

**COMMITTEE ON  
MATTERS LAID ON THE TABLE  
(1995-96)**

**(TENTH LOK SABHA)**

**TWENTY-FIRST REPORT**

*Presented on 22 December, 1995*



**LOK SABHA SECRETARIAT  
NEW DELHI**

*December, 1995/Agrahayana, 1917 (Saka)*

*Price : Rs. 12.00*

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## CONTENTS

	PAGE
COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (1995-96) .....	(iii)
INTRODUCTION.....	(v)
CHAPTER I      Delay in laying Annual Report and Audited Accounts of Vayudoot Ltd. for the year 1989-90.....	1
CHAPTER II     Delay in laying Annual Report and Audited Accounts of Jawaharlal Nehru University, New Delhi for the year 1992-93.....	8
CHAPTER III    Delay in laying Annual Report and Audited Accounts of Post Graduate Institute of Medical Education and Research, Chandigarh for the year 1992-93.....	15
CHAPTER IV     Delay in laying Annual Report and Audited Accounts of the National Horticulture Board, Gurgaon for the year 1992-93 .....	20
APPENDIX       Summary of recommendations/observations contained in the Report.....	25

COMPOSITION OF THE COMMITTEE ON PAPERS  
LAID ON THE TABLE (1995-96)

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\*Nominated w.e.f. 9 August, 1995.

## INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table of Lok Sabha, having been authorised by the Committee to present the Report on their behalf, present this their Twenty-First Report.

2. As a result of examination of some papers laid on the Table of the House (Tenth Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) Vayudoot Ltd. for the year 1989-90; (ii) Jawaharlal Nehru University, New Delhi for the year 1992-93; (iii) Post Graduate Institute of Medical Education and Research, Chandigarh for the year 1992-93; and (iv) National Horticulture Board, Gurgaon for the year 1992-93 and have made certain recommendations. The conclusions of the Committee are reflected in the report.

3. The Committee considered and adopted the Report at their sitting held on 18.12.1995.

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

NEW DELHI;  
18 November, 1995  

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27 Agrahayana, 1917 (Saka)

T.J. ANJALOSE,  
*Chairman,*  
*Committee on Papers Laid*  
*on the Table.*

## CHAPTER I

### Delay in laying Annual Report and Audited Accounts of Vayudoot Limited for the year 1989-90

The Annual Report and Audited Accounts of Vayudoot Ltd. for the year 1989-90 were laid together with Review and Delay Statements on the Table of the House on 4 March, 1994. As per recommendation of the Committee contained in para 4.16 of their Second Report (Fifth Lok Sabha) the aforementioned documents should have been laid by 31 December, 1990 *i.e.* within nine months of the close of the accounting year. Thus, the period of delay in laying Annual Report and Audited Accounts comes to about 38 months.

1.2 In the statement laid alongwith the Annual Report and Audited Accounts, the reasons for delay have been explained as under:—

“....The Annual Accounts for the year 1989-90 were approved by the Board of Directors on 28.6.1993 and were signed by the Auditors on the same date. Government Auditors' comments were received during the period from 6.7.93 to 16.7.93. Replies to their comments were furnished from 26.7.93 to 5.8.93 and final comments after discussion were received on 17.9.93. Accounts for the year 1989-90 were adopted in the Annual General Meeting held on 18.10.93 and thereafter opening balances of the year 1990-91 were incorporated in the books of Account. Final Accounts of 1990-91 are under compilation.

In this regard, Management of Indian Airlines has been requested to assist Vayudoot Limited in the finalisation of Annual Accounts. Indian Airlines Management will depute one officer at Bombay and Calcutta Region and one Senior Officer at Headquarter for this purpose. Statutory Audit of Northern Region has already commenced. Audited Balance Sheet is likely to be placed before the Board of Directors by March 1994. Government Audit will take approximately one month, and thereafter Directors replies to the Auditors' Comments will take about 2 weeks time. Annual Accounts are likely to be placed in Annual General Meetings by the third week of May 1994, and after adoption would be translated, printed and submitted to the Government by June 1994. The delay in the submission of accounts for the year 1989-90 and consequent compilation of 1990-91 accounts has largely been due to the industrial unrest and qualified manpower crunch.

