

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

**(TENTH LOK SABHA)**

**ELEVENTH REPORT**

*(Presented on 9-12-1993)*



**LOK SABHA SECRETARIAT  
NEW DELHI**

*December, 1993/Agrahayana, 1915 (Saka)*

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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
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9. Shri Channaiah Odcyar
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 the Report on their behalf, present thus their Eleventh Report.

2. As a report of examination of some papers laid on the Table during the Fourth, Fifth and Seventh Sessions of Tenth Lok Sabha, the Committee have come across certain cases of delay in laying of the Annual Reports and Audited Accounts of (i) The National Institute of Health and Family Welfare, New Delhi for the year 1990-91; (ii) The Rashtriya Veda Vidya Pratishthan, New Delhi for the years 1987-88 to 1990-91; (iii) The University Grants Commission for the year 1990-91; and (iv) The Indira Gandhi Rashtriya Uran Academy, Fursatganj (Raebareilly) for the year 1989-90 and have made certain recommendations. The conclusions/recommendations of the Committee are reflected in the Report.

3. The Committee considered and adopted the 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  

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9, Agrahayana, 1915 (S)

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

## CHAPTER I

### THE NATIONAL INSTITUTE OF HEALTH AND FAMILY WELFARE, NEW DELHI — DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS FOR THE YEAR 1990-91

The National Institute of Health and Family Welfare was constituted in March, 1977 after amalgamation of the National Institute of Health Administration and Education and the National Institute of Family Planning as an autonomous organisation registered under Societies Act (XXI of 1860) to organise studies and education in the field of health and family welfare. The Institute is financed mainly by grants from the Government of India. During 1990-91, the Institute received Rs. 400.98 lakhs as grants (Rs. 198.12 lakhs under Non-Plan and Rs. 202.86 lakhs under Plan). Besides, the Institute also received Rs. 58.12 lakhs from outside agencies (national and international) for carrying out various research projects.

1.2 The Annual Report, Audited Accounts and Audit Report of the National Institute of Health and Family Welfare, New Delhi, for the year 1990-91 were laid together with Review and delay statement on the Table of the House on 22 December, 1992. In terms of the recommendations of the Committee on Papers Laid on the Table contained in para 3.5 of First Report (Fifth Lok Sabha), the aforementioned documents should have been laid within 9 months of the close of the accounting year *i.e.* by 31 December, 1991. Thus, the delay in laying Annual Report and Audited Accounts of the Institute came to about 12 months.

1.3 In the statement laid with the Annual Report and Audited Accounts, the reasons for delay were explained as under:—

“The Annual Report and the Audited Statement of Accounts for the year 1990-91 in respect of the National Institute of Health and Family Welfare, New Delhi, an Autonomous Body under this Ministry, could not be laid on the Table of the House by the stipulated date, *i.e.* 31st December, 1991, as the Audit of the Accounts by the Director of Audit, Central Revenues, New Delhi could be completed only in September, 1992. The required Audit Certificate has also since been received and the accounts approved by the Governing Body of the Institute in its meeting held on 30th September, 1992.

As such these documents are now being laid before the House to fulfil the requirement in this connection.”

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

POINTS	REPLIES
I. The dates when —	
(a) the statutory auditor's were appointed:	DGACR, New Delhi (Permanent Auditor).
(b) the Accounts of the Institute were compiled and were ready for being handed over to auditors:	31st July, 1991.
(c) the accounts were handed over to auditors for auditing:	31st July, 1991.
(d) the auditing of accounts commenced by the auditors and the time taken in it:	17.12.1991 to 25.2.1992.
(e) the Annual Report was finalised:	July, 1991.
(f) the Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it:	(i) Annual Report in July, 1991 and translated in August, 1991. (ii) Audited Accounts received from DGACR on 2.9.1992 and translated immediately.
(g) the finalised annual report and audited accounts and audit report thereon both in Hindi and English version were sent to the Ministry for being laid in Parliament.	16.11.1992.
(h) the delay statement and review were prepared by the Ministry:	19.11.1992.
(i) the Annual Report and Audited Accounts alongwith Review statement and Delay Statement were got authenticated from the Minister.	9.12.1992.

## POINTS

## REPLIES

- II. The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year 1991-92. When these are expected to be laid in Parliament.
- III. The remedial measures taken or proposed to be taken both in the Ministry and the Institute to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of nine months from the close of the accounting years, in future.

The Annual Report has already been finalised. The Audit of Accounts for the year 1991-92, has already been completed by the DGACR, but the Audit certificate is still awaited from them. These are expected to be laid before Parliament in the next session.

It will be ensured that the Annual Report and the Annual Accounts of the Institute are prepared well in time and latter also submitted to DGACR. The matter with the DGACR will also be taken up to expedite the Audit and issue of Audit Certificate so that these documents could be placed before Parliament well in time.

1.5 The matter was considered by the Committee at their sitting held on 11 June, 1993. In view of the abnormal delay in laying Annual Report and Audited Accounts of the National Institute of Health and Family Welfare, the Committee decided that the Ministry might be asked to explain in writing the delay in the matter of auditing and issue of audit certificate. In their reply dated November, 1993, the Ministry stated as under:—

“.....the reasons for the delay in the auditing and furnishing of audit certificate for 4½ months and 8½ months respectively, in the chronological dates indicated below, as per information furnished by DGACR, New Delhi.

