

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1988-89)**

(EIGHTH LOK SABHA)

TWENTY-THIRD REPORT

**[Action taken by Government on the recommendations/observations of the
Committee] on Papers Laid on the Table made in their Seventeenth,
Nineteenth and Twentieth Reports (Eighth Lok Sabha).]**

(Presented on ~~15 FEB 1989~~ — 1989)



**LOK SABHA SECRETARIAT
NEW DELHI**

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CONTENTS

PAGE

COMPOSITION OF THE COMMITTEE (iii)

INTRODUCTION (v)

REPORT **Action taken by Government on the recommendations/ observations made by the Committee on Papers Laid on the Table in their Seventeenth, Nineteenth and Twentieth Reports (8th Lok Sabha).** **1**

APPENDICES **Statement showing Action taken by Government on the recommendations/observations of the Committee on Papers Laid on the Table contained in their Seventeenth, Nineteenth and Twentieth Reports (Eighth Lok Sabha)** **2**

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LAID ON THE TABLE
(1988-89)**

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Shri Swarn Singh—*Officer on Special Duty.*

INTRODUCTION

I, the Chairperson of the Committee on Papers Laid on the Table, having been authorised by the Committee to present the Report on their behalf, present this their Twenty-Third Report on the Action taken or proposed to be taken by Government on certain recommendations/observations of the Committee on Papers Laid on the Table made in their Seventeenth, Nineteenth and Twentieth Reports (Eighth Lok Sabha).

2. The matters covered by this Report were considered by the Committee at their sitting held on 6.1.1989.

3. They considered and adopted this Report at their sitting held on 16 March, 1989.

NEW DELHI ;
April, 1989
Vaisakha, 1911(S)

NIRMALA KUMARI SHAKTAWAT,
Chairperson,
Committee on Papers Laid on the Table.

REPORT

ACTION TAKEN BY GOVERNMENT ON THE RECOMMENDATIONS/OBSERVATIONS MADE BY THE COMMITTEE ON PAPERS LAID ON THE TABLE IN THEIR 17TH, 19TH AND 20TH REPORTS (EIGHTH LOK SABHA)

The recommendations contained in the 17th, 19th and 20th Reports (Eighth Lok Sabha) of the Committee on Papers Laid on the Table, on which Government have taken action are shown in the statement at the Appendix alongwith the gist of Government Reply.

2. The Committee are happy to note that all the recommendations contained in the aforesaid report of the Committee on Papers Laid on the Table of Lok Sabha have been accepted for implementation. The Committee expect that effective steps will be taken by the Ministries concerned to ensure that in future there is no delay in laying on the Table of the House the Annual Reports and Audited Accounts of the organisations under their administrative control.

NEW DELHI ;

April, 1989

Vaisakha, 1911 (S)

NIRMALA KUMARI SHAKTAWAT,

Chairperson,

Committee on Papers Laid on the Table,

APPENDIX

(Vide paragraph 1 of the Report)

*Statement showing Action taken by Government on the recommendations/observations of the Committee on Papers Laid on the Table made in their Seventeenth, Nineteenth and Twentieth Reports
(Eighth Lok Sabha)*

Sl. No.	Para No.	Summary of recommendations/ observations	Gift of Govt. reply/ action taken
1	2	3	4
1.	1.7 (17th Report) (8th Lok Sabha) Ministry of Human Resource Development	The Committee are concerned to note that the Annual Report and Audited Accounts of the Indian Institute of Management, Bangalore, for the year 1984-85 which were required to be laid on the Table of the House by 31 December, 1985 were actually laid on 31 July, 1986 after a delay of 7 months.	The Ministry regrets very much the delay in laying the Annual Report and Audited Accounts of the Indian Institute of Management, Bangalore for 1984-85 on the Table of the House. All efforts will be made by the Ministry to observe the recommendations made by the Committee in future.
2.	1.8 (17th Report) (8th Lok Sabha) Ministry of Human Resource	The Committee find that the Institute took 5½ months in compilation of accounts whereafter it took nearly 6 months in auditing of these accounts. The Annual Report and Audited accounts were	(Vide Ministry of Human Resource Development Deptt. of Education

Development

adopted by the Annual General Meeting of the Institute on 3 December, 1985. Translation and printing were completed on 3 January, 1986 whereas the final Audit Report was received from the Auditors on 7 Marh, 1986. Printed copies of the Annual Report and Accounts were received by the Ministry of Human Resource Development on 23 April, 1986 for laying on the Table. These documents were actually laid on 31 July, 1986 i.e. after a lapse of more than 3 months. The Committee regret that the recommendation made by them in this regard in paragraph 3.5 of their First Report (Fifth Lok Sabha) has not been followed by the Indian Institute of Management and the Ministry of Human Resource Development. The Committee, therefore, reiterate their aforesaid recommendation which stipulates laying of Annual Report and Audited Accounts within 9 months of the close of the relevant accounting year and hope that requisite steps would be taken to ensure implementation thereof in letter and spirit.

O.M. No. F. 3—34, 85—T, 9 dated 18/25 February 1988).

3. 1.9 (17th Report)
(8th Lok Sabha)
Ministry of
Human Resource
Development

The Committee regret to note that the Ministry of Human Resource Development took more than 3 months in laying the Annual Report and Audited Accounts on the Table of the House which shows that the Ministry did not take the recommendation

of the Committee seriously. The Committee are not at all convinced with the plea taken by the Ministry that the documents could not be laid on the Table of Lok Sabha in May itself as the House adjourned. The Committee feel that had the Ministry taken prompt action at least in sending the documents to Lok Sabha immediately after they were received by them, the delay in laying these documents would have definitely been minimised to a great extent. The Committee trust that such a lapse on the part of the Ministry will not recur.

4. 1.10 (17th Report) (8th Lok Sabha) Ministry of Human Resource Development
- The Committee are unhappy to find that the Annual Report of the Indian Institute of Management, Bangalore for the year 1985-86 were laid on the Table of the House on 12 March, 1987, with a delay of 2½ months whereas the Audited Accounts which were required to be laid together with the Annual Report, have not so far been laid. The Committee feel that in the absence of Audited Accounts it is very difficult to know the real achievements of the Institute during the financial year 1985-86 for which the grants were sanctioned. Moreover, this is not in consonance with the spirit of the Committee's recommendation contained in para 3.5 of their First Report (Fifth Lok

Keeping in view the recommendations of the Committee, steps have been taken to finalise audit of the accounts for the year 85-86 and 86-87, immediately, so as to place them on the Table of the House before the end of the current budget session of Parliament i.e. by the end of May, 88. For the year 87-88, a time-bound programme has been laid so as to submit the same before 31.12.1988. The Institute has been requested to nominate a senior

Sabha) presented to the House on 8 March, 1976 which contemplates laying of both Annual Report and Audited Accounts together on the Table of the House so that the House may have a complete picture of the activities, achievements and appropriation of grant-in-aid sanctioned to the Institute for a particular year.

person of the rank of Dean to watch the Schedule of implementation ; and the Ministry also will keep watch on adherence to the time-bound schedule. (Vide Ministry of Human Resource Development, Deptt. of Education O.M. No. F. 3-84/85. T. 9 dated 18/25 February, 1988).

5. 1.11 (17th Report) (8th Lok Sabha) Ministry of Human Resource Development
- The Committee hope that ther Annual Accounts of the Institute for the year 1985-86 will be finalised and laid on the Table of the House expeditiously. In order to ensure laying of both the documents together and within the prescribed time limit of 9 months of the close of the accounting year in future, the Committee recommend that the Ministry may draw up a time bound programme in consultation with the Institute and the audit authorities and watch its adherence at sufficiently higher levels in the Ministry as also in the Institute.
6. 2.7 (17th Report) (8th Lok Sabha) Ministry of Industry
- The Committee are unhappy to note that the Annual Report and Audited Accounts of the Sambhar Salts Limited, Jaipur and Hindustan Salts Limited, Jaipur for the year 1984-85, which were, in terms of the recommendation contained in para 4.16 of the Second Report (Fifth Lok Sabha) of the Committee on Papers Laid on the Table, required to be laid on

The Report for the year 84-85 (Oct.-Sept.) was to be laid on the Table of the House by 30.6.86. The time schedule could not be adhered to since it was observed during scrutiny of the Report that the reviews on the working of the companies needed

the Table of Lok Sabha by 30 June, 1986 i.e. within nine months of the close of the accounting year, were actually laid after a delay of 5 months. The documents for the year 1985-86 are yet to be laid.

