

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1985-86)**

(EIGHTH LOK SABHA)

SEVENTH REPORT

Presented on 24 March, 1986



**LOK SABHA SECRETARIAT
NEW DELHI**

March, 1986/Chaitra, 1908 (Saka)

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TO

SEVENTH REPORT (EIGHTH LOK SABHA) OF COMMITTEE
ON MATTERS LAID ON THE TABLE (1965-66)

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CONTENTS

		PAGE
PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE		
TABLE (1985-86)		... (iii)
INTRODUCTION		... (v)
CHAPTER I	Delay in laying Annual Report and Audited Accounts of Mandya National Paper Mills Limited for the year 1982-83.	... 1
CHAPTER II	Delay in laying the Report of the Commission for Scheduled Castes and Scheduled Tribes for the year 1981-82	... 3
CHAPTER III	Delay in laying Annual Report and Audited Accounts of Air India and its Subsidiaries, Hotel Corporation of India Limited and Air-India Charters Limited for the year 1983-84.	... 7
CHAPTER IV	Delay in laying the Annual Report and Audited Accounts of Shipping Corporation of India for 1983-84.	... 11
CHAPTER V	Delay in laying Annual Report and Audited Accounts of the Cardamom Trading Corporation Limited, Bangalore for the year 1983-84.	... 15
APPENDICES		
I.	Copy of Resolution Number 13013/9/77-SCT-I dated 21 July, 1978 from the Ministry of Home Affairs regarding constitution of the Commission for Scheduled Castes and Scheduled Tribes.	... 18
II.	Summary of recommendations/observations	... 20

PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON
THE TABLE (1985-86)

1. Shri M. V. Chandrashekara Murthy—*Chairman*
2. Shri Jagdish Awasthi
3. Shri Naresh Chandra Chaturvedi
- *4. Shri Anadi Charan Das
5. Shri Shanti Dhariwal
6. Shri S. G. Gholap
7. Shri Kammodilal Jatav
8. Shri Maurice Kujur
9. Shri C. K. Kuppaswamy
10. Shri Sanat Kumar Mandal
11. Shrimati Patel Ramaben Ramjibhai Mavani
12. Shri Nityananda Misra
13. Shri Ramashray Prasad Singh
14. Shri Atish Chandra Sinha
15. Shri V. Tulsiram

SECRETARIAT

1. Shri M. K. Mathur—*Joint Secretary.*
2. Shri R. S. Mani—*Senior Legislative Committee Officer.*

*Nominated with effect from 3.12.1985 *Vice* Shrimati Manorma Singh, M. P. resigned on 8 November, 1985.

INTRODUCTION

I, the Chairman 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 Seventh Report.

2. On examination of certain papers laid on the Table of Lok Sabha during the First and Second Sessions (Eighth Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying (i) Annual Report and Audited Accounts of the Mandya National Paper Mills Limited for the year 1982-83; (ii) the report of Commission for Scheduled Castes and Scheduled Tribes for the year 1981-82; (iii) Annual Report and Audited Accounts of Air India and its Subsidiaries, Hotel Corporation of India Limited and Air-India Charters Limited for the year 1983-84; (iv) Annual Report and Audited Accounts of shipping Corporation of India for 1983-84, and (v) Annual Report and Audited Accounts of Cardamom Trading Corporation Limited, Bangalore for the year 1983-84. The conclusions of the Committee are embodied in the Report.

3. On 30 September, 1985, the Committee took evidence of the representatives of the Ministry of Home Affairs on the question of delay in laying the Report of the Commission for Scheduled Castes and Scheduled Tribes.

4. The Committee wish to express their thanks to the Officers of the Ministry of Home Affairs for furnishing information desired by the Committee.

5. The Committee considered and adopted this Report at their sitting held on 10 March, 1986.

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

NEW DELHI;
March 24, 1986

Chaitra 3, 1908 (Saka)

M. V. CHANDRASHEKARA MURTHY,
Chairman,
Committee on Papers Laid on the Table.

CHAPTER I

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF MANDYA NATIONAL PAPER MILLS LIMITED FOR THE YEAR 1982-83

The Annual Report and Audited Accounts of Mandya National Paper Mills Limited for the year 1982-83 were laid on the Table of Lok Sabha on 16 August, 1984 along with a copy of 'Review' and statement, explaining the reasons for delay.

1.2 In terms of recommendation of the Committee on Papers laid on the Table, made in paragraph 4.16 of their Second Report (Fifth Lok Sabha) these papers were required to be laid on the Table within 9 months of the close of the accounting year, i.e., by 31 December, 1983. The period of delay involved in laying the Annual Report and Audited Accounts for the year 1982-83, therefore, comes to 7½ months.

1.3 In the statement laid on the Table on 16 August, 1984 the reasons for delay in laying the Annual Report and Audited Accounts for the year 1982-83 have been explained as under :

“The Annual Report of Mandya National Paper Mills (a Subsidiary of Hindustan Papers Corporation) for the year 1982-83 was received on 23.6.1984. Since the accounts of the company were not finalised, the Report and Accounts of the company were not incorporated in the Annual Report of Hindustan Paper Corporation for the year 1982-83 which was laid on the Table of Lok Sabha/Rajya Sabha on 21.12.1983 and 22.12.1983.

The Annual Report and the Accounts of Mandya National Paper Mills for the year 1982-83 are now being placed on the Table of the House.”

1.4 As regards the delay involved at the various stages of finalisation of the report and accounts of the above organisation the Ministry of Industry and Company Affairs stated as under :

- (i) Annual Account for the year 1982-83 were completed and approved by the Board on 17.11.1983 whereas the statutory auditors commenced their audit on 10 April, 1983 and their final report received on 15.12.1983,
- (ii) Annual Report and Accounts for 1982-83 were adopted at the Annual General Meeting held on 23 February, 1984.

- (iii) Printing of Annual Report and Accounts for 1982-83 was taken up on 16 December, 1983 and printed copie. received by the Organisation on 10 May, 1984.
- (iv) The Ministry received the printed copies of the documents for the year 1982-83 for laying on Table of the House on 20 June, 1984.
- (v) The Annual Report and Audited Accounts for the year 1983-84 were laid on the Table on 19 March, 1985.

