

**COMMITTEE  
ON  
PAPERS LAID ON THE TABLE  
(1991-92)**

**(TENTH LOK SABHA)**

**FOURTH REPORT**

*(Presented on 4 August 1992)*



**LOK SABHA SECRETARIAT  
NEW DELHI**

*August, 1992 / Sravana, 1914 (Saka)*

*Price Rs. 2.00*

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**PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE  
TABLE OF LOK SABHA (1991-92)**

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2. **Shri S.C. Gupta** — *Joint Secretary*
3. **Shri R.K. Chatterjee** — *Deputy Secretary*
4. **Shri Ram Autar Ram** — *Under Secretary*

## INTRODUCTION

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

2. As a result of examination of some papers laid during the Second and Third Sessions (Ninth Lok Sabha), and First Session (Tenth Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) Indian Tea and Restaurants Limited, Bombay for the year 1987-88, (ii) National Institute for the Orthopaedically Handicapped, Calcutta for the year 1988-89, (iii) Videsh Sanchar Nigam Ltd., New Delhi for the year 1988-89, (iv) National Board of Examinations, New Delhi for the year 1988-89 and (v) Central Vigilance Commission, New Delhi for the Calender year 1989 and have made certain recommendations. The Conclusions of the Committee are reflected in the Report.

3. The Committee considered and adopted this Report at their sitting held on 27 July, 1992.

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

NEW DELHI;  
*August, 1992*  

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*Sravana, 1914 (S)*

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

## CHAPTER I

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE INDIAN TEA AND RESTAURANTS LTD. FOR THE YEAR 1987-88.

The Indian Tea and Restaurants Ltd. (ITRL) was incorporated on 30th June, 1981 as a joint venture of the Tea Board and Hotel Corporation of India. The main objective of the Company is to take over on going concerns and manage the business of the Tea Centres of the Tea Board and to promote the image of India Tea in accordance with the promotional policy of the Tea Board.

1.2. The Annual Report and Audited Accounts of the India Tea and Restaurants Ltd., for the year 1987-88, were laid on the Table of the House on 28.5.1990 together with Review and delay statement. As per recommendation of the Committee on Papers laid on the Table contained in para 4.16 of their Second Report (5th Lok Sabha) the aforementioned documents should have been laid before Parliament by 31.12.1988 i.e. within 9 months of the close of the accounting year. Thus the delay in this case came to about 17 months.

1.3. In the delay statement, the reasons for delay had been stated as under:—

“Chronology of events for finalising the Report by M/s India Tea and Restaurants Ltd. is given as under:—

1. (a) Draft Accounts of Mayur London received. 26.12.1989
- (b) Draft Accounts of Mayur Sydney received. 28.12.1989
2. Clarifications sought by the Company in regard to the accounts received from:—
  - (a) Mayur Sydney 6.2.1990
  - (b) Mayur London 19.3.1990
3. Manufacturing and other Companies (Auditor's Report) Order, 1975, Report which is essential pre-requisite for finalisation of Accounts received from:—
  - (a) Mayur Sydney 26.2.1990
  - (b) Mayur London 19.3.1990
4. Subsequently the accounts were compiled and consolidated after conversion into Indian Rupee the figures which were in Australian Dollars and Pounds Sterling.

5. Government Auditors had some objection in regard to the translation policy followed by the Company. The clarifications were obtained from them and the accounts finally completed. 2.4.1990
6. Subsequently the accounts were placed before the Board meeting and were approved by the Board. 5.4.1990
7. The Auditors' Report dated 6.4.1990 was obtained and the comments of the Government Auditors on the Accounts were sought and received. 10 4 1990
8. Thus the Accounts have already been finalised and approved by the Board and the company is in the process of initiating steps for calling a General Meeting of the Company for approval of the Accounts. This process is likely to be completed by the end of April, 1990,
9. Delay statement was received in the Ministry of Commerce. 10.4.1990

The above statement of events indicates that the delay has occurred in finalising the report due to various stages of formalities."

1.4. The Ministry of Commerce who were requested to furnish information on certain points, have furnished the same on 14.3.1991. The points and the replies received thereto are as under:—

#### POINTS

#### REPLIES

- I. The dates when—
- |  |   |
|--|---|
| (a) C&AG was approached for appointment of Statutory Auditors;   | The matter being old, there are on records available in ITR's Office to indicate the date when they had approached the C&AG for appointment of Statutory Auditors.                        |
| (b) Statutory Auditors were appointed by C&AG;   | Statutory Auditors were appointed by C&AG on 29.3.1988.   |
| (c) the Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing; | The Annual Accounts were ready for Audit on 3.4.1989. The Annual Accounts were subsequently compiled and were ready for being handed over to Statutory Auditors for auditing on 7.4.1989. |
| (d) the accounts were handed over to the Auditors;   |   |

(e) the auditing of accounts commenced and the time taken in it;

(f) queries, if any, raised by Statutory Auditors;

(g) queries of the Statutory Auditors resolved;

(h) the Auditors furnished final Audit Report to the Organisation;

(i) the annual Report and Audited Accounts together with the Audit Report were placed before the Annual General Meeting of the Organisation;

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

(k) the 'Review' report was prepared and furnished to the Ministry;

(l) delay statement prepared and submitted to the Ministry;

(m) Annual Report and Audited Accounts together with Review and delay statement were sent to the Ministry of Commerce for laying on the Table of the House.

II. The latest position of the Annual Report and Audited Accounts of the Company for the year 1988-89. When these are expected to be placed before Parliament?

The auditing of accounts commenced on April 10, 1989 and completed on June 19, 1989.

While conducting the Auditing of the Accounts for the year 1987-88, there were certain queries raised by the Statutory Auditors which were resolved at the same time.

The final Audit Report was submitted by Auditors on June 30, 1989.

The Annual Report and Audited Accounts together with the Audit Report were placed at the Annual General Meeting of the Company on September, 30, 1989.

Translation and Printing of the Account could be completed by January, 1990 and copies were forwarded to the Ministry on 6.2.1990.

The delay statement was prepared and submitted to the Ministry on 10.4.1990

(i) Annual Report and Audited Accounts were received in the Ministry of Commerce on 6.2.1990.

(ii) Delay statement was received on 10.4.1990.

The Annual Report and Audited Accounts of the Company for the year 1988-89 have already been completed and are expected to be sent to Ministry of Commerce soon.

III. The remedial measures taken or proposed to be taken to ensure laying of Annual Report and Audited Accounts of the Organisation within the stipulated period of nine months from the close of the accounting year, in future.

As regards the Annual Report and Audited Accounts of the Company for the year 1989-90, the same has already been completed and placed before the Annual General Meeting of the Company on December 28, 1990, when the same were adopted.

