

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

(EIGHTH LOK SABHA)

EIGHTEENTH REPORT

**[Action Taken by Government on the recommendations/
observations made by the Committee on Papers Laid
on the Table in their First, Second, Fourth, Sixth
and Seventh Reports (Eighth Lok Sabha)]**

Presented on 26 April, 1988



**LOK SABHA SECRETARIAT
NEW DELHI**

April, 1988/Vaisakha, 1910 (Saka)

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ON THE TABLE (1987-88)**

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Shri G.S. Bhasin—*Chief Legislative Committee Officer.*

Shri Swarn Singh—*Officer on Special Duty.*

*Expired on 25.3.1988.

**Nominated with effect from 9.11.1987 *vice* Dr. K.G. Adiyodi expired on 22.10.1987.

INTRODUCTION

I, the Chairperson of the Committee on Papers Laid on the Table, having been authorised by the Committee to present the Report on their behalf, present this their Eighteenth Report on the Action Taken or proposed to be taken by Government on certain recommendations/observations of the Committee on Papers Laid on the Table made in their First, Second, Fourth, Sixth and Seventh Reports (Eighth Lok Sabha).

2. The matters covered by this Report were considered by the Committee at their sitting held on 25 November, 1987.

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

NEW DELHI ;
April, 1988
Vaisakha, 1910(S)

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

REPORT

ACTION TAKEN BY GOVERNMENT ON THE RECOMMENDATIONS/OBSERVATIONS MADE BY THE COMMITTEE ON PAPERS LAID ON THE TABLE IN THEIR FIRST, SECOND, FOURTH, SIXTH AND SEVENTH REPORTS (EIGHTH LOK SABHA)

The recommendations made in the First, Second, Fourth, Sixth and Seventh Reports (Eighth Lok Sabha) of the Committee on Papers Laid on the Table, on which Government have taken action have been shown in a statement at the *Appendix*.

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

NEW DELHI ;

April 26, 1988

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

APPENDIX

(Vide paragraph 1 of the Report)

Statement showing Action taken by the Government on the recommendations/observations of the Committee on Papers Laid on the Table made in their First, Second, Fourth, Sixth and Seventh Reports (Eighth Lok Sabha)

S. No.	Para No.	Summary of recommendations/observations	Gist of Govt. reply/action taken
1	2	3	4
1.	1.14 First Report (8th Lok Sabha) Ministry of Health and Family Welfare	The Committee feel distressed to note that the Annual Reports and Audited Accounts of the Central Council for Research in Ayurveda and Siddha for the years from 1979-80, 1980-81 and 1981-82 were not laid on the Table of Lok Sabha within the time limit prescribed by the Committee in their First Report (Fifth Lok Sabha). The delay of more than one year in each case is obviously inordinate. The Annual Report and Audited Accounts for the year 1982-83 which ought to have been laid before 31	The Government have stated that the observations made by the Committee on Papers Laid have been noted by them for future guidance. Delay in submitting these documents has been regretted. Every effort would be made by the Central Council for Research in Ayurveda and Siddha as well as by the Ministry in future to lay these documents in time after observing all

December, 1983 are yet to be laid. While the Council was established in July, 1979, the Administrative Ministry of Health and Family Welfare took about six months merely to inform the Council about the requirement of their Annual Report and Audited Accounts to be laid on the Table of Lok Sabha.

the formalities. (Ministry of Health and Family Welfare O.M.No. V-27020/98/85-Ay. Desk-II dated 20.11.1985).

2. 1.15
First Report
(8th Lok Sabha)
Ministry of
Health and
Family Welfare

From the information furnished to the Committee, it is apparent that the delay in laying the said documents is owing to long time taken at various stages, namely, receipt of information from different agencies, preparation of Report & Accounts, approval by the Governing Body, audit, Hindi translation and finally printing. The Committee suggest that the Ministry should impress upon the Council to take suitable steps to identify the stages where an unusually long time is taken and fix a time schedule keeping in view the target date for their laying. The Committee need hardly add that the very purpose of laying these documents is forfeited if this is not done in time. The Committee hope that such delay would not recur in future.

Government have noted the suggestions of the Committee. They have promised that every effort would be made to avoid recurrence of delays, in future, in laying Annual Report and Audited Accounts within the prescribed time limit. The Director of Central Council for Research in Ayurveda and Siddha, New Delhi has already been requested to ensure that suitable steps are taken to identify the stages where unusual time lags occur and to fix a time schedule, keeping in view the target date for laying the reports on the Tables of Houses within the prescribed period of 9 months from the close of the accounting year (Ministry of Health and Family Welfare O.M.No. V-27020/98/85-Ay, Desk-II dated 20-11-1985).

3. 1.16

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

The Committee find that the 'Review' by the Government on the working of the Council was not laid on the Table along with Annual Report and Audited Accounts for the year 1979-80. The Committee do not accept the stand taken by the Ministry that the laying of Review was not necessary as the Minister of Health and Family Welfare happens to be the ex-officio President of the Governing Body of the Council and would reiterate their earlier recommendations that a Review by the Government should invariably be laid even when the Government have no comments on the Report and the Accounts.

Government have noted the instructions of the Committee for strict compliance in future. (Ministry of Health and Family Welfare O.M.No. V-27020/98/85-Ay. Desk-II dated 20.11.1985).

4. 2.10

First Report
(8th Lok Sabha)
Ministry of
Commerce

The Committee note with concern that there has been a consistent delay in presenting to Parliament, the Annual Report and Audited Accounts of the Tea Trading Corporation from the year 1979-80 onwards. The delay initially has been on the part of the Corporation in the preparation of the Reports and Accounts. Subsequently a long time has been taken in auditing of the Accounts. The Committee regret that this matter has not received adequate attention by the Corporation and suggest that a time bound programme for the preparation of the Annual

Government have stated that in order to avoid delay in submission of the Annual Report and Audited Accounts of the Tea Trading Corporation of India Limited, the Ministry of Commerce had chalked out a time schedule as indicated below :—

- (i) Finalisation of Accounts and despatch of Report and Accounts for audit by 20 June

Reports and Accounts, their auditing and laying on the Table of the House should be drawn up to be strictly adhered to so as to avoid such delays in future. The Committee would also like the Ministry of Commerce to keep a close watch in the matter to ensure timely presentation of the Reports and Accounts to Parliament.

every year.

(ii) Receipt of Audited Report and holding of Annual General Meeting by 31st August every year.

(iii) Despatch of Annual Report and Accounts to the Ministry for submission before Parliament by 30th September every year.

The Corporation has been instructed to follow the time schedule framed in this regard barring unforeseen circumstances. [Ministry of Commerce O.M No. C-12016 (1)/84-Plant (A) dated 19 May, 1986].

5. 3.18
First Report
(8th Lok Sabha)
Ministry of
Agriculture

The Karnataka Dairy Development Corporation, the Rajasthan State Dairy Development Corporation and the Madhya Pradesh State Dairy Development Corporation were incorporated under the Companies Act, 1956 in 1974 and 1975, with the equity participation of the Government of India in them to the extent of 56.45 per cent, 94.5 per cent and 20.25 per cent respectively. The Government of India is

The recommendation of the Committee on Papers Laid has been noted by the Government. The Managing Directors of Karnataka State Dairy Development Corporation, Madhya Pradesh State Dairy Development Corporation and Rajasthan State Dairy Development Corporation as also the State Govern-

represented by its three Directors on the Board of Directors of the Karnataka Corporation and two Directors each on the Madhya Pradesh and Rajasthan Corporations. Although there is substantial financial involvement of the Government of India and also its participation in the management of the affairs of these Corporations, it has been possible so far only to have their annual report and audited accounts for the year 1978-79 laid on the Table of the Lok Sabha and that too much after the stipulated period. The laying of the documents for subsequent years is still in fluid stage. The delay is obviously inordinate and inhibits total lack of obligation to the Parliament by the concerned authorities both in the Corporation as well as in the Ministry. The Committee take a serious view of the lapse and recommend that immediate remedial steps be taken by the Government and the Corporations inter alia by drawing up a time bound programme for the laying of outstanding annual reports and audited accounts with the statement explaining the reasons for delay and by devising a suitable audited accounts with the statement explaining the reasons for delay and by devising a suitable mechanism to ensure that such

ments have been requested to take remedial steps by drawing up a time-bound programme for preparation of outstanding annual reports and audited accounts and their laying before the two Houses of Parliament and to devise suitable mechanism to ensure that such delays do not recur in future. It was also requested that the steps to be devised should take into consideration advance planning about the availability of qualified staff and such other problems and enlist the Cooperation of all such agencies involved including Agriculture, Department of Agriculture & Cooperation No. 2-59/85-LD.I dated 31 December, 1985.

delays do not recur in future. The Committee need hardly add that the steps to be devised should take into consideration advance planning about the availability of qualified accountants for the preparation of accounts and such other problems and enlisting the cooperation of all agencies involved including the State Governments.