The proposed schedule for the year 1990-91 and 1991-92 is as under:—

Year	Composition of Stat. Audit	Approval by Board of Directors	Completion of Audit by CAG	Translation/ Printing and Submission to MOCA/Parl.
1990-91	30.4.94	31.5.94	15.7.94	15.8.94
1991-92	30.9.94	15.10.94	30.11.94	31.12.94

For the reasons stated above, the Annual Report and Audited Accounts of Vayudoot Ltd. for 1989-90 are being laid on the Table of the House only in the current session. The delay is regretted."

1.3 The Ministry of Civil Aviation & Tourism (Department of Civil Aviation) who were requested to furnish information on certain points in this regard, had furnished the same as under:

Points	Replies
"I. The dates when:	
(a) The Company Law Board/ C&AG was approached for appointment of statutory auditors;	21.2.92
(b) The statutory auditors were appointed;	4.5.92
(c) The accounts of the Vayudoot Limited were compiled and were ready for being handed over to auditors;	Accounts for the year 1988-89 were approved by the Board and signed by the Statutory Auditors on 9.4.92. Thereafter opening balances were incorporated and accounts for the year 1989-90 got ready by the end of August, 1992.
(d) the accounts were handed over to auditors for auditing;	3.9.92

Points	Replies
(e) The auditing of accounts commenced by the auditors and the time taken in it;	Accounts were submitted in September, 1992 to auditors and were scrutinised by them. Preliminary queries were raised by them which were answered. However, auditors first visited Northern Region in the second week of February, 1993. Auditing was completed in the month of June 1993. Accounts were approved by the Board and signed on 28.6.93.
(f) The Annual Report was finalised.	18.10.93
(g) The Annual Report and Audited Accounts were got approved from the Annual General Meeting of the Vayudoot Limited;	
(h) The Annual Report and Audited Accounts were taken up for translation and printing and the time taken in it;	Preliminary work pertaining to translation and printing was initiated in the month of August, 1993 and printed copies of Annual Report and Accounts were received in the first week of December, 1993.
(i) The finalized Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry of Civil Aviation for being laid in Parliament.	8.12.93
(j) the delay statement and review were prepared by the Ministry;	16th June, 1993
(k) The Annual Report and Audited Accounts along with review and delay statement were got authenticated from the Minister;	2nd March, 1994



Points	Replies
(I) The Annual Reports and Audited Accounts of the Vayudoot Ltd. for the last three years i.e. 1986-87, 1987-88 & 1988-89 were laid in the Lok Sabha.	22.5.90, 14.9.91 and 22.12.92 respectively.
II. The latest position regarding finalisation of the Annual Reports and Audited Accounts for the subsequent year(s) 1990-91, 1991-92 & 1992-93. When these are expected to be laid on the Table of Lok Sabha.	Audit of the Accounts for the year 1990-91 is in progress. The earlier schedule advised to the Ministry <i>vide</i> our letter dated 20th December, 1993 indicated the following time frame for the finalisation of Annual Accounts.

Year	Completion of Audit by Statutory Auditors	Approval by the Board of Directors	Completion of Translation, Printing and Submission to MOCA/Parl.	
1990-91	15.3.94	15.4.94	31.5.94	30.6.94
1991-92	15.8.94	1.9.94	15.10.94	15.11.94

In 1993-94 various employees of Vayudoot Ltd. went on strike and were holding demonstration outside their office premises. The General Secretary of Vayudoot Karamchari Sangh had started indefinite hunger strike and also threatened of self-immolation. As a result of this, the day to day work of Vayudoot came to a stand still and seriously affected the work performance. Thus, the progress of finalisation of the Annual Reports and Audited Accounts for the years 1990-91, 1991-92 and 1992-93 were very slow and it may not be possible to adhere to the time-table as indicated in delay statement.

