

**COMMITTEE  
ON  
PAPERS LAID ON THE TABLE  
(1987-88)**

**(EIGHTH LOK SABHA)**

**NINETEENTH REPORT**

*(Presented on 27 April, 1988)*



**LOK SABHA SECRETARIAT  
NEW DELHI**

*27 April, 1988/7 Vaisakha, 1910 (S)*

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## INTRODUCTION

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

2. On examination of certain papers Laid on the Table of Lok Sabha during the Seventh and Eighth Sessions (Eighth Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying the Annual Reports and Audited Accounts of (i) Delhi State Industrial Development Corporation Ltd. for the year 1982-83; (ii) Grih Kalyan Kendra for the years 1984-85 and 1985-86; (iii) Goa Meat Complex Limited for the years 1983-84 and 1984-85; (iv) Bengal Immunity Limited, Calcutta for the year 1985-86; (v) All India Handloom Fabrics Marketing Cooperative Society Limited, Bombay for the year 1985-86; (vi) Centre for Development of Tele-matics for the years 1984-85 and 1985-86; and (vii) National Co-operative Tobacco Growers Federation Limited for the year 1985-86 and have made certain recommendations. The conclusions of the Committee are reflected in the report.

3. On 27 January, 1988, the Committee took evidence of the representatives of the Ministry of Industry (Department of Industrial Development) on the question of delay in laying Annual Reports and Audited Accounts of the Delhi State Industrial Development Corporation Limited. The Committee wish to express their thanks to the Officers of the Ministry of Industry (Department of Industrial Development) for placing before the Committee, material and information which they desired in connection with the examination of the subject and for giving evidence before the Committee.

4. The Committee considered and adopted this Report at their sitting held on 7 April, 1988.

5. A statement containing recommendations/observations of the Committee is appended to the Report (Appendix).

NEW DELHI;  
27 April, 1988

7 Vaisakha, 1910 (Saka)

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

## CHAPTER I

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF DELHI STATE INDUSTRIAL DEVELOPMENT CORPORATION LTD. FOR 1982-83.

The Annual Report and Audited Accounts of Delhi State Industrial Development Corporation Limited for the year 1982-83 were laid on the Table of Lok Sabha on 21 April, 1987 along with Delay Statement and 'Review' on its working.

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 documents were required to be laid on the Table of Lok Sabha by 31 December, 1983, i.e., within 9 months of the close of the accounting year. Thus, the period of delay involved in the present case came to about 3 years and 4 months.

1.3 In the Delay Statement, the reasons for delay in laying the Annual Report and Audited Accounts have been explained as under:—

“The Accounts of the Delhi State Industrial Development Corporation were upto date upto the year 1976-77. Audit of three years accounts for the year 1977-78, 1978-79 and 1979-80 were handled by a firm of Chartered Accountants who took very long time in auditing these accounts. Delay in the completion of audit for these three years resulted in creation of heavy backlog in the accounts for the subsequent years.

The Corporation approached the Comptroller and Auditor General and he agreed to appoint Statutory Auditors even before the comments of the C.A.G. were offered on their accounts of the preceding year. With these efforts the Corporation started clearing up the arrears and within the calendar year 1985, accounts for the year 1981-82 and 1982-83 were finalised by the Corporation. The Annual Reports for 1981-82 were laid on the Table of both the Houses of Parliament on 20-12-85.

The accounts for the year 1982-83 were finalised on 25-11-85 but the comments of the C.A.G. of India could be obtained

only on 31-3-86. After completing the formalities of the A.G.M. and printing etc. the accounts are being laid on the Table of the House.

The accounts for the year 1983-84 have also been finalised by the Corporation, the comments of the C.A.G. thereon have been obtained and the same have been placed before the Annual General Meeting in the month of January, 1987. The said Accounts are under print at present and will be laid on the Table of Parliament, as soon as these are printed.

The accounts for the year 1984-85 are currently under finalisation and the stage is ripe for sending them to the C.A.G. of India shortly. Thereafter, the accounts for 1985-86 will also be taken up.

It would thus be seen that the efforts made by the Corporation in the direction of finalisation of accounts have been fruitful and by the end of the current financial year, the Corporation hopes to clear the arrears."

1.4 The Ministry of Industry were requested to furnish information on certain points. The points on which information was sought and the replies received from the Ministry thereto are as under:—

<i>Points</i>	<i>Replies</i>		
I. (a) Dates when the Chartered Accountants were appointed and the time taken in auditing of Accounts for the years 1977-78, 1978-79 and 1979-80.	Year	Date of appointment of Auditors	Time Taken
	1977-78	29-8-1978	2 years
	1978-79	28-1-1981	1 yr. 7 months
	1979-80	13-12-1982	1 yr. 1 month
(b) Dates when the Annual Report and Audited Accounts for the period 1977-78, 1978-79, 1979-80 and 1980-81 were laid before Parliament.	Year	Date of laying in Parliament	
	1977-78	11-8-82 (Lok Sabha)	
	1978-79 } 1979-80 }	13-8-82 (Rajya Sabha)	
	1980-81	30-1-85	
II. (a) Dates when Annual Accounts for 1982-83 were compiled and handed over to Audit for auditing.	The Auditors for a particular year are appointed after accounts of previous year are completed. The Auditors for the financial year 1982 were appointed by the Company Law Board on 2-2-1985 as the accounts for 1981-82 were completed in January, 1985. As the accounts for the year 1982-83 had already been compiled, the Auditors were requested to commence the audit immediately on 5-2-85.		

## Points

## Replies

- |  |   |
|--|---|
| (b) Query, if any, received from audit, resolved and accounts returned to them.  | The Corporation has many divisions scattered all over Delhi. This audit is conducted at the Accounts Offices of the various divisions. The head of the accounting unit of the particular unit is always available to the Auditors during the course of audit. As a general practice the audit queries are resolved then and there. The observations of the Auditors are resolved by suitable clarifications/ further information. Thus, for the year 1982-83 also the queries of the Auditors were resolved by personal discussions and, therefore, there was no occasion to return the accounts.   |
| (c) Dates when Annual Accounts were finally returned by the Auditors.  | The Annual Accounts were finally returned by the Auditors (Chartered Accountants) on 25-11-1985. The Accounts were, after approval of the Board of Directors, sent to the Comptroller and Auditor General of India, whose comments were received on 31-3-1986.  |
| (d) When the printed copies of Report for the year 1982-83 were made available to the Ministry for laying before Parliament.   | Printed copies of Report were made available to the Ministry on 22-1-1987.  |
| III. As per the delay statement, laid on the Table on 21-4-87, accounts for 1985-86 have not been taken up as yet. Please state the reasons therefor and the measures taken to rectify the position. | The accounts for the year 1985-86 were compiled on 31-3-87, approved by the Board of Directors on 2-4-87 and have been submitted to Auditors on 8-4-87. The Auditors have not commenced the audit so far. The main reasons for late compilation of accounts of 1985-86 is the non-finalisation of accounts for previous years. The Corporation have completed the compilation of accounts and audit for the years 1981-82, 1982-83, 1983-84 and 1984-85. Accounts of all these years have already been adopted in the AGMs. Necessary action towards the translation of the balance sheet of 1984-85 which was adopted in the Annual General Meeting on 21-5-1987 and its printing are under progress. During 1986-87, accounts for the year 1985-86 were compiled and the same have also been released to auditors for conducting audit. |