6. 4.15
First Report
(8th Lok Sabha)
Ministry of
Home Affairs

The Committee regret to observe that despite their clear guidelines for laying the reports within six months after the close of the accounting year, the 18th to 21st Reports of the Deputy Commissioner for Linguistic Minorities in India for the years from 1975 to 1981 were not laid on the Table within the stipulated period. The delay occurred mainly at the stages of translation and printing. While appreciating the steps taken by the Ministry to cut short the delay in translation, the Committee would like to suggest that with regard to printing of reports, which according to the witness was always held up at the Government of India Press, the matter may be taken up by the Ministry of Home Affairs at a higher level with the Ministry of Works and Housing in order to get them printed on a priority basis. However, in order to ensure timely presentation of the Reports to the House, the Ministry of Home Affairs might lay their cyclostyled

The Government have stated that in regard to printing of Reports of Dy. Commissioner for Linguistic Minorities they have addressed Ministry of Urban Development to expedite printing of the report who have intimated that the printing of both Hindi and English versions of the Report is being done on top priority basis. (*Vide* Ministry of Welfare O.M.No. IV-13014/91 85-NID II dated 22 November, 1985).

copies (English and Hindi versions) on the Table of the House while printed copies may be circulated to Members later when received from the Press.

7. 5.5 First Report (8th Lok Sabha) Ministry of Shipping and Transport

The Committee note that the Corporation have taken more than 6 months in compiling the accounts and making them available for Audit whereas the Committee in their First Report (Fifth Lok Sabha) had recommended that the accounts should be available for Audit within 3 months of their finalisation. The Committee would suggest that suitable steps be taken by the Indian Road Construction Corporation Limited to finalise their Annual Reports and Accounts well in advance in order that they could be laid on the Table of the House by the stipulated period.

Government have stated that to cut down the delay in holding the Annual General Meeting within the scheduled time and to place the Annual Reports on the Table of the Lok Sabha within 9 months of the close of the accounting year as prescribed, the following steps are under examination/implementation.

- (i) To get the appointment of Statutory Auditors/Branch Auditors by the Company Law Board expedited.
- (ii) To get the debit notes certified in advance, if possible for incorporation in the project accounts.
- (iii) To pursue the expeditious submission of compiled Branch

Accounts from the projects so that the Head Office is in a position to complete consolidation and get the audit by the Statutory Auditors and the Comptroller & Auditor General completed before the due date prescribed for the holding of the Annual General Meeting.

(iv) The Corporation has taken up the matter with Company Law Board for considering appointment of Head Office Auditors/Branch Auditors for a continuous period say 3 years so that delays in the appointment of auditors every year could be advanced.

(v) The Corporation is also examining the possibility of maintaining a parallel accounting system in Head Office in respect of the transactions in the Branch Offices so that consolidated accounts can be compiled directly in Head Office without

waiting for the certification of any debit notes and without the necessity of appointing any Branch Auditors. (Deptt. of Surface Transport (MOT) O.M. No. RW/NHIII/IRCC/121/85 dated 10.2.1986).

8. 6.5 The Committee are distressed to note the persistent delay in the laying of the Annual Reports and Accounts of the Central Revenues Sports Board and hope that suitable remedial steps would be taken including adoption of a time bound programme, in order to ensure timely presentation of these documents before Parliament.

Government have stated that as regards the remedial action the Central Revenue Sports Board has alid down a time-limit for the zones to submit audited accounts and in case of a default it is proposed that the cases of default should be brought to the notice of the Chairman of respective Boards by the Treasurer as soon as the prescribed time limit is crossed. (Ministry of Finance, Department of Revenue O.M. No. 42/13/85-Welfare dated 18.11.1985).

9. 1.8 The Committee observe that the Annual Report and Audited Accounts of the Cashew Corporation

Detailed instructions have been issued to the Organisations in regard to

(8th Lok Sabha) of India were laid on the Table of Lok Sabha by the Ministry of Commerce after 4 months of its receipt from the Corporation. Further, they had also failed to submit the statement explaining the reasons for delay in submission of the Report and Accounts within 30 days of the expiry of 9 months of the Accounting year as recommended by the Committee earlier. The Committee regret this laxity on the part of the Ministry and trust that the Ministry will ensure that such delays would not recur in future.

the time schedule to be followed in the matter of laying the Annual Report before the Houses of Parliament. A register is being maintained for watching the progress of action. In case any delay is anticipated in the laying of the report before the Houses of Parliament action will be taken to seek permission for extension of time limit for laying the report along with the full reasons and a delay statement will be attached along with the reasons when the report is ultimately laid.

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The delay in laying of the Annual Report of Cashew Corporation of India Limited for the year 1982-83 before Lok Sabha is regretted. The report for 1983-84 was laid in time. It will be ensured that such delays do not take place in future. *Vide* O.M.No. 7 (53/85-EP (Agri-V) dated 16 September, 1985).

10. 2.6 The Committee observe that there had been a minimal delay of four months in laying the Annual Report and Accounts of the Rampur Raza Library (8th Lok Sabha)

The Chairman of the Board (i.e. the Governor of Uttar Pradesh) has been requested to ensure that the

**Ministry of
Cultural Affairs**

on the Table of Lok Sabha and even this could have been avoided if the Rampur Raza Library Board had held their meetings earlier to adopt the annual report and accounts of the Library. The Committee hope that such delays would not recur in future.

annual reports/accounts of the Rampur Raza Library Board are placed in the Parliament well before 31st December every year. (*Vide* Ministry of Cultural Affairs O.M.No. F. 26.11/85-Lib., dated 18 September, 1985).

11. 3.5

**Second Report
(8th Lok Sabha)
Ministry of
Commerce**

The Committee regret to observe that the delay of 4 months in laying the documents was not only due to the time involved in compilation of the accounts, which normally should have been done within 3 months of the expiry of the financial year but also due to the laxity on the part of the Ministry of Commerce who took 2 months to lay it before Parliament after its receipt from the Council. The Committee hope that in future the Ministry would show promptness in the matter.

The recommendation/observation of the Committee on Papers Laid on the Table (Eighth Lok Sabha) have been noted for compliance in future. (*Vide* H. 11013 (25)/85 Parl. dated 26 December, 1985).

12. 4.4

**Second Report
(8th Lok Sabha)
Ministry of Food
& Civil Supplies
(Deptt. of Civil**

The Committee note that about 9 months had been taken in compilation/finalisation of the accounts, about 2½ months for auditing and finally 1 month by the Ministry to lay it on the Table of the House. The Committee regret the delay that had occurred at various stages and recommend that

Super Bazar, the Cooperative Store Limited, Connaught Circus, New Delhi has been asked to prepare a time bound schedule. (*Vide* Ministry of Food and Civil Supplies (Department of Civil Supplies O.M.No. O-16014/7/85-CPD

Supplies) the Ministry should take up the matter with the Super Bazar Cooperative Store Limited and ensure that they follow strictly a time bound schedule in order that their reports and accounts are presented to the House within the stipulated time.