1.5. The Annual Report and Audited Accounts of the India Tea and Restaurant Limited, Bombay for the year 1982-83 were laid together with a delay statement on the Table of Lok Sabha on 27 July, 1984 *i.e.* after a delay of about 7 months. The matter was considered by the Committee on Papers laid on the Table and reported to the House *vide* Fourth Report (8th Lok Sabha) presented to Lok Sabha on 12 December, 1985. The Committee found that the real facts were not brought out in the delay statement laid on the Table of the House. The Committee took it as a very serious lapse on the part of the Ministry and hoped that the Ministry of Commerce would avoid giving such twisted information to the House and ensure that in future the delay statements are laid on the Table of the House with abundant caution after due verification of facts. The Committee desired that in order to comply with their earlier recommendation contained in para 4.16 of their Second Report (5th Lok Sabha) an appropriate time bound programme might be drawn up by the Company in coordination with the Ministry of Commerce for compilation of Annual Report and Accounts and their auditing, adoption by the Annual General Body Meeting, translation, printing and transmission to the Government for being laid on the Table of the House.

1.6. The Annual Report and Audited Accounts of the India Tea and Tea Restaurants Ltd. for the years 1988-89 and 1989-90 were laid on 12.7.1991 after a delay of about 18½ month and 6½ months respectively. In the statements laid alongwith reports for the years 1988-89 and 1989-90 the reasons for delay were explained as under:

“Chronology of events for finalising the Report for the year 1988-89 by M/s India Tea & Restaurants Ltd. is given as under:—

1. Statutory Auditors appointed by C&AG	29.01.1990
2. Annual Accounts received from Sydney Unit	06.02.1990
3. Annual Accounts received from London Unit	19.03.1990
4. The Annual Accounts handed over to Statutory Auditor for auditing on	27.03.1990
5. The Auditing of Account Commenced on	28.03.1990
6. The Auditing of Accounts completed on	02.04.1990



7. The Final Audit Report, after resolving queries of the Statutory Auditors was submitted on	06.04.1990
8. The Annual Report and Audited Accounts together with the Audit Report were placed at the Annual General Meeting of the company on	13.06.1990
9. Annual Report and Audited Accounts were taken up for translation and printing:	} October, 1990
10. Printing of the Account in English was completed on	
11. Hindi copies of the Annual Reports completed	April, 1991
12. The delay statement was prepared and submitted to the Ministry on	11th March, 1991

The above statement of events indicates that the delay has occurred in finalising the report due to various stages of formalities as indicated above.

Chronology of events for finalising the report for the year 1989-90 by M/s. India Tea & Restaurants Ltd. is given as under:—

1. Statutory Auditors were appointed by C&AG	05.07.1990
2. Account Received from Sydney Unit on	26.10.1990
3. Account Received from London Unit on	05.11.1990
4. The Annual Accounts were handed over to the Auditors for auditing on	19.11.1990
5. The Auditing of Accounts commenced on	20.11.1990
6. The Auditing of Accounts completed on	30.11.1990
7. The final Audit Report was submitted by the Auditors on	29.12.1990
8. The Annual Report and Audited Accounts together with the Audit Report were placed at the Annual General Meeting of the Company on	28.12.1990
9. Printed copies of Annual Report and Audited Accounts sent to the Ministry	27.05.1991
10. Delay statement prepared and submitted to the Ministry on	27.05.1991

The above statement of events indicates that the delay has occurred in finalising the report at various stages of formalities as indicated above. This was mainly due to delay in receiving the accounts from Sydney and London Units by ITR."

1.7. The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 19th February, 1992.

1.8. The Committee are concerned to note that the Annual Report and Audited Accounts of the India Tea Restaurants Ltd. for the year 1987-88 were laid on the Table of the House on 28 May, 1990 after a delay of about 17 months. These documents for the subsequent years 1988-89 and 1989-90 were laid together on 12 July, 1991 after a delay of about 18½ months and 6½ months respectively.

1.9. The Committee find from the delay statements laid alongwith Annual Reports and Audited Accounts that an unduly long period of about 8 to 12 months was taken in compilation of accounts of the company for the years 1987-88, 1988-89 and 1989-90. About 7 months were taken in getting the Audited Accounts for the year 1987-88 approved from the Annual General Meeting of the Company. It is found that delay ranging from 4 months to 10 months have taken place in getting the documents translated and printed for the years 1987-88 to 1989-90. The delay of about 2 months in preparing the delay statement by the Company after sending the required reports to the Ministry of Commerce is hardly justified. The Committee, however, note that the Reports and accounts of the Company for the year 1990-91 were laid on the Table of the House within the prescribed period of nine months. The Committee hope that there would be proper monitoring of the time schedule for the laying of the Annual Reports and Accounts both in the Company and the Ministry to avoid recurrence of the delays, in future.

## CHAPTER II

### DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL INSTITUTE FOR THE ORTHOPAEDICALLY HANDICAPPED, CALCUTTA, FOR THE YEAR 1988-89.

The National Institute for the Orthopaedically handicapped was established in Calcutta in 1978 as an autonomous Organisation under Societies Registration Act, 1960. The Institute is fully funded by the Ministry of Welfare. The Institute is entrusted with the responsibility of training the developing the requisite manpower for providing restorative services to the orthopaedically handicapped persons and for conducting and organising research in the area of rehabilitation and development of low cost aids.

2.2. The Annual Report and Audited Accounts of the National Institute for the Orthopaedically Handicapped, Calcutta, for the year 1988-89 were laid on the Table of the House on 29.8.1990 alongwith a copy of 'Review' and delay Statement. As per recommendation of the Committee on Papers laid on the Table contained in paragraph 3.5 of their first Report (Fifth Lok Sabha), the Annual Report and Audited Accounts of the Institute were required to be laid on the Table of Lok Sabha by 31.12.1989 *i.e.* within nine months of the close of the accounting year. Thus the period of delay involved in this case came to about 8 months.

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

“The Accounts of the Institute for the year 1988-89 were audited by the Director of Audit, Central, Calcutta and the Audit Report were received only in May, 1990 and hence the Annual Report and Audited Accounts of the Institute could not be laid on the Table of the House by 31.12.1989, or in the Budget Session of 1990.”

2.4. The Ministry of Welfare who were requested on 11.9.1990 to furnish information on certain points, submitted the same on 4.12.1990. The points and replies received thereto from the Ministry are as under:—

## POINTS

## REPLIES

## I. The dates when:—

- |  |  |
|--|--|
| (a) C&AG/AG West Bengal was approached for appointment of Statutory Auditors;                                      | The Ministry of Welfare in their O.M. No. 2-8/89-NI-I dated 2.8.89 requested the Ministry of Finance for re-entrustment of the Audit of the Accounts of NIOH, Calcutta for a period of 5 years from 1989-90. |
| (b) Statutory Auditors were appointed by C&AG/AG West Bengal;  | Ministry of Finance entrusted the C&AG with the audit of 5 years accounts from the year 1989-90 vide letter No. 7.1(23)-B(R)/89 dated 18.10.1989.  |
| (c) the Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing; | The Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing on 30.6.1989.  |
| (d) the account were handed over to the Auditors;  | Annual Accounts were sent to the Director of Audit, Central under letter No. NIOH/Annual Accounts/89-90/1732 dated 30.6.1989 and was received by them on 3.7.1989.   |
| (e) the auditing of accounts commenced and time taken in it;   | The Audit party which took up audit on 20.11.89 and took 20 working days to complete it on 11.12.89.   |
| (f) queries, if any, raised by Statutory Auditors;   | 20 Audit queries were raised in November, 1989.  |
| (g) queries of the Statutory Auditors resolved;  | Replies to audit queries were furnished on the spot.   |
| (h) the Auditors furnished final Audit Report to the Institute;  | The Director of Audit, Central furnished the Audit Report on 17.4.1990 vide their letter No. OA(C)/SAR/NIOH/88-89/15A dated 17.4.1990.   |