1.5 The Committee on Papers laid on the Table considered the matter at their sitting held on 26 August, 1985.

1.6 The Committee regret to note that accounts of the Mandya National Paper Mills Ltd. were finalised by the Board on 17 November, 1983, i.e. after 6½ months of close of the financial year, whereas in accordance with para 3.5 of their First Report (Fifth Lok Sabha) a period of 3 months should be sufficient for this purpose. It has also taken 2 months for the Company to approve the Annual Report and Accounts. Though the final print order was given on 16 December, 1983. Printed copies were received only on 10 May, 1984, i.e. it has taken 5 months to print the Report and Accounts. Copies of the Report were received by Ministry on 20 June, 1984 for laying on the Table of the House. These documents could have been laid on the Table in the first week of the Monsoon Session of Lok Sabha instead of delaying it upto 16 August, 1984. All this shows that the matter regarding compilation of accounts, finalisation and preparation of Report, printing thereof and laying on the Table has been taken by all concerned in a very casual manner with the result there has been delay at all stages. The Committee are constrained to observe that the Ministry of Industry and Company Affairs has not exercised the necessary monitoring or vigilance in the matter. The Committee, therefore, recommend that the Ministry should keep a contemporaneous watch over the progress of finalisation of annual reports and accounts of the organisation, at the different stages, and ensure that these are laid on the Table within the stipulated period of 9 months.

CHAPTER II

DELAY IN LAYING THE REPORT OF THE COMMISSION FOR SCHEDULED CASTES AND SCHEDULED TRIBES FOR THE YEAR 1981-82

The Fourth Report of the Commission for Scheduled Castes and Scheduled Tribes for the period April, 1981 to March, 1982, was laid on the Table of Lok Sabha on 23 January, 1985.

2.2 In terms of the recommendation of the Committee on Papers laid on the Table made in paragraph 1.17 of their First Report (Fifth Lok Sabha) the report was required to be laid on the Table within six months of the close of the accounting year i.e. by 30 September, 1982. The period of delay involved in the instant case came to about 27-1/2 months. Further the Ministry of Home Affairs did not also lay the statement showing the reasons for delay in laying the said documents on the Table of the House.

2.3 The Ministry of Home Affairs, who were asked to indicate the reasons for not laying the statement showing the reasons for not delay while laying the Annual Report on the Table of the House and also to state whether the recommendation of the Committee on Papers laid on the Table contained in paragraph 1.17 of their First Report (Fifth Lok Sabha) had been communicated to the Commission for Scheduled Castes and Scheduled Tribes, stated in February, 1985 as under :

"The Commission for Scheduled Castes and Scheduled Tribes came into existence on 21.7.1978 by Government Resolution No. 13013/9/77-STC-I dated 21.7.1978 (Appendix). The Commission is not an autonomous organisation. The recommendation of the Committee on Papers laid on the Table contained in paragraph 1.17 of the First Report (Fifth Lok Sabha) is applicable to the autonomous organisations only. In view of that the recommendation has not been communicated to the Commission and the statement showing reasons for delay while laying the Annual Report was also not laid on the Table of the House."

2.4 In this connection the Ministry also stated that the English version of the Report was ready on 25 March, 1983 and the same was sent for translation on 1 April, 1983. Both the English and Hindi versions of the Report were sent for printing to Government of India Press on 22 October, 1983. However, printing of English and Hindi version of the

reports took more than a year and 2 months. The Ministry also intimated that the First, second and third Reports of the Commission had been laid on the Table of the House on 22 December, 1980 11 August, 1982 and 10 August, 1984, respectively.

2.5 Regarding steps taken to ensure timely laying of the Reports in future, the Ministry stated that the Report was laid on the Table of the House as soon as its Printed copies in both versions were received from the Government of India Press.

2.6 As regards the approximate date when the Report of the Commission for 1982-83 was expected to be laid on the Table of the House, the Ministry stated that the Commission had not so far submitted its Report for the said year to the Ministry. The same would be laid on the Table of Lok Sabha and Rajya Sabha as soon as the Ministry received its printed copies both in English and Hindi versions from the Commission.

2.7 At their sitting held on 10 July, 1985, the Committee on Papers laid on the Table considered the above matter and decided to hear the representatives of the Ministry of Home Affairs, in this regard.

2.8 The Committee heard the representatives of the Ministry of Home Affairs at their sitting held on 30 September, 1985.

2.9 The Committee desired to know the difference in the constitution and functions of the Commission for Scheduled Castes and Scheduled Tribes and the Office of the Commissioner for Scheduled Castes and Scheduled Tribes who was a constitutional authority. The Additional Secretary of the Ministry of Home Affairs informed the Committee that the post of the Commissioner for Scheduled Castes and Scheduled Tribes had been created under Article 338 of the Constitution, the Commissioner was appointed by the President and his function was to investigate all matters relating to the safeguards provided for the Scheduled Castes and Scheduled Tribes under the Constitution. The Commission for Scheduled Castes and Scheduled Tribes was set up by a Government Resolution in 1978 and the functions of the Commission broadly corresponded with the functions of the Commissioner for Scheduled Castes and Scheduled Tribes. The representative of the Ministry further stated that the wordings of the Resolution did not imply that the Commission was an autonomous body nor was there any time-limit prescribed therein for laying their Reports before Parliament.

2.10 Asked to state the reasons for the inordinate delay in laying the Reports of the Commission on the Table of the House, in accordance with the provisions of the Resolution, the representative of the Ministry while expressing his regret over the delay stated that before compiling the Report the Commission had to collect information and other statistics from the various Ministries and Departments of the Government of India. State

Governments and other organisations regarding implementation of the constitutional safeguards provided for the Scheduled Castes and Scheduled Tribes etc. The delay in receiving the information from these bodies and thereafter their final processing, translation, printing etc. had led to delay in finally laying them before Parliament.

2.11 The representative of the Ministry of Home Affairs deposed before the Committee that the Commission was a high powered body consisting of eminent persons, on whom it was difficult to exercise control or obtain compliance.

