	Based on the decision of the Governing Council/General Body, and after incorporating certain changes the Annual Report could be finalised on 15.4.1992.
(g) the Annual Report and Audited Accounts were taken up for translation and printing;	To avoid delay in Hindi translation this was sent in two batches to Hindi Cell of DOE <i>i.e.</i> on 14.10.91 the Audited Statement of Accounts; and on 24.4.92 the text of Annual Report.
(h) the finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Department of Electronics for being laid in Parliament; and	The finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Department of Electronics for being laid in Parliament on 21.7.92.
(i) the Annual Report and Audited Accounts alongwith Review Statement and delay Statement and were got authenticated from the Minister.	The Annual Report, Statement of Audited Accounts alongwith Review Statement and Delay Statement were got authenticated from the Minister on 17.8.92.
II. The reasons for taking 3½ months in getting the finalised audited accounts approved from the Governing Council and General Body of the Centre.	Attempts were made to fix the dates of meetings of both the (i) Governing Council; and (ii) General Body during October to December 1991. Meetings of these bodies particularly when important agenda items are to be considered are fixed taking into account the most convenient date to members. These members are generally holding very senior level positions elsewhere in other organisations, and so getting a convenient date sometimes becomes very difficult because of members commitments in their organisations. Both these meetings could finally be convened on

POINTS

REPLIES

- 16.1.1992. After having obtained the approval of the Governing Council the General Body's approval was obtained. Minutes of Governing Council were issued on 17.2.1992 and ratification of the same was completed on 3.3.1992. Minutes of General Body meetings were issued on 5.3.1992 and the ratification of the same was completed on 20.3.1992. After incorporating certain changes the Annual Report could be finalised on 15.4.1992 and the text of the Annual Report was sent for Hindi translation to Hindi Cell of DOE on 24.4.92.
- III. The reasons for taking 4½ months in translation and printing of the finalised Annual Report and Audited Accounts of the Centre.
- The printing of Annual Report (English version) was completed on 15.6.1992 while the receipt of Hindi translation Manuscript took a longer time because of the pre-occupation of Hindi Cell with the work related to Budget Session of Parliament. Manuscript of Hindi version was received on 15.6.1992 and passed on to the printer same day. Because of the summer season due to load shedding etc. the printer took 15 days in finalising the Hindi version of Annual Report. Having received the Hindi version on 30.6.92 the note was originally sent to DOE on 1.7.92. DOE desired to have the Hindi version of the delay statement. The translation and the final version was given by Hindi Cell, DOE on 13.7.92. With these inputs DOE desired on 17.7.92 to give another note. Accordingly, the revised note was sent to DOE on 21.7.92.

POINTS

REPLIES

- IV. The detailed steps taken by the Centre and the Ministry to obviate the delays that had taken place at the aforesaid stages.
- Draft write-up for Annual Report for 1990-91 was available well in time for obtaining clearance from Governing Council and General Body so that the same could be submitted as per schedule. Despite best efforts to submit the Report in time, it got delayed as brought out above.
- V. The reasons for taking 4½ months by the Department of Electronics after receipt of the required documents from the Centre for their being laid in Parliament in December, 1992 instead of July and August, 1992.
- Reports were received by DOE on 27.7.92 and submitted to JS&FA, Secretary, MOS (S&T) MOS (S&T) authenticated the reports on 17.8.92 and the file got back in the Department on 19.8.92 by the time the Monsoon Session was over. Hence, the Report was laid in Parliament during the Winter Session 1992.
- VI. The latest position regarding finalisation of these documents for the subsequent year 1991-92, when these are expected to be laid in Parliament?
- To obtain the approval for Annual Report and Audited Accounts for the year 1991-92, after completing all the formalities for preparation of Audited Accounts and Annual Report, the meeting of the Governing Council and General Body could be fixed on 23.12.1992 at 5.00 P.M. and 6.00 PM respectively. Again in getting the date convenient to the Council members there were some difficulties. Unfortunately due to disturbed situation in many parts of the country and disruption of Indian Airline flight schedule these meetings had to be postponed. However, to avoid any further delay, the approval of the (i) Governing Council and (ii) General Body for the draft Annual Report is being sought by

POINTS

REPLIES

VII. The remedial measures taken or proposed to be taken by the Ministry and the Centre to obviate the recurrence of delays in future.

circulation. Annual Report was planned to be laid in Parliament in Winter Session. However, as explained above, we will now be in a position to lay the Annual Report for the year 1991-92 during the forthcoming Budget Session of the Parliament *i.e.* in February, 1993.