7. 2.8 (17th Report)
(8th Lok Sabha)
Ministry of
Industry

From the information furnished by the Ministry of Industry (Department of Public Enterprises), the Committee find that there was considerable delay at every stage. The Companies took about 5 months in compilation of accounts as against 3 months recommended for the purpose by the Committee. Thereafter, 7 months were taken by Auditors in auditing of the accounts. The Ministry took another 7 months in preparing the 'Review' report of the Companies. Obviously the Ministry failed to exercise adequate supervision to ensure that the Annual Reports and Audited Accounts of the Companies were laid in Parliament in time. The Committee need hardly stress that it should be impressed on all concerned that the relevant documents should be laid in Parliament strictly in accordance with the time schedule stipulated by the Committee.

revision and the same had to be done after consultation with the company. By the time this exercise was completed, the following Monsoon Session of the Parliament was over. It was, therefore, considered proper to lay these documents on the table of the House during the Winter Session and these were accordingly laid on the table of the Houses on 1.12.1986 and 2.12.86.

As regards reports for the year 85-86, it is stated that the company has revised its accounting year from 'October - September' to 'April-March' and consequently extended the (then) financial year upto 31st March, 1987. This has been done to bring the financial year of the company at par with that of the Government, i.e. from April to March. In order to submit the report for the extended year 1985-87 the Government and the Company took immediate steps for laying these reports on

The Committee would also point out that the period of 9 months after the close of the accounting year, stipulated by them for laying of annual reports etc. in Parliament is the outer limit and efforts should be made to lay these documents as early as possible after the close of the accounting year. The Ministry of Industry should, therefore, draw up a detailed time schedule in consultation with the Companies and the Audit authorities and also make some senior officers responsible both in the Companies concerned and the Ministry to monitor the progress at each stage of the compilation of the accounts and their audit.

the table of the Lok Sabha and Rajya Sabha in the prescribed time limit of 9 months and accordingly the reports were laid on the table of the Houses on 8.12.87 and 10.12.87 in Lok Sabha and Rajya Sabha respectively. The circumstances for delay for laying the Annual Reports of Hindustan Salts Ltd./Sambhar Salts Ltd. for the year 1984-85 have been explained against reply for para 2.7 above. Consequent to various steps taken by the Government and the company the reports of the companies have already been laid in time for the extended year 1985-87 on 8.12.1987 and 10.12.1987 on the tables of Lok Sabha and Rajya Sabha respectively. As regards Annual Reports for the current year 1987-88, necessary steps have already been taken to complete the work in time. The Statutory auditors have already taken up the audit of the accounts.

It may thus be appreciated that due to the effective steps taken by the company and also monitoring by the

8. 3.7 (17th Report) (8th Lok Sabha) Ministry of Agriculture (Deptt. of Rural Development)
- As far back as in 1984, the Committee had in para 6.6 of their 20th Report (7th Lok Sabha) *inter alia* recommended that urgent steps should be taken to lay the Annual Reports and Audited Accounts of J & K Horticultural Produce Marketing and processing Corporation Ltd. before Parliament. It is a matter of regret that so far only the Annual Report and Audited Accounts for the year 1980-81 have been laid on the Table. The accounts for subsequent years viz. 1981-82, 1982-83, 1983-84, 1984-85 and 1985-86 stated to be at various stages of compilation are yet to be laid in Parliament. The Committee

Department, the Annual Report for the extended year 1985-87 have been laid on the table of the Houses within the prescribed time limit and it is expected that there will not be delay in laying of the Annual Reports of the company on the table of the Parliament for the current year 1987-88 also. [*Vide* Ministry of Industry, (Department of Public Enterprises). O.M. No. 30(12)-87 Coord. (Salt) dt. 19.12.1988].

The matter was taken up with the Chief Secretary, J&K. The J & K H.P.M.C. has furnished a statement indicating the position of their accounts for the years 1981-82 onwards with a programme to clear the arrears on this account as under :—

Year	Position
1981-82 &	English version of the copies of Annual Reports

deplore the long time taken in finalising the accounts of the Corporation from 1981-82 onwards and the attendant delay in laying these accounts and Audit Reports thereon on the Table.

9. 3.8 (17th Report)
(8th Lok Sabha)
Ministry of
Agriculture (Deptt.
of Rural
Development)

The Committee desire that the Ministry of Agriculture (Department of Rural Development) should make concerted efforts and see to it that the laying of Annual Reports and Audited Accounts of the Corporation is not allowed to remain in arrears any further. The Committee recommend that the Ministry should chalk out a time bound programme to clear the backlog, in consultation with the Government of Jammu and Kashmir, the Corporation and the Audit authorities. The Committee hope that the Ministry will henceforth exercise proper supervision and review the progress of papers required to be laid on the Table of the House, every month. After the arrears are cleared, it should be ensured that the required documents of the Corporation for each year are laid on the Table of the House within nine months of the close of the relevant accounting year.

The Committee would like to be apprised of the action taken in the matter within two months of

1982-83

and Audited Accounts has been furnished to the Ministry. However, Hindi version is yet to be received from H.P.M.C. They are being pursued. As soon as Hindi version is received, the documents will be laid on the Table of the House.

1983-84

Audit of the accounts completed and audited accounts duly approved by the Board of Directors. Preparing to convene A.G.M. for adoption of accounts possibly in early April, 1988.

1984-85

Accounts finalised and audit in progress, expected to be presented before the shareholders around June 1988.

1985-86

Auditors yet to be appointed. Company will be requesting the Law Board

presentation of this Report.

10. 4.12 (17th Report) (8th Lok Sabha) Ministry of Agriculture (Deptt. of Rural Development) The Committee are unhappy to note that the laying of the Annual Report and Audited Accounts of the Central Council for Research in Yoga and Naturo-pathy, New Delhi for the year 1984-85 on the Table of the House was inordinately delayed. These were laid on the Table of Lok Sabha on 24 July, 1986 i.e. after about seven months of the stipulated date. The position regarding Annual Report and Audited Accounts for the year 1985-86 was no better as these were laid on the Table on 27 August, 1987 i.e. after about 8 months of the stipulated date.
11. 4.13 (17th Report) (8th Lok Sabha) Ministry of Health and Family Welfare The Committee are not convinced with the stereotyped reasons advanced by the Ministry of Health and Family Welfare that the delay in compilation of accounts of 1984-85 was caused on account of inadequate staff in position. The Committee also do not agree with the argument advanced by the Ministry that the compilation of accounts was

for appointment before April, 1988.

1986-87 Expected to be put up to A.G.M. in March, 1989.

1987-88 Expected to be put up to the A.G.M. in June, 1988

The Corporation has succeeded in getting the accounts audited for three years in close succession. All efforts are being made to complete the pending audit for the remaining years within the time frame given above. (Vide Ministry of Agriculture, Department of Rural Development D.O. No. 12-10/83-M. II dated 2 December, 1988).

