

COMMITTEE
ON
PAPER LAID ON THE TABLE
(1990-91)

(TENTH LOK SABHA)

FIRST REPORT

Presented on 28 April, 1992



LOK SABHA SECRETARIAT
NEW DELHI

April 1992 / Vaisakha, 1914 (Saka)

Price : Rs. 9.00

CORRIGENDA

TC

FIRST REPORT OF THE COMMITTEE ON
PERSONAL DATA TABLE (1991-92)

<u>Page</u>	<u>Para</u>	<u>Line</u>	<u>For.</u>	<u>Read</u>
3	1	2	Submitting	Submitted
12	II(Reply)	9	for	of
15	3.12	3	monitoring	monitoring
20	4.9	3	month	months
22	5.2	3	reply	reply
23	9	6	receive	received

CONTENTS

	PAGE
PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (1991-92)	(iii)
INTRODUCTION	(v)
CHAPTER I Delay in laying Annual Report and Audited Accounts of the Regional Centre for Cancer Research and Treatment Society, Cuttack, for the year 1987-88.	1
CHAPTER II Delay in laying Annual Report and Audited Accounts of the Gujarat Cancer and Research Institute Ahmedabad—for the year 1988-89	6
CHAPTER III Delay in laying Annual Report and Audited Accounts of the Dental Council of India for the year 1987-88	10
CHAPTER IV Delay in laying Annual Report and Audited Accounts of the Animal Welfare Board of India for the year 1987-88	16
CHAPTER V Delay in laying Annual Report and Audited Accounts of the Andaman & Nicobar Islands Forests and Plantation Development Corporation Ltd. Port Blair, for the year 1988-89.	22
APPENDIX	
Summary of recommendations/observations contained in the Report	25

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

1. Shri Chhedi Paswan — *Chairman*
2. Shri Palas Barman
3. Shri Ishwarbhai Khodebhai Chavda
4. Dr. Parshuram Gangwar
5. Shri Khelan Ram Jangde
6. Shri Arvind Tulsiram Kamble
7. Prof. M. Kamson
8. Shri Shailendra Mahto
9. Shri Mrutyunjaya Nayak
10. Shri Channaiah Odeyar
11. Shri Balraj Pasi
12. Shri Ram Sagar
13. Shri Asht Bhuja Prasad Shukla
14. Shri Kodikunnil Suresh
15. Shri Tarit Baran Topdar

SECRETARIAT

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

INTRODUCTION

1. 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 first Report.

2. As a result of examination of some papers laid during the First, Second and Third Sessions (Ninth 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) Regional Centre for Cancer Research and Treatment Society, Cuttack, for the year 1987-88, (ii) Gujarat Cancer and Research Institute Ahmedabad, for the year 1988-89, (iii) Dental Council of India for the year 1987-88, (iv) Animal welfare Board of India for the year 1987-88 and (v) Andaman & Nicobar Islands Forests and Plantation Development Corporation Ltd., Port Blair, for the year 1988-89 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 22nd April, 1992.

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

NEW DELHI

April, 22, 1992

Vaisakha, 2, 1914 (S)

CHHEDI PASWAN

Chairman

Committee on Papers Laid on the Table

CHAPTER I

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE REGIONAL CENTRE FOR CANCER RESEARCH AND TREATMENT SOCIETY FOR THE YEAR 1987-88

The Annual Report and Audited Accounts of the Regional Centre for Cancer Research and Treatment Society for the year 1987-88 were laid on the Table of Lok Sabha on 27 December, 1989 alongwith delay statement and 'Review'.

1.2 In terms of the recommendation of the Committee on Papers laid on the Table, made in paragraph 3.5 of their First Report (Fifth Lok Sabha) these documents ought to have been laid on the Table of the House by 31 December, 1988 *i.e.* within nine months of the close of the accounting year. Thus, the period of delay involved in this case came to 12 months.

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

"The Annual Report and Audited Statement of Accounts for the year 1987-88 in respect of Regional Centre for Cancer Research and Treatment Society, Cuttack, which has been recognised as one of the Regional Centres, and which is being provided grant-in-aid every year, were to be laid on the Table of the Lok Sabha by 31.12.1988. The matter was taken up with Director of the Society in September, 1988. Copies of the Report and Audited Statement of Accounts for the year 1987-88 in English and Hindi were received from the Society and it was intimated by the Director in August, 1989 that the documents have been approved by the Governing Body of the Society. As the documents have to be placed on the Table of the Lok Sabha only after the same are approved by the Governing Body of the Organisation, the Annual Report and Audited statement of Accounts are now accordingly being laid on the Table of the Lok Sabha."

1.4 The Ministry of Health and Family Welfare was requested to furnish information on certain points. The Points and the replies received from the Ministry thereto on 14 February, 1990 are as under:—

POINTS

REPLIES

I. The dates when—

- | | |
|--|--|
| (a) C&AG/AG Orissa was approached for appointment of Statutory Auditors; | As per the Bye-laws of the Society, the Auditors are appointed by the State Government from a panel of highly qualified Chartered Accountants. Accordingly, quotations were invited in Tender Call Notice dated 30.6.88 from the Chartered Accountants for the purpose of audit of accounts of the Society for the year 1987-88. Names of the Chartered Accountants were recommended to the State Government of Orissa on 31.8.1988 for approval. M/s Bajoria Co. were appointed as Chartered Accountants to take up audit of the Society. There was no need to approach C&AG/AG Orissa for appointment of Statutory Auditors. |
| (b) Statutory Auditors were appointed by C&AG/AG, Orissa; | The Chartered Accountants were appointed by the Director of Regional Centre for Cancer Research and Treatment Society, Cuttack. |
| (c) the Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for Auditing; | } The Annual Accounts of the Society were compiled and completed for the year 1987-88 (by 31.3.88) and handed over to the Auditors on 12.10.1988 after appointment of Auditors. |
| (d) the accounts were handed over to the Auditors; | |
| (e) the auditing of accounts commenced and the time taken in it; | Auditing of accounts by the Chartered Accountants was commenced with effect from 13.10.88 and was completed on 15.11.1988. |