Receipt of the Accounts of the Institute	30.6.1991
Replies to Memos issued and requisite records called by Audit Party, already deputed to the Institute from 4.6.1991	29.8.1991
Response from the Institute received in	Nov. 1991
Audit for Certification taken up in	Dec. 1991
Audit for Certification of Accounts completed on	25.2.1992
Draft SAR prepared and issued to Institute and C&A.G's Office after obtaining clarifications from the Institute.	8.5.1992

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Further Clarifications sought and obtained from NIHFV	13.7.1992
Final SAR drawn up, incorporating clarifications, and issued to the Institute on	2.9.1992

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**1.6 The Committee regret to find that the Annual Report and Audited Accounts and the Audit Report in respect of the National Institute of Health and Family Welfare, New Delhi, for the year 1990-91 were laid on the Table of the House on 22 December, 1992 after a gap of 21 months as against 9 months recommended by the Committee in para 3.5 of First Report (Fifth Lok Sabha), causing a delay of about 12 months.**

**1.7 The Committee are not convinced with the reasons advanced by the Ministry as they have not taken any concrete measures for timely finalisation and submission of accounts by the Institute. The Committee feel that the things have been allowed to take their own time resulting in undue delay in laying of the required documents in Parliament. The delay at the auditing stage could have been taken up with DGACR to see that Accounts were audited expeditiously and Audit Report submitted in time.**

**1.8 The Committee, therefore, recommend that the Ministry, in consultation with the Institute and audit authorities, should chalk out a time-bound schedule for finalisation and submission of the Annual Report and Audited Accounts of the Institute and for their laying together in Parliament. The different stages involved in the schedule should be monitored to obviate the recurrence of delay. Concerted efforts should be made to clear the arrears of the reports and accounts for the years 1991-92 and 1992-93 without further delay.**



## CHAPTER II

### THE RASHTRIYA VEDA VIDYA PRATISHTHAN, NEW DELHI—DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS FOR THE YEARS 1987-88 to 1990-91

Rashtriya Veda Vidya Pratishthan was set by the Government of India on 20 January, 1987, under Societies Registration Act, 1860.

2.2 The Annual Reports and Audited Accounts of the Rashtriya Veda Vidya Pratishthan, New Delhi for the four years viz. 1987-88, 1988-89, 1989-90 and 1990-91 were laid together with delay statements, on the Table of the House on 22 December, 1992. In terms of the recommendations of the Committee on Papers laid on the Table contained in para 3.5 of First Report (Fifth Lok Sabha), the documents should have been laid within nine months of the close of the respective accounting years *i.e.* by 31 December, 1988, 1989, 1990 and 1991 respectively. Thus, the delay in laying Annual Reports and Audited Accounts of the Pratishthan runs to about 4 years, 3 years and 1 year respectively.

2.3 In the statement laid by the Ministry, the reasons for delay for the year 1987-88 were explained as under:—

“Rashtriya Veda Vidya Pratishthan was registered on 20th January, 1987 under the Societies Registration Act, 1860. In the Memorandum of Association and Rules and Regulations of the Pratishthan, there was no mention of the requirement of placing the Annual Report and Audited Accounts on the Table of Parliament. The Pratishthan, however, received the communication from the Department of Education, Ministry of Human Resource Development on 7.4.1992 that the Annual Report and Audited Accounts are required to be placed on the Table of the Parliament. Immediately, therefore, the Pratishthan made the arrangement to comply with the requirement, and steps were taken to get the Annual Report and Audited Accounts for the year 1987-88 printed. The requirement has now been noted for future and the delay is regretted. Annual report and audited accounts of the Rashtriya Veda Vidya Pratishthan for the year 1987-88 are now submitted herewith to be laid in both the Houses of Parliament.

Identical reasons were given for the delay occurring in the subsequent years.”

2.4 The Ministry of Human Resource Development (Department of Education), who were requested to furnish information on certain points in this regard, furnished the same as under:—

POINTS	REPLIES												
<b>I. The dates when—</b>													
(a) the statutory auditors were appointed;	The decision to appoint M/s. H.C. Srivastava & Co. as Auditors of the Pratishtan was ratified in the third meeting of the Finance Committee of the Pratishtan on 24.1.1990.												
(b) the accounts of Pratishtan for the four years 1987-88 to 1990-91 were compiled and were ready for being handed over to auditors;	The accounts of the Pratishtan, are taken up for compilation immediately after the close of the financial year. It takes about 3-4 months in balancing the accounts, reconciliation, preparation of Trial Balance, receipts and payment A/c and the Balance Sheet.												
(c) these accounts were handed over to auditors for auditing;	There is no formal handing over of accounts to Auditors for auditing. The auditing is conducted in batches <i>i.e.</i> vouching, reconciliation and the final audit.												
(d) the auditing of these accounts commenced by the auditors and the time taken in it;	The time taken by the Auditors is normally four to five months. The dates on which the audited accounts were made available to the Pratishtan are as under:— <table style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><u>1987-88</u></td> <td style="text-align: center;"><u>1988-89</u></td> <td style="text-align: center;"><u>1989-90</u></td> </tr> <tr> <td style="text-align: center;">20.10.88</td> <td style="text-align: center;">24.10.89</td> <td style="text-align: center;">26.10.90</td> </tr> <tr> <td style="text-align: center;"><u>1990-91</u></td> <td style="text-align: center;"><u>1991-92</u></td> <td></td> </tr> <tr> <td style="text-align: center;">18.9.91</td> <td style="text-align: center;">27.10.92</td> <td></td> </tr> </table>	<u>1987-88</u>	<u>1988-89</u>	<u>1989-90</u>	20.10.88	24.10.89	26.10.90	<u>1990-91</u>	<u>1991-92</u>		18.9.91	27.10.92	
<u>1987-88</u>	<u>1988-89</u>	<u>1989-90</u>											
20.10.88	24.10.89	26.10.90											
<u>1990-91</u>	<u>1991-92</u>												
18.9.91	27.10.92												
(e) the annual reports were finalised;	The annual reports are normally finalised about a month ahead of the scheduled date of the Governing Council/General Body meeting.												