- (i) the Annual Report and Audited Accounts together with the Audit Report were placed before the Annual General Meeting of the Institute; The Audit Report and the Annual Accounts for the year 1988-89 were approved by the Executive Council of the Institute in their 18th Meeting held on 20.4.1990.
- (j) Annual Report and Audited Accounts were taken up for translation and printing and time taken in it; Inviting quotations for printing and other formalities were started in May, 1990 and order was placed to a printer for translation into Hindi and printing in English and Hindi versions on 18-5-1990. First 5 copies in each version were sent to the Ministry *vide* letter No. NIOH/AR/88-89/3590 dated 10-7-1990 and bulk copies were sent through messenger in 3rd week of July, 1990.
- (k) the 'Review' report was prepared and furnished to the Ministry; Prepared by Ministry of Welfare on 9-8-1990.
- (l) delay statement prepared and submitted to the Ministry; and -do-
- (m) Annual Report and Audited Accounts together with Review and delay statement were sent to the Ministry of Welfare for laying on the Table of the House. The Principal Director of Audit, Central sent the Audit Report on the NIOH, Calcutta for the year 1988-89 to the Ministry of Welfare under their letter No. OA(c)/SAR/NIOH/88-89/15 dated 17-4-1990 for presentation of the same on the Table of both the Houses of Parliament.
- II The latest position of the Annual Report and Audited Accounts of the Institute for the year 1989-90. When these are expected to be placed before Parliament? The Annual Accounts for 1989-90 was sent to the Principal Director of Audit, Central on 28-6-1990 and an Audit Party deputed by him conducted audit from 3-7-90 to 31-7-90. Inspection Report/Audit Report has not yet been received at this end.

- III The remedial measures taken or proposed to be taken to ensure laying of Annual Reports and Audited Accounts of the Institute within the stipulated period of nine months from the close of the accounting year, in future. Annual Reports for 1989-90 is ready but it could not be placed before Executive Council and Annual Meeting of General Council since Audit Report has not yet been received. However, adequate precaution would be taken so that Annual Report for 1989-90 is laid before Parliament in time.

2.5. The Annual Report and Audited Accounts of the National Institute for the Orthopaedically Handicapped for the year 1989-90 and 1990-91 were laid on 12-3-1991 and 27-2-1992 after a delay of about 2½ months and 2 months respectively. In the delay statements the reasons for delay have been explained as under:-

**Delay statement for the year 1989-90**

The Annual accounts and audit report of the Institute were approved by the General Council of the Institute on 28-12-90. Therefore, sufficient time was not available to get the report printed by the Institute, and processed in the Ministry before laying on the table of both the Houses during the winter session held in December, 1990.

**Delay statement for the year 1990-91**

The meeting of the General Council of the Institute was held on 30th November, 1991 in which the Annual Report and its accounts were approved. Thereafter, the Report was to be printed by NIOH both in English and Hindi and submitted to this Ministry for laying the same on the Tables of both Houses of Parliament. The report and audited accounts were received in this Ministry from NIOH on 20th December, 1991 and therefore, there was not sufficient time available to get the Report processed and have it sent to the Secretariat of Parliament for laying the same on the Table of the Lok Sabha/Rajya Sabha during the last winter session of the Parliament.

2.6. The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 8 April, 1992.

2.7. The Committee are unhappy to note that the Annual Report and Audited Accounts of the National Institute for the Orthopaedically Handicapped for the years 1988-89, 1989-90 and 1990-91 were laid on the Table of Lok Sabha on 29-8-1990, 12-3-1991 and 27-2-1992 after a delay of about 8 months, 2½ months and 2 months respectively.

2.8. From the delay statements and subsequent information furnished by the Ministry of Welfare in this connection the Committee find that during the year 1988-89 much of the delay was caused in the appointment of statutory auditors for auditing and on the part of the Ministry in preparing

the Review and delay statements for being laid in Lok Sabha. During the years 1989-90 and 1990-91 the delay was caused in getting finalised Annual Reports and Audited Accounts of the Institute approved from the General Council of the Institute and in submitting them to the Ministry.

2.9. The committee recommend that the Ministry should advise the Institute to take timely action to prevent the recurrence of delay in appointment of statutory auditors so that the delay at auditing stage is eliminated. The Institute should ensure that finalised Annual Reports and Audited Accounts of the Institute are approved by the General Council and sent to the Ministry well in time for being laid in Lok Sabha within the prescribed period. The Ministry on their part should also ensure that no delay is caused after receipt of the documents in preparing review and delay statement, if any, for being laid in Lok Sabha.

## CHAPTER III

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE VIDESH SANCHAR NIGAM LIMITED, BOMBAY FOR THE YEAR 1988-89.

The Videsh Sanchar Nigam Limited, Bombay was set up as a Company under the Companies Act, 1956 by the Government of India on 1.4.1986. The main objectives of the Nigam are to plan, operate and maintain international telecom services; introduce and market new telecom services, FAX, Video Conferencing etc.; introduce and adopt new cost effective technologies; establish gateways/concentrators for better penetration into India network; help Indian business to be internationally competitive by providing them world class telecom services at fair rates.

3.2. The Committee on Papers laid recommended that if the Annual Report/Accounts cannot be laid on the Table within 9 months of the close of the accounting year, Government should lay on the Table a statement explaining reasons for not laying the documents. Accordingly Ministry of Communications (Department of Communication) laid on the Table on 29th March, 1990 a statement explaining reasons for not laying the Annual Report and Audited Accounts of the Videsh Sanchar Nigam Limited, Bombay, for the year 1988-89.

3.3. The Annual Report and Audited Accounts of the Videsh Sanchar Nigam Limited, Bombay for the year 1988-89 were laid on the Table of the House on 16 August, 1990 alongwith a copy of 'Review'. In terms of recommendations of the Committee on Papers laid contained in para 4.16 of their Second Report (Fifth Lok Sabha) these papers ought to have been laid within nine months of the close of the accounting year of the Company *i.e.* by 31 December, 1989. Thus, the period of delay involved in this case come to about 7½ months.