- (f) queries, if any, raised by Statutory Auditors;
- (g) queries of the Statutory Auditors resolved;
- Queries as pointed out by Chartered Accountants (Auditors) were duly complied with then and there. Thus there were no queries of the Chartered Accountants pending for resolve.
- (h) the Auditors furnished final Audit Report to the Society;
- The Chartered Accountants furnished the final audit report for the year 1987-88 on 16.11.1988.
- (i) the Annual Report and Audited Accounts together with the Audit Report were placed before the Annual General Meeting of the Governing Body of the Society;
- Director, Regional Centre for Cancer Research and Treatment Society, Cuttack intimated on 2.8.1989 that the Annual Report and Audited Statement of Accounts have been approved by the Governing Body of the Society.
- (j) the Annual Report and Audited Statement of Accounts were taken up for translation and time taken in it;
- Annual Report for the year 1987-88 was given to the translator on 18.3.1989 and the work was completed on 5.5.1989. Since there is scarcity of Hindi translators, a lot of time was taken to negotiate and finalise the retranslation with the Hindi teachers.
- (k) the 'Review' report was prepared by the Ministry of Health & Family Welfare;
- (l) delay statement prepared and submitting to the Ministry; and
- As per the practice, Review Report and Delay statement are prepared for being approved by the Minister. The approved statement are got translated into Hindi and the documents are submitted for authentication by the Minister so that the documents could be laid in the same session. This was completed on 23.12.1989 and the documents were laid on 27.12.1989 on the Table of Lok Sabha.

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

The copies of the Annual Statement of accounts were submitted on 24.2.1989 and the copies of Annual Report were submitted on 23.5.1989, in anticipation of the approval of the Governing Body/Chairman of the Governing Body of the Society. It was intimated on 2.8.1989 that the Annual Report and Audited Statement of Accounts have been approved by the Governing Body of the Society. The Review and Delay statement are prepared and got translated into Hindi by the Ministry.

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

The Annual Report of the Society for the year 1988-89 has been prepared and is in the process of printing. The documents are expected to be placed before Parliament in the next session.

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

The instructions have been noted by the Ministry and the Director of the Society. Every effort will be made to ensure laying of Annual Report and Audited Accounts of the Society within nine months from the close of the accounting year, in future.

1.5 The Annual Report, Review and delay statement of the Society for the subsequent year 1988-89 were laid on the Table of the House on 23 May, 1990 *i.e.* after a delay of about 5 months.

1.6 The matter was considered by the Committee on Papers laid at their sitting held on 7 December, 1990.

1.7 The Committee are unhappy to note that the Annual Report and Audited Accounts of the Regional Centre for Cancer Research and Treatment Society, Cuttack for the year 1987-88 were laid on the Table of Lok Sabha after a delay of about 12 months. The Annual Report and Audited Accounts for the subsequent year 1988-89 were also laid after a delay of about 5 months. On scrutiny of the information furnished by the Ministry of Health and Family Welfare, it is revealed that the (i) Auditors

were appointed as late as on 31 August, 1988 by the Government of Orissa; (ii) accounts were handed over to the Auditors on 12.10.1988 *i.e.* after the lapse of 1 ½ months of the appointment of Auditors; and (iii) Annual General Meeting of the Society was held after 8 ½ months of the submission of Audit Report by Auditors. It is regrettable that neither the Ministry nor the Society made any serious efforts to finalise the Annual Reports and Accounts within the prescribed period of nine months of the close of the accounting year recommended by the Committee.

1.8 The Committee desire that in order to comply with the aforesaid recommendation of the Committee on Papers laid on the Table, a realistic time schedule should be drawn up for appointment of Auditors, Compilation of accounts, their auditing, approval by the Annual General Meeting, translation, printing and submission of Annual Reports and Audited Accounts to the Ministry for placing before Parliament. The adherence of the time schedule so drawn should be monitored at sufficiently high level in the Society and the Ministry.

CHAPTER II

DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF THE GUJARAT CANCER AND RESEARCH INSTITUTE, AHMEDABAD, FOR THE YEAR 1988-89

The Gujarat Cancer and Research Institute, Ahmedabad has been recognised by the Government of India as one of the Regional Centre for Cancer Research and Treatment since November, 1980. The Ministry of Health and Family Welfare gives assistance to this Institute every year for the purchase of sophisticated equipments for its development as a Regional Centre.

2.2. The Annual Report and Audited Accounts of the Gujarat Cancer and Research Institute, Ahmedabad, for the year 1988-89 were laid on the Table of the House on 8.8.1990 alongwith a copy of the Review and Delay statement. As per recommendations of the Gommittee on Papers laid on the Table contained in paragraph 3.5 of their First Report (Fifth Lok Sabha), Annual Report and Audited Accounts of this Institute for the year 1988-89 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 delay involved in this case comes to about 7 months.

2.3. In the delay statement laid by the Ministry of Health and Family Welfare, the reasons for delay have been explained as under:—

“The Annual Report and Audited Statement of Accounts of the Institute for the year 1988-89 were to be laid on the Table of Lok Sabha before 31.12.1989. The Ministry reminded the Director of the Institute in the month of September, 1989 to forward the documents to the Ministry for placing before Parliament. The same were received in the Ministry in January, 1990.”