**POINTS**

**REPLIES**

- |  |  |                |                |                |          |                |                |                |                |  |         |          |  |
|--|--|----------------|----------------|----------------|----------|----------------|----------------|----------------|----------------|--|---------|----------|--|
| <p>(f) the Annual Reports and Audited Accounts were approved from the Governing Body/Executive Committee/Finance Committee of the Pratishtan;</p>      | <p>The annual reports and audited accounts were approved by the Governing Council/General Body of the Pratishtan on the following dates:—</p> <table border="0"> <tr> <td><u>1987-88</u></td> <td><u>1988-89</u></td> <td><u>1989-90</u></td> </tr> <tr> <td>20.10.89</td> <td>24.10.89</td> <td>26.10.89</td> </tr> <tr> <td><u>1990-91</u></td> <td><u>1991-92</u></td> <td></td> </tr> <tr> <td>18.9.91</td> <td>27.10.92</td> <td></td> </tr> </table> | <u>1987-88</u> | <u>1988-89</u> | <u>1989-90</u> | 20.10.89 | 24.10.89       | 26.10.89       | <u>1990-91</u> | <u>1991-92</u> |  | 18.9.91 | 27.10.92 |  |
| <u>1987-88</u>   | <u>1988-89</u>   | <u>1989-90</u> |                |                |          |                |                |                |                |  |         |          |  |
| 20.10.89   | 24.10.89   | 26.10.89       |                |                |          |                |                |                |                |  |         |          |  |
| <u>1990-91</u>   | <u>1991-92</u>   |                |                |                |          |                |                |                |                |  |         |          |  |
| 18.9.91  | 27.10.92   |                |                |                |          |                |                |                |                |  |         |          |  |
| <p>(g) the Annual Reports and Audited Accounts were taken up for translation and printing and the time taken in it;</p>                                | <p>The exact dates have not been maintained. However, the normal period required for translation is about one month and for printing about two months.</p>   |                |                |                |          |                |                |                |                |  |         |          |  |
| <p>(h) the finalised Annual Reports and Audited Accounts in both Hindi and English version were sent to the Ministry for being laid in Parliament;</p> | <p>Finalised annual reports and audited accounts were received in the Ministry for being laid on the Table of the Parliament on the following dates:—</p> <table border="0"> <tr> <td><u>1987-88</u></td> <td><u>1988-89</u></td> </tr> <tr> <td>2.6.92</td> <td>2.6.92</td> </tr> <tr> <td><u>1989-90</u></td> <td><u>1990-91</u></td> </tr> <tr> <td>2.6.92</td> <td>31.3.92</td> </tr> </table>   | <u>1987-88</u> | <u>1988-89</u> | 2.6.92         | 2.6.92   | <u>1989-90</u> | <u>1990-91</u> | 2.6.92         | 31.3.92        |  |         |          |  |
| <u>1987-88</u>   | <u>1988-89</u>   |                |                |                |          |                |                |                |                |  |         |          |  |
| 2.6.92   | 2.6.92   |                |                |                |          |                |                |                |                |  |         |          |  |
| <u>1989-90</u>   | <u>1990-91</u>   |                |                |                |          |                |                |                |                |  |         |          |  |
| 2.6.92   | 31.3.92  |                |                |                |          |                |                |                |                |  |         |          |  |
| <p>(i) the delay statements were prepared by the Ministry; and</p>   | <p>Draft delay statements received in the Ministry alongwith annual reports and audited accounts on the dates given in column (h) above were not in order and the revised delay statements were received in the Ministry on 14.9.1992 and were submitted by the Ministry on 21.9.1992.</p>   |                |                |                |          |                |                |                |                |  |         |          |  |
| <p>(j) the Annual Reports and Audited Accounts alongwith Delay statement were got authenticated from the Minister.</p>                                 | <p>The Annual Reports and Audited Accounts alongwith delay statements were got authenticated from the Deputy Minister on 10.12.1992.</p>   |                |                |                |          |                |                |                |                |  |         |          |  |
| <p>II. The reasons for not laying Review statement alongwith Annual Reports and Audited Accounts as per requirement.</p>                               | <p>Not aware of this fact.</p>   |                |                |                |          |                |                |                |                |  |         |          |  |