It is stated that steps have already been taken for strict adherence to the time schedule for finalisation of Annual Report and Audited Accounts for the year 1991-92 and further. For Hindi translation and printing the agencies have already been finalised on advance.

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

5.6 The Committee note that the Annual Report and Audited Accounts of the Centre for Materials for Electronics Technology for the year 1990-91 were laid on the Table of Lok Sabha after a delay of 11 months. The Delay took place in preparing and finalising the Annual Report; auditing and furnishing the final audit report to the Centre; translation, printing and sending these documents to the Ministry for being laid on the Table of the House and getting the Annual Report and Audited Accounts authenticated from the Minister and thereafter laying on the Table of Lok Sabha. The Committee also find that the Annual Report and Audited Accounts of the subsequent year 1991-92 were laid on the Table of Lok Sabha on 21 April, 1993 after a delay of 3½ months.

5.7 The Committee recommend that the Department of Electronics in consultation with the Centre should draw up a time bound programme for completion of work at different stages of the compilation of Annual Report and Audited Accounts. Senior officers of the Ministry and the Centre should be made responsible to ensure that these documents are completed in all respects within the prescribed period and placed before Parliament. The Committee are of the opinion that had the Ministry taken timely action in authenticating these documents from the Minister, the delay of 4½ months

in this regard could have been curtailed. The Committee trust that the Ministry to take immediate steps, as soon as the documents for laying in Parliament are received by them, for authentication so that the delay might not occur in future in this account.

NEW DELHI;
30 November, 1993

9 Agrahayana, 1915 (Saka)

CHHEDI PASWAN
Chairman,
Committee on Papers Laid on the
Table (1992-93)

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	1.5	The Committee are unhappy to note that the Annual Report and Audited Accounts of the Oil Industry Development Board for the year 1990-91 were laid after a delay of about 12 months.
2	1.6	The Committee find that the Board took about two months to reply to the Audit Report of the Director of Commercial Audit who then took about four months to furnish final Audit Report to the Board. Thereafter the Board members took about three and half months to approve the Certified accounts. After this another 1 ¹ / ₂ month were taken to get the Audit Report ratified from the Board. The Board took a long period of 9 months to finalise the Annual Report. In the opinion of the Committee this delay could be minimised by establishing contacts and holding meetings at appropriate level. The Committee are constrained to observe that these important documents were not prepared and finalised with the seriousness they deserve. The Committee trust that the Ministry would attach due importance to the matter and ensure compliance of the requirement.
3	1.7	The Committee recommend that the Ministry of Petroleum and Natural Gas in consultation with the Board should draw up a time bound programme for each stage of finalisation of the report and accounts and entrust the job of monitoring to some higher authority in the Board as well as in the Ministry with a view to ensure that each stage of processing the matter is completed according to the programme so drawn up and the Annual Report, accounts and the 'Review' of the Board's performance during the year under report, are placed before Parliament within nine months of the close of the accounting year.