13. 5.5

Second Report
(8th Lok Sabha)
Ministry of
Shipping &
Transport

On a clarification sought from the Ministry of Shipping and Transport (Ports Wing) regarding the time involved at various stages of processing and adoption of the Annual Accounts of the Nhava Sheva Port Trust for the year 1982-83, the Committee were informed that—

The recommendation of the Committee has been noted for compliance. (*Vide* Ministry of Shipping and Transport O.M. No. PW/PGA/23/85 dated 20 September, 1985).

- (a) The Board of Trustees of Nhava Sheva Port Trust was constituted on 31.5.1982. The Port Trust had initially a skeleton staff and the Finance and Accounts Wings were formed only in January, 1983. After studying the provisions of the Major Port Trusts Act, the format of accounts were finalised in consultation with C&AG in October, 1983.
- (b) The accounts of the Nhava Sheva Port Trust had been submitted to Audit in January, 1984 after approval by the Board and the final Audit Report was received in February, 1984. There was not much

delay in the translation and printing of the Reports.

(c) The Annual Administrative Report of the Port Trust would be laid on the Table, in future, along with the Annual Accounts and Audit Reports.

14. 5.6 The Committee note the above position and trust that in future the reports and accounts of the Nhava Sheva Port Trust would be laid on the Table of the House within the stipulated time.

15. 6.5 The Committee are distressed to note that in spite of their clear recommendation made earlier for timely presentation of reports and audited accounts of Government Undertakings, before Parliament, the Ministry had not paid any serious attention to reduce the delays that had occurred in the process of translation, printing, etc. of the report and to lay it before the Parliament as soon as it was received by them in the final form. The Committee also regret to note that the delay statement was laid by

In the Ministry of Agriculture a Monitoring Cell has been created in the Parliament Section, comprising a Section Officer (Parliament), two Assistants/Upper Division Clerks and one Lower Division Clerk. This Cell, in addition to the monitoring and expeditious fulfilment of Parliament Assurances, also keeps a watch over the position of Papers/Reports meant

the Ministry after about seven months of the close of the accounting year of the National Dairy Development Board whereas their recommendation in this regard has been that such statements should be laid within 30 days of the expiry of the prescribed period or within seven days of reassembly of the House whichever is later for the information of Members of Parliament. The Committee hope that such lapse will not occur in future and that the Ministry of Agriculture and Rural Development, in liaison with the National Dairy Development Board, Anand, will ensure timely presentation of these documents before Parliament.

for laying before the Parliament. In this regard the Cell calls for relevant information from various sections from time to time to keep a constant watch on the follow up action with regard to the timely fulfilment of Parliament Assurances and laying of the Papers/ Reports. However, as regards making enquiries from the Public Undertakings regarding progress made in compilation and printing of Reports and Accounts, preparation of review report and forwarding of the copies of these documents to Lok Sabha and Rajya Sabha Secretariats within the prescribed time for being laid on the Table of two Houses of Parliament, those are done by the subject matter Division. The subject matter Division is also responsible to ensure that a statement showing reasons for delay in laying the documents is laid withing 30 days of expiry of the date by which the Report and Accounts were to be laid on the Table of Parliament or within 7 days of assembly of the House whichever is later (*Vide* Ministry of Agriculture

and Rural Development (Deptt. of Agri. & Coopn.) (O.M.No. 2-58/85-LD dt. 28.9.1985).

This has been noted. It may be added that 1985-86 accounts of the Company have been laid on the Table of the Lok Sabha on 24.2.87. (*Vide* Department of Public Enterprises O.M. No 23 (25)/86-PEV dated 7 May, 1987).

16. 1.5
Fourth Report
(Eighth Lok
Sabha) Deptt.
of Public
Enterprises

The Committee are concerned to note the delay of nearly a year in the presentation of the First Report and audited accounts of the Cycle Corporation of India Limited. However, the Committee are happy to observe that as a result of the steps taken in this regard the subsequent reports and accounts of this Corporation for the years 1982-83 and 1983-84 have been laid on the Table of the House on 25 April, 1984 and 17 May, 1985, respectively. In view of the marked improvement in the laying of the report and accounts of the Corporation, the Committee would only like to suggest to the Ministry to sustain the pace and ensure timely presentation of the Annual Report and Accounts of the Corporation to Parliament in future.

National Bicycle Corporation of India Limited, Bombay is a unit taken over by the Government of India in October, 1980. There are some inhe-

17. 2.7
Fourth Report
(8th Lok Sabha)
Deptt. of Public

The Committee note that an unduly long period of 23 months (from April, 1982 to 1 March, 1984) was taken in compilation of the accounts of the Company resulting in successive delays in auditing

Enterprises

their accounts, in Hindi translation and in the printing of the Report. With regard to the Report and Accounts for the year 1982-83 the Ministry in their communication dated 23 January, 1985 had informed that they would be able to finalise them by April, 1985. The Report and Accounts for the year 1982-83 were, however, not laid on the Table of the House during the Budget Session (Eighth Lok Sabha) which ended on 20 May, 1985. The Committee have later been informed that the Report and Accounts for the year 1983-84 are expected to be ready in July, 1985.

18. 2.8 Fourth Report (8th Lok Sabha) Deptt. of Public Enterprises

The Committee regret to observe that there has been a persistent delay in laying the Annual Reports and Accounts of the National Bicycle Corporation of India Limited before Parliament. While the Committee appreciate the difficulties pointed out by the Ministry in finalising the Reports and Accounts at the initial stages immediately after nationalisation of the Company, they regret that there has been inordinate delay in the submission of these documents relating even to the subsequent financial years. The Committee, therefore, recommend that the Ministry of Industry (Department of Industrial Development) should take up the matter conclusively with the authorities of the Company, for streamlining

rent organisational weaknesses of the company because of which the initial accounts of the Company for the year 1981-82 could be finalised and placed on the Table of the House after a delay of 24 months. This has had a chain reaction resulting in consequential delay in laying of the subsequent reports for the years 1982-83, 1983-84 and 1984-85 on the Table of the House. However, the period of delay has been progressively reduced.

The Company is yet to submit its Annual Report for the year 1985-86. As the Annual Report of the Company for the year 1984-85 was placed on the Table of the House on 25.2.1987, this has unavoidably caused delay in finalisation of the accounts for 1985-86. It was expected that the audited accounts for 1985-86 of the Corporation would be ready for being placed on the Tables of Lok/Rajya Sabha before the end of the Current Budget Session of Parliament. It is now learnt from the Company that as on 13.4.1987, the approval

the existing procedure and adopting a time-bound programme for compilation, translation and printing of Annual Report and Audited Accounts of the Company and laying them on the Table of the House within 9 months of the close of the accounting year in future.

19. 2.9 **Fourth Report (8th Lok Sabha) Deptt. of Public Enterprises**
- The Committee are also unhappy to note that the Ministry did not follow the procedure laid down by the Committee of informing the House in time when delay was anticipated in laying the Annual Report and Accounts of the Company. As these documents were due to be laid on the Table by the end of December, 1982, the Ministry should have laid a statement on the Table of the House on commencement of Budget Session 1983 informing the House of the reasons for delay in laying the documents and also stating when these documents were expected to be laid. The Committee are sure that the Ministry will find out the level at which this lapse occurred and take suitable remedial action.

of the Department of Company Affairs for the appointment of the auditors has not yet been received and therefore, it might be possible for them to forward the reports only by end of May, 1987. It might, therefore, become necessary to get a short extension of time for placing the report on the Table of the Parliament from the Lak/Rajya Sabha Secretariat. (*Vide* Department of Public Enterprises O.M.No. 23 (25)/86-PE-V dated 7 May, 1987).