1.5 The Annual Reports and Audited Accounts of the Corporation for the years 1983-84 and 1984-85 were laid on the Table of Lok Sabha on 29 July and 18 August, 1987, respectively together with 'Review' and delay statements.

1.6 At their sitting held on 28 December, 1987 the Committee on Papers laid on the Table considered the matter and decided that the representatives of the Ministry of Industry (Department of Industrial Development) might be asked to appear before the Committee to explain the position in this regard.

1.7 At their sitting held on 27 January, 1988, the Committee on Papers laid on the Table heard oral evidence of the representatives of the Ministry of Industry (Department of Industrial Development) in the matter.

1.8 Asked to explain the circumstances which led to delay in laying Annual Reports and Audited Accounts of DSIDC on the Table of the House for the years 1982-83 to 1984-85, the Joint Secretary, Department of Industrial Development stated that the following were the main reasons which caused delay.

- (i) The pro forma in which the accounts of the Corporation for the year 1976-77 were to be prepared had to be re-done at the instance of C&AG and this delayed preparation of accounts of the subsequent years.
- (ii) The Auditors appointed for auditing the accounts were inexperienced. They took inordinately longer period for auditing the accounts and submitting their Audit Report.
- (iii) During the year 1976-77 there was some dislocation in the management at the top level as there were some C.B.I. enquiries and consequently some changes were made in the management and some documents had been seized. Some people had gone to the Court. These things caused dislocation in the work.
- (iv) In 1976-77, the activities of the Corporation had increased substantially and the Corporation had to take up some new activities.

1.9 Conceding the fact that the delay in finalisation of the accounts of the previous years affected the finalisation of the accounts of the subsequent years, the witness stated that in order to overcome the difficulty in finalisation of accounts, professionally qualified officers at higher level have been appointed to strengthen the accounts side of the Corporation.

1.10 When asked about the nature of control being exercised by the Central Government over the Corporation to ensure that their reports and accounts are placed before Parliament in time, the witness stated that the Central Government has a Director on the Board of the Corporation and it continues to receive information from time to time and on the basis of the information received, directions were issued to the Corporation under the Act. The wit-

ness assured the Committee that with the participation in the Board and the constant dialogue with them; the Government would be able to review the pending matters.

1.11 Regarding the present position of the Annual Reports and Audited Accounts of the Corporation for the years 1985-86 onwards which were in arrears, the witness informed that the documents for the year 1985-86 will be laid in February/March, 1988, and those for the year 1986-87 will be placed before Parliament during the Monsoon Session, 1988. The witness further assured the Committee that the Annual Report and Audited Accounts of the Corporation for the year 1987-88 will be laid within the time stipulated by the Committee.

1.12 The Committee are unhappy to note that despite the recommendations made by the Committee in its various reports that the Annual Reports together with the Audited Accounts of the Organisations should be presented to Parliament within nine months of the close of the relevant accounting year, the Annual Reports and Audited Accounts of the Delhi State Industrial Development Corporation Ltd., for the years 1982-83, 1983-84 and 1984-85 were laid on the Table of Lok Sabha as late as 21-4-1987, 29-7-1987 and 18-8-1987, respectively, i.e. after about 40 months, 31 months and 19½ months of the close of the accounting year to which they pertained. The documents relating to the years 1985-86 and 1986-87 have yet to be laid. During evidence before the Committee it was stated that the documents relating to 1985-86 would be laid on the Table in February/March 1988 and those for 1986-87 in the Monsoon Session, 1988. The Committee expect that all out efforts will be made to adhere to these targets and there would be no further delay.

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

1.14 The Committee, therefore, recommend that in order to clear the backlog and to avoid delay in laying Annual Reports and Audited Accounts of the Corporation, in future, the Ministry of Industry should keep a close and constant watch over the Corporation and



**draw a time schedule in consultation with the Corporation and the audit authorities to ensure timely submission of Annual Reports and Audited Accounts to them for laying on the Table of the House. The Ministry should also ensure that these documents of the Corporation do not fall into arrears in future.**

## CHAPTER II

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF GRIH KALYAN KENDRA FOR THE YEAR 1984-85.

The Annual Report and Audited Accounts of Grih Kalyan Kendra for the year 1984-85 along with 'Review' were laid on the Table of Lok Sabha on 12-11-1986.

2.2 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 documents were required to be laid on the Table of Lok Sabha by 31 December, 1985, i.e. within 9 months of close of the accounting year. Thus, the period of delay involved in this case came to about 10½ months.

2.3 The Department of Personnel and Training were requested to furnish information on certain points on 2 January, 1987. The points and replies received thereto on 7 July, 1987 were as under:—

<i>Points</i>	<i>Replies</i>
I. The reasons for not laying the Delay Statement along with Annual Report, Audited Accounts, and Review for 1984-85 which were laid before Parliament on 12 November, 1986.	The Annual accounts of Grih Kalyan Kendra for the year 1984-85 was not approved in time leading to the delay in laying the accounts on the Table of the House. As regards, delay statement, it may be mentioned that the accounts, according to the existing provision, should have been accompanied by a delay statement. However, since the delay statement was not laid, the default has been noted and in future whenever there is a delay in laying the annual accounts, it will be accompanied by a delay statement explaining the reasons for delay. The lapse in this regard is regretted. It may also be mentioned that the annual accounts for the year 1985-86 have been laid on the Table of the House on 25-3-1987. Since, there was delay in this case, the accounts have been laid along with a delay statement explaining reasons for the delay.
II. The Authority under which the above Annual Accounts were laid on the Table of Parliament without certification by the Comptroller & Auditor General of India and	According to the Ministry of Finance (Deptt. of Expenditure) O.M. No. F. 13(10)-E-Coord/78 dated 26 December, 1980, the audit by the Comptroller and Auditor General of India will be necessary only in those cases