## POINTS

## REPLIES

- |   |  |
|---|--|
| <p>III. The reasons for taking about 5 years by the Ministry of Human Resource Development after the establishment of the Pratishtan in January, 1987 to convey to them the requirement of laying Annual Reports and Audited Accounts of the Pratishtan in Parliament within nine months of the close of the accounting year.</p> | <p>We were not aware of the fact that Annual Reports and Audited Accounts of the Pratishtan are required to be laid in the Parliament as the rules of Pratishtan do not envisage submission of Annual Reports etc. to the Parliament.</p>                        |
| <p>IV. The latest position regarding finalisation of these documents of the Pratishtan for the subsequent year 1991-92. When these are expected to be laid in Parliament.</p>   | <p>The accounts for the year 1991-92 have already been audited and approved by the Finance Committee at its meeting held on 26.11.1992. These accounts are to be placed before the Governing Council and General Body meeting to be held in the near future.</p> |
| <p>V. The remedial measures taken by the Ministry in consultation with the Pratishtan to obviate recurrence of delay in laying the required documents in Parliament.</p>  | <p>The requirement for laying the required documents in Parliament have been noted and it is assured that there will be no delay in future.</p>  |

2.5 The matter was considered by the Committee at their sitting held on 11 June, 1993. Not being satisfied with the written explanation given by the Ministry, the Committee decided to hear the representatives of the Ministry to ascertain the exact reasons for inordinate delays. Accordingly, the representatives of the Ministry appeared before the Committee on 9 July, 1993 and tendered oral evidence in the matter.

2.6 During evidence, the representative of the Ministry of Human Resource Development (Department of Education) admitted that they were aware of the recommendations of the Committee contained in paras 1.16 and 3.5 of First Report (Fifth Lok Sabha) which stipulated that all Statutory/Autonomous Organisations, Public Undertakings, Corporations, Joint Ventures, Societies etc., which were financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of shares, subsidies, grants-in-aid etc., either wholly or partly, should lay their Annual Reports/Audit Reports before both the Houses of Parliament irrespective of the fact whether the Statutes, Rules or Regulations of such Organisations provided therefor or not and whether they were registered under the Companies Act, 1956 or not. The representative

attributed the delay mainly to the ignorance of the newly appointed Secretary of the Pratishtan about the requirement of laying these documents on the Table of the House of Parliament.

2.7 When asked as to how without receiving the Audited Accounts of the Pratishtan for the previous years, the Ministry had released funds for the subsequent years, the witness admitted that it was a fault on the part of the Ministry in releasing funds for the subsequent years without receiving the audited accounts.

2.8 In regard to the checks exercised since 1987 by the Ministry in laying these documents in Parliament, the Witness stated that correspondence with the Pratishtan prior to 1992 was not traceable in the Ministry.

2.9 Explaining the reasons for taking about 9 months after receipt of the reports from the Pratishtan to lay these documents in Parliament, the witness stated that processing of the Reports in the Ministry took that much time.

2.10 Asked to explain the reasons for taking 4 to 15 months in getting approval from the Governing Council/General Body, the representative of the Ministry stated that no meeting of the Governing body was held in time, so it got delayed.

2.11 With regard to the steps taken by the Ministry to ensure timely finalisation of Annual Reports and Audited Accounts and their laying on the Table of Parliament in future, the representative of the Ministry stated that they had been conducting review from time to time to see that there was no delay in laying these reports in Parliament.

2.12 The Committee are distressed to note that the Annual Reports and Audited Accounts of the Rashtriya Veda Vidya Pratishtan, New Delhi for the years 1987-88 to 1990-91 were laid together alongwith the delay statement on the Table of the House on 22 December, 1992 which should have been laid on the Table by 31 December, 1988, 1989, 1990 and 1991 respectively *i.e.* after delay of 4 years, 3 years, 2 years and 1 year respectively. The Committee also note with displeasure that the Ministry of Human Resource Development did not lay review statement alongwith the Annual Reports and Audited Accounts as per requirement. They also find that 4 to 15 months were taken by the Pratishtan to get the Annual Reports and Accounts approved from the Governing Council/Annual General Body. About 4 to 15 months were taken to forward the finalised Annual Reports and Audited Accounts to the Ministry for being laid in Parliament.

2.13 The Committee find that the delays were mainly due to long time of about 5 years taken by the Ministry of Human Resource Development after the establishment of the Pratishtan to convey to them on 7 April, 1992 the requirement of laying Annual Reports and Audited Accounts of the Pratishtan within 9 months of the close of the accounting year. They are unable to agree with the representative of the Ministry that the delay

mainly took place due to the newly appointed Secretary of the Pratishtan. The Committee regret to note that the correspondence with the Pratishtan prior to 1992 was not traceable in the Ministry. They consider it a serious lapse on the part of the Ministry. It is also indicative of the fact that practically no checks are being exercised by the Ministry in this direction. They desire that appropriate steps be taken to trace the records and action taken against persons responsible for such casual handling of important records.

2.14 The Committee are unhappy to note the contradictory statements of the Ministry *i.e.* firstly they said that they were not aware of the requirement of laying Annual Reports and Audited Accounts in Parliament and secondly at the time of tendering oral evidence, the representative of the Ministry confessed that they were aware of the recommendation of the Committee and also regretted for the lapse in not laying these documents in time.

2.15 The Committee regret to observe that the Ministry of Human Resource Development took a lackadaisical approach in laying these documents in Parliament even though the Ministry fully aware about the requirement of so laying these documents in Parliament. The Ministry should have taken such matters seriously. To obviate such lapses in future the Ministry should circulate the recommendations of the Committee to all the organisations under the Ministry from time to time drawing their specific attention to the recommendation of the Committee contained in their First Report (Fifth Lok Sabha).