2.12 The Committee are concerned to note that First, Second, Third and Fourth Reports of the Commission for Scheduled Castes and Scheduled Tribes for the years 1978-79, 1979-80, 1981-81 and 1981-82 were laid on the Table of Lok Sabha after an inordinate delay of 15 months, 22½ months, 34½ month and 27½ months respectively, in spite of the direction contained in the Government Resolution setting up the Commission which *inter-alia* stipulates that the Commission will submit an Annual Report to the President detailing its activities and recommendations. The Resolution also stipulates that the Annual Report together with a memorandum outlining the action taken on the recommendation and explaining the reasons for non-acceptance of the recommendations, if any, in so far as it relates to the Central Government will be laid before each House of Parliament. It implies that the Report of the Commission will be submitted annually and not after 22 months, 27 months or 34 months, as had been the case in regard to Reports of 1979-80, 1981-82 and 1980-81. The Committee are constrained to observe that this delay defeats the very purpose of these reports since the findings of the Commission and recommendation thereof become known to public after a lapse of several months or years and become out of date. Further on account of this delay, the Reports of the Commission, which are discussed in Parliament, tend to lose their value and importance. The Reports become stale for discussion in Parliament. The explanation given by the Ministry that the Commission was a high powered body consisting of eminent persons on whom it was difficult to exercise control or obtain compliance is not acceptable to the committee as they feel that the Regulation which was responsible for the creation of the Commission, had made the specific provision for laying their Reports before Parliament and hence the delay could only be attributed to the failure on the part of the Ministry in giving priority to this matter or to monitor the different phases of work involved in compilation, printing, etc. of the report and laying them before Parliament in time. The Committee therefore recommend that with a view to give timely information to Parliament, the reports of the Commission for Scheduled Castes and Scheduled Tribes should be laid annually on the Table of the House by the stipulated time i.e. within six months of the close of the accounting year.

The Committee also recommend that if for any reason the Annual Reports cannot be laid within the stipulated period of six months, the

Ministry should lay on the Table a statement explaining the reasons for not laying the Reports within 30 days of the expiry of the prescribed period and if the House is not in Session at that time, the statement should be laid on the Table within seven days of the re-assembly of the House. The Committee further recommend that while laying the annual Report with delay, the Administrative Ministry should also invariably lay the statement explaining the reasons for delay. The Committee would like to make it clear that their recommendations regarding laying of Annual Reports on the Table of Parliament within six months of close of year and for laying delay statements on the Table apply equally to autonomous bodies and other organisations of the Government. The Committee trust that the Government will issue necessary instructions to the Commission for Scheduled Castes and Scheduled Tribes and make position clear to all concerned.

CHAPTER III

DELAY IN LAYING OF ANNUAL REPORT AND AUDITED ACCOUNTS OF AIR INDIA AND ITS SUBSIDIARIES, HOTEL CORPORATION OF INDIA LIMITED AND AIR INDIA CHARTERS LIMITED FOR THE YEAR 1983-84

The Annual Report and Audited Accounts of the Air India and its subsidiaries Hotel Corporation of India Limited and Air India Charters Limited for the year 1983-84 were laid on the Table of Lok Sabha on 8 May, 1985 alongwith a statement explaining the reasons for delay and 'Review'.

3.2 In terms of the recommendation of the Committee on papers laid on the Table, made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these documents were required to be laid on the Table within 9 months of the close of the accounting year i.e. by 31 December, 1984. Thus, the period of delay involved in the present case came to more than 4 months.

3.3 In the statement laid on the Table on 8 May, 1985, the reasons for delay in laying the Annual Report and Audited Accounts had been explained as under :

“According to the recommendations contained in paragraph 3.5 of the First Report of the Committee on papers laid on the Table of the House, and the instructions issued by Government in pursuance thereof, the Annual Report and the audited accounts of Statutory Corporations and Government Companies are required to be laid on the Table of the Lok Sabha and Rajya Sabha within nine months of the close of the accounting year. The Annual Report and the Annual Accounts of Air India and its subsidiaries for the year 1983-84 should therefore, normally have been presented to Parliament before 31st December, 1984 and parliament not having been in session in December, 1984, and the session having been held in January, 1985, the Annual Report and Annual Accounts of Air India and its subsidiaries for the year 1983-84 should normally have been presented to Parliament during the session held in January, 1985.

Immediately after the close of the financial year, appropriate action was initiated by Air India for the finalisation of the annual Report and accounts for the year. The accounts, after approval

by the Board of Directors of Air India on 27th July, 1984 were forwarded to the Member, Audit Board and Ex-Officio Director of Commercial Audit Board on 7th August, 1984. The certified accounts and audit Report thereon were, however, received from Audit only on 25th February, 1985, after which action was taken for the printing of the documents. The printed copies of the annual Report and Accounts of Air India could be made available to the Ministry only on 15th March, 1985. The Audited Accounts of Hotel Corporation of India Limited were adopted by the General Body of the Company on 10th December, 1984 while those of Air India Charters Limited were adopted on 29th September, 1984. Due to the delay in the case of Air India as explained above, the Accounts could not be laid on the Table of Parliament during the session held in January, 1986.

The copies of the Annual Report and Accounts of Air India and of the Annual Reports of Hotel Corporation of India Limited and Air India Charters Limited are, therefore, now being laid on the Table of both the Houses of Parliament during the current Session. A review by Government of the performance of Air India and its subsidiaries during 1983-84 is also being laid before both Houses along with this statement explaining the delay in laying the papers on the Table."

3.4 On 20 May, 1985, the Ministry of Tourism and Civil Aviation (Department of Civil Aviation) were requested to furnish information regarding (i) dates when the Annual Accounts of Air India and its subsidiaries Hotel Corporation of India Limited and Air India Charters were compiled; (ii) the reasons for taking more than 6 months in completing the audit by Auditors (the accounts were sent for auditing on 7 August, 1984 and received back on 25 February, 1985) and the follow up action taken in the matter; (iii) dates when Annual Report and Audited Accounts were sent for translation into Hindi and time taken in it; (iv) dates when final Annual Report and Audited Accounts were sent for translation into Hindi and time taken in it; (v) dates when final Annual Report and Audited Accounts of Air India and its subsidiaries for the year 1983-84 were sent for printing. The Ministry of Tourism and Civil Aviation in a communication dated 13 June, 1985 gave the following information in chronological order :

- (i) Draft accounts of Air India for the year 1983-84 were compiled and were ready on 22nd June, 1984 and were submitted to Government Audit on the same date. The accounts were approved by the Board of Directors of Air India on 27th July, 1984 and

were submitted to the Government Audit on 7th August, 1984 which is well in advance of the stipulated date of 31st August.