2.4. The Ministry of Health and Family Welfare who were requested on 4.9.1990 to furnish information on certain points, had submitted the same on 5.12.90. 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; | Gujarat Cancer and Research Institute is a Trust registered under Public Trust Act. The Statutory Auditors for the Institute namely M/s C.C. Chekshi & Co. Chartered Accountants have been appointed by the Governing Board of the Institute. It was not required to approach C&AG in the matter. |
| (b) the Accounts of the Institute were compiled and were ready for being handed over to the Auditors; | 30-8-1989 |
| (c) the accounts were handed over to the Auditors and the auditing of the accounts commenced by Auditors; | 8-9-1989 |
| (d) the auditors completed audit of the accounts and furnished their Audit Report to the Institute; | (i) Audit was completed on 3.10.89
(ii) Audit Report was received on 16.10.89 by the Institute. |
| (e) the delay statement and 'Review' were prepared by the Institute and submitted to the Ministry; | Government Review and delay statement were prepared by the Ministry of Health and Family Welfare. |
| (f) the Annual Report and Audited Accounts were taken up for translation and time taken in it; and | The audited accounts were translated into Hindi from 26.10.89 to 9.11.89 and Annual Report was translated into Hindi in the last week of December, 89. |
| (g) the Annual Report and Audited Accounts together with 'Review' and delay statement received in the Ministry of Health and Family Welfare for laying on the Table of the House. | The Annual Report and Audited Accounts were received in the Ministry in January, 1990. Government Review and delay statement were prepared by the Ministry both in English and Hindi. |

- II. The present position of the Annual Report and Audited Accounts of the Institute for the year 1989-90. Whether these are expected to be placed before Parliament within the stipulated period of nine months of the close of accounting year.
- The Director of the Institute has intimated that Annual Report and audited accounts of the Institute for the year 1989-90 will be submitted to the Ministry of Health and Family Welfare for being laid on the Table of the Sabha within the stipulated period of the close of the accounting year.
- III. The remedial measures taken by the Institute (and the Ministry) to ensure laying of Annual Report and Audited Accounts of the Institute without any delay, in future.
- The Director of the Institute has been requested to submit the requisite number of copies of Annual Report and Audited Accounts of the Institute both in English and Hindi well in time so that the documents could be laid on the Table of the Sabha by the Minister of Health and Family Welfare within the stipulated period of nine months.

2.5. The Annual Report and Audited Accounts of the Institute for the subsequent year 1989-90 were laid together with Review and delay statement on the Table of the House on 16.9.1991 after a delay of about 8½ months. In the delay statement the reasons for delay have been explained as under:—

“The Annual Report and Audited Statement of accounts for the year 1989-90 in respect of Gujarat Cancer Research Institute, Ahmedabad, which is one of the Regional Cancer Centres recognised by this Ministry and which receives regular grant-in-aid from this Ministry were to be laid on the Table of the Sabha before 31st December, 1990. This Ministry reminded the Director of the Institute in the month of October, 1990 to send these documents to this Ministry. As the complete sets of these documents, both in English and Hindi, were not received in this Ministry by 31st December, 1990, the same could not be laid on the Table of the Sabha by the stipulated date. These documents are being laid on the Table of the Sabha now.”

2.6. The delay in the matter was considered by the Committee on Papers Laid on the Table of Lok Sabha at their sitting held on 19th February, 1992.

2.7. The Committee note with displeasure that the Annual Report and Audited Accounts of the Gujarat Cancer and Research Institute, Ahmedabad for the year 1988-89 were laid on the Table of Lok Sabha after a delay of about 7 months. The Committee also note that these documents

for the following year 1989-90 were laid again after a delay of about 8½ months.

2.8. The Committee find from the delay statement laid and subsequent information furnished by the Ministry of Health and Family Welfare in respect of the Report for the year 1988-89 that the Institute took 5 months in compiling the accounts as against 3 months recommended by the Committee for this purpose. Thereafter the Ministry took a long period of about 7 months in laying the Annual Report and Audited Accounts on the Table of the House after their receipt from the Institute. The Committee regret to note from the delay statement laid on the Table of the House along with the Annual Report that the Ministry had explained the delay merely by stating that the required documents were received in the Ministry in January, 1990 instead of explaining in detail the reasons for the inordinate delay of about 7 months on their part in laying the documents on the Table of the House after receiving them from the Institute. What is worse is that in the delay statement laid alongwith the Report of the Institute for the subsequent year 1989-90 also the ministry had advanced the same reason of the delay in respect of the requisite documents from Institute which were stated to have been furnished by 31 December, 1990 instead of explaining the further delay of about 8 months on their part in laying them on the Table of the house. The Committee cannot help concluding that the Ministry have treated laying of the delay statement as mere a formality. The Committee reiterate their earlier recommendation contained in para 1.20 of the 10th Report (6th Lok Sabha) (presented to Lok Sabha on 23 November, 1978) that whenever there is delay in laying the documents on the Table of the House the Ministry should invariably lay the delay statement explaining fully reasons for delay.

2.9 The Committee also recommend that, the Ministry should pursue the matter with the Institute and ensure that in future the required documents are furnished to them in time and laid on the Table of the House by them within nine months of the close of the relevant accounting year.

CHAPTER III

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE DENTAL COUNCIL OF INDIA FOR THE YEAR 1987-88

The Annual Reports and Audited Accounts of the Dental Council of India for the year 1987-88 were laid on the Table of Lok Sabha on 31 May, 1990 alongwith a copy of 'Review and delay statement.

3.2. The Dental Council of India was constituted by an Act of Parliament in 1948 with a view to regulate the dental education dental profession and dental ethics thereto. The Council came into existence in March, 1949. In terms of the recommendation of the Committee on Papers laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha), the Annual Report and Audited Accounts were required to be laid on the Table of Lok Sabha by 31 December, 1988, i.e. within 9 months of the close of the accounting year. Thus the period of delay involved in the above case comes to 17 months.

3.3. In the delay statement, the reasons for delay in laying the Annual Reports and Audited Accounts of the Council have *inter alia* been explained as under:—

"In accordance with the recommendations of the Committee on papers laid on the Table of the House, the Annual Report and Audit Report for the year 1987-88 in respect of Dental Council of India were to be laid on the Table of both Houses of Parliament by 31.12.1988.

As the reports were not received by the Government from the Council by the due date and as further clarifications were required from the Council during the review by the Ministry, the reports are being laid now before Parliaments."