2.16 The Committee recommend that a time-bound programme should be chalked out by the Pratishtan of each stage of preparation of the Report and Accounts to and lay them in Parliament within the prescribed period of 9 months of the close of the accounting year and the Ministry should monitor each stage of finalisation of the Report from time to time so as to avoid recurrence of such delays.

## CHAPTER III

### THE UNIVERSITY GRANTS COMMISSION — DELAY IN LAYING ANNUAL REPORT, AUDITED ACCOUNTS AND AUDIT REPORT FOR THE YEAR 1990-91

The University Grants Commission was reconstituted as a corporate body in November, 1956, under the University Grants Commission Act, 1956, for promotion and coordination of University Education and for the determination and maintenance of standards of teaching, examination and research in universities. It is financed mainly by grants from the Central Government.

3.2 The Audited Accounts and Audit Report thereon of the University Grants Commission for the year 1990-91 were laid together with a delay statement on the Table of Lok Sabha on 22 December, 1992. The Annual Report for this year was laid on 11 August, 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 and Audit Report thereon should have been laid together within 9 months of the close of the accounting year *i.e.* by 31 December, 1991. Thus, the period of delay in laying the Audited Accounts and Audit Report was about 12 months and in respect of Annual Report about 4 months.

3.3 In the statement laid alongwith Audited Accounts, the reasons for delay were explained as under:—

“The Annual Audited Accounts alongwith Audit Report and Audit Certificate thereon for the year 1990-91 in respect of University Grants Commission could not be laid on the Table of the House within the period of nine months after the close of the financial year, as these were received from the Commission on 17th November, 1992. The Commission took considerable time for compiling the relevant information and getting it audited by the Director General of Audit, Central Revenues. Further time was taken in translating these documents into Hindi and getting them printed. These documents, both in Hindi and English versions, are now being laid on the Table of both the Houses of Parliament.”

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

POINTS	REPLIES
<b>I. The Dates when—</b>	
(a) C&AG was approached for appointment of Statutory Auditors;	According to the information furnished by the UGC, the Annual Accounts of the Commission are audited by the C & A G and not by Statutory Auditors.
(b) the statutory auditors were appointed;	
(c) the accounts of the Commission were compiled and were ready for being handed over to auditors;	The accounts of the Commission were compiled and were ready for submission to auditors in the month of August, 1991.
(d) the accounts were handed over to auditors for auditing;	The accounts were submitted to auditors on 21st August, 1991.
(e) the auditing of accounts commenced by the auditors and the time taken in it;	The auditing of the accounts was commenced by auditors on 14th October, 1991, and completed on 27th December, 1991. The final Audited/Inspection Report of the accounts was received in the Secretariat of UGC on 6th July, 1992.
(f) the annual report was laid on the Table of Lok Sabha;	The Annual Report was laid on the Table of Lok Sabha on 11th August, 1992.
(g) The Audited Accounts were got approved from the Governing Body/Executive Committee/Finance Committee of the Commission;	The Audited Accounts were approved by the UGC on 2nd September, 1992.
(h) the audited accounts were taken up for translation and printing and the time taken in it;	Printed copies of the Hindi version of Annual Accounts were ready by 17th November, 1992.
(i) the delay statement was prepared by the Ministry; and	The delay statement was prepared by the Ministry on 25th November, 1992.



POINTS	REPLIES
(j) The Audied Accounts and Delay statement were got authenticated from the Minisiter.	Audited Accounts and Delay Statement were authenticated by Deputy Minister for Education & Culture in the Ministry of Human Resource Development on 3.12.1992.
II. The latest position regarding finalisation of the Annual Report and Audited Accounts of the Commission for the subsequent year 1991-92. When these are expected to be laid in Parliament;	Copies of the Annual Report of UGC for 1991-92 have been received in the Ministry on 4th March, 1993. Necessary action is being taken to lay the documents before Lok Sabha and Rajya Sabha in the current Session of Parliament. The Annual Accounts for 1991-92 are presently being audited by the C&AG.
III. The remedial measures taken both in the Ministry and the Commission 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.	UGC have issued instructions to all concerned to adhere to the prescribed time frame for compilation of the Annual Report and Audited Accounts.

3.5 The matter was considered by the Committee at their sitting held on 11 June, 1993. In view of the abnormal delay in laying Annual Report and Audited Accounts and that too separately, the Committee decided to hear the representatives of the Ministry for further elucidation of the reasons for delay in laying these documents. Accordingly, the representatives of the Ministry of Human Resource Development appeared before the Committee on 9 July, 1993 and tendered oral evidence in the matter.

3.6 Explaining the reasons for not laying together the Annual Report and Audited Accounts of University Grants Commission for the year 1990-91, the representative of the Department of Education stated that as soon as they received the Annual Report, they preferred not to keep it pending for further action. For taking 5 months in compilation of Annual Accounts and 2 months in getting the approval of the Board, the witness conceded that there was an undue delay.

3.7 On enquiry the witness stated that the University Grants Commission did not inform the Ministry of Human Resource Development about

the likelihood of delay which was being caused by the auditors in auditing their annual accounts for the year 1990-91. He admitted lapse on the part of the Commission.

3.8 The witness also informed the Committee that the Annual Report and Audited Accounts of the Commission for the year 1991-92 were delayed by about two months because of more time being taken in reducing the size of the report and contents therein were being made more brief and attractive than the earlier ones.