## Point

## Replies

in this connection whether the Ministry of Personnel, Public Grievances and Pensions were aware of the guidelines contained in the Ministry of Finance (Department of Expenditure O.M. No. F. 13(1)-E(Coord)/78 dated 26 December, 1980, in this regard.

where such audit is entrusted to the C&AG under section 20(1) of the Comptroller and Auditor General (Duties, Power and Conditions of Service), Act, 1971. In other cases the accounts may be audited by other authorised auditors. The said O.M. further clarifies that in case accounts of the institution has been audited by any other auditor, 'audited accounts' means the accounts as certified by such auditor. In the Rules and Regulations of Grih Kalyan Kendra Board, it has been provided that the Annual accounts of Grih Kalyan Kendra shall be subject to an audit by a chartered accountant so appointed by the GKK Board falls within the category of 'other authorised auditors' and 'audited accounts, means the accounts as certified by such chartered accountant according to the O.M. dated 26-12-1980. Therefore, the annual accounts of the Grih Kalyan Kendra do not require a certificate from C&AG before they are laid on the Table of the House. It may also be mentioned that in the past, accounts audited by the chartered accountants have been placed on the Table of the House and no objections have been raised as yet on this count.

## III. Dates when—

(a) The Annual Accounts for the year 1984-85 were compiled and given to audit for auditing.

The Annual accounts for the year 1984-85 were compiled in the month of June, 1985 and given for audit in July, 1985.

(b) Query, if any, received from the Audit, resolved and accounts returned to them.

No query was raised by the Auditor.

(c) The Annual Accounts were finally returned by the Auditor.

The audited accounts were finally returned by the auditor on 4-10-85.

(d) Annual accounts and Report were adopted by Annual General Meeting of the Society.

The audited annual accounts were approved by the GKK Board and not in the Annual General Meeting of the Society. Since the meeting of the Board could not be convened, the Audited Accounts were approved by circulation in March, 1986.

(e) Translation of Annual Report and Accounts was undertaken and completed.

(f) English and Hindi versions of Annual Report and Accounts were sent to Printers and time taken in their printing.

Translation of Annual Report and Accounts was completed simultaneously i.e in October, 1985.

(g) the printed copies were received by the Society and forwarded to the Ministry for laying on the Table of the House.

IV. Whether the Ministry have since made available the printed copies of the Report to Members as recommended by the Committee in para 2.14 of their Third Report (5th L.S.) :

“2.14. The Committee has no objection to the Ministry's suggestion that cyclostyled copies of the Report might be laid on the Table in order to cut delay, provided this does not become a regular feature and the printed copies are made available to members as early as possible, in no case later than a month after the submission of cyclostyled report.”

V. Latest position in regard to Annual Report and Audited Accounts for the year 1985-86 and when these are proposed to be laid before Parliament.

GKK is a welfare organisation and has very limited resources. Therefore, the Annual Report and the accounts have never been printed and only cyclostyled copies have been placed before the Parliament. No objections have ever been raised on this account in future, printed copies of the accounts will be laid on the Table of the House.

The accounts for the year 1985-86 were audited in July, 1986. It was approved by the GKK Board in Feb., 1987. The accounts have been placed on the Table of the House not 25-3-1987 along with a delay statement

2.4 The matter was considered by the Committee on Papers laid on the Table at their sitting held on 28-12-1987.

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

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

## CHAPTER III

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF GOA MEAT COMPLEX LIMITED FOR THE YEAR 1983-84 AND 1984-85 ON THE TABLE OF LOK SABHA

The Annual Report and Audited Accounts of Goa Meat Complex Limited, Panjim, Goa for the years 1983-84 and 1984-85 were laid on the Table on 9 March, 1987 along with a copy each of Delay Statement and 'Review'.

3.2 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 documents were required to be laid on the Table of Lok Sabha by 31 December, 1984 and 31 December, 1985, respectively i.e. within 9 months of the close of the accounting years. Thus, the period of delay in the above cases came to about 2 years and 2 months and 1 year and 2 months, respectively.

3.3 In the delay statement the reasons for delay in laying the Annual Reports and Audited Accounts had been explained as under:—

“The delay is caused by the non-availability of facilities of translation, typing, stencilling with Goa Meat Complex Limited. The work relating to Hindi version etc. had to be carried out in the Ministry with special arrangements of payments to be made by Goa Meat Complex Limited.”

3.4 The Ministry of Agriculture (Department of Agriculture and Cooperation) were requested on 1-4-1987 to furnish information on certain points. The points on which information was sought and replies received thereto from the Ministry are as under:

<i>Points</i>	<i>Replies</i>
Dates when	
I. Annual Report and Audited Accounts of Goa Meat Complex Ltd. Panjim, Goa were laid before Parliament, during the last five years.	Since the Goa Meat Complex Ltd. did not make a request to this Ministry as per the provisions stipulated in the by laws of Goa Meat Complex Ltd., this Ministry could not place the annual reports for the period 1978-79 to 1982-83 on

the Table of the House. Goa Meat Complex Ltd. after getting objection from the audit for not placing the annual report of 1983-84 on the Table of the House, requested us to place the report of 1983-84 on the Table of both the Houses of Parliament. Prior to the period indicated above, annual reports of Goa Meat Complex Ltd. have not been placed on the Table of the House.