3.4. The Ministry of Communications (Telecom Commission) who were requested on 4 September, 1990 to furnish information on certain points submitted the same on 25 October, 1990. The points and the replies received thereto from the Ministry are as under:

#### POINTS

#### REPLIES

##### I. The dates when:

- |  |   |
|--|---|
| (a) C&AG was approached for appointment of Statutory Auditors for auditing of the accounts of the Nigam; | C&AG was approached for appointment of Statutory Auditors for auditing of the accounts of the Nigam on 11.5.1989. |
|--|---|



- (b) Auditors were appointed by C&AG;      The Company Law Board has intimated the appointment of Statutory Auditors *vide* their letter No. 4/231/86-IGC dated 12.7.89. the said letter was received on 7.8.89.
- (c) The accounts of the Nigam were compiled and were handed over to Auditors;      Books of Accounts were handed over to Auditors in the month of September 1989.
- (d) The auditing of accounts commenced and the time taken in it by auditors;      Balance Sheet and Profit & Loss Account duly adopted by the Board of Directors were handed over to the Statutory Auditors on 30th January, 1990.
- (e) The auditors furnished audit report on the audited accounts of the Nigam;      The Statutory Auditors furnished their audit report on the accounts on the 31st January, 1990. C&AG had completed the audit and furnished a NIL comments Certificate on 28.2.1990.
- (f) The Annual Report and audited accounts were placed before the Board of Directors for their approval;      The Annual Report and Audited Accounts were placed before the Board of Directors for their approval on 30.1.90 and after receiving the C&AG's comments, the Accounts and Directors' Report were adopted at the Annual General Meeting held on 30th March, 1990.
- (g) The Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;      After having adopted, the accounts were sent for translation on 7.4.1990. Translation took one month. After translation, the text was given for printing. After reviewing the final proof, the printing was completed and the printed reports were delivered by the printer on 30.5.1990.
- (h) The Annual Report, audited accounts and the audit report thereon were received in the Ministry of Communication for placing before Parliament.      The Annual Report, audited accounts and audit report were received in the Ministry on 21.6.90.

- II. The reasons for not laying delay statement before Parliament while laying the Annual Report and Audited Accounts for the year 1988-89.
- Statements explaining reasons for not laying the Annual Report of the Videsh Sanchar Nigam Ltd. for the year 1988-89 within 9 months of the closing of the year was laid on the Table of Lok Sabha and Rajya Sabha on 29th and 28th March, 90 respectively. Since delay statements had already been laid in both the Houses of Parliament earlier, these statements were not laid again alongwith the Annual Report.
- III. The present position of the Annual Report and Accounts of the Nigam for the subsequent year 1989-90. Whether these are expected to be placed before Parliament well within the prescribed period of nine months from the close of the accounting year.
- The Company Law Board was approached to appoint auditors for the year 1989-90 on 5.3.90. The Company Law Board has issued the order on 4.5.90 which was received by VSNL on 7.5.90. One of the joint auditors accepted the appointment on a condition to increase the remuneration. After receipt of conditional acceptance of the appointment the Board considered to increase the remuneration in their meeting dated 22.6.90. Company Law Board has not yet approved the increase of remuneration, but the auditors had started their work from August' 90. Looking to the late start of audit Company has moved an application to Department of Company Affairs, Company Law Board for granting an extension for three months. It is expected that AGM would be held to adopt the accounts within the extended time period.
- IV. The remedial measures taken or proposed to be taken by the Nigam and the Ministry of Communication to eliminate delay in laying
- Since the VSNL was formed as a Government Company by conversion of a Government office, there were several matters like fixation and transfer of assets, loan payments,

the required documents before Parliament, in future.

sharing of revenue between VSNL and DOT etc., to be sorted out and considerable time was taken to settle these aspects. Further being a new company, there was a dearth of experienced staff for preparation of commercial accounts. Now, these teething difficulties having been overcome to a considerably extent, it is hoped that the Annual Reports from 1990-91 onwards could be placed before the Parliament well in time.

3.5. The Annual Report and Audited Accounts of the Sanchar Nigam for the year 1989-90 were laid on 18.7.1991 after a delay of about 6½ months while these documents for the year 1990-91 were laid on 20.12.1991 without any delay. In the delay statement for the year 1989-90 the reasons for delay have been explained as under:

- (i) Late appointment of Statutory Auditors by the Company Law Board and the representation of one of the Joint Auditors for higher remuneration. After settlement of the higher remuneration issue, the audit of the accounts commenced only in Aug' 90.
- (ii) Late commencement of audit necessitated seeking of extension of time for a period of three months from the Registrar of Companies for holding the Annual General Meeting of the Company. The Annual General Meeting (ACM) is expected to be held in the last week of December, 1990.
- (iii) After adoption of the Audited Accounts by the AGM, translation and printing of the reports in Hindi and English are to be completed.

3.6. The Annual Report and Audited Accounts of Videsh Sanchar Nigam Limited, Bombay for the year 1989-90 will be placed on the Table of Lok Sabha as soon as they are finalised, considered, adopted and approved in the Annual General Meeting and the copies of the same in English and Hindi are made. This is submitted to the Lok Sabha for information.

3.7. The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 8 April, 1992.

3.8. The Committee regret to note that the Annual Reports and Audited Accounts of the Videsh Sanchar Nigam Limited, New Delhi for the years

1988-89 and 1989-90 were laid on the Table of the Lok Sabha after a delay of about 7½ months and 6½ months respectively.

3.9 The Committee find from the information furnished by the Ministry of Communication that the delay that took place during the two years 1988-89 and 1989-90 was at the stages of (i) appointment of Statutory Auditors for auditing of accounts and (ii) adoption of the accounts by the Board of Directors/Annual General meeting of the Company. The Committee regret to note the repetition of more or less the same reasons for delay in laying the documents year after year. The Committee however, note that the Annual Report and Audited Accounts of the Company for the year 1990-91 were laid within the prescribed period. The Committee hope that the Ministry in consultation with the Nigam would draw up time schedule and ensure timely appointment of statutory auditor and subsequent finalisation of the Report and Accounts so that the improvement made during the year 1990-91 is sustained, in future.

## CHAPTER IV

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL BOARD OF EXAMINATIONS, NEW DELHI, FOR THE YEAR 1988-89

The National Board of Examinations, New Delhi came into existence in the year 1975 as a wing of the National Academy of Medical Sciences and later the Board was registered as an independent autonomous organisation with effect from 1.3.1982 under Societies Registration Act. The Board was assigned the responsibility of holding Postgraduate Medical Examinations in different specialities at the National level.

4.2 The Annual Report and Audited Accounts of the National Board of Examinations, New Delhi for the year 1988-89 together with Review and delay statement were laid on the Table of Lok Sabha on 12.8.1991. In terms of the recommendation of the Committee on Papers laid on the Table contained in para 3.5 of their First Report (5th Lok Sabha), the aforesaid documents should have been laid by 31.12.1989 *i.e.* within nine months of the close of the accounting year. Thus the delay in laying the above said Report came to about 19½ months.