3.9 With regard to the remedial steps taken by the Ministry and the University Grants Commission to ensure timely finalisation and laying of Annual Reports and Audited Accounts of the Commission, the representative state that the changes like reduction in size of the report and improvement in the quality of contents of the report had been done. Further, a time-bound programme for different stages had been prepared to ensure timely finalisation and laying of the reports in Parliament. He expected that these reports for the year 1992-93 would be finalised by December, 1993 and laid in Budget Session of Parliament in 1994.

3.10 The Committee are unhappy to observe that the Annual Report and Audited Accounts of the University Grants Commission for the year 1990-91 were laid separately on 11 August, 1992 and 22 December, 1992 despite categorical recommendations of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha) to lay them simultaneously.

3.11 The Committee are distressed to note that about 5 months were taken in compilation of the accounts by the University Grants Commission as against the prescribed period of 3 months, about 10 months were taken by the auditors in auditing and furnishing the final Audit Report to the University Grants Commission, 2 months were taken by the Commission after receipt of the Audit Report to get it approved from the Board.

3.12 The Committee find from the information furnished by the Ministry and the reasons advanced by them during the oral evidence that at no stage of the finalisation of the Annual Report and Accounts of the Commission, the Ministry and University Grants Commission had made any serious efforts to submit these documents to Parliament within the prescribed period of 9 months.

3.13 The Committee hope that with a view to eliminating the delays, the whole procedure of finalisation of the Annual Report and the Accounts should be planned in such a way that there is no bottleneck at any stage right from the compilation of accounts and placing the Annual Report and Audited Accounts before Parliament. They desire that with a view to achieve this end the University Grants Commission in consultation with the Ministry of Human Resource Development should draw up a time-bound programme for finalisation of the Report and Accounts at various levels and some senior officer should be entrusted with the responsibility of monitoring the work at various stages of the finalisation of the Annual Report and the Accounts.

## CHAPTER IV

### THE INDIRA GANDHI RASHTRIYA URAN AKADEMI, FURSATGANJ (RAEBARELI)—DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS FOR THE YEAR 1989-90.

4.1 The Indira Gandhi Rashtriya Uran Akademi was originally set up as an autonomous body under the administrative control of the Ministry of Civil Aviation, Government of India on 21 March, 1985, the Akademi was registered under the Societies Registration Act, 1860 with the registered office at Fursatganj, District Raebareli, Uttar Pradesh.

4.2 The Annual Report and Audited Accounts and Audit Report of the IGRUA for the year 1989-90 were laid together with Review and Delay Statement on the Table of the House on 14 May, 1993. In terms of the recommendations of the Committee contained in para 3.5 of First Report (Fifth Lok Sabha), the aforementioned documents should have been laid within 9 months of the close of the accounting year i.e. by 31 December, 1990. Thus, the delay in laying Annual Report and Audited Accounts of the Akademi came to about 28½ months.

4.3 In the statement, the reasons for delay were explained as under:—

“.....The Annual Report and Audited Annual Accounts of the Society could not be laid in Parliament until 1992 under the impression that these Reports are not required to be laid in Parliament. In consultation with the Lok Sabha Secretariat the position was reviewed and in accordance with the clarification received on 29th July, 1992, the Annual Report and Audited Accounts for the years 1985-86, 1986-87, 1987-88 and 1988-89 were laid on the Table of the House in the Monsoon Session in 1992. The Annual Report and Audited Accounts, both in English and Hindi, for the financial year 1989-90 are now being laid on the table of the House.

Delay in the laying of these report is regretted.”

4.4 The Ministry of Civil Aviation and Tourism (Department of Civil Aviation), who were requested to furnish information on certain points, furnished the same as under:—

POINTS	REPLY
I. The dates when—	
(a) the Registrar of Societies/ C&AG was approached for appointment of statutory auditors;	The Statutory auditor of the Akademi have been appointed by the Governing Council of IGRUA.

POINTS	REPLY
(b) the statutory auditors were appointed;	M/s B.R. Kapoor & Company Chartered Accountants were appointed as auditor of the Akademi for the year 1989-90 to 1991-92 which were approved by the Governing Council of IGRUA in its 19th meeting held on 4th March, 1992.
(c) the accounts of Indira Gandhi Rashtriya Uran Academi were compiled and were ready for being handed over to auditors;	The Account of IGRUA was completed and was ready for handing over to the auditor on 27.12.92.
(d) the accounts were handed over to auditors for auditing;	The draft balance sheet along with the details as desired by the auditors were handed over to M / s B.R. Kapoor & Co. New Delhi on 30.12.92.
(e) the auditing of Accounts commenced by the Auditors;	The auditing of accounts were completed by IGRUA and the auditing by the auditors commenced on 23.3.93 and completed on 01.05.93.
(f) the annual accounts were finalised;	On 03.05.93 the annual accounts of IGRUA for the year 1989-90 were finalised and signed by the auditors and handed over to the Ministry of Civil Aviation & Tourism on 03.05.93.
(g) the Annual Report and Audited Accounts were approved from the Governing Body;	The Annual Report and Audited Accounts were approved by the Governing Council in its 22nd meeting held on 8th May, 1993.
(h) the annual report and audited accounts were taken up for translation and printing and the time taken in it;	The Annual Report and Audited Accounts were taken up for translation in Hindi and printing on 8th May, 1993 and the work was completed by 11th May, 1993.