Recommendations of the Committee on Papers Laid on the Table (Lok Sabha) have been conveyed to the CCRYN. The Council has been requested to comply the same and ensure that the Audited Accounts and Annual Report of the Council

delayed because the voluntary organisations and Government Hospitals which received grants from the Council for propagation of Naturopathy and Yoga, did not send the statement of accounts in time despite repeated written reminders. The Committee are of the opinion that much of the delay could have been avoided if the Ministry had exercised due caution and supervision in obtaining statements of accounts from voluntary organisations and hospitals by making personal contacts and holding meetings at sufficiently high level. The Committee need hardly stress that unless the Annual Reports and Audited Accounts are laid in time on the Table of the House. The Members of Parliament will not be able to assess the performance of the Council in true perspective and express their views thereon at the time of voting on Demands of Grants of the Ministry of Health and Family Welfare.

are laid in Parliament within 9 months of the close of accounting year i.e. before 31st December every year. (*Vide* Ministry of Health and Family Welfare O.M. No. G.25020/10/86-Ay. Desk-III dated 17 June, 1988).

12. 4.14 (17th Report) The Committee also note that the Annual Accounts for the year 1984-85 were ready by 16 July, 1985 but the Director of Audit, Central Revenues was approached on 13 September, 1985 i.e. after 2 months for appointment of Auditors for auditing the accounts. The Committee suggest that in order that the appointment of Statutory Auditors is not delayed and Director of Audit gets sufficient time for the

purpose, the Council should initiate the process well in advance of the close of the accounting year.

13. 4.15 (17th Report) The Committee further note that another factor that led the delay in finalisation of Annual Reports and Audited Accounts was the inordinate delay in convening the meeting of the Governing Body of the Council and thereafter, its approval by the President of the Governing Body. The Committee are of the opinion that with a view to eliminating delay on this account, the Council should convene the meeting of the Governing Body immediately after receipt of the Audited Accounts and Audit Report from DACR. As regards translation and printing of Annual Reports and Audited Accounts arrangements should be made in advance and it should be ensured that the required number of copies of the Reports and accounts are printed within the specified time so that no delay occurs on this score.
14. 4.16 (17th Report) In order to complete all stages of finalisation of Annual Reports and Audited Accounts, the Committee recommend that the Ministry might, in consultation with the Council and the Director of Audit draw up a time schedule in such a manner that all

(8th Lok Sabha)
Ministry of Health
and Family
Welfare

(8th Lok Sabha)
Ministry of Health
and Family
Welfare

Recommendations of the Committee on Papers Laid on the Table (Lok Sabha) have been conveyed to the CCRYN. The Council has been requested to comply with the same

formalities are completed and the documents are laid on the Table of the House within nine months of the close of the accounting years of the Council as already recommended earlier by the Committee on Papers Laid on the Table in paragraph 3.5 of their First Report (Fifth Lok Sabha) presented to Lok Sabha on 8 March, 1976.

15. 1.12 (19th Report) (8th Lok Sabha) Ministry of Industry (Deptt. of Industrial Development)
- The Committee are unhappy to note that despite the recommendations made by the Committee in its various reports that the Annual Reports together with the Audited Accounts of the Organisation should be presented to Parliament within nine months of the close of the relevant accounting year. The Annual Reports and Audited Accounts of the Delhi State Industrial Development Corporation Ltd., for the years 1982-83, 1983-84 and 1984-85 were laid on the Table of Lok Sabha as late as 21.4.1987, 29.7.1987 and 18.8.1987, respectively, i.e. after about 40 months, 31 months and 19½ months of the close of the accounting year to which they pertained. The documents relating to the years 1985-86 and 1986-87 have yet to be laid. During evidence before the Committee it was stated that the documents relating to 1985-86 would be laid on the Table in February/March, 1988 and those for 1986-87 in the Monsoon

and ensure that the audited accounts and annual report of the Council are laid in Parliament within 9 months of the close of accounting year i.e. before 31st December every year. (Vide Ministry of Health and Family Welfare O.M. No. G. 25020/10/86-Ay. Desk-III dated 17 June, 88).

The Committee would be pleased to note that the Annual Report together with Audited Accounts of DSIDC for the year 1985-86 have been laid on the Table of Lok Sabha on 22.2.88 as assured during the evidence. All out efforts are being made to lay the next Annual Report of the Corporation i.e. 1986-87 in the House during the ensuing Monsoon Session. (M/o Industry Department of Industrial Development) O. M. No. 15'4 87-SSI/P dated 7.6.1988).

Session, 1988. The Committee expect that all out efforts will be made to adhere to these targets and there would be no further delay.

16. 1.13 (19th Report)
(8th Lok Sabha)
Ministry of
Industry (Department of Industrial Development)

The Committee have noted the explanation given by the Ministry as to the reasons for delay in laying the documents relating to the years 1982-83 to 1984-85. The Committee are constrained to observe that had the Ministry of Industry kept a proper watch it would have been possible to ensure that the documents are laid in Parliament without much delay.

This Ministry had been pursuing vigorously with Delhi Administration to finalise the Reports expeditiously. The matter was even taken up at the level of Lt. Governor Delhi by Secretary, Industrial Development for expeditious finalisation of the Reports. (M o Industry (Deptt. of Industrial Development) O.M. No. 15/4/87-SSI(P) dt. 7.6.1988).

17. 1.14 (19th Report)
(8th Lok Sabha)
Ministry of
Industry (Department of Industrial Development)

The Committee, therefore, recommend that in order to clear the backlog and to avoid delay in laying Annual Reports and Audited Accounts of the corporation, in future, the Ministry of Industry should keep a close and constant watch over the Corporation and draw a time schedule in consultation with the Corporation and the audit authorities to ensure timely submission of Annual Reports and Audited Accounts to them for laying on the Table of the House. The Ministry should also ensure that these documents of the Corporation do not fall into arrears in future.

Noted. The Delhi Administration has already been requested to ensure that the Report of the DSIDC for 1986-87 is prepared and sent to this Ministry urgently so that it could be laid in the House during Monsoon Session. It is hoped that the report for the year 1987-88 would be submitted within the stipulated period of 9 months. (M/o Industry, Department of Industrial Develop-

ment O.M. No. 15/4/87-SSI(P) dated 7.6.1988).

18. 2.5 (19th Report
(8th Lok Sabha)
Department of
Personnel and
Training)
- The Committee are concerned to note that the Annual Report and Audited Accounts of the Grih Kalyan Kendra for the year 1984-85 were laid before Parliament after a delay of 10½ months. Likewise, these documents for the year 1985-86 were laid with a delay of about three months and those for the year 1986-87 which were required to be laid by 31 December, 1987 have not yet been laid. Further, in terms of recommendation made in para 3.5 of First Report (Fifth Lok Sabha) the statement indicating the reasons for delay was not laid along with the Annual Reports and Audited Accounts for the year 1984-85. The Committee feel that neither the Department of Personnel and Training nor the Grih Kalyan Kendra attach due importance to the recommendations of the Committee. Even the Annual Report and Audited Accounts for the year 1984-85 which should have been approved by the Grih Kalyan Kendra Board immediately after the accounts were audited by the Auditors, were placed before the Board after about six months.
19. 2.6 (19th Report)
(8th Lok Sabha)
- The Committee, therefore, recommend that the Department of Personnel and Training should draw

As recommended by the Committee Department of Personnel and Training has directed the Grih Kalyan Kendra to draw up a time bound schedule for completion of Annual Report and Accounts. This Department will remain in constant touch with Grih Kalyan Kendra to ensure the strict compliance of the Schedule. It would further be ensured that the required documents are invariably placed before the Parliament within the stipulated period of 9 months from the close of Accounting year. Department of Personnel and Training O.M. No. 12012/3/88-GKK dated 11.7.88).

Department of
personnel and
Training

up a time bound programme for completion of each stage of the work relating to preparation of the Annual Report and accounts and the Department should remain in touch with the Grih Kalyan Kendra for its strict compliance. The Committee would like the Department to ensure that the documents are invariably placed before Parliament within the stipulated period of nine months from the close of the accounting year.