4.3 In the statement laid alongwith Report, the Ministry of Health and Family Welfare had explained the reasons for delay as under:

“The dates on which various activities relating to auditing of accounts of the Board for the year 1988-89 and printing/preparation of Annual Report were completed are indicated below:

- |  |                           |
|--|---------------------------|
| 1. Finalisation of Annual Accounts by the Office of the Board                                  | 31.5.1989                 |
| 2. Submission of Annual Accounts to the Director of Audit, Central Revenues                    | 19.6.1989                 |
| 3. Audit of Accounts for the year 1988-89 held by Director of Audit, Central Revenues          | 23.6.1989 to<br>13.7.1989 |
| 4. Preparation of Annual Report manuscript by the Office of the Board                          | 1.8.1989                  |
| 5. Request made to the Director General of Health Services for appointment of Hindi Translator | 12.9.1989                 |
| 6. Appointment of Hindi Translator confirmed by the Director General of Health Services        | 24.10.1989                |
| 7. Handing over of draft report to Hindi Translator  | 25.10.1989                |
| 8. Audit Report received from Director of Audit, Central Revenues                              | 15.11.1989                |

- |  |                           |
|--|---------------------------|
| 9. Circulation of Annual Report as Agenda Notes among members of the Governing Body  | 10.11.1989                |
| 10. Reply sent to Director of Audit, Central Revenues  | 14.12.1989                |
| 11. Circulation of Annual Accounts alongwith Audit Report and Board's reply thereon as Agenda Notes among the members of the Governing body  | 23.1.1990                 |
| 12. Adoptor of Annual Report 1988-89 (Including the Audited statement of Accounts) at the meeting of the Governing Body of the National Board of Examinations.   | 31.1.1990                 |
| 13. Confirmation of minutes of the meeting of the Board.   | 21.2.1990                 |
| 14. Initiation of action and finalisation of selection of a printer for printing the report.   | 10.2.1990 to<br>1.3.1990  |
| 15. Placing of printing order of English Report with the printer.  | 6.3.1990                  |
| 16. Hindi translated manuscript including Audit Report received only translated.   | 25.3.1990                 |
| 17. Date on which Hindi manuscript handed over to the printer.   | 30.3.1990                 |
| 18. Receipt of proof of English and Hindi manuscript from the printer in different lots of 50-60 pages of English and Hindi separately for proof reading by the office and returning those to the printer. This includes the period of proof reading of 2nd and 3rd, the final proof after which the final printing of Annual Report was done. | 10.4.1990 to<br>22.8.1990 |

The reports received in the Ministry in October, 1990 was processed for preparing Government Review. Some clarifications were also called from the institute regarding delay at various stages. The Rajya Sabha Secretariat have given extension of time up to 31.7.1991 for laying the Annual Report and Audited Accounts of the Board on the Table of the Rajya Sabha *vide* O.M. No. RS/14/33/91-COM-IV dated the 18th June, 1991. The reports are being laid now before the Parliament."

4.4. The Ministry of Health and Family Welfare who were requested to furnish information on certain points, had furnished the same on 5.9.1991. The points and replies received thereto are as under:

### POINTS

1. The dates when Annual Reports and Audited Accounts of the Board for the preceding five years were laid on the Table of Lok Sabha.

2. The reasons for about 4 months taken by the Director of Audit to furnish the final Audit Report after completing of auditing of accounts of the Board on 13.7.1989

3. The reasons for taking 3 months in having the Report and Annual Accounts approved by the Governing body of the Board.

### REPLIES

The Annual Reports and Audited accounts of the Board for the year 1986-87 and 1987-88 were laid on the Table of Lok Sabha on 24.3.1988 and 26.4.1989 respectively. It is regretted that the information for the 3 years preceding 1986-87 is not readily available.

The National Board of Examinations (NBE) have intimated that the draft audit report was received from the Director of Audit, Central Revenues (DAGR), on 6.9.1989. The comments on the draft audit report were furnished to the DACR on 21.9.1989. The certified annual accounts with the audit report thereon was received in the mid-November, 1989 by the Ministry/NBE. Besides, it is submitted that it is the DACR who can properly explain the reasons for the time taken by him to furnish the final report after completing of auditing of accounts.

As submitted in reply to (2) above, the certified audit report was received from the DACR in the middle of November, 1989. The members of the Governing Body are required to be given 21 days notice for the annual general meeting. The office of the board took advance action to fix the meeting of the governing body in October itself and the President was requested on 26.10.1989 to indicate the date and time. The President directed that meeting be fixed in second or third week of January, 1990, and the meeting took place on 31.1.1990.

## POINTS

4. The efforts made by the Board to reduce the time lag of over six months in selection of Printer and Printing of the Report.

## REPLIES

The Board have informed that in spite of precautions taken, the time lag of six months could not be reduced due to following reasons. The annual report contained 235 pages including charts, tables, etc. and it required Hindi translation through outside agencies, as the Board do not have its own Hindi Cell. The printing of the Report (bilingual) is a time consuming work as repeated proof readings had to be done before the final proof is printed. The order for printing English version of the report was placed with the Printer on 30.3.1990. The proofs of English and Hindi manuscripts were received from the Printer between 10.4.1990 and 22.8.1990 in separate lots of 50 to 60 pages for proof reading by the office and the same were returned to the Printer after proof reading. This period included second and third proof reading, and the final proof reading after which the final printing of the Annual Report was done. In spite of repeated persuasion, the Printers took their own time, due to disruption in the power supply, labour problems, etc. The Board has now proposed to reduce the time lags.

5. The reasons for about 10 months taken by the Ministry of Health after receipt of the requisite documents in October 1990 from the Board for preparing Review, seeking clarifications and finally laying the Report in Parliament on 12.8.1991. Whether this action justify the 10 months time taken by the Ministry particularly when the Board is Delhi based.

It is submitted that the Report was received in the Ministry on 1.10.1990 and its processing could not be taken up immediately thereafter due to certain administrative reasons relating to the non-posting of a full time Desk Officer. The draft Government's review and the draft statement of delay were prepared on the basis of information given by NBE for approval of the then HFM on 19.12.1990. A query as to why a reference was



## POINTS

## REPLIES

made to the DGHS for appointment of Translator was raised to be answered by the NBE, which answered it on 22.1.1991; it was clarified by the NBE that the reference to DGHS was in his capacity as President of NBE and not as DGHS. The Board also suggested to arrange for the translation work in Hindi Section of the Ministry, which was processed in consultation with other Sections dealing with statutory bodies. A reply was given to the NBE on 22.2.1991 stating that it is for the Board to make its own arrangements for getting the translation/typing work done. The Board was also requested that annual reports and audited statements for 1989-90 and 1990-91 be sent to this Ministry alongwith reasons for delay in chronological orders separately for each year. Thereafter, the draft Govt.'s review and the draft delay statement were submitted on 4.3.1991 for obtaining the approval of the then Deputy Minister; the approvals were granted on 7.3.1991. As the Parliament Session was likely to end any day at that time, further appropriate action for getting Hindi translation of the Govt. Review Statement and Delay Statement and making the required number of copies thereof could not be completed before the Session ended within a few days after passing the vote on account.

The First Session of the 10th Lok Sabha commenced on 9th July, 1991. The action was initiated on 2.7.1991 to get the draft Govt.'s review and the delay statements approved by the new MOS(H), which were got approved on 7.7.1991. Hindi translation

## POINTS

## REPLIES

6. The latest position regarding finalisation of the Annual Reports/Audited Accounts for the subsequent year 1989-90 and 1990-91. When these are expected to be laid in Parliament.

was requested on 11.7.1991 and it was obtained on 15.7.91 and then the stencils were cut of drafts and required number of copies were got thereof.

*Annual Report 1989-90:* The NBE have reported that the Annual Report alongwith the audited statement of accounts have been approved by the Governing Body of the Board at its meeting held on 7.7.1991. Delay has occurred owing to translation in Hindi, compilation of examination data, item, test analysis etc. The Board has promised to make available printed copies of the Annual Report alongwith delay statement at an early date.