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**POINTS****REPLY**

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- (i) the finalised Annual Report and Audited Accounts both in Hindi and English versions were sent to the Ministry of Civil Aviation and Tourism for being laid in Parliament.
- II. The latest position regarding finalisation of the Annual Reports and Audited Accounts for the subsequent years 1990-91 and 1991-92. When are these expected to be laid in Parliament?
- III. The remedial measures taken or proposed to be taken both in the Ministry and IGRUA 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.
- Copies of Annual Report and Audited Accounts both in English and Hindi versions were delivered to the Ministry of Civil Aviation & Tourism on 12th May, 1993 for being laid before the Parliament.
- The pending accounts of IGRUA could not be updated because the incumbents of the posts of the Chief Accounts Officer and Accounts Officer resigned from the Akademi in August, 1992, these are being updated. Moreover, the efforts are also being made to finalise the accounts for the year 1990-91\* to 1991-92 and likely to be laid in the Monsoon Session of the Parliament.
- In future all possible efforts will be made for timely laying of the Annual Report and Audited Accounts of IGRUA before the Parliament within the specified time.

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\*Since laid on 28 August, 1993.

4.5 The matter was considered by the Committee at their sitting held on 15 September, 1993.

4.6 The Committee note with concern that the Annual Report and the Audited Accounts of IGRUA for the year 1989-90 were laid on the Table of Lok Sabha on 14 May, 1993 after a delay of about 28½ months over and above the period of 9 months from the close of the accounting year. The documents for the year 1990-91 were also laid on 28 August, 1993, after delay of 20 months and those for the year 1991-92, are yet to be laid.

4.7 The Committee find from the delay statement and subsequent information furnished by the Ministry of Civil Aviation (Department of Civil Aviation) in respect of the documents for the year 1989-90, that much of the delay was caused in (i) taking decision with regard to laying of the documents; (ii) appointment of statutory auditors and (iii) compilation of annual accounts.

4.8 The Committee are not satisfied with the explanation given by the Ministry for not laying the documents of IGRUA in Parliament till 1992 as a result of which this avoidable delay of about 1½ years took place. They are of the view that in case of any doubt about the requirement of laying of the documents in Parliament, they should have consulted the Parliament Secretariat immediately after the inception of IGRUA in 1985 itself, as was done after 7 year i.e. in 1992.

4.9 The Committee are displeased to note that the decision to appoint the statutory auditors was taken as late as in March 1992 for auditing the accounts of the Akademi for the years from 1989-90 to 1991-92. The Committee further find that the IGRUA took an unduly long period of about 33 months in compilation of accounts after the close of the accounting year. They take a serious view of the fact that neither the Ministry nor the IGRUA had taken up the question of timely finalisation and laying of the required documents in Parliament with the earnestness and care the matter deserved.

4.10 The Committee recommend that the Ministry in consultation with IGRUA should chalk out a time bound programme regarding completion of various stages of finalisation of annual report and accounts. They suggest that senior officers both in the Ministry and the IGRUA, should be entrusted with the task of monitoring the time schedule so drawn up and ensure that all the required documents are laid in Parliament within the prescribed period of 9 months from the close of the accounting year in future.

NEW DELHI;  
30 November, 1993  

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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*

S. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
1	2	3
1	1.6	<b>The Committee regret to find that the Annual Report and Audited Accounts and the Audit Report in respect of the National Institute of Health and Family Welfare, New Delhi, for the year 1990-91 were laid on the Table of the House on 22 December, 1992 after a gap of 21 months as against 9 months recommended by the Committee in para 3.5 of First Report (Fifth Lok Sabha), causing a delay of about 12 months.</b>
2	1.7	<b>The Committee are not convinced with the reasons advanced by the Ministry as they have not taken any concrete measures for timely finalisation and submission of accounts by the Institute. The Committee feel that the things have been allowed to take their own time resulting in undue delay in laying of the required documents in Parliament. The delay at the auditing stage could have been taken up with DGACR to see that Accounts were audited expeditiously and Audit Report submitted in time.</b>
3	1.8	<b>The Committee, therefore, recommend that the Ministry, in consultation with the Institute and audit authorities, should chalk out a time-bound schedule for finalisation and submission of the Annual Report and Audited Accounts of the Institute and for their laying together in Parliament. The different stages involved in the schedule should be monitored to obviate the recurrence of delay. Concerted efforts should be made to clear the arrears of the reports and accounts for the years 1991-92 and 1992-93 without further delay.</b>
4	2.12	<b>The Committee are distressed to note that the Annual Reports and Audited Accounts of the Rashtriya Veda Vidya Pratishthan, New Delhi for the years 1987-88 to 1990-91</b>

1 2

3

were laid together alongwith the delay statement on the Table of the House on 22 December, 1992 which should have been laid on the Table by 31 December, 1988, 1989, 1990 and 1991 respectively *i.e.* after delay of 4 years, 3 years, 2 years and 1 year respectively. The Committee also note with displeasure that the Ministry of Human Resource Development did not lay review statement alongwith the Annual Reports and Audited Accounts as per requirement. They also find that 4 to 15 months were taken by the Pratishtan to get the Annual Reports and Accounts approved from the Governing Council/General Body. About 4 to 15 months were taken to forward the finalised Annual Reports and Audited Accounts to the Ministry for being laid in parliament.