20. 3.5 **Fourth Report**
- The Committee were informed that the delay in laying the Annual Report of the Delhi Urban Art by the Ministry. (*Vide* Ministry of No action is required to be taken

(8th Lok Sabha)
Ministry of
Urban Develop-
ment

Commission for the year 1982-83 was *inter-alia* due to the fact that the Commission was without a Chairman from 21.10.1982 to 24.5.1983 except for a short period in between. The new Chairman who joined on 25.5.1983 took some time to familiarise himself with the working of the Commission. The Chairman and 2 of the 3 Members being part-time took some more time to finalise the Report. The Hindi translation of the Report for which the Commission had no arrangements and the time taken in printing added to the overall delay.

Urban Development O.M.No. A-11013/
29/84-DDVB dated 12 February, 1986).

21.3.6

Fourth Report
(8th Lok Sabha)
Ministry of
Urban Develop-
ment

The Audited Accounts and Annual Report of the Delhi Urban Art Commission for the year 1983-84 were again laid separately on the Table of the House on 21 January, 1985 and 18 March, 1985 respectively. Whereas in the present case there was not much delay in submission of the documents, the fact remains that the purpose for which these reports and accounts were to be presented to Parliament had been defeated since only a combined study of these papers could give an idea to the Members of Parliament about the activities, achievements etc., and the financial stability of the organisation. That also would have enabled them to participate effectively at the time of discussion on the Demands for Grants and draw

The Delhi Urban Art Commission have been instructed to comply with the recommendations of the Committee on Papers Laid on the Table (*Vide* Ministry of Urban Development O.M. No. A-110130/29/84-DDVB dated 12 February, 1986).

the attention of the House and the Minister concerned to any shortcoming which they might have come across while going through the report and accounts of the Commission. The Committee, therefore, recommend that the practice of laying the Annual Report and accounts separately should not recur and necessary instructions be issued by the Ministry in this regard and also steps taken to ensure timely presentation of the reports together with the audited accounts of the Commission to Parliament in future.

22. 4.8
Fourth Report
(8th Lok Sabha)
Ministry of
Commerce

The Committee are unhappy to note that the Annual Report and the audited accounts of the India Tea and Restaurant Limited, Bombay for the year 1982-83 were laid on the Table of Lok Sabha on 27 July, 1984, *i.e.* after about sixteen Months of the close of the accounting year and these documents for the year 1983-84 have not been laid in spite of the assurance given by the Company to the Ministry that every endeavour would be made to finalise the accounts expeditiously and lay them on the Table of the House. In accordance with the recommendations of the Committee on Paper

In order to ensure strict observance of the norms for laying of Annual Reports and Audited Accounts before the Parliament, prescribed by the Committee, a tentative time schedule for the year 1985-86 has been chalked out to ensure that no delays occur in laying of Annual Accounts of India Tea and Restaurants Ltd. before the Houses of Parliament. A tentative time schedule has been drawn up in this regard which is indicated below :

laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), these documents should have been laid within nine months of the close of the accounting years. The Committee desire that in order to comply with the aforesaid recommendation of the Committee on Papers Laid on the Table, an appropriate time-bound programme may be drawn up by the company in coordination with the Ministry for compilation of Annual Report and Accounts and their auditing, adoption by the Annual General Body meeting, translation, printing and transmission to the Government for being laid on the Table of the House. If for any reason the report, audited accounts and audit report cannot be laid within the stipulated period of nine months, the Ministry should lay within thirty days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the reports and accounts could not be laid within the prescribed period as laid down by the Committee in their Second Report (Fifth Lok Sabha).

23. 4.9 The Committee note that in the statement giving reasons for delay, the Ministry of Commerce had (8th Lok Sabha) indicated that the delay in laying the Annual Report

1. Finalisation and completion of audit of accounts at London and Sydney.	31.5.86
2. Completion of statutory audit at Bombay	15.7.86
3. Convening and holding the Board Meeting for the approval of accounts	22.7.87
4. Completion of the Government audit to obtain C & A.G.'s Report.	7.8.86
5. Convening and holding of the Annual General Meeting for the adoption of the accounts.	14.8.86
6. Completion of the printing of Annual Reports in Hindi and English.	30.9.86

Ministry of Commerce

and Audited Accounts for 1982-83 was due to the fact that these documents could not be adopted at the Annual General Meeting of the Company scheduled to be held on 29 December, 1983 as it had to be adjourned for want of quorum but in their subsequent communication to the Committee on 23 November, 1984, the Ministry had stated that the meeting had to be adjourned because the audit by Government Auditors was not completed and the intention to adjourn the meeting was that the accounts were not still ready. The Committee are constrained to observe that by furnishing twisted information in the delay statement laid on the Table the real facts had not been brought to the notice of the House. This is too serious a lapse on the part of the Ministry to be justified on any account. This also obviously suggest that no care was taken by the Ministry of Commerce to comply with the aforementioned recommendations of the Committee on Papers Laid on the Table. The Committee trust that the Ministry of Commerce would avoid giving such twisted information to the House but ensure that in future the delay statements are laid on the Table of the House with abundant caution

2. A Similar programme will also be followed in the ensuing years. (*Vide* Ministry of Commerce 12018 (3)/84-Plant A dated 8 April, 1986).

It has never been the intention of the Ministry to distort information regarding the reasons for adjournment of the Annual General Meeting for 1982-83 Annual Accounts. The Ministry of Commerce regret if this impression had been given to the Committee. The Annual General Meeting for 1982-83 was adjourned technically for want of quorum, but even if the quorum were present, the meeting would have had to be adjourned since the audited accounts were not ready. (*Vide* Ministry of Commerce O.M.No. C-12018 (3)/84-Plant A dated 8 April, 1986).

and after due verification of facts.

24. 5.6

Fourth Report (8th Lok Sabha) Ministry of Commerce

The Committee note that the Indian Diamond Institute, Surat was declared an autonomous body in 1982 and such the Annual Report for 1982-83 being the first Report could not finalised and presented to the House within the prescribed time-limit of nine months after the close of the accounting year *i.e.* by December, 1983 as envisaged in paragraph 3.5 of their First Report (Fifth Lok Sabha) of the Committee on Papers Laid on the Table presented to the House on 8 March, 1976. The Committee find that the Ministry of Commerce did not communicate to the Institute until March, 1984 about the obligation cast on the Government for placing their report and accounts. The Ministry's communication is not very clear on the point whether the time-limit of nine months laid down by the Committee for laying on the Table of the Annual Report and Accounts was brought to the notice of the Institute specifically. The Committee regret that the Ministry had not paid adequate attention to the recommendation of the Committee so as to fulfil their obligation in this regard. The Committee hope that the Ministry will observe greater care in future in this regard.

The Indian Diamond Institute, Surat, was declared an autonomous body in 1982. The Institute's activities and audited accounts till 1981-82 were being laid on the Table of the House as part of the Annual Report and audited accounts of the Gem and Jewellery Export Promotion Council. This being so, it is regretted that the Institute could not be informed well in time of the requirement of its report and audited accounts being laid on the Table of the Houses of Parliament. It may, however, be clarified that the Ministry's communication of 8th March, 1984 to the Institute did specifically mention the time limit of nine months laid down by the Committee for laying the Annual Report and Accounts on the Table of the House.

The observation/recommendation of the Committee for greater care in this regard has been noted. (*Vide* Ministry of Commerce O.M.No. 10/50/83-EP (ISG) dated 27 February, 1980).

25. 5.7

Fourth Report
(8th Lok Sabha)
Ministry of
Commerce

The Committee, however, note with satisfaction that the Annual Report and Audited Accounts of the Institute for the year 1983-84 were laid on the Table of the House on 23 January, 1985 which was within the time-limit considering the fact that there was no Session in December, 1984 due to elections. Considering the improvement in the position in regard to laying the documents of the Institute on the Table of the House, the Committee do hope that this trend will continue to be maintained in future.

The observation of the Committee has been noted. (*Vide* Ministry of Commerce O.M.No. 10/50/83-EP (LSG) dated 27 February, 1980.