3.4. In this connection, the Ministry of Health and Family Welfare were requested on 16 July, 1990 to furnish information on certain points. Information, so received, on 6 / 13 September, 1990 in reply to points, is as under:—

POINTS	REPLIES
I. The dates when;	
(a) C&AG was approached for appointment of Statutory Auditors;	13.7.1988
(b) Statutory Auditors were appointed by C&AG;	30.8.1988

- (c) the annual accounts were compiled and were ready for being handed over to Statutory Auditors for Auditing; 13.7.1988
- (d) the accounts were handed over to the Auditors; 30.8.1988
- (e) the auditing of accounts commenced and the time taken in it; 30.8.1988 to 7.9.1988 (9 days)
- (f) queries, if any raised by Statutory Auditors; 19.10.1988
- (g) queries, of the Statutory Auditors resolved; 7.11.1988
- (h) the auditors furnished final Audit Report to the Council; 2.12.1988
- (i) the Annual Report and Audited Accounts together with the Audit Report were placed before the annual General Meeting of the Council; 3.3.1989
- (j) Annual Report and Audited Accounts were taken up for translation and printing and time taken in it; 20.4.1989 about 2 months.
- (k) the Review report was prepared and furnished to the ministry; The review statement was prepared by the Ministry while placing before Parliament. (in May, 1990).
- (l) delay statement prepared and submitted to the ministry; 29.6.1989
- (m) Annual Report and Audited Accounts together with review and delay statement were sent to the Ministry of Health and Family Welfare; and 29.6.1989

(n) reasons for further delay.

After scrutiny of the reports, the Council was requested to send the Annual Report (bilingual) covering the activities performed during the financial year 1987-88 *vide* this Ministry's letter dated 18th July, 1989. The Council had sent the revised annual reports for the financial year 1987-88 (only English version) on 5th September, 1989. The matter was pursued with the Council for submission of Hindi version of the Annual Report. The revised annual report (Hindi version) was finally received from the Council on 22.12.1989. After seeking certain further clarifications from the Council, the reports were sent to the Lok Sabha Secretariat on 23.5.90 for laying on the Table of the Lok Sabha.

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

As regards the latest position the Ministry had stated that the Annual Report and Audited Accounts for the year 1988-89 alongwith delay statement had been received from the Dental Council of India and were likely to be laid on the Table of both the Houses for Parliament during the current Session.

- III. The remedial measures taken or proposed to be taken to ensure laying of Annual Reports and Audited Accounts of the Council within the stipulated period of nine months from the close of the accounting year in future. (Not yet laid). As regards remedial measures, the Council had informed that there were no facilities in the Council for getting the translation and cutting of stencils in Hindi and this work had to be arranged through an outside agency. However, the Council had assured that every possible efforts would be made to submit the reports in time in future. The Council would, however, be given direction to complete the work and submit the reports by the end of September of each year to this Ministry without fail.

3.5. The Annual Reports and Audited Accounts of the Dental Council of India for the subsequent years 1988-89 and 1989-90 were laid on the Table of the House on 5th September, 1990 and 12 August, 1991 after a delay of about 8 months and 7¹/₂ months respectively. In the delay statement laid alongwith reports the reasons for delay were explained as under:—

“In accordance with the recommendations of the Committee on Papers Laid on the Table of the House, the Annual Report and the audited accounts for the year 1988-89 in respect of Dental Council of India were to be laid on the Table of both Houses of the Parliament by 31.12.1989.”

The dates on which various activities relating to auditing of accounts of the Council for the year 1988-89 and preparation of annual report were completed are indicated below:—

- | | |
|---|------------|
| 1. When the accounts were compiled | 26.6.1989 |
| 2. When the accounts were submitted to audit | 2.8.1989 |
| 3. When the draft audited accounts were received from D.A.C.R. | 23.11.1989 |
| 4. When the reply given on points raised by the Audit in the draft report | 6.12.1989 |
| 5. When the final audit report received from the Audit | 12.12.1989 |
| 6. When the translation of the certified accounts and the audit report into Hindi | 8.5.1990 |
| 7. When the accounts were adopted by the Executive Committee/Finance Committee | 14.2.1990 |

- | | | |
|-----|---|-----------|
| 8. | When the audited accounts alongwith delay statement were sent to the Ministry | 11.5.1990 |
| 9. | When the annual reports in English were sent to the Ministry | 31.7.1990 |
| 10. | When the annual report in Hindi were sent to the Ministry | 6.8.1990 |

3.6. The dates on which various activities relating to auditing of accounts of the Council for the year 1989-90 and the preparation of annual report were completed are indicated below:

S.No.	Activities	Date
1.	Compilation of the accounts	19.7.1990
2.	Submission of the accounts to audit	20.8.1990
3.	Receipt of the draft audited accounts from D.A.C.R.	8.10.1990
4.	Reply given on points raised by the Audit in the draft report	11.10.1990
5.	Translation of the certified accounts and the audit report into Hindi	28.12.1990
6.	Preparation of annual report	25.9.1990
7.	Preparation of Hindi version of the annual report	9.11.1990
8.	Approval / adoption of the annual report and audited accounts by the Executive Committee	12.2.1991
9.	Submission of the annual report and audited accounts (bilingual) to the Ministry	18.2.1991

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

3.8. The Committee are concerned to note that the Annual Report and Audited Accounts of the Dental Council of India for the year 1987-88 were laid on the Table of Lok Sabha after a delay of about 17 months. These documents for the subsequent years 1988-89 and 1989-90 were laid in the Lok Sabha on 5th September, 1990 and 12 August, 1991 after a delay of about 8 months and 7 1/2 months respectively.

3.9. From the delay statement laid on the Table of the House and the information subsequently furnished by the Ministry of Health and Family Welfare in respect of the documents for the year 1987-88, the Committee find that the delay has taken place in (i) appointment of statutory auditors (ii) getting the Annual Report and Audited Accounts approved from the Annual General Body Meeting, of the Council. The Committee note that the Council submitted the required documents to the Ministry on 29.6.1989 after a delay of about 6 months. Further the Ministry took another 6 months to seek clarifications and get the revised Annual Report submitted by the Council on 12.12.1989. Thereafter the Ministry took another 5 months to forward these revised documents to Lok Sabha Secretariat for being laid in the House.

3.10. From the delay statement laid alongwith Annual Reports and

Audited Accounts of the Council in respect of the year 1988-89 and 1989-90, the Committee are surprised to find that the delay has again taken place at the same stages, of (i) appointment of statutory auditors, (ii) getting the Audited Accounts approved from the Executive Council (iii) Seeking clarification on the documents submitted by the council and forwarding the finalised Annual Reports and Audited Accounts to the Secretariat for being laid in the Lok Sabha.