5 2.13

The Committee find that the delays were mainly due to long time of about 5 years taken by the Ministry of Human Resource Development after the establishment of the Pratishtan to convey to them on 7 April, 1992 the requirement of laying Annual Reports and Audited Accounts of the Pratishtan within 9 months of the close of the accounting year. They are unable to agree with the representative of the Ministry that the delay mainly took place due to the newly appointed Secretary of the Pratishtan. The Committee regret to note that the correspondence with the Pratishtan prior to 1992 was not traceable in the Ministry. They consider it a serious lapse on the part of the Ministry. It is also indicative of the fact that practically no checks are being exercised by the Ministry in this direction. They desire that appropriate steps be taken to trace the records and action taken against persons responsible for such casual handling of important records.

5 2.14

The Committee are unhappy to note the contradictory statements of the Ministry *i.e.* firstly, they said that they were not aware of the requirement of laying Annual Reports and Audited Accounts in Parliament and secondly at the time of tendering oral evidence, the representative of the Ministry confessed that they were aware of the recommendation of the Committee and also regretted for the lapse in not laying these documents in time.

6 2.15

The Committee regret to observe that the Ministry of Human Resource Development took a lackadaisical



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approach in laying these documents in Parliament even though the Ministry fully aware about the requirement of so laying these documents in Parliament. The Ministry should have taken such matters seriously. To obviate such lapses in future the Ministry should circulate the recommendations of the Committee to all the organisations under the Ministry from time to time drawing their specific attention to the recommendation of the Committee contained in their First Report (Fifth Lok Sabha).

- 7 2.16 The Committee recommend that a time-bound programme should be chalked out by the Pratishtan of each stage of preparation of the Report and Accounts to and lay them in Parliament within the prescribed period of 9 months of the close of the accounting year and the Ministry should monitor each stage of finalisation of the Report from time to time so as to avoid recurrence of such delays.
- 8 3.10 The Committee are unhappy to observe that the Annual Report and Audited Accounts of the University Grants Commission for the year 1990-91 were laid separately on 11 August, 1992 and 22 December, 1992 despite categorical recommendations of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha), to lay them simultaneously.
- 9 3.11 The Committee are distressed to note that about 5 months were taken in compilation of the accounts by the University Grants Commission as against the prescribed period of 3 months about 10 months were taken by the auditors in auditing and furnishing the final Audit Report to the University Grants Commission, 2 months were taken by the Commission after receipt of the Audit Report to get it approved from the Board.
- 10 3.12 The Committee find from the information furnished by the Ministry and the reasons advanced by them during the oral evidence that at no stage of the finalisation of the Annual Report and Accounts of the Commission, the Ministry and University Grants Commission had made any serious efforts to submit these documents to Parliament within the prescribed period of 9 months.
- 11 3.13 The Committee hope that with a view to eliminating the delays, the whole procedure of finalisation of the Annual Report and the Accounts should be planned in such a way that there is no bottleneck at any stage right from the
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- compilation of accounts and placing the Annual Report and Audited Accounts before Parliament. they desire that with a view to achieve this end the University Grants Commission in consultation with the Ministry of Human Resource Development should draw up a time-bound programme for finalisation of the Report and Accounts at various levels and some senior officer should be entrusted with the responsibility of monitoring the work at various stages of the finalisation of the Annual Report and the Accounts.
- 12 4.6 The Committee note with concern that the Annual Report and the Audited Accounts of IGRUA for the year 1989-90 were laid on the Table of Lok Sabha on 14 May, 1993 after a delay of about 28½ months over the above the period of 9 months from the close of the accounting year. The documents for the year 1990-91 were also laid on 28 August, 1993, after a delay of 20 months and those for the year 1991-92, are yet to be laid.
- 13 4.7 The Committee find from the delay statement and subsequent information furnished by the Ministry of Civil Aviation (Department of Civil Aviation) in respect of the documents for the year 1989-90, that much of the delay was caused in (i) taking decision with regard to laying of the documents; (ii) appointment of statutory auditors; and (iii) compilation of annual accounts.
- 14 4.8 The Committee are not satisfied with the explanation given by the Ministry for not laying the documents of IGRUA in Parliament till 1992, as a result of which this avoidable delay of about 1½ years took place. They are of the view that in case of any doubt about the requirement of laying of the documents in Parliament, they should have consulted the Parliament Secretariat immediately after the inception of IGRUA in 1985 itself, as was done after 7 years i.e. in 1992.
- 15 4.9 The Committee are displeased to note that the decision to appoint the statutory auditors was taken as late as in march 1992 for auditing the accounts of the Akademi for the years from 1989-90 to 1991-92. The Committee further find that the IGRUA took an unduly long period of about 33 months in compilation of accounts after the close of the accounting year. They take a serious view of the fact that neither the Ministry nor the IGRUA had taken up the question of timely finalisation and laying of the required documents in Parliament with the earnestness and care the matter deserved.
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1	2	3
16	4.10	<b>The Committee recommend that the Ministry in consultation with IGRUA should chalk out a time bound programme regarding completion of various stages of finalisation of annual report and accounts. They suggest that senior officers both in the Ministry and the IGRUA, should be entrusted with the task of monitoring the time schedule so drawn up and ensure that all the required documents are laid in Parliament within the prescribed period of 9 months from the close of the accounting year in future.</b>

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