26. 6.9

Fourth Report
(8th Lok Sabha)
Ministry of
Tourism and
Civil Aviation

The Committee are concerned to note that the Annual Report of the Chief Commissioner of Railway Safety on the working of the Commission of Railway Safety for the year 1982-83 was laid on the Table of Lok Sabha as late as on 27 July, 1984 *i.e.* after about 10 months even after allowing the period of six months prescribed by the Committee in paragraph 1.17 of their First Report (Fifth Lok Sabha) wherein it is clearly laid down that the organisations which lay only their Annual Reports should not take an unduly long time in laying them after the close of the accounting year and in such cases, the administrative Ministries should ensure that the

The recommendations have been noted and brought to the notice of the Chief Commissioner of Railway Safety. All efforts would be made to comply with the recommendations. (*Vide* Ministry of Tourism and Civil Aviation O.M.No. RS 2-1(1)/83 dated 15 April, 1987).

Annual Reports are invariably laid before Parliament within six months after the close of the accounting year. The Committee feel that serious efforts were not made either by the Chief Commissioner or the Ministry of Tourism and Civil Aviation to adhere to the recommendations made by the Committee on Papers Laid on the Table. The Committee trust that the Ministry of Tourism and Civil Aviation will now take steps to comply with the recommendation in letter and spirit for laying within the prescribed time the Annual Report of the Commission before Parliament.

27. 6.10

Fourth Report
(8th Lok Sabha)
Ministry of
Tourism and
Civil Aviation

The Committee are not convinced of the arguments advanced by the Ministry in support of delay on the part of the Commission in finalisation of the Report because of the procedural constraints involved in (i) collecting the information from the various Field Officers of the Railway Safety located in different parts of the country from whom the final figures become available several months after the close of the accounting year and (ii) the practice followed to include the whole accident enquiries occurring in the particular accounting year in the Annual Report of that year whereas the information relating to accidents occurring during the later part of the year is received only the next year. The

The recommendations have been noted and brought to the notice of the Chief Commissioner of Railway Safety. All efforts would be made to comply with the recommendations. (*Vide* Ministry of Tourism and Civil Aviation O.M.No. RS-2(1)/83 dated 15 April, 1987).

Committee find that there was no standing arrangement or there was no standing instructions to the Zonal Offices for the submission of such information regularly to the Commission for the purpose of compilation of the Annual Report. The Committee feel that neither the Ministry of Tourism and Civil Aviation nor the Ministry of Railways has attached due importance to these reports dealing with a vital matter involving safety of the life and property of the travelling public and the Parliament is not kept informed of the gravity of the accidents within a reasonable time after the close of the accounting year. In the absence of such information, Parliament find itself placed at a disadvantage in fully appreciating the performance of the Commission. The Committee recommend that the Ministry of Tourism and Civil Aviation in consultation with the Ministry of Railways should take steps to eliminate the procedural and other delays by issuing standing instructions to the Zonal Offices and the field Offices for submission of information relating to the cases of accidents to the Commission periodically at shorter intervals so as to ensure presentation of Reports of the Commission to the House within the prescribed

period of six months after the close of the relevant accounting year.

28. 7.9

Fourth Report
(8th Lok Sabha)
Ministry of
Commerce

The Committee are unhappy to note that the laying on the Table of Lok Sabha of the Annual Reports and Audited Accounts of the Shellac Export Promotion Council for the years 1980-81 and 1981-82 was inordinately delayed as these were laid on the Table of the House on 23 March, 1984, i.e. 27 months and 15 months after the close of the relevant accounting years. The Committee regret to find that the auditing of accounts for 1980-81 and 1981-82 was completed in about 3½ months and 7½ months, respectively. Thereafter the Annual General Meeting of the Council was held after 19 months and 2½ months to adopt the Annual Reports and Audited Accounts for these years. The Committee are not satisfied with the justification advanced by the Ministry of Commerce that the Twenty-Fourth Annual Report of the Council for the year 1980-81 could not be placed before the Annual General Meeting of the Council as the proposal to amend the Articles of Association of the Council to increase the membership of the Committee of the Council was under examination since January, 1981 and after a long correspondence with authorities in the Ministry of Law etc., the amendment could be

The recommendations/observations of the Committee have been noted for compliance in further. [*Vide* Ministry of Commerce O.M.No. 9/1/86-EP (Agri-IV) dated 5 February, 1986].

finalised and conveyed to the Council only in July, 1982. The Committee feel that the amendments to the Articles of Association would have definitely found approval much earlier had the Council and the Ministry made concerned efforts by taking up the matter with the concerned Ministries of the Government of India at appropriate levels and also through personal contacts and meetings instead of resorting to protracted routine correspondence resulting in delay. The Committee hope that the Ministry would be more vigilant in such matters in future.

29. 7.10

Fourth Report
(8th Lok Sabha)
Ministry of
Commerce

The Committee are also concerned to note that the Annual Reports and Audited Accounts of the Shellac Export Promotion Council for the years 1980-81 and 1981-82 were lying with the Ministry of Commerce for about 10 months and 9 months respectively before these documents were laid on the Table of Lok Sabha. This displays are complacent attitude on the part of the Ministry in the matter of presenting to Parliament the Reports of the Council. The Committee would like to emphasize that the Ministry should take greater initiative in the

The recommendations/observations contained in the Report of the Committee have been noted for compliance in future. Suitable instructions have been issued to all concerned under the Ministry of Commerce to ensure that the Annual Reports and Accounts of the organisations are laid on the Table of the House in time [*Vide* Ministry of Commerce O.M.No. 9/1/86-EP (Agri-IV) dated 5 February, 86].

matter and ensure that the reports of these organisations under their overall administrative control are presented to Parliament by the stipulated period.

30. 7-11

Fourth Report
(8th Lok Sabha)
Ministry of
Commerce

The Committee further note that Annual Report and Audited Accounts of the Shellac Export Promotion Council for 1981-82 was sent for printing on 5.3.1983 and were received back on 30.3.1983. Translation and printing thereof were taken up only on 25.4.1983. The Committee in their First Report (Fifth Lok Sabha) had desired that translation of Reports and Accounts into Hindi should be taken up simultaneously with preparation of the Reports and Accounts in English. Had the Ministry acted on those guidelines, the delay of atleast one month in laying the papers on the Table could have been avoided. The Committee would like the Ministry to go into this and take suitable remedial action.

The recommendations/observations contained in the Report of the Committee have been noted for compliance in future. The Comprehensive instructions contained in the Ministry's Circular No. H-11013(9)/85-Parl. dated 13 January, 1986 has been addressed to all concerned under the Ministry of Commerce for laying of Annual Report of the organisations on the Table of the House in time. (*Vide* Ministry of Commerce O.M. No. 9/1/86-EP (Agri-IV) dated 5 February, 1986).

31. 7-12

Fourth Report
(8th Lok Sabha)
Ministry of
Commerce

The Committee, however, note with satisfaction that the Ministry of Commerce have cleared the backlog and have now become up-to-date in so far as the laying of the Annual Reports and Audited Accounts of the Shellac Export Promotion Council on the Table of the House is concerned. The Committee hope that this trend will continue to be maintained.

The recommendations/observations contained in the Report of the Committee have been noted for compliance in future. (*Vide* Ministry of Commerce O.M.No. 9/1/86-EP (Agri.-IV) dated 5 February 1986).