20. 3.6 (19th Report)
(8th Lok Sabha)
Ministry of Agriculture
(Department of Agriculture
and Cooperation)

The Committee are unhappy to note that the Ministry of Agriculture (Department of Agriculture and Cooperation) had laid the Annual Report and Audited Accounts of Goa Meat Complex Ltd., for the years 1983-84 and 1984-85 with the delay of 2 years 2 months and 1 year 2 months, respectively. The delay has reportedly been caused due to non-availability of facilities of translation, typing and stencilling etc. in the Company. The Committee are not convinced with this justification advanced by the Ministry. The Committee note with concern that the accounts were compiled and handed over to the audit after six months after the close of the accounting year as against three months recommended by the Committee for the purpose. The audit also took

Managing Directors, Goa Meat Complex Ltd. was supplied with a copy of the extract of the 19th Report (Paras 3.6, 3.7, and 3.8), He was asked to send comments and the time schedule of different activities for placement of the Annual Report with audited accounts of the Goa Meat Complex Ltd. on the Table of the House within 9 months of the close of the relevant financial year. He has intimated the schedule. The extracts of the Report (Paras 3.6, 3.7 and 3.8) were also sent to the Secretary Department of Animal Husbandry,

about 5½ months for auditing the accounts of the Company for the year 1983-84. The Company took another 7½ months in placing the documents before the Annual General Meeting for its adoption. The Committee also find that the annual report and audited accounts of the Goa Meat Complex Ltd. for the year 1985-86 were laid on the Table of the House with a delay of 8 months and these documents for the subsequent year 1986-87 which were required to be laid on the Table of the House by 31 December, 1987 are yet to be laid.

Government of Goa, Panaji. He was requested to make arrangements for translation of the Report from English to Hindi and sent required number of copies of the printed versions of Hindi and English by the end of November every year. (M/o Agriculture O.M. No 18-7/84 IDT (II) dated 26.7.88).

21. 3.7 (19th Report) (8th Lok Sabha) Ministry of Agriculture (Department of Agriculture and Cooperation) The Committee are sorry to observe that the Ministry of Agriculture failed in their responsibility to communicate to the Company the recommendation of the Committee on Papers Laid contained in para 4.16 of the Second Report (Fifth Lok Sabha) wherein it is clearly mentioned that all the Government Companies should lay their annual reports and audited accounts on the Table of the House within 9 months of the close of the accounting year, in future.
22. 3.8 (19th Report) (8th Lok Sabha) Ministry of Agriculture (Department of Agriculture) The Committee, recommend that the Ministry of Agriculture should in consultation with the Goa Meat Complex and Audit authorities chalk out a time schedule to complete each stage of work relating to compilation of accounts, their auditing

Managing Directors, Goa Meat Complex Ltd. was supplied with a copy of the extract of the 19th Report (Paras 3.6, 3.7 and 3.8). He was asked to send comments and the time

**Agriculture and
Cooperation)**

submission of audit report by Auditors, approval at the Annual General Meeting of the Company, translation, printing and sending the annual reports and audited accounts to the Ministry for laying on the Table of the House within 9 months of the close of the relevant accounting year, in future.

schedule of different activities for placement of the Annual Report with Audited accounts of the Goa Meat Complex Ltd. on the Table of the House within 9 months of the close of the relevant financial year. He has intimated the schedule. The extracts of the Report (Paras 3.6, 3.7 and 3.8) were also sent to the Secretary, Department of Animal Husbandry, Government of Goa, Panaji. He was requested to make arrangements for translation of the Report from English to Hindi and send required number of copies of the printed versions of Hindi and English by the end of November every year. (M/o Agriculture O.M. No. 18-7/84-IDT (III) dated 26.7.1988).

23. 4.6 (19th Report)
(8th Lok Sabha)
Ministry of
Industry (Depart-

The Committee regret to note that the Annual Report and Audited Accounts of the Bengal Immunity Limited, Calcutta for the year 1985-86 were compiled and given to Audit after 7 months of

The reasons for delay in submission of Accounts to audit after 7 months of its close mainly due to inordinate delay in appointment of auditors in

ment of Chemicals and Petro-Chemicals)

the close of the accounting year. Thereafter, Auditors took about 5 months to complete the audit of the accounts. Another one month was taken for obtaining the comments of the Comptroller and Auditor General of India. Further, the printed copies were available with the Company on 26.3.1987 yet these were sent to the Ministry only on 7.5.1987 i.e. after a lapse of more than 1 month. It is thus to be seen that right from the beginning the matter has been handled in a casual manner. No effort seems to have been made at any stage to expedite matters with a view to ensure that the documents were laid on the Table within stipulated time i.e. within a month of the close of the accounting year.

1984-85 by the Company Law Board (CLB) after nationalisation of the company on 1.10.84. In fact, soon after the completion of the Accounts for 1984-85, within a period of 4 months from the date of appointment of the auditors by CLB which was 8th July, 1986, the Accounts were submitted to the Auditors to take up the audit. (M/o Industry (Department of Chemicals and Petro-Chemicals) O.M. No. 39/4/88-PI(V) dated 21.9.1988).

24. 4.7 (19th Report) (8th Lok Sabha) Ministry of Industry (Deptt. of Chemicals and Petro-Chemicals)

The Committee further find that the Annual Report and audited accounts of the Company for the subsequent year 1986-87 which were expected to be laid by 31.12.87, have not so far been laid.

Action has been taken to ensure that there is no delay in the submission of the annual report and accounts of the Company for the subsequent years. (M/o Industry (Department of Chemicals and Petro-Chemicals) O.M. No. 39/4/88-PI (V) dt. 21.9.88.

25. 4.8 (19th Report) (8th Lok Sabha) Ministry of Industry (Deptt.

The Committee are constrained to observe that the Ministry of Industry did not exercise proper control and supervision. Had the Ministry been vigilant and kept a close watch the delay in laying the docu-

The Company has been asked to send every month a progress report to check that they are progressing according to scheduled time (M/o

1	2	3	4
of Chemicals and Petro-Chemicals)	ments on the Table could have been avoided. The Committee, therefore, recommend that the Ministry of Industry should draw up a time-bound programme for each stage of processing the annual report and accounts and take all necessary steps to ensure that the documents are made available to them duly complete in all respects well in time for laying them on the Table of the House.	Industry [Department of Chemicals and Petro-Chemicals) O.M. No. 39/4/88 PI (V) dated 21.9.1988.]	
26. 5.6 (19th Report) (8th Lok Sabha) Ministry of Textiles	The Committee are unhappy to note that the annual report and audited accounts of All India Handloom Fabrics Marketing Co-operative Society Limited, Bombay for the year 1985-86 which were required to be laid by 31 March, 1987 were laid on 28 August, 1987 i. e. after a delay of about 5 months.	The observations of the Committee are noted. In future, efforts will be made to complete the work regarding placing of the annual report and statement of accounts of the All India Handloom Fabrics Marketing Cooperative Society Ltd. In time on the Table of the House. [M/o Textiles O.M. No. 9(14)/86-DCH M & E dt. 29.8 1988].	
27. 5.7 (19th Report) (8th Lok Sabha) Ministry of Textiles	On examination of statement showing reasons for delay laid along with the annual report and audited accounts, the Committee note that the annual report and audited accounts were not laid in time because the General Body Meeting could not be held within the scheduled time as the auditing of the accounts	To avoid such delay the Society has decentralised preparation of balance sheets at the Branch level from 1986-87 onwards so that only consolidation of all balance sheets is being done at Head Office. This change in proce-	

had reportedly been delayed by the Auditors. But the Committee find from the subsequent information furnished by the Ministry of Textiles that the Society itself took about 8 months (from July 1986 to 27 February, 1987) in compilation of accounts and their handing over to the Auditor for auditing as against 3 months prescribed by the Committee on Papers Laid on the Table for the purpose. The Committee further find that the Council took longer period in resolving audit queries and returning draft audited accounts to the Auditors. Apart from this, the Ministry itself took about 2 months (from 22 June to 28 August, 1987) in laying the said documents on the Table of the House. These could well have been laid in the beginning of the Monsoon Session of Lok Sabha which commenced on 27 July and ended on 28 August, 1987. The Committee are, therefore, regret to observe that the statement of reasons for delay laid on the Table of the House was not prepared with due care.