3.11 The Committee regret to note that neither the Ministry nor the Council appear to have made serious efforts to finalise the documents expeditiously and to lay them in the House within the prescribed period of nine months from the close of the accounting year. It is distressing to find that both the Council and the Ministry instead of taking timely corrective measures have allowed the laying of the documents to be delayed for the same reasons year after year.

3.12. The Committee recommend that the ministry in consultation with the Council should draw up a time schedule for each stage of finalisation of the report and accounts and to entrust the responsibility for monitoring the same to a senior Officer both in the Ministry and the Council so as to avoid the recurrence of such delays in future.

CHAPTER IV

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE ANIMAL WELFARE BOARD OF INDIA FOR THE YEAR 1987-88.

The Annual Report and Audited Accounts of the Animal Welfare Board of India for the year 1987-88 were laid on the Table of Lok Sabha on 28 December, 1989 along with a copy of delay statement and 'Review'.

4.2. 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, 1988. Thus, the period of delay involved in the present case came to about 12 months.

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

(i) Date on which accounts were compiled by the Board: 7-6-1988

(ii) Date on which statutory auditors were appointed and accounts handed over to them for auditing:

The Accounts of the Board are audited annually by the Comptroller and Auditor General of India or by any person appointed by him in this behalf as per Rule 24(2), of the Animal Welfare Board (Administration) Rules, 1972 *vide* Notification No. 9-10/71-LD. I dated 23.6.1962 issued by Ministry of Food and Agriculture (Department of Agriculture), New Delhi. with effect from 1.4.1986 the statutory audit work pertaining to the Board is done by Accountant General (Audit I) Tamilnadu *vide* letter No. ECP/Cont. III (84)/160-62 dated 8th May, 1986 from the Office of Director of Audit, Commerce, Works and Miscellaneous, Bombay.

(iii) Date on which the accounts were audited by the Statutory Auditors: From 20.6.1988 to 4.7.1988.

(iv) Date on which the accounts were referred to the Comptroller & Auditor General of India:

The certified accounts and audit report for the year 1987-88 approved by the Deputy Accountant General (Audit I) Tamilnadu and Pondicherry, *vide* letter No. AG(AU)/I/AA Cell II/V/28-46/88-89/222, dated

3.11.1988 addressed to Secretary to Government Ministry of Agriculture, New Delhi copy received by the Board on

: 4.11.1988

- (v) Date on which the Annual Report was presented and approved in the General Meeting of the Board and
 (vi) Date on which the Annual General Meeting of the Board approved of the Accounts:

The Annual Report and the certified Statements of Accounts were approved by the Animal Husbandry Commissioner and Chairman of the Board and the same was also duly approved by Inspector-General of Forests the other ex-officio member on 28-2-1989 in terms of Sub-Section 4 of Section 6 of the Prevention of Cruelty to Animals Act, 1960.

- (vii) Date of preparation of the Annual Report in English:

110 copies of the English version sent to the Ministry of Agriculture (Department of Agriculture and Cooperation) vide letter No. 13-7/88-Misc., dated 17.3.1989.

: 17.3.1989

- (viii) Date of sending Hindi version copies to the Department of Agriculture and Cooperation.

: 31.8.1989."

4.4. The Ministry of Environment and Forests were requested to furnish information on certain points on 11 May, 1990. The replies to the points received thereto on 17 June, 1990 were as under:—

POINTS

REPLIES

I. The dates when—

- (a) C&AG/AG Tamil Nadu was approached for appointment of Statutory Auditors:

C&AG/AG Tamil Nadu was approached for appointment of Statutory Auditors:

The Accounts of the Board are audited annually by the Comptroller and Auditor General of India or by any person appointment by him in this behalf as per Rule 24(2), of the Animal Welfare Board (Administration) Rules, 1962 vide Notification No. 9—10/61-LD.I dated 23.6.1962 issued by Ministry of Food and Agriculture (Department of Agriculture), New Delhi.

- (b) the accounts were handed over to the auditors:

The accounts were handed over to the Auditors on 20th June, 1988.

- (c) the auditing of accounts commenced and the time taken in it; From 20th June to 4th July, 1988.
- (d) queries, if any, raised by Statutory Auditors; 3-11-1988
- (e) queries of the Statutory Auditors resolved; 6-12-1988
- (f) the Auditors furnished final Audit Report to the Board; 27th October, 1988.
- (g) the Annual Report and Audited Accounts together with the Audit Report were placed before the Annual General Meeting of the Board; 28-2-1989
- (h) Annual Report and Audited Statement of Accounts were taken up for translation and time taken for it; Sent for translation on 9-2-1989. Hindi copies sent to Ministry on 31.8.1989.
- (i) the 'Review' report was prepared by the Ministry of Agriculture and Cooperation; 26th December, 1989.
- (j) delay statement prepared and submitted to Ministry; English version sent on 17.3.1989. Hindi version sent on 31.8.1989.
- II The latest position of the Annual Report and Audited Accounts of the Board for the year 1988-89. When these are expected to be placed before Parliament? The Annual Report for 1988-89 together with the Audited Statement of Accounts and the Audit Report was to be placed before the 24th Annual General Meeting to be held in March, 1990 for adoption by the Board. The Annual Report for 1988-89 would be sent to Ministry thereafter.

4.5 The matter was considered by the Committee on Papers laid at their sitting held on 7 December, 1990. Considering the fact that there was no progress in cutting down the delay in laying the required documents, the Committee decided that the representatives of the Ministry of Environment and Forests might be invited to appear before the Committee to explain the delay.