In so far as Annual Report of Hotel Corporation of India for the year 1983-84 is concerned, it was placed before its Board in its 86th meeting held on 9th November 1984. The Annual Report of Air India Charters Ltd. for 1983-84 was placed before the 61st Board meeting of the company held on 4th September, 1984.

- (ii) As reported by the Audit Board certification of Air India's Annual Accounts for 1983-84 was withheld in the Board as consideration was being given to the question of detailed audit of certain transactions. The issue has since been sorted out by the Board and it would not affected the timely certification of accounts in future year.
- (iii) & (iv) The Annual Report of Air India is required to be sent for laying in the Parliament alongwith the Annual Reports of its Subsidiaries i.e. Hotel Corporation of India Ltd. and Air India Charters Ltd. in one volume.

The certified accounts of Air India for 1983-84 were received by Air India on 27 February, 1985 though they were received from the Audit on 25th February, 1985 in this Ministry and were sent to Air India on the same day by this Ministry. Thereafter, combined annual reports of Air India, Hotel Corporation of India, and Air India Charters Ltd. and audit report thereon printed in English and Hindi were sent to this Ministry by Air India on 14th March, 1985 and was received in this Ministry on 15th March, 1985 for being placed before the Parliament. The intervening period can be deemed to have been taken for translation into Hindi and the printing."

3.5 The matter was considered by the Committee on papers laid on the Table at their sitting held on 17 December, 1985.

3.6 The Committee note that the Audited Accounts of Hotel Corporation of India Ltd. and Air India Charters Limited were adopted by the respective General Bodies on 10 December, 1984 and 29 September, 1984. The Committee fail to understand the reasons why the audited accounts should have been placed before the General Bodies of the Subsidiaries so late. The Committee would like the Government to go deep into reasons for so much delay in placing the accounts before the General Bodies and take positive steps to eliminate such delays in future.

3.7 The Committee note that the annual accounts of Air India for the year 1983-84 were compiled and were submitted to Government Audit on

7 August, 1984. Thereafter the Audit Board took about 7 months in certification of the said accounts as consideration was given to the question of detailed audit of certain transactions. The Committee also note that neither the Ministry of Tourism and Civil Aviation nor the Air-India moved in the matter during this period to have the certification of accounts expedited by Audit Board. The statement that there had been no delay on the part of Air-India in submitting its accounts to the Audit does not however absolve them of the responsibility in the absence of any follow up action or to impress upon the Audit Board, the need for certification of the accounts expeditiously to facilitate their laying on the Table of the House, in time.

3.8 The Committee find from the information supplied to them that the Ministry of Tourism and Civil Aviation which was administratively responsible did not also take interest to have the certification of accounts done by Audit Board without any loss of time. The Committee feel that delay could have been avoided, had the Ministry been vigilant and they pursued the matter with the Company and audit.

3.9 In view of the foregoing, the Committee reiterate their earlier recommendations contained in para 3.5 of their First Report (Fifth Lok Sabha) for adopting a time schedule for finalising the reports and accounts of the Government organisations and hope that the Ministry of Tourism and Civil Aviation would take up for completion of various stages involved in the matter. It is suggested that the Ministry should take up the following measures to enforce a time bound programme to ensure timely laying of the Annual Reports and Audited Accounts of the Air-India and its subsidiaries viz., Hotel Corporation of India and Air-India Charters Limited, on the Table of the House.

3.10 The Committee recall that during their visit to Air-India, Bombay in November, 1985, the officials of Air-India had informed that there were situations which were totally beyond the control of Air-India in the matter of appointment of Auditors which was normally done at the last moment just before the closing of the Financial year. The Committee feel that with a view to eliminating the delay in auditing of the Accounts, Air-India should approach the Audit Board well in advance to ensure that the Auditors are appointed before the close of the accounting year facilitating the audit work to commence in time. The Ministry of Tourism and Civil Aviation should also keep a contemporaneous watch at the various stages of processing the report and accounts of Air-India and its subsidiaries. With regard to audit of accounts, the Ministry should take up the matter conclusively with the Audit Board for appointment of auditors at the appropriate time.

CHAPTER IV

DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF SHIPPING CORPORATION OF INDIA FOR 1983-84

The Annual Report and Audited Accounts of Shipping Corporation of India for 1983-84 were laid on the Table of Lok Sabha on 9 May, 1985 along with 'Review'.

4.2 In terms of the recommendation of the Committee on Papers laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these papers were required to be laid on the Table of Lok Sabha by 31 December, 1983, i.e. within 9 months of close of the Accounting year. Thus the period of delay involved in the current case worked out thus to 4 months.

4.3 In the delay statement, the reasons for delay had been explained as under :-

"The chronological order of the events that has caused delay in laying of the Annual Report of SCI for the year 1983-84 is given below :

- | | |
|---|--|
| 1. Date on which accounts were finalised and submitted to audit | 20.9.84 |
| 2. Duration of audit | 20.9.84
to 5.10.84 |
| 3. Date of issue of audit report by the Comptroller and Auditor General of India | 9.11.84 |
| 4. Date of Annual General Meeting of SCI | 30.11.84 |
| 5. Time take for printing of English and Hindi versions | For English version 92 days (from 28.11.84 to 28.2.85). For Hindi version-61 days (from 28.11.84 to 29.1.85) |
| 6. Date on which printed copies of English and Hindi versions of the Annual Report were sent by SCI to Government | 5.3.85 |

"In view of the above facts, the Annual Report of the Shipping Corporation of India Limited for the year 1983-84 could not be laid on the Table of both the Houses of Parliament during the last session."