28. 5.8 (19th Report)
(8th Lok Sabha)
Ministry of
Textiles

The Committee recommend that before laying statement of reasons for delay on the Table of the House the Ministry should check it thoroughly so as to ensure that the facts stated therein are correct and that no incorrect statement of facts is placed on the Table of the House.

29. 5.9 (19th Report)

The Committee also recommend that in future the

procedure has reduced the time taken in the preparation of annual report of the Society during 1986-87. The system is being further streamlined and a time-schedule has been prepared and communicated to the Society for the compilation of the accounts, preparation of balance sheets and convening of Annual General Meeting etc. With constant monitoring of the time table fixed for various stages of work till the annual report is placed before the two Houses of Parliament. It is hoped that no such delay will occur in future. [M/o Textiles O.M. No. 9(14)/86-DCH/M&E dated 29.8.1988].

In future, if there is any occasion for placing a delay statement, the reasons for delay will be thoroughly checked before placing them on the Table of the House [M'o Textiles O.M. No. 9(14) 86-DCH M&E dated 29.8.88].

With a view to ensure timely sub-

(8th Lok Sabha)
Ministry of
Textiles

Ministry should strictly watch the adherence to the time schedule drawn up for the purpose and ensure that the required documents are laid on the Table of the House within the stipulated period of 9 months from the close of the accounting year.

mission of audited accounts of All India Handloom Fabrics Marketing Cooperative Society Ltd., Delhi to the Lok Sabha Secretariat for laying down the report on the Table of the Lok Sabha. a time schedule for collection, compilation and preparation of the report etc. has been laid down. Each stage of time schedule will be regularly monitored from the Office of the Development Commissioner (Handlooms) by obtaining fortnightly progress reports commencing from 15th Sept., of the year. [M'o Textiles, O.M. No. 9 (14)/86-DCH/M&E dt. 29.8.88].

30. 6.7 (19th Report)
(8th Lok Sabha)
Department of
Electronics

The Committee are unhappy to note that the laying on the Table of Lok Sabha of the Annual Reports and Audited Accounts of Centre for Development of Telematics for the years 1984-85 and 1985-86 was inordinately delayed as these were laid on the Table of Lok Sabha on 12 August 1987 i.e. 19½ months and 17½ months after the close of the relevant accounting years. The Committee also regret to find that the accounts for the year 1984-85 which were

The Centre for Development of Telematics was set up in August, 1984. The finalisation of appointment of auditors in consultation with comptroller & Auditor General of India took some time. Secondly, being the initial reports, extra time was taken in streamlining the records and presentation of accounts.

compiled and were ready on 30 April, 1985 were handed over to the Auditors for auditing only on 20 December, 1985 i.e. after a lapse of 8 months period.

31. 6.8 (19th Report)
(8th Lok Sabha)
Department of
Electronics

The Committee further note that the Auditors took about 9 months in auditing the accounts for the year 1985-86 whereas auditing of accounts for the year 1984-85 was completed in 3 months. The Committee also note that the annual report and audited accounts for the year 1984-85 were sent to Press for printing after about 4 months after their adoption at the annual General Body Meeting of the Company.

32. 6.9 (19th Report)
(8th Lok Sabha)
Department of
Electronics

The Committee are also concerned to note that the printed copies of the Annual Report and Audited Accounts for the year 1984-85 were sent by Company to the Department of Electronics on 10 April, 1987 for laying on the Table of the House but these were actually laid on 12 August, 1987 i.e. after about 4 months. The Department of Electronics could have laid them in the beginning of the 8th Session which commenced on 23 February, 1987 and continued till 12 May, 1987.

33. 6.10 (19th Report)
(8th Lok Sabha)
Department of
Electronics

The Committee, however, note with satisfaction that annual reports and audited accounts of the Centre for Development of Telematics for the year 1986-87 were laid in Lok Sabha within the stipulated period i.e. on 15 December, 1987. The Committee trust

In order to avoid delay in laying the Annual Reports, a number of steps have been taken by this Department. As a result of these measures, Annual Report and Audited Accounts for the year 1986-87 have been laid on the Table of the Lok Sabha within the stipulated time. Efforts will be made to lay the Reports in time in future also.

Inconvenience caused to the Committee due to delay in laying the Annual Reports and audited accounts for the years 1984-85 and 1985-86 is regretted. [Department of Electronics O.M. No. 5(13)/88-Parl., dated 5.7.1988].

that continuous efforts will be made in future also to ensure that the documents are laid in time.

34. 7.6 (19th Report) (8th Lok Sabha) Ministry of Agriculture (Deptt. of Agriculture and Cooperation) The Committee note that the delay of about 5 months in laying the Annual Report and Audited Accounts of the National Cooperative Tobacco Growers Federation Ltd., Anand for the year 1985-86 had occurred on account of long period taken by the Federation in compilation of the accounts and getting the document translated in Hindi. Further, the Report and Accounts of the Federation for the year 1986-67 which were required to be laid on the Table of Lok Sabha by 31 December, 1987, have not yet been laid, The reports for the year 1986-87 were to be laid before the House by 31st March, 1988. The Reports for the year 1986-87 were laid, however, on the Table of Lok Sabha on 25.4.88. The delay is very marginal (M/o Agriculture, O.M. No. H-11013/2/87-MPS dated 26.7.1988).
35. 7.7 (19th Report) (8th Lok Sabha) Ministry of Agriculture (Deptt. of Agriculture and Cooperation) The Committee find that the recommendation contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) has not been kept in view and Reports and Accounts of the Federation continue to be placed before Parliament with delay. In future all concerned have been requested to avoid delay. (Ministry of Agriculture O.M. No. H-11013/2/87-MPS dated 26.7.88).
36. 7.8 (19th Report) (8th Lok Sabha) Ministry of Agriculture, (Department of Agriculture should in consultation with the National Cooperative Tobacco Growers Federation Limited and Audit Authorities draw up a time bound programme for completion of different stages of the A time bound programme for completion of different stages of Accounts and Annual Report within the stipulated period of 9 months from the close of the cooperative

**Agriculture and
Cooperation)**

Annual Reports and Audited accounts. Senior officers in the Ministry and the Federation should be made responsible to ensure that the documents are completed in all respects and place before Parliament within the stipulated period of 9 months from the close of the accounting year.

37. 1.6 (20th Report) (8th Lok Sabha) Ministry of Human Resource Development (Department of Education)
- The Committee are concerned to note that the Annual Report and Audited Accounts of the Indian Institute of Management, Ahmedabad for the year 1985-86 which in terms of the Committee's recommendations on the subject, ought to have been laid by 31st December, 1986 were actually laid on 6 August, 1987. In this connection the Committee find that an inordinately long period of 7 months was taken in getting the Annual Reports and Audited Accounts translated in Hindi. The Committee also note that the position in respect of the Annual Report and Audited Accounts for the subsequent year i.e. 1986-87 is not better as the same are yet to be finalised and laid on the Table of the House. The Committee cannot but deplore the delay in laying

year has been issued to the Federation. National Cooperative Tobacco Growers' Federation has been instructed to send the annual report and Audited Statement of Account for the year 1987-88, to this Ministry well in time for placing them on the Table of both the Houses of Parliament before 31.3.1989. (Ministry of Agriculture O.M. No. H-11013 2/87-MPS dated 26.7.1988).

The delay in laying the Audit Report/ Audited Accounts in respect of Indian Institute of Management-Ahmedabad for the year 1985-86 and 1986-87 is highly regretted. (Ministry of Human Resource Development (Department of Education) No. F-2-2/86-T. 9 dated 27 July, 1988).