4.6 The Ministry of Environment and forests who were referred in the matter, stated on 14 December, 1990 as under:—

“The subject of Animal Welfare Board was transferred to the Ministry of Environment and Forest in March, 1990. However, we were never informed about the fact that the Annual Report and Audited Accounts of Animal Welfare Board for the year 1988-89 have not

been placed on the Table of the two Houses of Parliament. We came to know of the Houses of Parliament. We came to know of the situation only after receipt of a notice from Rajya Sabha Secretariat in November, 1990 for Secretary (E & F) to appear before the Committee on Papers laid on the Table of Rajya Sabha. We got in touch with Ministry of Agriculture and obtained concerned records from them. Since then the matter has been pursued with all sincerity and the report for the year 1988-89 is now ready and would be placed on the Table of the House during the forthcoming winter-Session of Parliament. The Animal Welfare Board has been instructed to submit Annual Report and Audited Accounts for the year 1989-90 by the end of December and every effort would be made to lay the Report in the Winter Session of the Parliament.

The Ministry of Environment and forests expresses its regrets for the insensitivity shown by the Animal Welfare board in Laying the Reports on the Table of Lok Sabha, in the past. We would like to ensure the Committee on papers laid on the Table of Lok Sabha that in future timely action in the matter of laying the reports."

4.7 The Ministry of Environment and Forests stated the following detailed reasons for delay in laying the Annual reports and Audited Accounts for the year 1987-88 and 1988-89 and requested the Chairman, committee on Papers laid on the Table to waive off the personal evidence of their Secretary before the committee:—

(i) *Reasons for the delay in laying the Annual Report and Audited Accounts for the year 1987-88*

The main reason for delay in laying the Report for the year 1987-88 on the Table of Lok Sabha was that the term of erstwhile Animal Welfare Board expired on 28.9.1987 and new Board was constituted in March, 1989. The Board authorities therefore, could not get the report adopted by the Annual General Meeting in time and ultimately the report was got approved from official members and submitted to Ministry of Agriculture in March, 1989. The other reason for delay was that the Board could not get Hindi translation of the report expeditiously. Therefore, the Hindi translation of the report was made available to the Ministry on 31.8.1989. The Ministry of Agriculture placed the report on the Table of the House on 28.12.1989. Realising the difficulties that Board may have in Hindi translation of report at Madras, the responsibility of Hindi translation would be taken by the Ministry in future.

(ii) *Reasons for delay in laying the Annual Report and Audited Accounts for the year 1988-89*

The delay in laying the Annual Report and Audited accounts for the year 1988-89 on the Table of the House was partly due to time taken by Accountant General, Tamil nadu in giving the audit report. The audit report was received in Ministry of Agriculture on 21.12.1989.

The second reason of the delay was that after transfer of the subject to this Ministry, the Chairman of the Board was also changed and the annual General Meeting of the Board could not be held before 28.7.1990. The Report of the animal Welfare Board for the year 1989-90 has been received by this Ministry in November, 1990.

It is regretted that the Ministry could not place the delay statement on the Table of the House as it had not known of the fact that the report for the year 1988-89 has not been placed on the Table of the House.

4.8. Since the Ministry of environment and Forests had regretted for the lapses and that they had promised to place before Parliament the Annual Reports and Audited Accounts for 1988-89 and 1989-90 in the Winter Session of 1990, the Chairman, Committee on Papers laid on the Table had felt that it was not necessary for the Secretary (E&F) to appear before the Committee for tendering the evidence.

4.9 The committee are distressed to note that the English and Hindi versions of the Annual Report and Audited Accounts of the Animal Welfare Board of India for the year 1987-88 which were required to be laid by 31 December, 1988, were received in the Ministry of Agriculture (Department of Agriculture and Cooperation) on 17 March and 31 August, 1989 respectively, but were laid on the Table of Lok Sabha together on 28 December, 1989. The committee find that the documents were delayed by 8 month at the level of the Board and thereafter, the Ministry delayed them by another 4 months. It is regretted that these documents for the subsequent years 1988-89 and 1989-90 which were due for laying by 31 December, 1989 and 31 December, 1990, have not so far been laid. From the facts placed before the Committee, the Committee find that the accounts of the Board for the year 1987-88 were handed over to the Auditors on 26 June, 1988 but the final Audit Report were made available to the Board only on 27 October, 1988. Hence the Auditors took about 4 Months in auditing of the accounts. Thereafter, the Board took about 4 months in placing the Audited Accounts and Audit Report thereon before their Annual General Meeting. English version of the Annual Report and Audited Accounts were furnished to the Ministry of Agriculture on 17 March and 31 August, 1989 i.e. after the lapse of 17 days and 6 months respectively after approval of the Annual General meeting of the Board. The Committee have come to the inescapable conclusion that the Ministry of Agriculture did not attach the importance to the recommendation of the Committee it deserved. Now with the transfer of the subject to the Ministry of environment and forests, the Committee hope that with a view to eliminate recurring delays, the whole procedure of finalisation of the Annual Report and Accounts should be planned in such a way that there is no bottleneck at any stage right from compilation of accounts and placing before Parliament the Annual Report and Audited Accounts of the Board and to achieve this end,

the Ministry of environment and forests should draw up time schedules for finalisation of the Report and accounts at various levels and keep a close watch on its adherence.

4.10. The committee note that the Ministry of Environment and Forest, have promised to take timely action to lay their reports on the Table of the House in time. The Committee trust that the Ministry of Environment and Forests would keep this promise. The committee also hope that the required documets of the Board will henceforth be placed before Parliament within 9 months of the close of the accounting year.

CHAPTER V

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE ANDAMAN & NICOBAR ISLANDS FORESTS AND PLANTATION DEVELOPMENT CORPORATION LIMITED, PORT BLAIR FOR THE YEAR 1988-89.

The Annual Report and Audited Accounts of the Andaman and Nicobar Islands Forests and Plantation Development Corporation Limited, Port Blair for the Year 1988-89 were laid on the Table of Lok Sabha on 26 March, 1990 along with the 'review'. The Ministry of Environment and forest did not lay the delay statement while laying the Annual Report and Audited Accounts of the Corporation. In terms of the recommendation of the Committee on Papers laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these documents were required to be laid on the Table of Lok Sabha by 31 December, 1989, *i.e.* within nine months of the close of the accounting year. Thus, the period of delay involved in this case comes to about 3 months.