4.4 On 22 May, 1985, the Ministry of Shipping and Transport were requested to furnish information regarding (i) reasons for not finalising the accounts and their submission to Audit by the end of June, 1984, (i.e. within three months of the close of the accounting year, as recommended by the Committee); (ii) reasons for taking more than three months in printing the English version of the report and accounts whereas in case of the Hindi version it took only 61 days; (iii) reasons why the Ministry could not lay the documents on the Table at the beginning of the Budget Session which commenced from 13.3.1985, while the Ministry was in possession of the documents as early as on 5 March, 1985; and (iv) the present position with regard to finalisation of reports and accounts for the year 1984-85. The Ministry of Shipping and Transport in a communication dated 10 June, 1985 gave the following information in chronological order :

- (i) "SCI is catering to more than 200 ports throughout the world and at least two months for rendering voyage accounts to SCI are required as the agents have to wait for the Bills from the various parties before preparation of the voyage accounts. SCI have also to receive a number of documents from over 150 vessels plying all over the world. This process of receipt of all documents takes about three months from the close of the accounting year and in spite of SCI's best endeavour, further 2/3 months are required to finalise and submit the records for audit.
- (ii) Order for printing Annual Report 1983-84 was placed on 28th November, 1984. However, printing could start only in first week of December, 1984. Remuneration statement under Section 217(2A) of Companies Act contains more than 6000 names. As material for Hindi Report is to be translated from English version, it took about two months for getting translation of remuneration statement. At the time of final reading when the entire material was received from the Press, it was found that some portion of remuneration statement, had still remained to be printed. The material for the missing portion was given to the printers in January, 1985. The printers could not print the Annual Report immediately due to workload of other clients. However, to avoid such delays in future, the SCI is proposing this year to have remuneration statements compiled in advance without waiting for finalisation of accounts.

- (iii) Due to the unavoidable circumstances explained above, this Ministry could get the 34th Annual Report for the year 1983-84 from SCI, Bombay, only on 5.3.1985. SCI, however, had not given reasons for delayed submission of the Annual Report and this had to be called for from SCI. Though, SCI furnished a reply, it did not contain the chronological order of events that had caused the delay. This necessitated a back reference to SCI and complete information was received only on 11.4.1985. After authentication by the Minister, the documents were sent on 2.5.85, to Lok Sabha Secretariat/Rajya Sabha Secretariat for laying on the Table of Rajya Sabha/Lok Sabha. Every care will, however, be taken to avoid such delays in future.
- (iv) As mentioned at (i) above there is some inherent problems in finalisation of yearly accounts of a Shipping Company of the size of SCI. However, this year 1984-85, the SCI has programmed quite in advance to finalise the annual accounts in consultation with their Statutory Auditors and the Annual Accounts are expected to be presented to Audit by the first week of September, 1985."

4.5 The matter was considered by the Committee at their sitting held on 17 December, 1985.

4.6 The Committee note that one of the reasons for delay in laying the Annual Report and Audited Accounts of the Shipping Corporation of India for the year 1983-84, was that the compilation of accounts took about 7 months as against 3 months prescribed by the Committee on Papers laid on the Table for the purpose. During their visits to the Office of the Shipping Corporation of India at Bombay in November, 1985, the officials of the Corporation had explained the Committee about the inherent problems in the finalisation of annual accounts of their Company which was biggest in the whole of Europe with world-wide operation. The Committee had also been informed by the representatives of the Corporation that the accounts and the transactions of different ports were being received late and as such the annual accounts could not be compiled by the Corporation within the scheduled time. They had further stated that the annual report and audited accounts for the year i.e. for 1984-85 was also likely to be delayed in their presentation to Parliament on account of the aforesaid reasons. The Committee feel that the matter needs more serious attention and efforts should be made by the Corporation and the Ministry to eliminate the delays in the receipt of the voyage accounts by issuing suitable instructions at various stages and eliminating the procedural delays so as to ensure presentation of annual reports and audited accounts of the Corporation to the House within the prescribed period of nine months after the close of the accounting year.

47 The Committee also note that the other factor which led to delay in laying the annual report and audited accounts of the Corporation for 1983-84 was the time involved in printing of those documents. In this connection the Committee would like to invite attention of the Ministry of Shipping and Transport to their recommendation made in para 2.14 of their Third Report (Fifth Lok Sabha) presented to Lok Sabha on 30 August, 1976 wherein it has been suggested that in case the printed copies of the documents were not ready in time, cyclostyled copies of the reports and accounts might be laid on the table of the House. The Committee would, therefore, like to re-iterate their aforesaid recommendation that with a view to avoid delay, cyclostyled copies of the reports may be laid on the Table of the House. However, this should not become a regular feature and effort should be made to make available printed copies of the documents to members as early as possible, but in no case later than a month after the submission of the cyclo-styled report.

48 The Committee note that the Ministry of Shipping and Transport did not lay the annual report and audited accounts of the Corporation for the year 1983-84 on the Table of the House at the beginning of the Budget Session which had commenced from 13 March, 1985, whereas they were in possession of the said documents as early as on 5 March, 1985. The Committee are not convinced with the explanation of the Ministry of Shipping and Transport that they had to await the reasons for delayed submission of annual report from the Corporation. The Committee feel that had the Ministry been vigilant and acted with more foresight and had reminded the Corporation well before the expiry of the scheduled time of laying those documents in the Table of the House, this situation could have been avoided. The Committee, therefore, recommend that the Ministry of Shipping and Transport and the Corporation should fix responsibility at a senior level to ensure strict compliance of the recommendations of the Committee with a view to obviate delay in laying the annual reports and audited accounts of the Corporation, in future. The Committee also recommend that the Ministry of Shipping and Transport should issue instructions to organisation Transport undertakings under their control that if there is delay in furnishing Annual Reports and audited accounts for being laid on the Table of the Houses of Parliament, they should simultaneously furnish full reasons for delay along with the Annual Report and audited accounts so that necessity of calling of the statement of reasons later on is avoided.

CHAPTER V

DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF CARDAMOM TRADING CORPORATION LIMITED, BANGALORE FOR THE YEAR 1983-84

The Annual Report and Audited Accounts of Cardamom Trading Corporation Limited, Bangalore for the year 1983-84 were laid on the Table of Lok Sabha on 17 May, 1985 along with a 'Review'.

5.2 In terms of recommendation of the Committee on Papers laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha) these papers were required to be laid on the Table of Lok Sabha by 31 September, 1984, i.e., within 9 months of close of the accounting year. Thus, the period of delay involved in the current case worked out to about 4-1/2 months.

5.3 In the delay statement, the reasons for delay had been explained as under :

"The annual report and audited accounts of the Cardamom Trading Corporation Limited, Bangalore for the year 1983-84 were placed before the Annual General Meeting held on 14th December, 1984 for approval. The printed copies of the same were received in this Ministry on 11th March, 1985.

In the above circumstances, the delay was unavoidable. Anticipating delay in submission of the above mentioned reports, a delay statement was earlier laid on the Table of Lok Sabha on 23rd January, 1985."