- the annual report and audited accounts in Parliament in time.
38. 1.7 (20th Report) (8th Lok Sabha) Ministry of Human Resource Development (Deptt. of Education)
- The Committee are of the view that the Annual Reports and Audited Accounts lose their importance if they are not laid in time, on the Table of the House. The Committee, therefore, recommend that a realistic time schedule based on the aforesaid recommendation of the Committee may be drawn up and seriously adhered to so that reports and accounts of the Institute may be finalised and placed before Parliament well within the stipulated period of nine months of the close of the relevant accounting year.
- The advice of the Committee regarding laying of the documents in time will be strictly adhered to. In order to avoid recurrence, a new agency has been engaged for Hindi translation by the Institute. The Institute has also assigned the responsibility for completion and time submission of the Annual Report to the Administrative Officer, who is the senior-most Officer in the Administration. For the year 1987-88, a time-bound schedule has been laid down and all possible efforts will be made to see that the Report is laid within the prescribed period. [Ministry of Human Resource Development (Deptt. of Education) No. F. 2-2/86-T. 9 dt. 27 July, 1988].
39. 2.6 (20th Report) (8th Lok Sabha) Ministry of Industry (Deptt.
- The Committee note that the Annual Report and Audited Accounts of the Andrew Yule and Company Limited, Calcutta for the year 1985-86 were laid on the Table of Lok Sabha on 10 November, 1987 i.e.
- The Ministry is conscious of the need for laying the Annual Report and Audited Accounts of Public Sector Undertakings including Andrew Yule

of Public Enterprises)

after about 10½ months after the close of the accounting year. The Committee also note that these documents of the Company for the subsequent year 1986-87 which were required to be laid on the Table of the House by 31 December, 1987, have not so far been laid.

& Company Limited before Lok Sabha within the statutory limits prescribed.

There was, however, delay in laying the Annual Report and Audited Accounts of Andrew Yule & Company Ltd. for the year 1985-86 before Lok Sabha/Rajya Sabha due to certain unavoidable reasons.

The Annual Report and Audited Accounts of the Company for 1986-87 alongwith a statement on reasons for delay, were laid on the Table of Lok Sabha on 29th March, 1988. Action has thus been taken to lay the said Report on the Table of Lok Sabha at the earliest possible opportunity, [Ministry of Industry (Deptt. of Public Enterprises O.M. No. 10-12/86-PEI, dated 8.9.1988).

40. 2.7 (20th Report)
(8th Lok Sabha)
Ministry of
Industry (Deptt. of
Public Enterprises)
- From the information furnished by the Ministry of Industry (Department of Public Enterprises), the Committee find that one of the factors that attributed towards delay in laying of the Annual Report and Audited Accounts for 1985-86 on the Table of the House was that the Office of the Commercial Audit and C and AG took 4 months (from 29 July to 24

Matter had been taken up with the Ministry of Finance and the Comptroller and Auditor General of India to take necessary action as recommended by the Committee *Vide* Department of Public Enterprise O.M. No. 10-12 86-PE(I) dated the

November, 1986) to issue final comments on the audited accounts of the Company. Neither the Ministry nor the Company seem to have made efforts to expedite matter in this regard. The Committee feel that the delay could have been avoided had the Ministry and the Company been watchful and pursued the matter with DACR and C & AG. The Committee suggest that the Ministry of Industry may take up the matter with the Ministry of Finance and Audit authorities to lay down proper time schedules to ensure auditing of accounts, clearance of audit objections and issue of final comments on the audited accounts within a specified time.

31st May, 1988. (Ministry of Industry (Deptt. of Public Enterprises O.M. No. 10-12/86-PE-I dated 8.9.1988).

41. 2.8 (20th Report)
(8th Lok Sabha)
Ministry of
Industry (Deptt.
of Public
Enterprises)

The Committee further find that the Ministry themselves took about 8½ months after 24 February, 1987 in preparing 'Review' and delay statement and laying the same on the Table of the House together with the Annual Report and Audited Accounts for the year 1985-86. The Committee desire that such lapses on the part of the Ministry should not be allowed to recur. It is needless to point out that immediately after receipt of the Annual Report and Audited Accounts from the Company, the same should be laid on the Table of the House alongwith the conne-

The facts and circumstances that led to delay in laying the Annual Report and audited accounts of the Andrew Yule for 1985-86 have been fully explained in reply or Government to the recommendation made by Committee in para 2.6 (Serial No. 3) of the Report. (*Vide* Ministry of Industry, Department of Public Enterprises O.M. No. 10-12/86-PE-I dated 8.9.1988).

cted 'review' and delay statement of the earliest available opportunity.

42. 3.8 (20th Report)
(8th Lok Sabha)
Ministry of
Information and
Broadcasting

The Committee note that the Annual Reports of the Press Council of India, New Delhi are prepared on Calendar year basis whereas its statements of account are prepared on Financial year basis. The Committee feel that it will be very difficult to find out the real achievement of the Council during the particular financial year for which Government grants are sanctioned because the period covered by the Annual Administrative Reports of the Council and the financial statements included therein are quite different. Moreover, this is not in consonance with the spirit of recommendation of the Committee on Papers Laid on the Table contained in para 3.5 of their First Report (5th Lok Sabha) which stipulates that both Annual Reports and Audited Accounts should be laid together on the Table of the House to have a complete picture of the achievements activities and financial health of the organisation during the particular accounting year. The Committee are of the view that the aforementioned objective can be met only when the period of Annual Administrative Report synchronise with the Annual Statement of accounts.

43. 3.9 (20th Report)
(8th Lok Sabha)

The Committee, therefore, recommend that the Annual Administrative Report of the Press Council

Requisite amendment in the Press Council Rules, 1979 has been notified on 20th May, 1988 *vide* Notification No. 4/7/87-Press. (*Vide* Ministry of Information and Broadcasting O.M. No. 4/7 87-Press dated 13.6.1988).

Requisite amendment in the Press Council Rules, 1979 has been notified

Ministry of
Information and
Boardcasting

of India should also be prepared on the Financial year basis just as the financial statements are being prepared. By doing so, it will be possible to lay, the Annual Administrative Report and the financial accounts covering the same period, in the House at the same time. The House will then have a complete picture about the performance of the Council before them. In order to achieve the desired result, the Committee recommend that the relevant Peess Council Rules should be amended, if considered necessary.

The Committee would like to the apprised of the action taken in this behalf within six months.

The Committee also desire that all out efforts should be made to ensure that the requisite documents are laid on the table within nine months of the close of the accounting year.

44. 4.5 (20th Report)
(8th Lok Sabha)
Ministry of
Health and
Family Welfare

The Committee feel concerned to note that the Annual Report and Audited Accounts of the Regional Centre for Cancer Research and Treatment Society, Cuttack for the year 1985-86 which in terms of the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha) ought to have been laid before Parliament by 31

on 20th May, 1988 *vide* Notification No. 4/7/87-Press. (*Vide* Ministry of Information and Broadcasting O.M. No. 4/7/87-Press dated 13.6.1988).

The Annual Report and Audited statement of accounts in respect of Regional Centre for Cancer Research and Treatment Society Cuttack for the year 85-86 were taken up for laying it on the table of the Sabha for the first time in July, 1986 as per

December, 1986 i.e. within 9 months of the close of the accounting year, were actually laid on 27 August, 1987. Thus there was delay of about 8 months. The Committee also note with regret that Annual Report and Audited Accounts for the subsequent year 1986-87 which were required to be laid by 31 December, 1987 are yet to be laid.

amendments to Government of India decision No. 6 below Rule 150 of the General Financial Rules 1963 because grant in aid paid to the Society exceeds Rs. 5 lakhs in a year for the purpose of procurement of equipment for cancer treatment. The Society was addressed on 11.7.86 to forward English and Hindi version of the Annual Report and audited statement of account. The English and Hindi version of the annual report and audited statement of accounts for the year 1985-86 in respect of said Society were received in complete form in July, 87. These reports were laid on the Table of the Lok Sabha on the 27th August, 1987. There was delay of about 8 months in doing so because of non-receipt of complete documents from the Society. The Centre has been addressed to give utmost importance in such parliamentary matters so that the delay can be avoided, as per Ministry's letter No. V, 22012/1/88-R dated 6.6.88.