5.2 The Ministry of Environment and Forests was requested on 25 June, 1990 to furnish information on certain points. Information, so received, on 10 July, 1990 in replay to those points, is as under :—

POINTS

REPLIES

I. The dates when —

(a) C&AG was approached for appointment of Statutory Auditors;

(b) Statutory Auditors were appointed by C&AG;

(c) the Annual Accounts were compiled and were ready for being handed over to the Statutory Auditors for auditing;

(d) the accounts were handed over to the Auditors;

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

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

Auditors appointed before approaching C&AG on 24.11.88.

Accounts compiled and were ready by mid July, 1989.

Audit commenced on 17.7.89 and took about two and a half months to complete.

Accounts authenticated by Board on 16.10.89 and ANIFPDC Ltd., Port Blair re-handed over to auditors on the same day who returned duly signed on 16.10.89 to the Director

- (g) The Annual Report and Audited Accounts together with the Audit Report were placed before the Board of Directors for their approval; To the Director of Commercial Audit by Statutory Auditors to take up audit under Section 619 (4) non-review certificate issued on 1.11.89 Director of commercial Audit which was receive by ANIFPDC Ltd. on 16.11.89
- (h) Annual Report and Audited Accounts were taken up for translation and printing and time taken in it; Translation commenced in October 1989 and sent to press in November 1989. Accounts were adopted in the Annual General meeting held on 14.12.89.
- (i) the 'Review' report was prepared and furnished to the Ministry of Environment and Forests; and Review Report was not received from the Corporation.
- (j) Annual Report and Audited Accounts together with 'Review' were sent to the Ministry of Environment and Forest. Annual Report and Audited Accounts were received in the Ministry on 20.12.89.
- II. The reason for not laying delay statement together with the Annual Report, Audited Accounts and 'review' on the Table of the House. The statement for the year 1988-89 could not be laid due to pre-occupation of the Ministry of State. consequently the instructions were issued to lay the Report during the next Session of the Parliament.
- III The remedial measures taken or proposed to be taken to ensure laying of Annual reports and Audited Accounts of the Organisation within the stipulated period of nine months from the close of the accounting year, in future. Andaman & Nicobar Islands Forests and Plantation development Corporation Ltd. Port Blair is being instructed, accordingly.

5.3. The matter was considered by the committee on Papers Laid on the Table at their sitting held on 28th January, 1992.

5.4. The committee are unhappy to note that the Annual Report and Audited Accounts of the Andaman and Nicobar Islands Forests and Plantation Development Corporation Limited, port Blair for the year 1988-89 were laid on the Table of the House on 26th March, 1990 after a delay of about 3 months. Further, the Ministry of environment and Forests did not lay a delay statement explaining the reasons for delay in laying the Annual Report and Audited Accounts. These documents for the year

1990-91 were laid again with a delay of about 2 months without laying a statement explaining the reasons for delay.

5.5. The Committee take a serious view of the repeated failure on the part of the Ministry to comply with their earlier recommendation in para 4.16 their second Report (5th Lok Sabha) which stipulates that in case of delay in laying the Annual Report and Audited Accounts of the Company, a statement explaining the reasons for delay should invariably be laid on the Table of the House. The Committee hope that the Ministry would remain more watchful in the matter hereafter.

NEW DELHI;

April 22, 1992

Vaisakha, 2, 1914 (Saka)

CHHEDI PASWAN

*Chairman,
Committee on Papers
Laid on the Table*

APPENDIX

Summary of recommendations/observations contained in the Report

S. No.	Reference to para No. of the Report	Summary of recommendations/observations
1	2	3
1	1.7	<p>The Committee are unhappy to note that the Annual Report and Audited Accounts of the Regional Centre for Cancer Research and Treatment Society, Cuttack for the year 1987-88 were laid on the Table of Lok Sabha after a delay of about 12 months. The Annual Report and Audited Accounts for the subsequent year 1988-89 were also laid after a delay of about 5 months. On scrutiny of the information furnished by the Ministry of Health and Family Welfare, it is revealed that the (i) Auditors were appointed as late as on 31 August, 1988 by the Government of Orissa; (ii) accounts were handed over to the Auditors on 12.10.1988 <i>i.e.</i> after the lapse of 1½ months of the appointment of Auditors; and (iii) Annual General Meeting of the Society was held after 8½ months of the submission of Audit Report by Auditors. It is regrettable that neither the Ministry nor the Society made any serious efforts to finalise the Annual Reports and Accounts within the prescribed period of nine months of the close of the accounting year recommended by the Committee.</p>
2	1.8	<p>The Committee desire that in order to comply with the aforesaid recommendation of the Committee on Papers laid on the Table, a realistic time schedule should be drawn up for appointment of Auditors, Compilation of accounts, their auditing, approval by the Annual General Meeting, translation, printing and submission of Annual Reports and Audited Accounts to the Ministry for placing before Parliament. The Adherence of the time schedule so drawn should be monitored at sufficiently high level in the Society and the Ministry.</p>
3	2.7	<p>The Committee note with displeasure that the Annual Report and Audited Accounts of the</p>

1 2

3

Gujarat Cancer and Research Institute, Ahmedabad for the year 1988-89 were laid on the Table of Lok Sabha after a delay of about 7 months. The Committee also note that these documents for the following year 1989-90 were laid again after a delay of about 8½ months.

4 2.8

The Committee find from the delay statement laid and subsequent information furnished by the Ministry of Health and Family Welfare in respect of the Report for the year 1988-89 that the Institute took 5 months in compiling the accounts as against 3 months recommended by the Committee for this purpose. Thereafter the Ministry took a long period of about 7 months in laying the Annual Report and Audited Accounts on the Table of the House after their receipt from the Institute. The Committee regret to note from the delay statement laid on the Table of the House along with the Annual Report that the Ministry had explained the delay merely by stating that the required documents were received in the Ministry in January, 1990 instead of explaining in detail the reasons for the inordinate delay of about 7 months on their part in laying the documents on the Table of the House after receiving them from the Institute. What is worse is that in the delay statement laid alongwith the Report of the Institute for the subsequent year 1989-90 also the Ministry had advanced the same reason for the delay in respect of the requisite documents from Institute which were stated to have been furnished by 31 December, 1990 instead of explaining the further delay of about 8 months on their part in laying them on the Table of the House. The Committee cannot help concluding that the Ministry have treated laying of the delay statement as mere a formality. The Committee reiterate their earlier recommendation contained in para 1.20 of the 10th Report (6th Lok Sabha) (presented to Lok Sabha on 23 November, 1978) that whenever there is delay in laying the documents on the Table of the House the Ministry should invariably lay the delay statement explaining fully the reasons for delay.