- II. (a) Annual Accounts for 1983-84 and 1984-85 were compiled and handed over to the Audit for auditing. Annual Accounts of 1983-84 and 1984-85 were handed over to the Audit for auditing on 1-10-84 and 3-10-1985 respectively.
- (b) Query, if any, received from Audit, resolved and accounts returned to them. After auditing, the comments for the accounts 1983-84 were received on 12-3-1985 whereas for 1984-85 on 15-10-85.
- (c) Annual Accounts were finally returned by the auditor. Since no query was received on this account the accounts were finally returned on the dates mentioned against col. No. II (B).
- (d) Annual Accounts and Reports for both the years were adopted at the Annual General Meeting of Meat Complex, Goa. Company adopted the Annual Accounts of 1983-84 on 11-4-1985 whereas the accounts of 1984-85 on 28-11-1985.
- (e) Translation of above documents was undertaken and completed. Translation was undertaken on 28-8-1986 and completed on 3-12-1986 for both the years.
- (f) Cyclostyled copies of the documents were sent to the Ministry for laying the same before Parliament. Cyclostyled copies of the documents were sent to the Ministry for laying the same before Parliament on 14-1-1987 by the Goa Meat Complex Ltd.
- III. Whether the Ministry of Agriculture were aware of the following recommendation of the Committee on Papers Laid on the Table made in their Third Report (Fifth Lok Sabha) (Reproduced below) and the same was acted upon.
- "2.14. . . Cyclostyled copies of the report might be laid on the Table in order to cut delay provided this does not become a regular feature and the printed copies are made available to Members as early as possible, in no case later than a month after the submission of a cyclostyled report".
- IV. Whether the Ministry of Agriculture were informed of the inadequacy of facilities for translation, typing, stencilling etc. in Goa Meat Complex Ltd. and what steps have been taken, so far, to make up the deficiency. Goa Meat Complex Ltd. informed about the inadequacy of the translation facilities on 30-7-86 and requested Ministry of Agriculture for translation on payment basis. Hindi Anuvad Anubhag of the Ministry of Agriculture informed that the work relating to placing the Annual Report of Goa Meat Complex Ltd. is out of official work of the Deptt. of Agriculture and

Cooperation. Hence they can do the work in extra office hours on payment basis from Goa Meat Complex Ltd. This arrangement was agreed to by Goa Meat Complex Ltd.

V. Latest position in regard to Annual Report and Audited Accounts for the year 1985-86 and when these are proposed to be laid before Parliament.

The English copy of the Annual Report and audited accounts for 1985-86 has been sent to Hindi Anuvad Anubhag of this Ministry for translating the report into Hindi on payment basis from Goa Meat Complex Ltd., cyclostyled copies of the report for 1985-86 will be submitted to Lok Sabha shortly. Subsequently within one month of placing these cyclostyled copies of the report will be placed on the Table of the House.

3.5 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 28-12-1987.

3.6 The Committee are unhappy to note that the Ministry of Agriculture (Deptt. of Agriculture & Cooperation) had laid the Annual Reports and Audited Accounts of Goa Meat Complex Ltd., for the years 1983-84 and 1984-85 with the delay of 2 years 2 months and 1 year 2 months, respectively. The delay has reportedly been caused due to non-availability of facilities of translation, typing and stencilling etc. in the Company. The Committee are not convinced with this justification advanced by the Ministry. The Committee note with concern that the accounts were compiled and handed over to the audit after six months after the close of the accounting year as against three months recommended by the Committee for the purpose. The audit also took about 5½ months for auditing the accounts of the Company for the year 1983-84. The Company took another 7½ months in placing the documents before the Annual General Meeting for its adoption. The Committee also find that the annual report and audited accounts of the Goa Meat Complex Ltd. for the year 1985-86 were laid on the Table of the House with a delay of 8 months and these documents for the subsequent year 1986-87 which were required to be laid on the Table of the House by 31 December, 1987 are yet to be laid.

3.7. The Committee are sorry to observe that the Ministry of Agriculture failed in their responsibility to communicate to the Company the recommendation of the Committee on Papers Laid Contained in para 4.16 of the Second Report (Fifth Lok Sabha) wherein it is clearly mentioned that all the Government Companies should lay their annual reports and audited accounts on the Table of the House within 9 months of the close of the accounting year.



3.8 The Committee, recommend that the Ministry of Agriculture should in consultation with the Goa Meat Complex and Audit authorities chalk out a time schedule to complete each stage of work relating to compilation of accounts, their auditing submission of audit report by Auditors, approval at the Annual General Meeting of the Company, translation, printing and sending the annual reports and audited accounts to the Ministry for laying on the Table of the House within 9 months of the close of the relevant accounting year, in future.

The Committee would like to be apprised of the action taken in the matter.

## CHAPTER IV

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF BENGAL IMMUNITY LTD. CALCUTTA FOR THE YEAR 1985-86.

The Annual Report and Audited Accounts of Bengal Immunity Ltd., Calcutta for the year 1985-86 were laid on the Table of Lok Sabha on 29 July, 1987 along with a copy of 'Review'. A delay statement explaining the reasons for not laying the Annual Report and Audited Accounts within the stipulated period of nine months of the close of the accounting year was laid on the Table of Lok Sabha on 31 March, 1987.

4.2 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 documents were required to be laid on the Table of Lok Sabha by 31 December, 1986. Thus, the period of delay involved in the present case came to about seven months.

4.3 In the statement laid on the Table of the House on 31 March, 1987, the delay was explained as under:—

“Annual Report of Bengal Immunity Limited for the year 1985-86 was required to be laid on the Table of the House by 31 December, 1986. However, finalisation of their accounts for 1985-86 has been delayed due to the following reasons:—

- (1) Delayed finalisation of Company's 1st Year's Accounts ended 31st March, 1985 and the Annual General Meeting of the said year was held in August, 1986.
- (2) The Auditors for 1985-86 Accounts for the fourteen Branch Offices were situated all over the country and the Statutory Auditors were appointed by the Comptroller and Auditor General of India only in September, 1986.
- (3) The auditors were communicated by the company to take up the audit by October 1986 of the different Sales

Offices, i.e. within 60 days from holding the Annual General Meeting of the preceding Financial Year. But most of the auditors being pre-occupied, could not take up the audit immediately and the audit was taken up only in November and December, 1986. In case of Ernakulam Sales Office, it is just now being taken up by the Branch Auditors. The Auditors originally were not agreeing to take up the audit as they were not accepting the remuneration offered to them but were ultimately persuaded to take up the audit.

The Statutory Audit is now in final stage and Comptroller and Auditor General has already been requested to take up simultaneously the Management and the Propriety Audit.

Comptroller and Auditor General has sent their Management Audit team to the different Sales Offices and also is sending a team to Dehra Dun Manufacturing Unit.

In view of this, the Annual Report and Audited Accounts of Bengal Immunity Ltd. are expected to be laid on the Table of the House before the end of current Budget session."