*Annual Report 1990-91:* The Board have informed that the material for the English version of the annual report has been collected. The auditing of the accounts was completed on 7.8.1991 and the draft audit report is yet to be received. As soon as the certified accounts are received, the annual report alongwith the audited accounts will be placed before the Governing Body for its approval, before it is made available to the Ministry.

The Annual Reports for the years 1989-90 and 1990-91 as and when revived will be processed with quick despatch for laying on the Table of both House of Parliament.

7. The remedial measures taken or proposed to be taken to ensure timely laying of Reports of the Board in Parliament in future.

The NBE have reported that the material for manuscripts have been prepared well in time for 1990-91 reports so that once the report is approved by the Governing body, the same will be got translated and printed and sent to the Ministry. It is also proposed to reduce the time lag

## POINTS

## REPLIES

in printing of annual report by resorting to computer type setting in order to avoid repeated proof reading etc. In the Ministry, the progress of the processing from the time the audit report is received from DACR, would be monitored in future in order to ensure that no undue delay takes place. At the same time NBE has been advised to ensure that no undue delay takes place in processing the matter by them also.

The delay that has taken place in laying the Annual Report and Audited Accounts of the NBE for the year 1988-89 on the Table of the House, is sincerely regretted.

4.5. The Annual Report and Audited Accounts of the National Board of Examination, New Delhi for the year 1989-90 were laid on the Table of the House on 25 February, 1992 after a delay of about 14 months. In the Statement laid, the reasons for delay have been explained as under:

“The Audited Statement of accounts and Annual Report for the year 1989-90 in respect of National Board of Examinations were required to be laid on the Table of both the Houses of Parliament by the end of December, 1990.

The dates on which various activities relating to auditing of accounts of the Board for the year 1989-90 and printing/preparation of Annual Report were completed are indicated below:—

1.	Finalisation of the draft Annual Accounts by the office of the Board	15.6.90
2.	Submission of the draft Annual Accounts to Director of Audit, Central Revenue	16.6.90
3.	Audit of Accounts for the year 1989-90 held by Director of Audit, Central Revenues	27.6.90 to 25.7.90
4.	Preparation of Annual Report manuscript by the office of the Board.	1.8.90 to 15.9.90
5.	Appointment of Hindi Translator	10.3.91
6.	Handed over Annual Report to Hindi Translator for Hindi translation	15.3.91
7.	Draft Audit Report received from Director of Audit, Central Revenues	12.9.90

8.	Circulation of Annual Report as an Agenda item among members of the Governing body	22.2.91
9.	Reply sent to Director of Audit, Central Revenues on draft audit observations.	4.10.90
10.	Circulation of Annual Accounts alongwith Audit Report and Board's reply thereon, as Agenda item among the members of the Governing body	22.2.91
11.	Adoption of Annual Report 1989-90 (including the Audited Statement of Accounts) at the meeting of the Governing Body of the National Board of Examinations held on 7.3.91	7.3.91
12.	Confirmation of minutes of the meeting of the Board	10.5.91
13.	Intimation of action and finalisation of selection of a printer for printing the Report	29.1.91 to 27.5.91
14.	Placing of printing order of English Report with the printer	1.6.91
15.	Hindi translated manuscript including Audit Report received duly translated	25.6.91
16.	Date on which Hindi manuscripts handed over to the printer	30.6.91
17.	Receipt of proof of English and Hindi manuscripts from the printer in different lots of 50-60 pages of English and Hindi separately for proof reading by the office and returning those to the printer. This includes the period of proof reading of 2nd, 3rd and the final proof after which the final printing of Annual Report was done.	10.6.91 to 10.9.91
18.	Date of Hindi and English Annual Report received from the printer	18.9.91
19.	Receipt of the Annual Report in the Ministry The reports were received in the Ministry on 18th September, 1991."	18.9.91

4.6. The matter was considered by the Committee on Papers Laid at their sitting held on 27 May, 1992.

4.7. The Committee are concerned to note that the Annual Reports and Audited Accounts of the National Board of Examinations, New Delhi for the year 1988-89 and 1989-90 were laid on the Table of the house on 12 August, 1991 and 25 February, 1992 after a delay of about 19½ months and 14 months respectively and these documents for the subsequent year 1990-91 which were due for being laid by 31 December, 1991 have not so far been laid.

4.8. The Committee regret to find from the delay statements laid and subsequent information furnished by the Ministry of Health and Family Welfare that during the year 1988-89 the abnormal delay took place at the stages of (i) furnishing of the final Audit Report to the Institute by the Director of Audit; (ii) getting the finalised Annual Report and Audited Accounts approved by the Governing body of the Institute; (iii) selecting the printer and printing of the documents by the Board; and (iv) preparing the Review and seeking clarification on the Report by the Ministry after receipt of the required documents from the Board. The Committee also find that in respect of the documents for 1989-90 the delay again occurred at the same stages *i.e.* in selecting the printer and printing of the Report, in translating the documents and in processing the documents by the Ministry of Health and Family Welfare received from the Board for laying on the Table of the House. The Committee feel that had the Ministry and the Board taken timely corrective measures and monitored them properly the recurrence of delays at the same stages year after year could have been avoided. The delay of about 10 months and 5 months in laying of the documents for 1988-89 and 1989-90 after their receipt by the Ministry is hardly justified. The Committee however, note that as a remedial measure the Ministry have proposed to cut down delay in translating and printing of the documents by resorting to computer type setting. The Ministry have further assured that the finalisation of the documents at different stages would be monitored and the Board has been advised to submit the requisite documents well in time to the Ministry for being laid on the Table of the House.

4.9. The Committee hope that the proposed remedial measures would actually be implemented and the Annual Reports and Audited Accounts of the Board for the year 1990-91 would be laid in Lok Sabha without further delay and these documents from the year 1991-92 onwards will be laid within the prescribed period of nine months from the close of the accounting years. To achieve the desired results the Committee recommend that the Ministry might draw up a time schedule indicating each stages of finalisation of Annual Reports and accounts of the Board and watch its adherence to see that the delay is eliminated.

## CHAPTER V

### DELAY IN LAYING ANNUAL REPORT OF THE CENTRAL VIGILANCE COMMISSION FOR THE CALENDER YEAR 1989.

The Central Vigilance Commission (CVC), New Delhi was set up by a Government Resolution dated 11th February, 1964, to advise the Central Government in respect of all matters pertaining to maintenance of integrity in administration.

5.2. The Annual Report of the Central Vigilance Commission New Delhi for the Calender year 1st January, 1989 to 31st December, 1989 was laid together with Explanatory Memorandum on the Table of the House on 10th September, 1991. In terms of the recommendation of the Committee on Papers laid on the Table of Lok Sabha contained in para 1.17 of their First Report (5th Lok Sabha), the aforementioned Report should have been laid by 30th June, 1990 *i.e.* within six months of the close of the Calender year for which the Report was prepared. Thus the period of delay in laying the Annual Report came to about 14 months.

5.3. The Ministry of Personnel, Public Grievances and Pensions (Department of Personnel and Training) was requested to furnish information on certain points. The Ministry furnished the desired information as under:—

#### POINTS

#### REPLIES

I. The dates when:—

(a) Annual Report for the Calender year 1989 was compiled;

2.5.1990

(b) Annual Report was taken up for translation and the time taken in it;

Taken up for translation on 22.5.1990 and the job completed by 23.11.1990.