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- 4 2.6 The Committee are unhappy to note that the Annual Report and audited accounts of the national Institute of Foundry and Forge Technology, Ranchi for the year 1989-90 were laid on the Table of Lok Sabha on 12 May, 1992 after a delay of about 16¹/₂ months and these documents for the year 1990-91 were laid after a delay of about 8¹/₂ months.
- 5 2.7 The Committee find from delay statement and subsequent information furnished by the Ministry of Human Resource Development (Department of Education) that the Ministry had received the printed copies of the Annual Report and Audit Report from the Institute as early as on 14 February, 1991. Thereafter, the Ministry took about 15 months for preparation of Review, delay statement and authentication of the documents. Such a long period was taken by the Ministry knowing fully well that the matter had already been delayed. Had the Ministry realised the gravity of the situation and rushed the aforesaid action on its part, the delay could have been minimised and the documents laid in the House well before dissolution of the Ninth Lok Sabha in March, 1991.
- 6 2.8 The Ministry further did not care to lay these documents even in the Budget Session or Winter Session of Tenth Lok Sabha in 1991. The Committee conclude that the Ministry had allowed things to take their own time and as such the required documents were laid on the Table of Lok Sabha only in May, 1992 after an unjustified delay of about 16¹/₂ months. The Committee regret to observe that as a remedial measure, the Ministry have stated in a routine way that all efforts are being made to ensure timely laying of the required documents. This shows the extent of seriousness of the Ministry in the matter of making the organisation accountable to the Parliament. The Committee, therefore, take a serious view of the casual approach of the Ministry in ensuring timely finalisation and laying of the required documents in Parliament.
- 7 2.9 The Committee recommend that the Ministry should not take such an unduly long period in preparing delay and Review statements and getting the required documents authenticated and to achieve the goal the Ministry should entrust the responsibility of monitoring the finalisation of the documents to a senior officer in the Ministry and he
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may ensure that the Annual Reports, Audited Accounts, Review, delay statements are finalised quickly and placed before Parliament within the specified period of nine months from the close of the accounting year, after receipt of the required documents from the Institute.

8 3.9

The Committee regret to note that the Annual Reports and Audited Accounts of the National Institute of Urban Affairs, New Delhi for seven years i.e. from 1985-86 to 1991-92 were laid on the Table of the House after delays ranging from 2 months to 62¹/₂ months. The dates of laying of the aforesaid documents of the Institute are as under:

Sl. No.	Year	Date of laying	Delay
1.	1985-86	18.3.1992	62 ¹ / ₂ months
2.	1986-87	11.3.1992	50 ¹ / ₂ months
3.	1987-88	11.3.1992	38 ¹ / ₂ months
4.	1988-89	16.5.1990	4 ¹ / ₂ months
5.	1989-90	27.2.1991	2 months
6.	1990-91	11.3.1992	2 ¹ / ₂ months
7.	1991-92	24.2.1993	2 months

Besides abnormal delays, the above dates clearly indicate irregularities in laying these documents as the Annual Reports and Audited Accounts of the Institute for three accounting years from 1985-86 to 1987-88 were laid in March, 1992 while these documents relating to the subsequent years 1988-89 and 1989-90 were laid earlier i.e. during May, 1990 and February, 1991 respectively.

9 3.10

The Committee regret that in delay statements laid alongwith the Annual Reports and Audited Accounts of the Institute for the years 1985-86, 1986-87 and 1987-88 it was casually stated that these documents could not be laid in Parliament due to administrative reasons with regard to procedural and other matters without clearly explaining the various dates of finalisation of these documents and the quantum of delay involved at various stages therein. It was only when subsequent clarifications were sought, the Ministry of Urban Development explained that as per Government of India's decision (No. 6) under G.F.R. 150, Reports of the Institute prior to the year 1985-86 were not required to be laid in Parliament as the grant-in-aid given was less Rs. 5 lakhs and also that the Ministry overlooked

the requirement to laying these documents in Parliament from the year 1985-86 onwards. All of a sudden the Ministry started laying for the first time the Annual Report and Audited Accounts of the Institute from the year 1988-89. When Rajya Sabha Committee on Papers Laid took a serious note of this irregularity and directed the Ministry to lay all the documents for the earlier years i.e. 1985-86 to 1987-88, these documents then were laid in March, 1992. However, the Ministry could not explain as to why these documents for the years prior to 1985-86 i.e. 1981-82 and 1982-83 were also not laid when the grant-in-aid given to the Institute during these years was also above Rs. 5 lakhs (statement of grant-in-aid given to the Institute in Annexure). The Committee are distressed to find the glaring lapse on the part of the Ministry that the Government of India decision contained in G.F.R. 150 (No. 6) which is applicable to private and voluntary organisations only has been applied wrongly to this Government owned and run Institute. Consequently, the Ministry neglected the necessity of laying the Annual Reports and Audited Accounts of the Institute in Parliament, irrespective of the amount of grant given during all these years, as per recommendation of the Committee on Papers Laid on the Table of the Lok Sabha.