1	2	3
5	2.9	The Committee also recommend that, the Ministry should pursue the matter with the Institute and ensure that in future the required documents are furnished to them in time and laid on the Table of the House by them within nine months of the close of relevant accounting year.
6	3.8	The Committee are concerned to note that the Annual Report and Audited Accounts of the Dental Council of India for the year 1987-88 were laid on the Table of Lok Sabha after a delay of about 17 months. These documents for the subsequent years 1988-89 and 1989-90 were laid in the Lok Sabha on 5th September, 1990 and 12 August, 1991 after a delay of about 8 months and 7 ¹ / ₂ months respectively.
7	3.9	From the delay statement laid on the Table of the House and the information subsequently furnished by the Ministry of Health and Family Welfare in respect of the documents for the year 1987-88, the Committee find that the delay has taken place in (i) appointment of statutory auditors (ii) getting the Annual Report and Audited Accounts approved from the Annual General Body Meeting of the Council. The Committee note that the Council submitted the required documents to the Ministry on 29.6.1989 after a delay of about 6 months. Further the Ministry took another 6 months to seek clarifications and get the revised Annual Report submitted by the Council on 12.12.1989. Thereafter the Ministry took another 5 months to forward these revised documents to Lok Sabha Secretariat for being laid in the House.
8	3.10	From the delay statement laid alongwith Annual Reports and Audited Accounts of the Council in respect of the year 1988-89 and 1989-90, the Committee are surprised to find that the delay has again taken place at the same stages of (i) appointment of statutory auditors. (ii) getting the Audited Accounts approved from the Executive Council (iii) Seeking clarification on the documents submitted by the Council and forwarding the finalised Annual Reports and Audited Accounts to the Secretariat for being laid in the Lok Sabha.

1	2	3	.
9	3.11	<p>The Committee regret to note that neither the Ministry nor the Council appear to have made serious efforts to finalise the documents expeditiously and to lay them in the House within the prescribed period of nine months from the close of the accounting year. It is distressing to find that both the Council and the Ministry instead of taking timely corrective measures have allowed the laying of the documents to be delayed for the same reasons year after year.</p>	
10	3.12	<p>The Committee recommend that the Ministry in consultation with the Council should draw up a time schedule for each stage of finalisation of the report and accounts and to the responsibility for monitoring the same to a Senior Officer both in the Ministry and the Council so as to avoid the recurrence of such delays in future.</p>	
11	4.9	<p>The Committee are distressed to note that the English and Hindi versions of the Annual Report and Audited Accounts of the Animal Welfare Board of India for the year 1987-88 which were required to be laid by 31 December, 1988, were received in the Ministry of Agriculture (Department of Agriculture and Cooperation) on 17 March and 31 August, 1989 respectively, but were laid on the Table of Lok Sabha together on 28 December, 1989. The Committee find that the documents were delayed by 8 months at the level of the Board and thereafter, the Ministry delayed them by another 4 months. It is regretted that these documents for the subsequent years 1988-89 and 1989-90 which were due for laying by 31 December, 1989 and 31 December, 1990, have not so far been laid. From the facts placed before the Committee, the Committee find that the accounts of the Board for the year 1987-88 were handed over to the Auditors on 26 June, 1988 but the final Audit report were made available to the Board only on 27 October, 1988. Hence Auditors took about 4 months in auditing of the accounts. Thereafter, the Board took about 4 months in placing the Audited Accounts and Audit Report thereon before their Annual General Body Meeting. English version of</p>	

1	2	3
		<p>the Annual Report and Audited Accounts were furnished to the Ministry of Agriculture on 17 March and 31 August, 1989 <i>i.e.</i> after the lapse of 17 days and 6 months respectively after approval of the Annual General Body Meeting of the Board. The Committee have come to the inescapable conclusion that the Ministry of Agriculture, did not attach the importance to the recommendation of the Committee it deserved. Now with the transfer of the subject to the Ministry of Environment and Forests, the Committee hope that with a view to eliminate recurring delays, the whole procedure of finalisation of the Annual Report and Accounts should be planned in such a way that there is no bottleneck at any stage right from compilation of accounts and placing before Parliament the Annual Report and Audited Accounts of the Board and to achieve this end, the Ministry of Environment and Forests should draw up time schedules for finalisation of the Report and Accounts at various levels and keep a close watch on its adherence.</p>
12	4.10	<p>The Committee note that the Ministry of Environment and Forests have promised to take timely action to lay their reports on the Table of the House in time. The Committee trust that the Ministry of Environment and Forests would keep this promise. The Committee also hope that the required documents of the Board will henceforth be placed before Parliament within 9 months of the close of the accounting year.</p>
13	5.4	<p>The Committee are unhappy to note that the Annual Report and Audited Accounts of the Andaman and Nicobar Islands Forests and Plantation Development Corporation Limited, Port Blair for the year 1988-89 were laid on the Table of the House on 26th March, 1990 after a delay of about 3 months. Further, the Ministry of Environment and Forests did not lay a delay statement explaining the reasons for delay in laying the Annual Report and Audited Accounts. These documents for the year 1990-91 were laid again with a delay of about 2 months without laying a statement explaining the reasons for delay.</p>

1	2	3
14	5.5	<p>The Committee take a serious view of the repeated failure on the part of the Ministry to comply with their earlier recommendation contained in para 4.16 of their Second Report (5th Lok Sabha) which stipulates that in case of delay in laying the Annual Report and Audited Accounts of the Company, a statement explaining the reasons for delay should invariably be laid on the Table of the House. The Committee hope that the Ministry would remain more watchful in the matter hereafter.</p>