32. 1.10
Sixth Report
(8th Lok Sabha)
Ministry of
Chemicals &
Fertilisers

The Committee note that there had been a delay of 14 months in laying the Annual Report and Audited Accounts of the Bengal Chemicals and Pharmaceuticals for the year 1981-82 on the Table of the House. The Committee also note that these documents of the Company had been laid on the Table of the House for the first time after its formation as a public sector unit. The Committee further note that the delay had occurred mainly at the stages of compilation of accounts, their submission to Audit and their auditing by Auditors. The Committee find that the Annual Report and Audited Accounts of the Organisation for the years 1982-83 and 1983-84 had also not been laid on the Table of the House within the stipulated period of 9 months after the close of the accounting years. The Ministry of Chemicals and Fertilisers had laid a delay statement on the Table of the House on 6 March, 1984 but had not indicated therein the reasons for the delay in the laying of the Annual Report and Audited Accounts for the year 1981-82 (which were being laid on the Table of the same day). They should have indicated precise reasons as to why it was not possible to lay the documents relating to 1981-82

The Government have noted the recommendation of the Committee. Bengal Chemicals and Pharmaceuticals Ltd. have also been asked to get the contents of the recommendation noted by all concerned for strict compliance. (Ministry of Industry, Department of Chemicals and Petro-Chemicals O.M. No. 50 (3)/86-DV dated 5.6.1986).

earlier. They had referred in that statement only to the delay in laying of the documents for the year 1982-83 but had not indicated specific reasons for delay and the probable date by which those documents for 1982-83 would be laid on the Table. In the delay statement laid on the Table on 19 May, 1985 also, the Ministry had not elaborated the reasons for delay in laying the documents for 1982-83 (which should have been laid by December, 1983 but which still has not been laid) as also those for 1983-84 which had also become due for being laid by December, 1984 nor had they indicated again the probable date by which the documents for the years 1982-83 and 1983-84 would be laid on the Table.

33. 1.11
Sixth Report
(8th Lok Sabha)
Ministry of
Chemicals &
Fertilisers

The Committee are not satisfied with the reasons advanced by the representatives of the Ministry for laying the Report of 1981-82 on the Table as late as 6 March, 1984. The Committee find that no concrete steps were taken by the Ministry to expedite submission of the accounts. It appears to the Committee that no concerted efforts had also been made by the Ministry from the very beginning to monitor and expedite the whole process. To avoid recurrence of such delays in future the Committee recommend that the Ministry may draw up a

The Government have noted the recommendation. The Annual Report and Audited Accounts of Bengal Chemicals and Pharmaceuticals Ltd. for 1985-86 are expected to be laid on the Table of the House within the stipulated period of 9 months from the close of the accounting year. (Ministry of Industry, Department of Chemicals and Petro-Chemical O.M.No. 50 (3)/86-DV dated 5.6.1986).

time-bound programme for the different stages of processing the Report and accounts of the Company namely compilation of accounts, auditing of accounts, translation and printing of the Annual Reports and Audited Accounts and also to ensure that these stages were sincerely adhered to so that these documents could be laid on the Table of the House within the stipulated period of nine months from the close of the accounting year. The Committee would also urge upon the Ministry of Industry (Department of Chemicals and Petro-Chemicals) to exercise more caution in future in the matter of preparing statements regarding reasons for delay for laying on the Table of the Houses of Parliament.

All efforts are being made to ensure timely submission of reports and to comply with recommendations of the Committee. (Ministry of Agriculture, Department of Agriculture and Cooperation O.M.No. 14-20/86-CAI dated Nil).

34. 2.6 While the Committee appreciate the difficulties experienced by the Board in the initial stages of their organisation, they feel that the delay in laying their Reports and Accounts for the years 1981-82 and 1982-83 on the Table was quite too much. The annual report for the year 1982-83 had been laid separately as late as on 25 January, 1985.

35. 2.7 The Committee, however, note with satisfaction that the report and audited accounts of the Coconut Sixth Report

(8th Lok Sabha) Development Board for the year 1983-84, which was laid on the Table on 25 January, 1985 did not involve much delay. The Committee hope that this trend will be maintained and the documents for future years will be laid on the Table by the stipulated time.

Instructions of the Committee have been noted and are being complied with. (Ministry of Agriculture, Department of Agriculture and Cooperation O.M. No. 14-20/86-CAI dated Nil).

36. 2-8 The Committee would also like to observe that the procedure followed by the Board in laying the annual reports and audited accounts separately, as was done for the year 1982-83, should be avoided. As recommended by the Committee earlier in para 3.5 of their First Report (Fifth Lok Sabha) normally the annual Report and audited accounts of an organisation should be laid before Parliament together so as to depict an overall picture and enable a composite appraisal of functioning of the organisation.

37. 3.7 The Committee note that the delay in submission of the annual reports and accounts of the Indian Council of Medical Research for the year 1982-83 had been primarily due to the time involved in the consolidation of accounts from their 18 institutes/centres, scattered all over India, Hence there had been a consequent delay from the initial stage of compilation of accounts for being given to audit to the final stage of final printing the reports and accounts for presentation to Parliament. Further the period of report of the

Time-schedule, as laid down by the Committee, is being attempted to be

Council has now been changed from the calendar year to the financial year.

followed. (Ministry of Health and Family Welfare O.M.No. D-12012/71 85-Audit dated 20 August, 1986.)

38. 3.8

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

The Committee, however, observe that there has been a persistent delay in the laying of the Annual Reports and Audited Accounts of the Indian Council of Medical Research on the Table of the House. There was a delay of about 40 months in laying these documents for the year 1978-79 and this had come down to 4 months in respect of the report and accounts for the year 1981-82. The delay increased again to 7 months in respect of the said documents for the year 1982-83. It then came down to 23 days for the Report and Accounts for the year 1983-84 which was laid on the Table of the House on 24 January, 1985. In this connection the Committee would like to draw attention to their recommendation made in para 3.5 of their First Report (Fifth Lok Sabha) that normally a period of 3 months should be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it to Government for presentation to Parliament. The Committee feel that with

concerted efforts on the part of the Ministry of Health and Family Welfare and by drawing up of a time schedule for various stages in coordination with the permanent Institutes/Centres of the Indian Council of Medical Research, for finalising the Report and Accounts within 9 months of the close of the financial year and making simultaneous arrangement for their translation and printing, the possibility of delay in laying these documents in Parliament could be totally eliminated in future.

The Committee would also like to recommend that the Ministry should take immediate steps to lay the Annual Reports and Accounts of the Council on the Table of the House as soon as received from the Council without any delay on their part.

39. 4.6

Sixth Report
(8th Lok Sabha)
Ministry of
Information &
Broadcasting

The Committee note that the Accounts of the Indian Institute of Mass Communication was finalised and submitted to the Audit on 14 November, 1983 i.e. after 7½ months of the close of the financial year. The Annual Report was finalised on 16 December, 1983. Both the Annual Report and Accounts of the Institute were adopted by the General Body on 7 February, 1984. The Report and the Accounts were submitted to the Ministry on 30 April, 1984. Whereas the Budget Session of Lok Sabha continued

To avoid delays in future and completing the job within the prescribed period, the Ministry in consultation with Indian Institute of Mass Communication has drawn up a time bound programme as follows :—

(i) Completion of	Last date
Accounts by	31 May.

upto 9 May, 1984, the Annual Report and Accounts were laid on the Table of Lok Sabha only during the next Session on 31 July, 1984. The Committee also find that the Annual Report and Audited Accounts for the year 1983-84 were also laid on the Table of the House on 12 August, 1985 with a delay of 7 months.

40. 4.7 The Committee regret to observe that there has been a persistent delay in laying the Annual Reports and Accounts of the Indian Institute of Mass Communication. For the year 1982-83 compilation of Accounts had been taken up in the month of June and finalised accounts were submitted to Audit in November, 1983, whereas in this connection the Committee in para 3.5 of their First Report (Fifth Lok Sabha) had recommended that normally period of three months from the close of the accounting year should be sufficient for compilation of accounts and their submission to audit. The Institute has taken unduly long time in getting approval of the Annual Report and Audited Accounts from the Executive Council and the General Body. Translation and printing of Report containing the accounts

Accounts Section
in IIMC.

(ii) Completion of 30 June
concurrent audit.

(iii) Completion of 30 June
Annual Reports

(iv) Auditing of 15 August
Accounts by
Chartered
Accountants

(v) Translation 1 September

(vi) Meeting of 30 October
Executive Council/
IIMC Society.

(vii) Submission of 10 November
Report to the
Government.

(viii) Laying of
Report on the
Table of the
House.