45. 4.6 (20th Report)
(8th Lok Sabha)
Ministry of
Health and
Family Welfare

The Committee find from the information furnished by the Ministry that no statement explaining the reasons for delay was laid when the Annual Report and Audited Accounts for the year 1985-86 were laid on the Table of the House. The Committee desire that this requirement should invariably be complied with by the Ministry, in future.

The Annual Report and audited accounts for the subsequent year 86-87 were also required to be laid by 31.12.87. Annual Report along with the Delay statement and Review statement has been laid on the Table of Sabha on 21.4.88 as per Lok Sabha Bulletin Part I dated 21.4.88 No. 346. However, the audited statement of accounts could not be laid along with annual report because of non receipt of Hindi version of the statement and efforts have been made to lay it during the session commencing in July, 1988. (*Vide* Ministry of Health and Family Welfare O.M. No. V. 22012/1/88-R dated 5.8.88).

In the delay statement laid on the Table of the House on 7.5.87 vide Lok Sabha Bulletin No. 254 it was indicated that the annual report and audited statement of accounts of the Centre will be laid on the Table of House during the next session. As

46. 4.7 (20th Report) The Committee also find that the auditors took about 7 months in auditing the accounts of the Society for the year 1985-86. Neither the Ministry nor the Society appear to have impressed upon the auditors to complete auditing of accounts in shortest possible period so that the next stages of finalisation of Annual Report and Audited Accounts could be completed within the stipulated period of 9 months. Had the Ministry and the Society been conscious of the period prescribed by the Committee for laying

(8th Lok Sabha)
Ministry of
Health and
Family Welfare

per this promise action was taken to lay the said documents on the Table of the House, which was fulfilled on 21st August 1987. While fulfilling this promise it was felt that again delay statement was not required to be laid. However, it is now noted that in such cases also delay statement is required to be laid and it will be followed in future. These instructions have been communicated to all concerned in the Ministry vide circular No. H. 11018/4/86-Parl. dated 17.6.88. (Vide Ministry of Health and Family Welfare O.M. No. V. 22012/1/88-R dated 5.8.88).

Government of Orissa, Health and Family Welfare Department, based on the quotations received for appointing Chartered Accountant for auditing of accounts of the Society, intimated the Society on 11.4.86 approving the appointment of M/s Tej Raj and Pal, Chartered Accountant, Bhuwaneshwar for auditing of the accounts of the

the Reports and Accounts on the table of the House, the delay in auditing the accounts could have been a minimised and delay in laying the documents avoided.

Ministry for the year 85-86. The Chartered Accountant could take up the audit for the year 85-86 only after completion of the audit for 84-85 and submitted it to the Society only 28.1.87. The Regional Centre for Cancer Research and Treatment Society, Cuttack has been addressed to take up the matter of appointing auditors much early and also to impress upon the auditors to complete the auditing of accounts in the shortest period so that the audited statement of accounts can also be laid along with Annual Report on the Table of the House, as per Ministry's letter No. V. 22012/1/88-R dated 6.6.88. (*Vide* Ministry of Health & Family Welfare O.M. No. 22012/1/88-R dt. 5.8.88).

47. 4.8 (20th Report) (8th Lok Sabha) Ministry of Health and Family Welfare
- The Committee further find that the Annual Report of the Society was placed before the Governing Body and approved whereas the audited accounts were not placed before them for approval. The audited accounts in unapproved form have been placed

The audited statement of accounts of Centre for the year 1985-86 could not be placed before the Governing Body at their meeting held on 29.9.86 due to delay on the part of the

fore Parliament. The Committee feel that this is a serious lapse which should not be allowed to recur in future.

Chartered Accountant in furnishing the audited statement of accounts. The observations made by the Committee have been noted and Society has been asked to submit the audited accounts only after it is duly approved by their Governing Body in future, as per Ministry's Letter No. V. 22012/1/88-R dated 6.6.88. (M/o Health & Family Welfare O.M. No. V. 22012/1/88-R dated 5.8.88).

48. 4.9 (20th Report)
(8th Lok Sabha)
Ministry of
Health and
Family Welfare
- The Committee recommend that the Ministry should draw up a time schedule for finalising the Annual Report and Audited Accounts and ensure that the required documents are placed before Parliament within the stipulated period of 9 months prescribed by the Committee.
49. 5.4 (20th Report)
(8th Lok Sabha)
Ministry of
- The Committee note that the Annual Report and Audited Accounts of Hooghly Dock and Port Engineers Ltd., Calcutta for the period from 30th

Reply of the Government : Necessary instructions have been issued to all concerned in the Ministry to ensure timely submission of the documents for placing it before Parliament within stipulated period of 9 months prescribed by the Committee, as per Ministry's letter No. H. 11018/4/86-Parl. dated 17 June, 88. (Ministry of Health & Family Welfare O.M. No. V. 22012/1/88-R dated 5.8.88).

A schedule has been prepared for keeping a watch on progress of compilation of accounts continuously

1	2	3
	Surface Transport	June, 1984 to 31st March, 1985 were laid on the Table, of Lok Sabha on 19 November, 1987 after inordinate delay of about 22½ months.
50.	5.5 (20th Report), (8th Lok Sabha) Ministry of Surface Transport	The Committee are surprised to find that the Company took about 12½ months in compilation of accounts. The Committee are not convinced with the justification advanced that the delay occurred due to shortage of staff. It is hardly necessary to emphasise that the documents are required and should be completed and placed before Parliament within the stipulated period of 9 months of the close of the accounting year.
51.	5.6 (20th Report) (8th Lok Sabha) Ministry of Surface Transport	The Committee further find that the Auditors took 5 months in auditing the accounts and thereafter, the the Company took about 3 months in covering the Annual General Meeting for adoption of Annual Report and Auditing Accounts. The Committee are sorry to observe that the matter was dealt with in a very casual manner. Even the documents for the subsequent years 1985-86 and 1986-87 which were required to be laid by 31 December, 1986 and 31 December 1987 are yet to be laid.
52.	5.7 (20th Report) (8th Lok Sabha)	The Committee recommend that documents should always be laid in time and in order to comply with

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and a monthly report from the undertaking has been designed for the purpose.
Shri R.L. Chaudhry, Deputy Secretary (SY), Ministry of Surface Transport, Transport Bhawan, New Delhi (Tel. 387294) has been nominated to keep a close watch and ensure that these documents are completed in all respects and laid on the Table of the House. Ministry of Surface Transport O.M. No. SW/SBR/8(281)/85 dated 26th July, 1988).
A schedule has been prepared for keeping a watch on progress of

Ministry of
Surface Transport

this requirement the Ministry should draw up a time schedule for each stage i.e. compilation of Annual Accounts, their auditing, submission of audit report by Auditors, convening of Annual General Meeting, translation, printing and laying annual reports and audited accounts of the Company on the Table of the House. The Committee also desire that a responsible officer in the Ministry should be charged to keep a close watch and ensure that these documents are completed in all respects and laid on the Table of the House well in time.

53. 6.6 (20th Report)
(8th Lok Sabha)
Ministry of
Industry (Deptt.
of Public
Enterprises)

The Committee are unhappy to note that the laying on the Table of Lok Sabha of the Annual Report and Audited Accounts of Burn Standard Company Limited, Calcutta for the year 1985-86 was inordinately delayed as these were required to be laid on the Table of the House by 31 December, 1986 i.e. within 9 months after the close of the relevant accounting year.