5.4. On 24 May, 1985, the Ministry of Commerce were requested to furnish information on certain points. The points on which information was sought and replies of the Ministry were received thereto are as under :—

<i>Points</i>	<i>Replies</i>
I. Dates when	
(a) The Annual Accounts for 1983-84 was finalised and given for auditing;	The Annual Accounts for 1983-84 were finalised on 9.4.1984 and were given for auditing on 20.6.1984.
(b) The statutory auditor were appointed ;	Statutory Auditors were appointed on 29.5.1984,

(c) The draft audit report was received and after resolving the doubts, if any, returned to the Auditors;

(d) The final Audit Report was made available to the Corporation.

II. Reasons for holding the Annual General Meeting, as late as, on 14 December, 1984.

III. (a) The time involved in printing the Annual Report and Accounts (English).

(b) Time taken in translation of Annual Report and Audited Accounts in Hindi and printing thereof.

IV. Reasons for taking more than two months in laying the documents on the Table. (Ministry was in possession of the documents on 11 March, 1985).

Draft Audit Report was received on 25.9.84 and the same was returned to to the Auditors on 9.11.1984.

The final Audit Report was made available to the Corporation on 5.12.1984.

The reasons for delay in holding the Annual General Meeting was that the audit of Accounts was taken by the Member Audit Board only in October, 84.

The time involved in printing the Annual Report and Accounts (English) was three months.

Time taken for translating into Hindi and printing thereof was three months.

The Annual Report and Annual Accounts were received in the Ministry on 11.3.1985. The review of the activities of GTCL was prepared in English, submitted for approval, forwarded to Hindi Section for its Hindi version. Then submitted for authentication by the Minister of State After completing all the formalities, the accounts were available in the section on 8.5.1985 which were forwarded to the Lok Sabha Secretariat on 9 May, 1985.

- V. The present position in regard to The Annual Report and Annual Report and Annual Account Annual Accounts for 1984-85 are under preparation and will be ready by 15 July, 1985.

5.5. The Committee on Papers Laid on the Table considered the above matter at their sitting held on 17 December, 1985.

5.6. The Committee note that the Annual Report and Audited Accounts of the Cardamom Trading Corporation Limited, Bangalore for the year 1983-84 were laid on the Table of Lok Sabha after a delay of about 4½ months. The Committee regret to observe that the delay statement laid alongwith the above documents, did not spell out any information regarding the time taken at various stages of processing the report and accounts. The Committee feel that the statement has been prepared in a very casual manner and laid on the Table of the House for the sake of formality. The Committee need hardly stress that it is not sufficient to indicate in the statement the reasons for delay caused in the Ministry alone but should clearly spell out the stage or stages where delay had occurred and the reasons thereof in compilation of accounts, their submission to Audit, receipt of draft Audit Report, replies given to Audit queries, receipt of final Audit Report, translation and printing of Annual Report and Audited Accounts, etc. etc. as the case may be, so that the House might be in position to examine the reasons for delay in correct perspective. The Committee trust that, in future, due care would be taken while preparing the delay statement for being laid on the Table of the House.

5.7. The Committee also note from the subsequent information furnished by the Ministry of Commerce that the auditing of accounts commenced after 5-1/2 months of closing of the accounting year. Thereafter printing of annual report and audited accounts took 3 months and finalisation etc. another three months. The Committee urge the Ministry of Commerce that they should, in consultation with the Cardamom Trading Corporation Limited, Bangalore, draw up a time-bound programme for completing all stage-like compiling of accounts, their submission to Audit, auditing of accounts, translation, printing, adoption of the Annual Report and Audited Accounts by the Board and laying the same on the Table of the House, within nine months as recommended by the Committee on Papers laid on the Table in paragraph 3.5 of their First Report (Fifth Lok Sabha). The Committee hope that the Ministry of Commerce would also impress upon the Audit to audit the accounts of the Board in time so that no delay is caused laying the Reports and Accounts of the Board on the Table of the House in future.

NEW DELHI:

March 24, 1986

Chaitra 3, 1908 (Saka)

M. V. CHANDRASHEKARA MURTHY,

Chairman,

Committee on Papers Laid on the Table.

APPENDIX I

MINISTRY OF HOME AFFAIRS (GRIH MANTRALAYA)

New Delhi-110001.

Dated : 21 July, 1978

30 Asadha, 1900

RESOLUTION

No. 13013/9/77-SCT-I

Article 338 of the Constitution provides for the appointment of a Special Officer for the Scheduled Castes and Scheduled Tribes who is charged with the duty to investigate all matters relating to the safeguards provided for the Scheduled Castes and Scheduled Tribes under the Constitution and to report to the President upon the working of these safeguards at prescribed intervals. In pursuance thereof, a Special Officer, commonly known as Commissioner for Scheduled Castes and Scheduled Tribes, is appointed by the President from time to time. Considering the magnitude of the problem, the Government are of the view that in addition to the functioning and authority of the Special Officer, these matters should appropriately be entrusted to a high level Commission consisting of persons of eminence and status in public life. The functioning of the Commission will not be lessening the authority of the Special Officer.

2. Government have accordingly decided to set up a Commission for this purpose which shall consist of a Chairman and not more than four other Members including the Special Officer. The term of Office of the Chairman and the Member of the Commission will not ordinarily exceed three years.

3. The headquarters of the Commission will be located at New Delhi.

4. The functions of the proposed Commission will broadly correspond with the functions at present entrusted to the special Officer under Article 338 of the Constitution and will be as follows :—

- (i) To investigate all matters relating to safeguards provided for Scheduled Castes and Scheduled Tribes in the Constitution. This would, inter alia, include a review of the manner in which reservations stipulated in public services for Scheduled Castes and Scheduled Tribes are, in practice, implemented.

- (ii) To study the implementation of protection of Civil Rights Act, 1955, with particular reference to the objective of removal of untouchability and invidious discrimination arising therefrom within a period of five years.
- (iii) To ascertain the socio-economic and other relevant circumstances accounting for the Commission of offences against persons belonging to Scheduled Castes and Scheduled Tribes with a view to ensuring the removal of impediments in the laws in force and to recommend appropriate remedial measures including measures to ensure prompt investigation of the offences.
- (iv) To enquire into individual complaints regarding denial of any safeguards provided to any person claiming to be Scheduled Castes and Scheduled Tribes.