Winter
Session

(Ministry of I & B O.M.No. 15/18/
86-IP&MC dated 30.7.86).

has also taken more than 2½ months. Preoccupation of the auditors of the Institute and the Chairman causing delay in the completion of audit and adoption of the report does not appear to be valid arguments for the delay in presenting these documents before Parliament. The Committee find that the meetings of the Society of the Indian Institute of Mass Communication before whom the reports and accounts are to be placed for adoption is generally held towards the end of the calendar year resulting in subsequent delays in their translation, printing etc. The Committee would like the Ministry and Institute to examine whether a meeting of the Society could be held sometime in the end of October or early November for this purpose so as to facilitate printing of Reports etc. and presentation to Parliament before end of Monsoon Session.

The Committee also recommend that a time-bound programme should be drawn up by the Ministry in consultation with the Indian Institute of Mass Communication for being strictly followed for various stages of finalisation of accounts, auditing of accounts, finalisation of Annual Report, adoption of Report and Accounts by the Society and translating and printing of the documents for presentation to Parliament within the stipulated period of 9 months of close of the accounting year. The Committee

hope that drawing of such a programme and strict adherence to it by all concerned will go on long way in timely presentation of Annual Report and Audited Accounts of the Institute to the Parliament.

41. 5.10
Sixth Report
(Eighth Lok
Sabha)
Ministry of
Industry and
Company Affairs

The Committee note that the delay of 19 months in laying the Annual Report and Audited Accounts of Bharat Brakes and Valve Limited, Calcutta for the year 1981-82 on the Table of the House was caused due to the fact that the Bharat Brakes and Valves Limited had to inherit 4 years arrears of incomplete and unaudited accounts from its predecessor company namely M/s Gresham and Craven of India (P) Limited, Calcutta in July, 1978, and as such the finalisation of accounts for the subsequent years of 1979-80 and 1980-81 was also delayed. The Committee are, however, unable to reconcile themselves to the delay of 16½ months involved in laying before the House, the Annual Report and Audited Accounts of the organisation for the year 1982-83 on 17 May, 1985. The Committee also note that the Annual Report and Audited Accounts of the organisation for the year 1983-84 which ought to have been laid by December, 1984, have not been laid on the

The schedule for preparation of Annual Report for the year 1985-86 as furnished by the Company is given below :

(a) Final Accounts to be drawn up	By	30.9.86
(b) Audit of Accounts to be completed	By	31.10.86
(c) CAG Audit to be completed	By	30.11.86
(d) AGM to be held	By	15.12.86
(e) Printed Reports and Accounts to be made ready and despatched	By	31.12.86

Table of the House so far. The Committee feel that the delay should have not persisted even after a lapse of 4 to 5 years of its incorporation as a Government Company. The Committee cannot help regretting the recurring delay in timely submission of the annual reports and accounts of the Company to Parliament and which they feel displays the complacent attitude both on the part of the Company and the administrative Ministry to pay more serious attention in the matter. Had the Company been more vigilant to clear the arrears of earlier years, the delay in finalisation of the accounts of the later years to that extent could have been minimised. The Ministry of Industry and Company Affairs being administratively responsible for the financial interests and other affairs of the Company, can also not absolve themselves of the responsibility for delay in laying the reports of the Company.

42. 5.11 The Committee, therefore, recommend that in order to obviate delay in laying the Annual Reports and Audited Accounts before Parliament in future, a time-bound programme should be chalked out by Bharat Brakes and Valves Limited in consultation with the Ministry of Industry and Company Affairs and the audit authorities for processing the various stages of finalising the Annual Reports and Audited

(Ministry of Industry, Department of Public Enterprises O.M.No. 2 (8)/86/HM-III dated 23 July, 1986).

The Observations of the Committee are noted for guidance and strict compliance. The Hindustan Paper Corporation has been directed to ensure

Accounts, so that these documents are laid on the Table of the House within the stipulated period of nine months from the close of the relevant accounting years.

43. 1:6

Seventh Report (8th Lok Sabha) Ministry of Industry and Company Affairs

The Committee regret to note that account of the Maudya National Paper Mills Ltd. were finally set by the Board on 17 November, 1983, i.e. after 6½ months of close of the financial year, whereas in accordance with para 3.5 of the First Report (Fifth Lok Sabha) a period of 3 months should be sufficient for this purpose. It has also taken 2 months for the Company to approve the Annual Report and Accounts. Though the final print order was given on 16 December, 1983. Printed copies were received only on 10 May, 1984, i.e. it has taken 5 months to print the Report and Accounts. Copies of the Report were received by Ministry on 30 June, 1984 for laying on the Table of the House. These documents could have been laid on the Table in the first week of the Monsoon Session of Lok Sabha instead of delaying it upto 16 August 1984. All this shows that the matter regarding compilation of accounts, finalisation and preparation of Report, printing thereof and laying

that the annual reports and accounts of Hindustan Paper Corporation and its subsidiaries are prepared by the due date and submitted to the Government in time for laying on the Table of Parliament within 9 months from the closure of accounts. They were also directed to devise a suitable system in their organisation for the purpose (Ministry of Industry O.M.No.10 (77)/83-Paper/PE-VII dated 28.11.1986).

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

44. 2.12
 Seventh Report
 (8th Lok Sabha)
 Ministry of
 Home Affairs

The committee are concerned to note that the First, Second, Third and Fourth Reports of the Commission for Scheduled Castes and Scheduled Tribes for the years 1978-79, 1979-80, 1980-81 and 1981-82 were laid on the Table of Lok Sabha after an inordinate delay of 15 months, 22½ months, 34½ months and 27½ months respectively, in spite of the direction contained in the Government Resolution setting up the Commission which *inter-alia* stipulates that the Commission will submit an Annual Report to the President detailing its activities and recommendations. The Resolution also stipulates that the Annual Report together with a Memorandum outlining the action taken on the recommendation

Necessary instructions to avoid the inordinate delay in laying the reports of the Commission for Scheduled Castes and Scheduled Tribes on the Table of Lok Sabha have been issued to the Secretary, Commission for Scheduled Castes and Scheduled Tribes, Loknaya Bhavan, New Delhi. (Ministry of Welfare O.M.No. BC-16015/2/86-RIC (SC&BCD), dated 30 May, 1986).

and explaining the reasons for non-acceptance of the recommendations, if any, in so far as it relates to the Central Government will be laid before each House of Parliament. It implies that the Report of the Commission will be submitted annually and not after 15 months, 22½ months, 34½ months and 27½ months, as had been the case in regard to Reports of 1978-79, 1979-80, 1980-81 and 1981-82. The Committee are constrained to observe that this delay defeats the very purpose of these reports since the findings of the Commission and recommendation thereof become known to public after a lapse of several months or years and become out of date. Further on account of this delay, the Reports of the Commission, which are discussed in Parliament, tend to lose their value and importance. The Reports become stale for discussion in Parliament. The explanation given by the Ministry that the Commission was a high powered body consisting of eminent persons, on whom it was difficult to exercise control or obtain compliance, is not acceptable to the Committee as they feel that the Resolution which was responsible for the creation of the Commission, had made the specific provision for laying their Reports before

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

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

himent within six months of close of year and for laying delay statements on the Table apply equally to autonomous bodies and other organisations of the Government. The Committee trust that the Government will issue necessary instructions to the Commission for Scheduled Castes and Scheduled Tribes and make position clear to all concerned.

45. 3.6

Seventh Report
(8th L. S.)
Ministry of
Tourism and
Civil Aviation
(Deptt. of Civil
Aviation)

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

The Ministry has noted the comments of the Committee and positive steps are proposed to be taken to see that delays in placing the accounts before General Body do not occur in future. (Ministry of Civil Aviation O.M.No. H. 11013/1/86-AA dated 13.1.1987).

46. 3.7

Seventh Report
(8th Lok Sabha)

The Committee note that annual accounts of Air-India for the year 1983-84 were compiled and submitted to Government Audit on 7 August, 1984.