(c) Annual Report together with Memorandum explaining reasons for non acceptance of the Commission's advice was sent to the Ministry for laying on the Table of Lok Sabha.

Annual Report was sent to the Ministry on 23.5.90. The Ministry was to take further action and prepare the Explanatory Memorandum in cases of non-acceptance of Commission's advice in consultation with the concerned Ministries/Departments. This was completed by the Ministry by 26.4.1991.

## POINTS

- II. The reasons for not laying Hindi version of the Annual Report on the Table of Lok Sabha.
- III. The reasons for not laying 'Review' statement alongwith the Report.
- IV. The reasons for not laying a statement alongwith Report explaining the reasons for delay
- V. Reasons for not preparing the Annual Accounts for placing before Parliament.
- VI. Reasons for not preparing the Annual Report of the Commission on Financial Year basis.

## REPLIES

By letter No.118/4/90-AVD.I dated 6.9.91 addressed to the Secretary General, Lok Sabha Secretariat, both Hindi and English version of the Report were forwarded to the Lok Sabha for being laid on the table of the House on 11.9.1991.

Para 1.17 of the Committee on papers laid on the Table (5th Lok Sabha) Ist Report, do not lay down a Review statement.

Para 2 (xiv) of the MHA Resolution No. 24/7/64-AVD dated 11.2.1964 do not lay down any time limit for the MHA to Table the Report alongwith Explanatory Memorandum. Also the Report of the First Committee covers only autonomous organisations and other undertakings and there was no clear indication in respect of statutory bodies like the Central Vigilance Commission, whose Report is required to be Table in accordance with its Constitution itself.

The Government Resolution No.24/7/64-AVD dated 11.2.1964 do not stipulate tabling of the Annual Accounts of the CVC before Parliament.

In this connection, copy of the relevant extract from the Commission's Report for the period from 1.4.1978 to 31.12.1978 which reads as under:

"Whith a View to enable the report of the Commission being placed before the Parliament during the budget session, the period

## POINTS

## REPLIES

of the Report is being changed to a calendar year. Consequently, this report covers the period from 1st April, 1978 to 31st December, 1978."

VII. Latest Position regarding finalisation of Annual Report of the Commission for the Calendar Year 1990 and when it is expected to be laid.

The draft Annual Report of the Commission for 1990 was received on 6.6.1991. Out of 7 cases of non-acceptance of advice pertaining to different Departments, material is awaited from 3 organisations. The Report is expected to be laid on the Table of the House along with the Explanatory Memorandum during the Winter Session of the Parliament.

VIII. Remedial measures taken or proposed to be taken to ensure timely laying of the Reports in future.

necessary review will also be simultaneously undertaken to reduce the delay to the barest minimum.

5.4. The matter was considered by the Committee on Papers Laid at their sitting held on 27 May, 1992.

5.5. The Committee are unhappy to note that the Annual Report of the Central Vigilance Commission for the Calendar year 1989-90 was laid on the Table of the House on 10 September, 1991 after a delay of about 14 months and the Annual Reports of the Commission for the subsequent Calendar years 1990\*and 1991 have not been laid so far.

5.6. The Committee find from the information furnished by the Ministry of personnel, Public Grievances and Pensions (Department of Personnel and Training) that much of the delay was caused in (i) compilation of the Report; (ii) translation of the Report in Hindi version; and (iii) preparing the explanatory memorandum by the Ministry in consultation with the concerned Ministries/Departments regarding cases where the Commissions advice was not accepted.

5.7. The Committee regret to note the stand taken by the Ministry that the resolution of the Ministry of Home Affairs, dated 11 February, 1964 regarding the constitution of the Central Vigilance Commission does not lay down any time limit for tabling in Parliament the annual report of the Commission and in the report of the Committee on Papers Laid also there was no clear indication about the time limit in respect of statutory bodies like CVC whose report is required to be tabled in accordance with its

\*The Annual Report of the Commission for the Calendar year 1990 was laid on the Table of the House on 15-7-92.



constitution it self. The Committee would like to point out that the Commission had mentioned in its report for the period from 1.4.78 to 31.12.78 that with a view to enable the report of the Commission being placed before the Parliament during the budget session the period of the report is being changed to calendar year. Thus the Commission itself had fixed the time limit for laying the report. Further, the Committee on Papers Laid had also categorically recommended in paras 1.12 and 1.14 of their Second Report (6th Lok Sabha) that all statutory/autonomous organisations/public undertakings, corporations, joint ventures, societies etc. Which are financed out of funds drawn from the Consolidated Fund of India should lay their Annual Reports/Audit Report (both English and Hindi versions) before both Houses of Parliament irrespective of the fact whether the statutes, rules or regulations of such organisations provided therefore or not. The Committee further recommended that Govt. might consider the feasibility of amending where necessary the relevant statutes/rules/regulations of such organisations to make it obligatory on the part of the administrative ministry concerned to lay the Annual Reports/Audit Reports of such organisations under their administrative control before Parliament. The Committee regret to note that the Ministry are not even aware of the recommendations of the Committee which concern them, let alone the question of their implementation. The Committee hope that both the Ministry and the Commission will at least now take immediate corrective measures to ensure timely laying of the Reports in Parliament, in future. A statement explaining the reasons for the delay should also be laid alongwith the report in case there is delay in laying the report of the Commission.

5.8. The Committee also reiterate that the Ministry should take action to amend the resolution of February, 1964 to make it obligatory on the part of the administrative ministry concerned to lay the Annual Report of the Commission within the prescribed time limit.

NEW DELHI;

August, 1992

*Sravana, 1914 (Saka)*

CHHEDI PASWAN

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

## APPENDIX

### SUMMARY OF RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE REPORT

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Sl. No.	Reference to para no of the Report	Summary of Recommendations/Observations
1.	2	3
1.	1.8	<p>The Committee are concerned to note that the Annual Report and Audited Accounts of the India Tea Restaurants Ltd. for the year 1987-88 were laid on the Table of the House on 28 May, 1990 after a delay of about 17 months. These documents for the subsequent years 1988-89 and 1989-90 were laid together on 12 July, 1991 after a delay of about 18½ months and 6½ months respectively.</p>
2.	1.9	<p>The Committee find from the delay statements laid alongwith Annual Reports and Audited Accounts that a unduly long period of about 8 to 12 months was taken in compilation of accounts of the company for the year 1987-88, 1988-89 and 1989-90. About 7 months were taken in getting the Audited Accounts for the year 1987-88 approved from the Annual General Meeting of the Company. It is found that delay ranging from 4 months to 10 months have taken place in getting the documents translated and printed for the years 1987-88 to 1989-90. The delay of about 2 months in preparing the delay statement by the Company after sending the required reports to the Ministry of Commerce is hardly justified. The Committee, however, note that the Reports and accounts of the Company for the year 1990-91 were laid on the Table of the House within the prescribed period of nine months. The Committee hope that these would be proper monitoring of the time schedule for the laying of the Annual Reports and Accounts both in the Company and the Ministry to avoid recurrence of the delays, in future.</p>