4.4 The Ministry of Industry (Department of Chemicals and Petrochemicals) were requested to furnish information on certain points on 7 August, 1987. The replies to the points received thereto on 2 September, 1987 are as under:—

I. Date(s) when—

- |   |   |
|---|---|
| (a) Annual Accounts for 1985-86 were compiled and given to Audit for auditing.      | 31-10-1986  |
| (b) Query, if any, received from the Audit, resolved and Accounts returned to them. | 11-3-1987   |
| (c) Final audited accounts were received from the Auditors.                         | 25-3-1987.  |
| (d) CAG approached for his comments and his comments received.                      | CAG was approached on 26-3-1984 and comments of CAG were received on 27-4-1987. |
| (e) Both Annual Report and Accounts were adopted at Annual General Meeting.         | 29-4-1987   |
| (f) Translation and printing of documents begun and completed.                      | 26-3-1987   |

- (g) Printed documents sent to Ministry for laying on the Table. Sent by Company on 2-5-1987 and received in the Ministry on 7-5-1987.
- (h) Sent to Lok Sabha Secretariat for laying on the Table. Copies of the Papers were sent to Lok Sabha Secretariat on 8-5-1987 for laying on the Table on 11-5-1987 but were not accepted by Lok Sabha Sect. as the session was being cut short. They were again sent to Lok Sabha Sectt. on 21-7-1987 for laying on the Table on 29-7-1987.
- II. Latest position of completion of Annual Report and Accounts for the year 1986-87 and when these are proposed to be laid before Parliament. The Accounts for the year 1986-87 are under audit and the company is being asked to make every effort to finalise the accounts and hold Annual General Meeting as early as possible to enable us to lay these papers in the Winter Session of 1987. (These documents have not been laid on the Table of the House by the said target by the Ministry).

4.5. The Committee on Papers Laid on the Table considered the matter at their sitting held on 28 December, 1987.

4.6. The Committee regret to note that the Annual Report and Audited Accounts of the Bengal Immunity Limited, Calcutta for the year 1985-86 were compiled and given to Audit after 7 months of the close of the accounting year. Thereafter, Auditors took about 5 months to complete the audit of the accounts. Another one month was taken for obtaining the comments of the Comptroller and Auditor General of India. Further, the printed copies were available with the Company on 26-3-1987, yet these were sent to the Ministry only on 7-5-1987 i.e. after a lapse of more than 1 month. It is thus to be seen that right from the beginning the matter has been handled in a casual manner. No effort seems to have been made at any stage to expedite matters with a view to ensure that the documents were laid on the Table within stipulated time i.e. within a month of the close of the accounting year.

4.7. The Committee further find that the Annual Report and audited accounts of the Company for the subsequent year 1986-87 which were expected to be laid by 31-12-87, have not so far been laid.

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

of documents on the Table could have been avoided. The Committee, therefore, recommend that the Ministry of Industry should draw up a time-bound programme for each stage of processing the annual report and accounts and take all necessary steps to ensure that the documents are made available to them duly complete in all respects well in time for laying them on the Table of the House.

## CHAPTER V

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF ALL INDIA HANDLOOM FABRICS MARKETING COOPERATIVE SOCIETY LIMITED, BOMBAY FOR THE YEAR 1985-86

The Annual Report and Audited Accounts of the All India Handloom Fabrics Marketing Cooperative Society Limited, Bombay for the year 1985-86 were laid on the Table of Lok Sabha on 28 August, 1987 along with a copy each of review and delay statement.

5.2 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 documents were required to be laid on the Table of Lok Sabha by 31 March, 1987 (the accounting year of the Society being from July 1985 to June, 1986) i.e. within 9 months of the close of the accounting year of the Society. Thus, the period of delay involved in this case worked out to about 5 months.

5.3 In the delay statement, the reasons for delay in laying the annual report and audited accounts had been explained as under:—

“In order to avoid delay in submission of the Annual Report and Statement of Accounts of the All India Handloom Fabrics Marketing Cooperative Society, Ministry of Textiles in pursuance to the recommendations had chalked out a time schedule for laying of “the annual report|audited Accounts of all autonomous organisations, public sector undertakings etc. which are financed out of funds drawn from the Consolidated Fund of India. The Annual Report and Statement of Accounts are required to be laid on the Table of both the Houses of Parliament within nine months of the close of accounting year. The Fabrics Society was accordingly instructed to follow the time schedule framed in this regard. However, the Annual Report/ Statement of Accounts of the Fabrics Society for the year 1985-86 (The Fabrics Society's accounting year is cooperative year, i.e. July to June), was delayed as the Fabrics

Society had not been able to hold the General Body Meeting within the scheduled time. This was because the Statutory Auditor appointed by the Central Registrar of Co-operative Societies had not completed the Audit work for the year 1985-86. After the receipt of Accounts from the Audit, they are required to be placed before the Board and General Body meeting for adoption and thereafter sent by the Fabrics Society to Government for being laid before the Houses of Parliament. Since the expected date of audit completion was only March, 1987 and the General Body meeting had to be called thereafter, this office anticipating the delay sought permission from both the Houses of Parliament for delaying the laying of the reports till the Monsoon session *vide* letter No. 9(14)/86-DCH/M&E dated 30th March, 1987".

5.4 In this connection, the Ministry of Textiles were requested on 8 September, 1987 to furnish information on certain points. The points on which the information was sought and the replies furnished thereto on 5 October, 1987 by the Ministry are as under:—

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*Points*

*Replies*

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I. Dates when :

- |   |   |
|---|---|
| (a) Annual Accounts finalised and given to Auditors for auditing.                       | 21-2-1987                                       |
| (b) Queries, if any, received from the Auditors.  | 29-3-1987                                       |
| (c) Draft Accounts, after resolving the queries, returned to the Auditors.              | 24-4-1987                                       |
| (d) Final Audit Report received from the Auditors.                                      | 3-5-1987  |
| (e) Both Accounts and Annual Report adopted at the meeting of General Body.             | 6-6-1987  |
| (f) Translation of above documents taken in hand and completed.                         | Taken in Hand: 10-6-1987<br>completed 21-6-1987 |
| (g) The above documents forwarded to the Ministry for laying on the Table of Lok Sabha. | 22-6-1987                                       |

II. Latest position in regard to Annual Report and Audited Accounts for the year 1986-87 and when these are proposed to be laid on the Table.

Balance Sheets have been decentralised at Branch level during 1986-87. Balance sheets have been received from many of the units. Consolidation work of the balance sheets will be started at the Headquarters Office of the Fabrics Society after getting the balance sheets from all the Units upto June, 1987.

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The work relating to consolidation and finalisation of the Annual Report will be completed by the Society's Head quarters office by the end of November, 1987. The draft report will be handed over to the Statutory Auditors for auditing by the end of November, 1987 or 1st week of December, 1987.

The Audited Accounts will be placed before the Board and the General Body of the Society by the middle and the end of January, 1988 respectively. Printing of Annual Report in Hindi and English will be completed by the 3rd week of February, 1988. Draft Annual Report in Hindi and English is expected in the Ministry of Textiles by 10 March, 1988. Printed Report will be submitted to the Lok Sabha Secretariat by 31st March, 1988.