5. The Commission will devise its own procedure in the discharge of its functions. All the Ministries and Departments of the Government of India will furnish such information and documents and provide such assistance as may required by the Commission from time to time. The Government of India trusts that the State Governments and Union Territory Administrations and other concerned will extend their fullest cooperation and assistance to the Commission.

6. The Commission will submit an Annual Report to the President detailing its activities and recommendations. This will, however, not preclude the Commission from submitting Reports to the Government at any time they consider necessary on matters within their scope of work. The Annual Report together with a memorandum outlining the action taken on the recommendation and explaining the reasons for non-acceptance of recommendations, if any, in so far as it relates to the Central Government will be laid before each House of Parliament.

ORDER

Ordered that a copy of this Resolution be communicated to all Ministries and Departments of the Government of India; State Governments and Union Territory Administrations, etc.

Ordered also that the Resolution be published in the Gazette of India for general information.

Sd/-
(B. G. DESHMUKH
ADDITIONAL SECRETARY

APPENDIX II

Summary of recommendations/observations contained in the Report

S. No.	Reference to para No. of the Report	Summary of recommendations/Observations
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1.6

The Committee regrets to note that account of the Mandyā National Paper Mills Ltd. were finalised by the Board on 17 November, 1983, i.e. after 6½ months of close of the financial year, whereas in accordance with para 3.5 of the First Report (Fifth Lok Sabha) a period of 3 months should be sufficient for this purpose. It has also taken 2 months for the Company to approve the Annual Report and Accounts. Though the final print order was given on 16 December, 1983. Printed copies were received only on 10 May, 1984, i.e. it has taken 5 months to print the Report and Accounts. Copies of the Report were received by Ministry on 20 June, 1984 for laying on the Table of the House. These documents could have been laid on the Table in the first week of the Monsoon Session of Lok Sabha instead of delaying it upto 16 August, 1984. All this shows that the matter regarding compilation of accounts, finalisation and preparation of Report, printing

thereof and laying on the Table has been taken by will concerted in a very cautious manner with the rest. The Committee are constrained to observe that the Ministry of Industry and Company Affairs has not exercised the necessary monitoring or vigilance in the matter. The Committee, therefore, recommend that the Ministry should keep a contemporaneous watch over the progress of finalisation of annual reports and accounts of the organisations, at the different stages, and ensure that these are laid on the Table within the stipulated period of 9 months.

2. 2-12

The Committee are concerned to note that the First, Second, Third and Fourth Reports of the Commission for Scheduled Castes and Scheduled Tribes for the years 1978-79, 1979-80, 1980-81 and 1981-82 were laid on the Table of Lok Sabha after an inordinate delay of 15 months, 22½ months, 34-1/2 months and 27-1/2 months respectively, in spite of the direction contained in the Government Resolution setting up the Commission which *inter alia* stipulates that the Commission will submit an Annual Report to the President detailing its activities and recommendations. The Resolution also stipulates that the Annual Report together with a memorandum outlining the action taken on the recommendation and

explaining the reasons for non-acceptance of the recommendations, if any, in so far as it relates to the Central Government will be laid before each House of Parliament. It implies that the Report of the Commission will be submitted annually and not after 22 months, 27 months or 34 months, as had been the case in regard to Reports of 1979-80, 1981-82 and 1980-81. The Committee are constrained to observe that this delay defeats the very purpose of these reports since the findings of the Commission and recommendation thereof become known to public after a lapse of several months or years and become out of date. Further on account of this delay, the Reports of the Commission, which are discussed in Parliament, tend to lose their value and importance. The Reports become stale for discussion in Parliament. The explanation given by the Ministry that the Commission was a high powered body, consisting of eminent persons, on whom it was difficult to exercise control or obtain compliance, is not acceptable to the Committee as they feel that the Resolution which was responsible for the creation of the Commission, had made the specific provision for laying their Reports before Parliament and hence the delay could only be attributed to the failure on the part of

the Ministry in giving priority to this matter or to monitor the different phases of work involved in compilation, printing, etc. of the report and laying them before Parliament in time. The Committee therefore recommend that with a view to give timely information to Parliament, the reports of the Commission for Scheduled Castes and Scheduled Tribes should be laid annually on the Table of the House by the stipulated time i.e. within six months of the close of the accounting year.

The Committee also recommend that if for any reason the Annual Reports cannot be laid within the stipulated period of six months, the Ministry should lay on the Table a statement explaining the reasons for not laying the Reports within 30 days of the expiry of the prescribed period and if the House is not in Session at that time, the statement should be laid on the Table within seven days of the re-assembly of the House. The Committee further recommend that while laying the Annual Report with delay, the Administrative Ministry should also invariably lay the statement explaining the reasons for delay. The Committee would like to make it clear that their recommendations regarding laying of Annual Reports on the Table of Parliament within six months of close of year and for laying delay statements on the Table

apply equally to autonomous bodies and other organisations of the Government. The Committee trust that the Government will issue necessary instructions to the Commission for Scheduled Castes and Scheduled Tribes and make position clear to all concerned.

3.

3.6

The Committee note that the Audited Accounts of Hotel Corporation of India Ltd. and Air India Charters Limited were adopted by the respective General Bodies on 10 December, 1984 and 29 September, 1984. The Committee fail to understand the reasons why the audited accounts should have been placed before the General Bodies of the Subsidiaries so late. The Committee would like the Government to go deep into reasons for so much delay in placing the accounts before the General Bodies and take positive steps to eliminate such delays in future.

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3.7

The Committee note that the annual accounts of Air-India for the year 1983-84 were compiled and were submitted to Government Audit on 7 August, 1984. Thereafter the Audit Board took about 7 months in certification of the said accounts as consideration was given to the question of detailed audit of certain transactions. The Committee also note

that neither the Ministry of Tourism and Civil Aviation nor the Air-India moved in the matter during this period to have the certification of accounts expedited by Audit Board. The statement that there had been no delay on the part of Air-India in submitting its accounts to the Audit does not however absolve them of the responsibility in the absence of any follow up action or to impress upon the Audit Board, the need for certification of the accounts expeditiously to facilitate their laying on the Table of the House, in time.

5. 3.8 The Committee find from the information supplied to them that the Ministry of Tourism and Civil Aviation which was administratively responsible did not also take interest to have the certification of accounts done by Audit Board without any loss of time. The Committee feel that delay could have been avoided, had the Ministry been vigilant and they pursued the matter with the Company and audit.