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|----|---|---|
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3. 2.7            The Committee are unhappy to note that the Annual Report and Audited Accounts of the National Institute for the Orthopaedically Handicapped for the years 1988-89, 1989-90 and 1990-91 were laid on the Table of Lok Sabha on 29-8-1990 12-3-1991 and 27-2-1992 after a delay of about 8 months, 2½ months and 2 months respectively.
4. 2.8            From the delay statements and subsequent information furnished by the Ministry of Welfare in this connection the Committee find that during the year 1988-89 much of the delay was caused in the appointment of statutory auditors for auditing and on the part of the Ministry in preparing the Review and delay statements for being laid in Lok Sabha. During the years 1989-90 and 1990-91 the delay was caused in getting finalised Annual Reports and Audited Accounts of the Institute approved from the General Council of the Institute and in submitting them to the Ministry.
5. 2.9            The Committee recommend that the Ministry should advise the Institute to take timely action to prevent the recurrence of delay in appointment of statutory auditors so that the delay at auditing stage is eliminated. The Institute should ensure that finalised Annual Reports and Audited Accounts of the Institute are approved by the General Council and sent to the Ministry well in time for being laid in Lok Sabha within the prescribed period. The Ministry on their part should also ensure that no delay is caused after receipt of the documents in preparing review and delay statement if any for being laid in Lok Sabha.
6. 3.8            3.8 The Committee regret to note that the Annual Reports and Audited Accounts of the Videsh Sanchar Nigam Limited, New Delhi for the years 1988-89 and 1989-90 were laid on the Table of the Lok Sabha after a delay of about 7½ months and 6½ months respectively.
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7. 3.9

The Committee find from the information furnished by the Ministry of Communication that the delay that took place during the two years 1988-89 and 1989-90 was at the stages of (i) appointment of Statutory Auditors for auditing of accounts and (ii) adoption of the accounts by the Board of Directors/ Annual General meeting of the Company. The Committee regret to note the repetition of more or less the same reasons for delay in laying the documents year after. The Committee however, note that the Annual Report and Audited Accounts of the Company for the year 1990-91 were laid within the prescribed period. The Committee hope that the Ministry in consultation with the Nigam would draw up time schedule and ensure timely appointment of statutory auditor and subsequent finalisation of the Report and Accounts so that the improvement made during the year 1990-91 is sustained, in future.

8. 4.7

The Committee are concerned to note that the Annual Reports and Audited Accounts of the National Board of Examinations, New Delhi for the year 1988-89 and 1989-90 were laid on the Table of the House on 12 August, 1991 and 25 February, 1992 after a delay of about 19½ months and 14 months respectively and these documents for the subsequent year 1990-91 which were due for being laid by 31 December, 1991 have not so far been laid.

9. 4.8

The Committee regret to find from the delay statements laid and subsequent information furnished by the Ministry of Health and Family Welfare that during the year 1988-89 the abnormal delay took place at the stages of (i) furnishing of the final Audit Report to the Institute by the Director of Audit; (ii) getting the finalised Annual Report and Audited Accounts approved by the Governing body of the Institute; (iii) selecting the printer and printing of the documents by the Board; and (iv) preparing the Review and seeking clarification on the Report by the Ministry after receipt of the required documents from the Board. The Committee also find that in respect of the documents for 1989-90 the delay again occurred at the same stages *i.e.* in selecting the

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printer and printing of the Report, in translating the documents and in processing the documents by the Ministry of Health and Family Welfare received from the Board for laying on the Table of the House. The Committee feel that had the Ministry and the Board taken timely corrective measures and monitored them properly the recurrence of delays at the same stages year after year could have been avoided. The delay of about 10 months and 5 months in laying of the documents for 1988-89 and 1989-90 after their receipt by the Ministry is hardly justified. The Committee however, note that as a remedial measure the Ministry have proposed to cut down delay in translating and printing of the documents by resorting to computer type setting. The Ministry have further assured that the finalisation of the documents at different stages would be monitored and the Board has been advised to submit the requisite documents well in time to the Ministry for being laid on the Table of the House.

10. 4.9

The Committee hope that the proposed remedial measures would actually be implemented and the Annual Reports and Audited Accounts of the Board for the year 1990-91 would be laid in Lok Sabha without further delay and these documents from the year 1991-92 onwards will be laid within the prescribed period of nine months from the close of the accounting years. To achieve the desired results the Committee recommend that the Ministry might draw up a time schedule indicating each stages of finalisation of Annual Reports and accounts of the Board and watch its adherence to see that the delay is eliminated.

11. 5.5

The Committee are unhappy to note that the Annual Report of the Central Vigilance Commission for the Calendar year 1989-90 was laid on the Table of the House on 10 September, 1991 after a delay of about 14 months and the Annual Reports of the Commission for the subsequent Calendar years 1990\* and 1991 have not been laid so far.

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\*The Annual Report of the Commission for the Calendar year 1990 was laid on the Table of the house on 15.7.92.

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12. 5.6

The Committee find from the information furnished by the Ministry of Personnel, Public Grievances and Pensions (Department of personnel and Training) that much of the delay was caused in (i) compilation of the Report; (ii) translation of the Report in Hindi version; and (iii) preparing the explanatory memorandum by the Ministry in consultation with the concerned Ministries/Departments regarding cases where the Commissions advice was not accepted.

13. 5.7

The Committee regret to note the stand taken by the Ministry that the resolution of the Ministry of Home Affairs dated 11 February, 1964 regarding the constitution of the Central Vigilance Commission, does not lay down any time limit for tabling in Parliament the annual report of the Commission and in the report of the Committee on Papers Laid also there was not clear indication about the time limit in respect of statutory bodies like CVC whose report is required to be tabled in accordance with its constitution itself. The Committee would like to point out that the Commission had mentioned in its report for the period from 1.4.78 to 31.12.78 that with a view to enable the report of the Commission being placed before the Parliament during the budget session the period of the report is being changed to calendar year. Thus the Commission itself had fixed the time limit for laying the report. Further, the Committee on Papers Laid had also categorically recommended in paras 1.12 and 1.14 of their Second Report (6th Lok Sabha) that all statutory/autonomous organisations/public undertakings, corporations, joint ventures, societies etc. which are financed out of funds drawn from the Consolidated Fund of India should lay their Annual Reports/Audit Reports (both English and Hindi versions) before both Houses of Parliament irrespective of the fact whether the statutes, rules or regulations of such organisations provided therefor or not. The Committee further recommended that Govt. might consider the feasibility of amending where necessary the relevant

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statutes / rules / regulations of such organisations to make it obligatory on the part of the administrative ministry concerned to lay the Annual Reports / Audit Reports of such organisations under their administrative control before Parliament. The Committee regret to note that the Ministry are not even aware of the recommendations of the Committee which concern them, let alone the question of their implementation. The Committee hope that both the Ministry and the Commission will at least now take immediate corrective measures to ensure timely laying of the Reports in Parliament, in future. A statement explaining the reasons for the delay should also be laid alongwith the report in case there is delay in laying the report of the Commission

**14. 5.8**

The Committee also reiterate that the Ministry should take action to amend the resolution of February, 1964 to make it obligatory on the part of the administrative ministry concerned to lay the Annual Report of the Commission within the prescribed time limit.

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