III. Steps taken or proposed to be taken to ensure laying on the Table of Lok Sabha the Annual Reports and Audited Accounts in time, in future.

It has been decided to prescribe a strict time schedule, to ensure, timely submission of the reports. The time schedule for preparation of the report in the Branch Office the auditing of accounts in the Branch Office receipt in the Head quarter, Office etc., etc. for the following years will be prepared in the light of the Experience gained in the current year. The work in this regard will be regularly monitored from the office of the Development Commissioner (Handlooms) by way of obtaining fortnightly progress reports, commencing from 15th July of the year.

5.5 The matter was considered by the Committee at their sitting held on 29 December, 1987.

5.6. The Committee are unhappy to note that the annual report and audited accounts of All India Handloom Fabrics Marketing Co-operative Society Limited, Bombay for the year 1985-86 which were required to be laid by 31 March, 1987 were laid on 28 August, 1987 i.e. after a delay of about 5 months.

5.7. On examination of statement showing reasons for delay laid along with the annual report and audited accounts, the Committee note that the annual report and audited accounts were not laid in time because the General Body Meeting could not be held within



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

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

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

## CHAPTER VI

### DELAY IN LAYING OF ANNUAL REPORT AND AUDITED ACCOUNTS OF CENTRE FOR DEVELOPMENT OF TELEMATICS FOR THE YEARS 1984-85 AND 1985-86 ON THE TABLE OF LOK SABHA

The Annual Reports and Audited Accounts of the Centre for Development of Telematics, New Delhi and Bangalore for the years 1984-85 and 1985-86 were laid on the Table of Lok Sabha on 12-8-1987, alongwith a copy of Delay Statement.

6.2 In terms of the recommendation of the Committee on Papers Laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), these papers ought to have been laid on the Table within 9 months of close of accounting year i.e. by 31st December, 1985 and 31st December, 1986, respectively. Thus, the period of delay involved in this case came to about 19½ months and 7½ months, respectively.

6.3 In the delay statement, the reasons for delay in laying the Annual Reports and Audited Accounts have been explained as under:

“CDOT was established in August, 1984 and the bye-laws provided that the accounts of the Centre shall be audited by such auditors as approved by the Council in consultation with the Comptroller and Auditor General of India (C&A.G.). The concurrence of C&AG for appointment of auditor was received in November 1985. Further being the initial audit for CDOT, extra time was taken by the auditors in streamlining the records and presentation of accounts. The audited report for the year 1984-85 was available in March, 1986 and for the year 1985-86 in March, 1987. As required by para 1.37 of the Fourteenth Report (Sixth Lok Sabha) of the Committee on Papers Laid on

the Table of the House, the chronological order of various stages is given below:—

	Report for the year 1984-85	Report for the year 1985-86
1. Date of compilation of accounts . . . . .	30-4-1985	30-5-1986
2. Date of submission to audit . . . . .	20-12-1985	20-6-1986
3. Date on which accounts/Annual Report (English version) were sent to the Press. . . . .	01-8-1986	04-6-1987
4. Date of receipt of the printed copies from the Press (English version). . . . .	18-8-1986	22-6-1987
5. Date of translation of the certified accounts and audited report into Hindi. . . . .	25-2-1987	16-6-1987
6. Date on which Hindi version of the accounts/annual report was sent to the Press. . . . .	01-3-1987	19-6-1987
7. Date of receipt of the printed copies from the Press (Hindi version). . . . .	10-3-1987	07-7-1987

6.4. In the circumstances, it was not possible to lay the report and the accounts for the years 1984-85 and 1985-86 on the Table of the House by the stipulated date i.e. December 31, 1985 and December 31, 1986 respectively.

6.5. In this connection, Department of Electronics were requested on 19th August, 1987 to furnish information on certain points. The points on which the information was sought and the replies furnished thereto on 21st September, 1987 by the Department are as under:—

	Report for the year 1984-85	Report for the year 1985-86	Remarks
<b>I. Dates when :—</b>			
(a) Final audit reports for the years 1984-85 and 1985-86 were received from C&AG.	12-3-1986	9-3-1987	CDOT being an autonomous institution, the audit was done by statutory auditors appointed in consultation with C&AG, as per CDOT.
(b) Reports and audit reports adopted at the Annual General Meeting.	25-3-1986	24-3-1987	By laws, the reports were approved by the Governing Council of CDOT.
(c) Reports and Audited accounts :			
(i) given for translation.	15-12-1987	20-5-1987	
(ii) translated version received.	25-2-1987	16-6-1987	
(d) Printed copies of Reports and Annual Accounts sent to the Department for being laid on the Table of Lok Sabha.	10-4-1987	7-7-1987	

**6.6. The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 29 December, 1987.**

**6.7. The Committee are unhappy to note that the laying on the Table of Lok Sabha of the Annual Reports and Audited Accounts of Centre for Development of Telematics for the year 1984-85 and 1985-86 was inordinately delayed as these were laid on the Table of Lok Sabha on 12 August 1987 i.e. 19½ months and 17½ months after the close of the relevant accounting years. The Committee also regret to find that the accounts for the year 1984-85 which were compiled and were ready on 30 April, 1985 were handed over to the Auditors for auditing only on 20 December, 1985 i.e. after a lapse of 8 months period.**

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

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

**6.10 The Committee, however, note with satisfaction that annual reports and audited accounts of the Centre for Development of Telematics for the year 1986-87 were laid in Lok Sabha within the stipulated period i.e. on 15 December, 1987. The Committee trust that continuous efforts will be made in future also to ensure that the documents are laid in time.**

## CHAPTER VII

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL COOPERATIVE TOBACCO GROWERS FEDERATION LIMITED, ANAND FOR THE YEAR 1985-86

The Annual Report and Audited Accounts of the National Cooperative Tobacco Growers Federation Limited, Anand for the year 1985-86 were laid on the Table of Lok Sabha on 24 August, 1987 alongwith a copy of the delay statement and 'Review'.

7.2. In terms of the recommendation of the Committee on Papers laid on the Table contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) these documents were required to be laid on the Table of the Lok Sabha by 31st March, 1987 i.e. within 9 months of the close of the accounting year. (The accounting year of the Federation being from May, 1985 to June, 1986). Thus, the period of delay involved in this case worked out to about 5 months.