54. 6.7 (20th Report)
(8th Lok Sabha)
Ministry of
Industry (Deptt.

The Committee regret to note that although the accounts of the Company for the year 1985-86 were ready in October, 1986 but these were handed over to auditors for auditing only on 10.2.87 i.e. after

compilation of accounts continuously and a monthly report from the Undertaking has been designed for the purpose.

Shri R.L. Chaudhry, Deputy Secretary (SY), Ministry of Surface Transport, Transport Bhawan, New Delhi (Tel. 387294) has been nominated to keep a close watch and ensure that these documents are completed in all respects and laid on the Table of the House (Ministry of Surface Transport O.M. No SW/SBR/8(281) 85 dated 26th July, 1988).

The observation of the Committee have been noted for compliance. The Company have been directed to adhere to the time schedule for laying Annual report in Parliament within stipulated time. (Ministry of Industry O M. No. 3(45) 87-PE-III dated 23.8.88).

The accounts of all the units of the Company located in different states were handed over to the units, statutory auditors in phases from

of Public Enterprises)

the delay of about 4½ months. The final audit report was submitted by the auditors on 14.5.87 to the Company. The Director, Commercial Audit (DCA) Calcutta, however, issued his comments only on 17.7.87. Both the Annual Report and Audited Accounts of the Company were then placed before the Annual General Meeting held on 18.7.87. The Committee feel that delay at various stages of compilation and auditing could have been avoided if a careful watch had been kept both at Company level as also in the Ministry.

May, 1986 to October, 1986. During the course of audit several points were raised by auditors which were replied by the Company. Only on receipt of such audited unit accounts a consolidated account of the Company were handed over to Statutory auditors on 10.2.1987. The statutory auditors completed their audit in March, 1987. It will be seen that the consolidated accounts of the Company were ready only in February, 1987 and not in October, 1986. Hence, there was no delay in submission of consolidated accounts to statutory auditors. Despite vigorous persuasion by the Company the statutory auditors took 2 months in submission of final report. This shows that Company was anxious in finalisation of the accounts at the earliest. It will be observed that delay at various levels were beyond the control of the company. Ministry of Industry O.M. No. 3(45)/97-PE-III dated 23.8.88).

55. 6.8 (20th Report)
(8th Lok Sabha)
Ministry of
Industry (Depart-
ment of Public
Enterprises)

As regards the Annual Report and Audited Accounts for the year 1986-87 it has been stated that the Unit accounts for the year 1986-87 are ready but the appointment of Statutory Auditors had been communicated by the Company Law Board only on 26.10.87. The Statutory auditor took up audit work from 12.11.87, and it was expected to take 3/4 months as the audit for all the nine units has to be done by the same auditors.

The accounts of the Company for the year 1986-87 were ready before the appointment of Statutory auditors by the Company Law Board. However, Company Law Board appointed the same Statutory auditors *vide* their letter dated 21.10.1987. The auditors started auditing work on 12th November, 1987 and submitted their final report on 17.5.1988. Had there been no strike in the Company from 14.12.1987 to 29.1.1988, the delay would have been reduced by 1½ months. The Director Commercial Audit (DCA), Calcutta to whom the report was submitted on 19.5.1988 raised certain queries from 24.5.88 to 20.6.88 which were replied by the Company. The DCA, Calcutta finally issued the comments on 28th July, 88. The Company expected to get the printed copy of the Annual report for the year 1986-87 from the printer by the middle of August, 1988. It is expected that the same would be laid in the Parliament in the current Monsoon session. (Ministry

56. 6.9 (20th Report) (8th Lok Sabha) Ministry of Industry (Department of Public Enterprises) The Committee are unhappy with the casual manner in which this work is being done. There is no realisation on the part of the Company Management or the Ministry concerned that the Annual Report and Audited Accounts are required to be laid in Parliament within a fixed time frame. All out efforts need to be made to ensure that various stages of compilation of accounts etc. are completed according to a pre-determined schedule.
57. 6.10 (20th Report) (8th Lok Sabha) Ministry of Industry (Department of Public Enterprises) The Committee recommend that a time bound programme should be drawn up by the Ministry of Industry (Department of Public Enterprises) in consultation with the Burn Standard Company Ltd. for being strictly adhered to at various stages and the documents should be presented to the House within the stipulated period of 9 months after the close of the accounting year.

o. Industry O.M. No.3(45)/87-PE-III dated 23.8.88).

The Ministry and the Company are fully aware of the requirement of finalisation of the accounts and laying of the Annual Report in the Parliament within the period of 9 months from the close of financial year. The observations of the Committee have been noted for compliance. (Ministry of Industry (Deptt. of Public Enterprises O.M. No. 3(45)/87-PE. III dated 23.8.88).

The Company has been directed to prepare and submit a schedule for preparation of accounts of the Company to ensure that the Annual reports for the subsequent years are placed in the Parliament within the stipulated time frame. In future Ministry will also try to ensure timely completion of work at each stage. (Ministry of Industry,

Department of Public Enterprises
O.M. No. 3(45)/87-PE. III dated
23rd August, 1988).

The Annual Report and Accounts of the Delhi Public Library for the year 1986-87 were submitted to Lok Sabha Secretariat on 8th March, 1988 and the same were laid by the Lok Sabha Secretariat on the Table of Lok Sabha on 10th March, 1988. The delay in laying the documents for the year 1986-87 was due to the fact that the documents were ready in the last week of December, 1987 and could not be laid as there was no session at that time. (Deptt. of Culture No. F. 16-2/88/ Lib. dated 27.7.1988).

Noted. However, it may be stated that the post of Director was vacant only for one year that is from 1.12.88 to 7.12.86 and not 5 years stated. (Deptt. of Culture No. F. 16-22/88/ Lib. dated 27.7.88)

58. 7.6 (20th Report)
(8th Lok Sabha)
Department of
Culture
59. 7.7 (20th Report)
[8th Lok Sabha]
Department of
Culture
- The Committee note that the annual report and accounts of the Delhi Public Library for the year 1985-86 were laid on the Table of Lok Sabha after a delay of 7 months and these documents for the subsequent year 1986-87 are still to be laid. From the information furnished by the Department of Culture, the Committee find that the Auditors took about 7½ months in auditing the accounts for the year 1985-86, issuing final audit report and audit certificate. The Committee also note that apart from Auditors being responsible for taking longer time in auditing the accounts, the Delhi Public Library was equally responsible for contributing towards delay in as much as they took unduly long period of about 5½ months in compilation of accounts and handing them over to the Auditors. The Committee are not convinced with the explanation given by the Department of Culture that the compilation of accounts could not be completed due to continued shortage of staff in Delhi Public Library. The Committee feel that the delay in compilation of the accounts was avoidable. The Department of Culture had taken necessary action for providing adequate staff to Delhi Public Library.

Similarly the post of Director, which remained vacant for quite some five years ought to have been filled up without delay.

60. 7.8 (20th Report)
(8th Lok Sabha)
Department of
Culture

The Committee recommend that the Department of Culture should in consultation with the Delhi Library Board and the Director of Audit, Central Revenue chalk out a time schedule for compilation of accounts, auditing of accounts, holding the meeting of Delhi Library Board, translation, printing and submission of the annual reports and audited accounts of the Delhi Public Library to the Department of Culture for laying them on the Table of the House. The programme should be arranged in such a manner that these documents are laid on the Table within the prescribed period of 9 months from the close of the accounting year. The Committee also desire that the Department of Culture should always keep a close watch and properly monitor different stages of preparation of annual reports and accounts with a view to ensure strict compliance with the requirements as stipulated in the recommendations of the Committee.

Noted. Action has already been initiated to ensure that no undue delay is caused in laying the papers on the table of Lok Sabha within the prescribed period of 9 months from the close of the accounting year. (Department of Culture No. F. 16-22/88/Lib. dated 27.7.88).