- 10 3.11 The Committee cannot but conclude that it is a case of pure negligence and wrong interpretation of Rules on the part of the Ministry in the matter of laying the Annual Reports and Audited Accounts of the Institute which lead to non-laying of the required documents in Parliament to ensure its accountability for the grant-in-aid received since its establishment in the year 1975-76.
- 11 3.12 The Committee, therefore, recommend that the Ministry should immediately take steps to finalise the annual Reports and Audited Accounts of the past years since 1975-76 and lay them in Parliament at the earliest. The Ministry on its part should not allow such casualness to prevail in the matter of laying these documents in Parliament in future. It should also be noted that in case of delay a statement giving detailed reasons in chronological order for such delay should be laid alongwith the required documents in Parliament.
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12 4.10

The Committee are distressed to note that the Annual Report and Audited Accounts of the Kendriya Vidyalaya Sangathan for the year 1989-90, which in terms of the Committee's recommendation, ought to have been laid in Parliament by 31st December, 1990, were actually laid on the Table of Lok Sabha on 14 July, 1992 i.e. after a delay of about 18½ months. From the information furnished by the Ministry of Human Resource Development (Department of Education) about the delay in finalising the Annual Report and Audited Accounts, the Committee find that about 7 months were taken by the Sangathan in compilation of the annual accounts; about 7½ months were taken by the auditors to complete auditing and furnish the audit report to the Sangathan; about 8½ months were taken by the Sangathan in finalising the Annual Report; about 10 months were taken in translating the Annual Report into Hindi; and the Ministry also took about 7½ months, after receipt of the required documents from the Sangathan, to prepare "review" and delay statements and to get all the documents authenticated from the Minister for being laid in Parliament.

13 4.11

The Committee are not satisfied with the explanation given by the representatives of the Ministry of Human Resource Development (Department of Education) during their evidence before the Committee in regard to delay at various stages of finalisation of the Annual Report and Audited Accounts. The Committee feel that the delay which has taken place at various stages could be avoided if a careful watch was kept both at K.V.S. level as well as at the level of the Ministry.

14 4.12

The Committee recommend that a realistic time schedule should be prepared by the Sangathan in consultation with the Ministry and the time schedule so drawn up should be monitored and adhered to both in the Ministry and the Kendriya Vidyalaya Sangathan. If a delay is anticipated at any stage, the matter may be pursued vigorously with the appropriate authority to expedite action. The Ministry of Human Resource Development (Department of Education) should also take necessary steps to obviate delay in preparation of "Review" and authentication from the Minister after receipt of the required documents for being laid in Parliament, and see that the documents are laid on the Table of Lok Sabha within the prescribed limit of 9 months from the close of the accounting years.

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The Committee note that the Annual Report and Audited Accounts of the Centre for Materials for Electronics Technology for the year 1990-91 were laid on the Table of Lok Sabha after a delay of 11 months. The delay took place in preparing and finalising the Annual Report; auditing and furnishing the final audit report to the Centre; translation, printing and sending these documents to the Ministry for being laid on the Table of the House and getting the Annual Report and Audited Accounts authenticated from the Minister and thereafter laying on the Table of Lok Sabha. The Committee also find that the Annual Report and Audited Accounts of the subsequent year 1991-92 were laid on the Table of Lok Sabha on 21 April, 1993 after a delay of 3½ months.

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The Committee recommend that the Department of Electronics in consultation with the Centre should draw up a time bound programme for completion of work at different stages of the compilation of Annual Report and Audited Accounts. Senior officers of the Ministry and the Centre should be made responsible to ensure that these documents are completed in all respects within the prescribed period and placed before Parliament. The Committee are of the opinion that had the Ministry taken timely action in authenticating these documents from the Minister, the delay of 4½ months in this regard could have been curtailed. The Committee trust that the Ministry to take immediate steps, as soon as the documents for laying in Parliament are received by them, for authentication so that the delay might not occur in future in this account.