7.3. In the delay statement, the reasons for delay in laying the Annual Report and Audited Accounts had been explained as under:—

- (i) The appointment of Statutory Auditors by the Central Registrar of Cooperative Societies was made in time on 30-5-1986 to conduct the Audit of TOBACOFED for the cooperation year 1985-86.
- (ii) The accounts of the TOBACOFED were finalised on 30-10-1986 and Audit was finalised by the Auditors on 15-12-1986.
- (iii) The General Body of TOBACOFED adopted the Annual Report and Audit Report in their meeting held on 27-12-1986.
- (iv) The English version of the Annual Report and Audit Report of the TOBACOFED were received in this Department on 3-3-1986 and the Hindi version of the same was received on 1-5-1987."

7.4. In this connection, the Ministry of Agriculture (Parliament Cell) was requested on 17 September, 1987 to furnish information

on certain points. The points on which the information was sought and the replies furnished on 4 November, 1987 by the Ministry thereto are as under:—

Points	Replies
I. (a) Accounts finalised and handed over to Audit for Auditing.	30th October, 1986.
(b) Queries, if any [received from the auditors.	Received detailed Report of queries late on 28-12-86.
(c) Translation of both Annual Report and Accounts taken in hand and completed.	Translation of Annual Report and Accounts on 27th April, 1987.
(d) Time taken in printing] the above materials.	The Report was cyclostyled in one week time.
Hindi could not be done locally and as such only the English version of Annual Report and Accounts was submitted on 3rd March, 1987, whereas Hindi version was received on 1st May, 1987.	
II. Latest position in regard to Annual Report and Audited Accounts for the year 1986-87 and when these are proposed to be laid on the Table.	The Accounts of 1986-87 are reported to have been finalised and the Audit work is expected to be completed by the end of October, 1987. TOBACOFED has now mentioned that they will lay the Annual Report and the Audited Accounts for the year 1986-87 before 31st March, 1988.

7.5. The Committee considered the above matter at their sitting held on 29 December, 1987.

7.6. The Committee note that the delay of about 5 months in laying the Annual Report and Audited Accounts of the National Cooperative Tobacco Growers Federation Ltd., Anand for the year 1985-86 had occurred on account of long period taken by the Federation in compilation of the accounts and getting the document translated in Hindi. Further, the Report and Accounts of the Federation for the year 1986-87 which were required to be laid on the Table of Lok Sabha by 31 December, 1987, have not yet been laid.

7.7. The Committee find that the recommendation contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) has not been

**kept in view and Reports and Accounts of the Federation continue to be placed before Parliament with delay.**

**7.8. The Committee recommend that the Ministry of Agriculture should in consultation with the National Co-operative Tobacco Growers Federation Limited and Audit Authorities draw up a time-bound programme for completion of different stages of the Annual Reports and audited Accounts. Senior officers in the Ministry and the Federation should be made responsible to ensure that the documents are completed in all respects and placed before Parliament within the stipulated period of 9 months from the close of the accounting year.**

## APPENDIX

### *Summary of recommendations/observations*

Sl. No.	Reference No. of the Report	<i>Summary of recommendations/observations</i>
1	2	3
1	1.12	<p>The Committee are unhappy to note that despite the recommendations made by the Committee in its various reports that the Annual Reports together with the Audited Accounts of the Organisations should be presented to Parliament within nine months of the close of the relevant accounting year, the Annual Reports and Audited Accounts of the Delhi State Industrial Development Corporation Ltd., for the years 1982-83, 1983-84 and 1984-85 were laid on the Table of Lok Sabha as late as 21-4-1987, 29-7-1987 and 18-8-1987 respectively, i.e. after about 40 months, 31 months and 19½ months of the close of the accounting year to which they pertained. The documents relating to the years 1985-86 and 1986-87 have yet to be laid. During evidence before the Committee it was stated that the documents relating to 1985-86 would be laid on the Table in February/March 1988 and those for 1986-87 in the Monsoon Session, 1988. The Committee expect that all out efforts will be made to adhere to these targets and there would be no further delay.</p>
2	1.13	<p>The Committee have noted the explanation given by the Ministry as to the reasons for delay in laying the documents relating to the years 1982-83 to 1984-85. The Committee are constrained to observe that had the Ministry of Industry kept a proper watch it would have been</p>



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possible to ensure that the documents are laid in Parliament without much delay.

3 1.14. The Committee, therefore, recommend that in order to clear the backlog and to avoid delay in laying Annual Reports and Audited Accounts of the Corporation, in future, the Ministry of Industry should keep a close and constant watch over the Corporation and draw a time schedule in consultation with the Corporation and the audit authorities to ensure timely submission of Annual Reports and Audited Accounts to them for laying on the Table of the House. The Ministry should also ensure that these documents of the Corporation do not fall into areas in future.

4 2.5. The Committee are concerned to note that the Annual Report and Audited Accounts of the Grih Kalyan Kendra for the year 1984-85 were laid before Parliament after a delay of 10½ months. Likewise, these documents for the year 1985-86 were laid with a delay of about three months and those for the year 1986-87 which were required to be laid by 31 December, 1987 have not yet been laid. Further, in terms of the recommendation made in para 3.5 of First Report (Fifth Lok Sabha) the Statement indicating the reasons for delay was not laid along with the Annual Reports and Audited Accounts for the year 1984-85. The Committee feel that neither the Department of Personnel and Training nor the Grih Kalyan Kendra attach due importance to the recommendations of the Committee. Even the Annual Report and Audited Accounts for the year 1984-85 which should have been approved by the Grih Kalyan Kendra Board immediately after the accounts were audited by the Auditors, were placed before the Board after about six months.

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

6 3.6

The Committee are unhappy to note that the Ministry of Agriculture (Deptt. of Agriculture & Cooperation) had laid the Annual Reports and Audited Accounts of Goa Meat Complex Ltd., for the years 1983-84 and 1984-85 with the delay of 2 years 2 months and 1 year 2 months, respectively. The delay has reportedly been caused due to non-availability of facilities of translation, typing and stencilling etc. in the Company. The Committee are not convinced with this justification advanced by the Ministry. The Committee note with concern that the accounts were compiled and handed over to the audit after six months after the close of the accounting year as against three months recommended by the Committee for the purpose. The audit also took about 5½ months for auditing the accounts of the Company for the year 1983-84. The Company took another 7½ months in placing the documents before the Annual General Meeting for its adoption. The Committee also find that the annual report and audited accounts of the Goa Meat Complex Ltd. for the year 1985-86 were laid on the Table of the House with a delay of 8 months and these documents for the subsequent year 1986-87 which were required to be laid on the Table of the House by 31 December, 1987 are yet to be laid.