The comments of the Committee in para 3.9 have been noted for future guidance. (Ministry of Civil Aviation

Ministry of
Tourism and
Civil Aviation

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

47. 3.8

Seventh Report
(8th Lok Sabha)
Ministry of
Tourism and
Civil Aviation

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

48. 3.9

Seventh Report
(8th Lok Sabha)

In view of the foregoing, the Committee reiterate their earlier recommendations contained in para 3.5 of their First Report (Fifth Lok Sabha) for adop-

O.M.No. H. 11013/1/86-AA dated
13.1.1987).

The comments of the Committee in
para 3.9 have been noted for future
guidance. (Ministry of Civil Aviation
O.M.No. H. 11013/1/86-AA dated
13.1.1987).

Ministry of
Tourism and
Civil Aviation

ting a time schedule for finalising the reports and accounts of the Government Organisations and hope that the Ministry of Tourism and Civil Aviation would take up for completion of various stages involved suitable measures to enforce a time bound programme to ensure timely laying of the Annual Reports and Audited Accounts of the Air-India and its subsidiaries viz. Hotel Corporation of India & All India Charters Limited, on the Table of the House.

49. 3.10 The Committee recall that during their visit to Air-India, Bombay in November, 1985, the officials of Air-India had informed that there were situations which were totally beyond the control of Air-India in the matter of appointment of Auditors which was normally done at the last moment just before the closing of the Financial year. The Committee feel that with a view to eliminating the delay in auditing of the Accounts, Air-India should approach the Audit Board well in advance to ensure that the Auditors are appointed before the close of the accounting year facilitating the audit work to commence in time. The Ministry of Tourism and Civil Aviation should also keep a contemporaneous watch at the various stages

The recommendation of the Committee will be sent to the Comptroller and Auditor General of India and will be followed up. (Ministry of Civil Aviation O.M.No. H. 11013/1/86-AA dated 13.1.1987).

of processing the report and accounts of Air-India and its subsidiaries. With regard to audit of accounts the Ministry should take up the matter conclusively with the Audit Board for appointment of auditors at the appropriate time.

50. 4.6

Seventh Report (8th Lok Sabha) Ministry of Shipping & Transport

The Committee note that one of the reasons for delay in laying the Annual Report and Audited Accounts of the Shipping Corporation of India for the year 1983-84 was that the compilation of accounts took about 7 months as against 3 months prescribed by the Committee on Papers Laid on the Table for the purpose. During their visit to the Office of the Shipping Corporation of India at Bombay in November, 1985, the officials of the Corporation had explained the Committee about the inherent problems in the finalisation of annual accounts of their Company which was biggest in the whole of Europe with world-wide operation. The Committee had also been informed by the representatives of the Corporation that the accounts and the transactions of different ports were being received late and as such the annual accounts could not be compiled by the Corporation within the scheduled time. They had further stated that the annual report and audited accounts for the year 1984-85 was also likely to be delayed in their presentation to parliament on account of the

Recommendations of the Committee have been brought to the notice of the Shipping Corporation of India Ltd. and they have been requested to issue suitable instructions to all concerned to eliminate the delays in receipt of the voyage accounts and also the procedural delays and ensure submission of the Annual Report of the Corporation to the Ministry within the prescribed period of 9 months after the close of the accounting year. The receipt of the annual accounts of the Corporation will also be monitored continuously in the Ministry (Ministry of Transport, Department of Surface Transport O.M.No. H. 11013/1/86-SY-II dated 30.6.1986).

aforsaid reasons. The Committee feel that the matter needs more serious attention and efforts should be made by the Corporation and the Ministry to eliminate the delays in the receipt of the voyage accounts by issuing suitable instructions at various stages and eliminating the procedural delays so as to ensure presentation of annual reports and audited accounts of the Corporation to the House within the prescribed period of nine months after the close of the accounting year.

51. 4.7 The Committee also note that the other factor which led to delay in laying the annual report and audited accounts of the Corporation for 1983-84 was the time involved in printing of those documents. In this connection the Committee would like to invite attention of the Ministry of Shipping and Transport to their recommendation made in para 2.14 of their Third Report (Fifth Lok Sabha) presented to Lok Sabha on 30 August, 1976 where in it has been suggested that in case the printed copies of the documents were not ready in time, cyclostyled copies of the reports and accounts might be laid on the Table of the House. The Committee would, therefore,

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like to re-iterate their aforesaid recommendation that with a view to avoid delay, cyclostyled copies of the reports may be laid on the Table of the House. However, this should not become a regular feature and effort should be made to make available printed copies of the documents to members as early as possible, but in no case later than a month after the submission of the cyclostyled report.

52. 4.8
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Ministry of
Shipping &
Transport

The Committee note that the Ministry of Shipping and Transport did not lay the annual report and audited accounts of the Corporation for the year 1983-84 on the Table of the House at the beginning of the Budget Session which had commenced from 13 March, 1985, whereas they were in possession of the said documents as early as on 5 March, 1985. The Committee are not convinced with the explanation of the Ministry of Shipping and Transport that they had to await the reasons for delay in submission of annual Report from the Corporation. The Committee feel that had the Ministry been vigilant and acted with more foresight and had reminded the Corporation well before the expiry of the scheduled time of laying these documents on the Table of the House, this situation could have been avoided. The Committee, therefore, recommend that the Ministry of Shipping and Transport and the Corporation should

fix responsibility at a senior level ensure strict compliance of the recommendations of the Committee with a view to obviate delay in laying the annual reports and audited accounts of the Corporation, in future. The Committee also recommend that the Ministry of Shipping and Transport should issue instructions to organisations/undertakings under their control that if there is delay in furnishing Annual Reports and audited accounts for being laid on the Table of the Houses of Parliament, they should simultaneously furnish full reasons for delay along with the Annual Reports and audited accounts so that necessity of calling of the statement of reasons later on is avoided.

53. 5.6
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(8th Lok Sabha)
Ministry of
Commerce

The Committee note that the Annual Report and Audited Accounts of the Cardamom Trading Corporation Limited, Bangalore for the year 1983-84 were laid on the Table of Lok Sabha after a delay of 4½ months. The Committee regret to observe that the delay statement laid alongwith the above documents, did not spell out any information regarding the time taken at various stages of processing the report and accounts. The Committee feel that the

In order to avoid delay in submission of the Annual Report and Audited Accounts of CTCL the Ministry of Commerce in pursuance of the recommendations of the Committee on Papers Laid has chalked out a tentative time schedule as indicated below: (1) Finalisation of Accounts appointment of Statutory Auditors and

statement has been prepared in a very casual manner and laid on the Table of the House for the sake of formality. The Committee need hardly stress that it is not sufficient to indicate in the statement the reasons for delay caused in the Ministry alone but should clearly spell out the stage or stages where delay had occurred and the reasons thereof in compilation of accounts, their submission to Audit, receipt of draft Audit Report, replies given to Auditors queries, receipt of final Audit Report, translation and printing of Annual Report and Audited Accounts, etc. etc. as the case may be, so the House might be in position to examine the reasons for delay in correct perspective. The Committee trust that, in future, due care would be taken while preparing the delay statement for being laid on the Table of the House.

54. 5.7 The Committee, also note from the subsequent information furnished by the Ministry of Commerce (8th Lok Sabha) that the auditing of accounts commenced after 5½ months of closing of the accounting year. Thereafter printing of annual report and audited accounts took 3 months. The Committee urge the Ministry of Commerce that they should, in consultation with the Cardamom Trading Corporation Limited, Bangalore, draw up a time-bound programme for

despatch of Report and Accounts for audit by 30 June, every year. (2) Receipt of Audited Report and clearance by CAG by 31 August every year (3) Holding of Annual General Meeting by 30 September, every year (4) Hindi translation, printing and despatch of Annual Report and Accounts in both the versions to the Ministry, for submission before Parliament, by 31 October every year. The Corporation has been instructed to ensure strict observance of time schedule framed in this regard barring unforeseen circumstances. The Corporation has also been instructed that if any delay is anticipated on the part of Audit they must inform the Ministry in advance so that the Ministry could impress upon them to get it expedited. (Ministry of Commerce O.M. No. 37/9/84-Plant (B) dated 24 June, 1986).

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