6. 3.9 In view of the foregoing, the Committee reiterate their earlier recommendations contained in para 3.5 of their First Report (Fifth Lok Sabha) for adopting a time schedule for finalising the reports and accounts of the Government organisations and hope that the Ministry of Tourism and Civil Aviation

would take up for completion of various stages involved suitable measures to enforce a time bound programme to ensure timely laying of the Annual Reports and Audited Accounts of the Air-India and its subsidiaries viz. Hotel Corporation of India & All India Charters Limited, on the Table of the House.

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The Committee recall that during their visit to Air-India, Bombay in November, 1985, the officials of Air-India had informed that there were situations which were totally beyond the control of Air India in the matter of appointment of Auditors which was normally done at the last moment just before the closing of the Financial year. The Committee feel that with a view to eliminating the delay in auditing of the Accounts, Air-India should approach the Audit Board well in advance to ensure that the Auditors are appointed before the close of the accounting year facilitating the audit work to commence in time. The Ministry of Tourism and Civil Aviation should also keep a contemporaneous watch at the various stages of processing the report and accounts of Air-India and its subsidiaries. With regard to audit of accounts the Ministry should take up the matter conclusively with the Auditor Board for appointment of auditors at the appropriate time.

The Committee note that one of the reasons for delay in laying the Annual Report and Audited Accounts of the Shipping Corporation of India for the year 1983-84, was that the compilation of accounts took about 7 months as against 3 months prescribed by the Committee on Papers laid on the Table for the purpose. During their visit to the Office of the Shipping Corporation of India at Bombay in November, 1985, the officials of the Corporation had explained the Committee about the inherent problems in the finalisation of annual accounts of their Company which was biggest in the whole of Europe with world-wide operation. The Committee had also been informed by the representatives of the Corporation that the accounts and the transactions of different ports were being received late and as such the annual accounts could not be compiled by the Corporation within the scheduled time. They had further stated that the annual report and audited accounts for the year *i.e.* for 1984-85 was also likely to be delayed in their presentation to Parliament on account of the aforesaid reasons. The Committee feel that the matter needs more serious attention and efforts should be made by the Corporation and the Ministry to eliminate the delays in the receipt of the voyage accounts by issuing suitable instructions at various stages and eliminating the procedural delays so as to

ensure presentation of annual reports and audited accounts of the Corporation to the House within the prescribed period of nine months after the close of the accounting year.

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4.7

The Committee also note that the other factor which led to delay in laying the annual report and audited accounts of the Corporation for 1983-84 was the time involved in printing of those documents. In this connection the Committee would like to invite attention of the Ministry of Shipping and Transport to their recommendation made in para 2.14 of their Third Report (Fifth Lok Sabha) presented to Lok Sabha on 30 August, 1976 wherein it has been suggested that in case the printed copies of the documents were not ready in time, cyclostyled copies of the reports and accounts might be laid on the Table of the House. The Committee would, therefore like to re-iterate their aforesaid recommendation that with a view to avoid delay, cyclostyled copies of the reports may be laid on the Table of the House. However, this should not become a regular feature and effort should be made to make available printed copies of the documents to members as early as possible, but in no case later than a month after the submission of the cyclostyled report.

The Committee note that the Ministry of Shipping and Transport did not lay the annual report and audited accounts of the Corporation for the year 1983-84 on the Table of the House at the beginning of the Budget Session which had commenced from 13 March, 1985, whereas they were in possession of the said documents as early as on 5 March, 1985. The Committee are not convinced with the explanation of the Ministry of Shipping and Transport that they had to await the reasons for delays submission of annual report from the Corporation. The Committee feel that had the Ministry been vigilant and acted with more foresight and had reminded the Corporation well before the expiry of the scheduled time of laying these documents on the Table of the House, this situation could have been avoided. The Committee, therefore, recommend that the Ministry of Shipping and Transport and the Corporation should fix responsibility at a senior level ensure strict compliance of the recommendations of the Committee with a view to obviate delay in laying the annual reports and audited accounts of the Corporation, in future. The Committee also recommend that the Ministry of Shipping and Transport should issue instructions to organisations/undertakings under their control that if there is delay in furnishing Annual Reports and audited accounts for being laid on the Table of the

Houses of Parliament, they should simultaneously furnish full reasons for delay along with the Annual Report and audited accounts so that necessity of calling of the statement of reasons latter on is avoided.

11. 5.6

The Committee not that the Annual Report and Audited Accounts of the Cardamom Trading Corporation Limited, Bangalore for the year 1983-84 were laid on the Table of Lok Sabha after a delay of 4½ months. The Committee regret to observe that the delay statement laid alongwith the above documents, did not spell out any information regarding the time taken at various stages of processing the report and accounts. The Committee feel that the statement has been prepared in a very casual manner and laid on the Table of the House for the sake of formality. The Committee need hardly stress that it is not sufficient to indicate in the statement the reasons for delay caused in the Ministry alone but should clearly spell out the stage or stages where delay had occurred and the

reasons thereof in compilation of accounts, their submission to Audits, receipt of draft Audit Report, replies given to Audit queries, receipt of final Audit Report, translation and printing of Annual Report and Audited Accounts, etc. etc. as the case may be, so the House might be in position to examine the reasons for delay in correct perspective. The Committee trust that, in future, due care would be taken while preparing the delay statement for being laid on the Table of the House.

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The Committee also note from the subsequent information furnished by the Ministry of Commerce that the auditing of accounts commenced after 5-1/2 months of closing of the accounting year. Thereafter printing of annual report and audited accounts took 3 months and finalisation etc. another three months. The Committee urge the Ministry of Commerce that they should, in consultation with the Cardamom Trading Corporation Limited, Bangalore, draw up a time-bound programme for completing all stages like compiling of accounts, their submission to Audit, auditing of accounts, translation, printing, adoption

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of the Annual Report and Audited Accounts by the Board and laying the same on the Table of the House, within nine months as recommended by the Committee on Papers laid on the Table in paragraph 3.5 of their First Report (Fifth Lok Sabha). The Committee hope that the Ministry of Commerce would also impress upon the Audit to audit the accounts of the Board in time so that no delay is caused in laying the Reports and Accounts of the Board on the Table of the House in future.