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7	3.7	<p>The Committee are sorry to observe that the Ministry of Agriculture failed in their responsibility to communicate to the Company the recommendation of the Committee on Papers Laid contained in para 4.16 of the Second Report (Fifth Lok Sabha) wherein it is clearly mentioned that all the Government Companies should lay their annual reports and audited accounts on the Table of the House within 9 months of the close of the accounting year.</p>
8	3.8	<p>The Committee, recommend that the Ministry of Agriculture should in consultation with the Goa Meat Complex and Audit authorities chalk out a time schedule to complete each stage of work relating to compilation of accounts, their auditing submission of audit report by Auditors, approval at the Annual General Meeting of the Company, translation, printing and sending the annual reports and audited accounts to the Ministry for laying on the Table of the House within 9 months of the close of the relevant accounting year, in future.</p> <p>The Committee would like to be apprised of the action taken in the matter.</p>
9	4.5	<p>The Committee on Papers Laid on the Table considered the matter at their sitting held on 28 December, 1987.</p>
10	4.6	<p>The Committee regret to note that the Annual Report and Audited Accounts of the Bengal Immunity Limited, Calcutta for the year 1985-86 were compiled and given to Audit after 7 months of the close of the accounting year. Thereafter, Auditors took about 5 months to complete the audit of the accounts. Another one month was taken for obtaining the comments of the Comptroller and Auditor General of India. Further, the printed copies were available with the Company on 26-3-1987, yet these</p>

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were sent to the Ministry only on 7-5-1987 i.e. after a lapse of more than 1 month. It is thus to be seen that right from the beginning the matter has been handled in a casual manner. No effort seems to have been made at any stage to expedite matters with a view to ensure that the documents were laid on the Table within the stipulated time i.e. within a month of the close of the accounting year.

- 11            4.7            The Committee further find that the Annual Report and audited accounts of the Company for the subsequent year 1986-87 which were expected to be laid by 31-12-1987, have not so far been laid.
- 12            4.8            The Committee are constrained to observe that the Ministry of Industry did not exercise proper control and supervision. Had the Ministry been vigilant and kept a close watch the delay in laying of documents on the Table could have been avoided. The Committee, therefore, recommend that the Ministry of Industry should draw up a time-bound programme for each stage of processing the annual report and accounts and take all necessary steps to ensure that the documents are made available to them duly complete in all respects well in time for laying them on the Table of the House.
- 13            5.6            The Committee are unhappy to note that the annual report and audited accounts of All India Handloom Fabrics Marketing Cooperative Society Limited, Bombay for the year 1985-86 which were required to be laid by 31 March, 1987 were laid on 28 August, 1987 i.e. after a delay of about 5 months.
- 14            5.7            On examination of statement showing reasons for delay laid along with the annual report and audited accounts, the Committee note that the
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annual report and audited accounts were not laid in time because the General Body Meeting could not be held within the scheduled time as the auditing of the accounts had reportedly been delayed by the Auditors. But the Committee find from the subsequent information furnished by the Ministry of Textiles that the Society itself took about 8 months (from July, 1986 to 27 February, 1987) in compilation of accounts and their handing over to the Auditors for auditing as against 3 months prescribed by the Committee on Papers laid on the Table for the purpose. The Committee further find that the Council took longer period in resolving audit queries and returning draft audited accounts to the Auditors. Apart from this, the Ministry itself took about 2 months (from 22 June to 28 August 1987) in laying the said documents on the Table of the House. These could well have been laid in the beginning of the Monsoon Session of Lok Sabha which commenced on 27 July and ended on 28 August, 1987. The Committee are, therefore, regret to observe that the statement of reasons for delay laid on the Table of the House was not prepared with due care.

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5.8

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

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The Committee also recommend that in future the Ministry should strictly watch the adherence to the time schedule drawn up for the purpose and ensure that the required documents are laid on the Table of the House within

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the stipulated period of 9 months from the close of the accounting year.

- 17      6.7      The Committee are unhappy to note that the laying on the Table of Lok Sabha of the Annual Reports and Audited Accounts of Centre for Development of Telematics for the years 1984-85 and 1985-86 was inordinately delayed as these were laid on the Table of Lok Sabha on 12 August, 1987 i.e. 19½ months and 7½ months after the close of the relevant accounting years. The Committee also regret to find that the accounts for the year 1984-85 which were compiled and were ready on 30 April, 1985 were handed over to the Auditors for auditing only on 20 December, 1985 i.e. after a lapse of 8 months period.
- 18      6.8      The Committee further note that the Auditors took about 9 months in auditing the accounts for the year 1985-86 whereas auditing of accounts for the year 1984-85 was completed in 3 months. The Committee also note that the annual report and audited accounts for the year 1984-85 were sent to Press for printing after about 4 months after their adoption at the annual General Body Meeting of the Company.
- 19      6.9      The Committee are also concerned to note that the printed copies of the Annual Report and Audited Accounts for the year 1984-85 were sent by Company to the Department of Electronics on 10 April, 1987 for laying on the Table of the House but these were actually laid on 12 August, 1987 i.e. after about 4 months. The Department of Electronics could have laid them in the beginning of the 8th Session which commenced on 23 February, 1987 and continued till 12 May, 1987.

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20	6.10	The Committee, however, note with satisfaction that annual reports and audited accounts of the Centre for Development of Telematics for the year 1986-87 were laid in Lok Sabha within the stipulated period i.e. on 15 December, 1987. The Committee trust that continuous efforts will be made in future also to ensure that the documents are laid in time.
21	7.6	The Committee note that the delay of about 5 months in laying the Annual Report and Audited Accounts of the National Cooperative Tobacco Growers Federation Ltd., Anand for the year 1985-86 had occurred on account of long period taken by the Federation in compilation of the accounts and getting the documents translated in Hindi. Further, the Report and Accounts of the Federation for the year 1986-87 which were required to be laid on the Table of Lok Sabha by 31 December, 1987, have not yet been laid.
22	7.7	The Committee find that the recommendation contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) has not been kept in view and Reports and Accounts of the Federation continue to be placed before Parliament with delay.
23	7.8	The Committee recommend that the Ministry of Agriculture should in consultation with the National Co-operative Tobacco Growers Federation Limited and Audit Authorities draw up a time-bound programme for completion of different stages of the Annual Reports and audited Accounts. Senior officers in the Ministry and the Federation should be made responsible to ensure that the documents are completed in all respects and placed before Parliament within the stipulated period of 9 months from the close of the accounting year.

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