The proposed revised schedule therefore for the year(s) 1990-91, 1991-92 and 1992-93 is envisaged as under:

Year	Completion of Audit by Statutory Auditors	Approval by the Board of Directors	Completion of Audit by CAG	Translation/ Printing and Submission to MOCA/Parl.
*19991-92	31.8.94	30.9.94	31.10.94	30.11.94
*1991-92	31.1.95	28.2.95	31.3.95	30.4.95
*1992-93	30.6.95	31.7.95	31.8.95	30.9.95

III. The remedial measures taken or proposed to be taken both by the Ministry and the Vayudoot Ltd. to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of nine months from the close of the accounting years, in future.

After completion of the four year's backlog of Annual Accounts, the timely laying of Annual Report will be ensured. In regard to four years' Annual Accounts the position of the year 1990-91 is that Accounts are being subject to the Statutory Audit and thereafter would be submitted to Govt. Auditors for finalisation. Indian Airlines has deputed one officer of the Finance Department at Headquarters level in 1992 and is further contemplating positioning one officer each at Bombay, Calcutta & Delhi in order to assist Vayudoot for early completion of Accounts."

1.4 The Committee considered the matter at their sitting held on 2.3.1995. In view of the inordinate delay in laying the Annual Report and Audited Accounts of Vayudoot Ltd. for the year 1989-90 and mounting arrears of Reports to be laid on the Table of the House, the Committee decided to take oral evidence of the representatives of the Ministry of Civil Aviation and Tourism (Deptt. of Civil Aviation). Accordingly, the representatives of the Ministry of Civil Aviation appeared before the Committee on 17 May, 1995 to tender oral evidence.

1.5 When asked to explain the reasons for not clearing the backlog of laying of Reports, as recommended earlier by the Committee in their Third Report (Ninth Lok Sabha), presented to Lok Sabha on 24 August,

\*. The Annual Reports and Audited Accounts for the years 1990-91 to 1993-94 have not been laid so far.

1990, the representative of the Ministry stated that they had given directions to the Company in this regard. But, the Company neither submitted the accounts nor came to the Board for approval. It was also stated that in 1993, a time-schedule for submission of Annual Reports was also prepared but it could not be adhered to due to strikes, hunger strikes, walk-outs etc. by the staff in protest against the decision of the Government to close the Company. So, there was no staff to prepare the accounts and with the result the backlog could not be cleared.

1.6 When asked to state the latest position of the Reports for the year 1990-91 to 1993-94, the representative of the Ministry stated that they had now prepared a revised time schedule for submission of the pending Reports as under:

Year	Completion of Audit by Statutory Auditors	Approval by the Board of Directors	Completion of Audit by C&AG	Aporoval by AGM	Translation, Printing & Submission to Ministry of Civil Aviation/ Parliament.
1990-91	15.7.95	31.7.95	31.8.95	30.9.95	31.10.95
1991-92	31.12.95	15.1.96	15.2.96	15.3.96	15.4.96
1992-93	30.6.96	15.7.96	15.8.96	15.9.96	15.10.96
1993-94	31.12.96	15.1.97	15.2.97	15.3.97	15.4.97

1.7 The Committee are concerned to note that the Annual Report and Audited Accounts of Vayudoot Limited for the year 1989-90, which in terms of the recommendations of the Committee contained in their Second Report (Fifth Lok Sabha), should have been laid on the Table of the House by 31 December, 1990, were actually laid on the Table of the House after an inordinate delay of about 38 months *i.e.* on 4 March, 1994.

1.8 The Committee note from the information furnished by the Ministry of Civil Aviation and Tourism (Department of Civil Aviation) that the accounts were compiled after 29 months of the close of the accounting year; about 10 months were taken by the auditors in auditing the accounts; and after receipt of the documents from the Corporation the Ministry took about 6½ months in preparing 'Review' and 'Delay' statements and thereafter about 8½ months in getting the documents authenticated by the Minister.

1.9 The Committee are distressed to note that the Ministry could not clear the backlog of Reports, pending for laying on the Table of the House, even after a lapse of 4½ years after the recommendations were made by the Committee in August, 1990 in this behalf in their Third Report (Ninth Lok

**Sabha). The Ministry could only lay on the Table the Annual Report and Audited Accounts of the Corporation for the year 1989-90 on 4.3.1994 and that too with an inordinate delay of about 38 months. The Committee are not satisfied with the reply given by the Ministry for the delay in clearing the backlog. The Committee feel that the Ministry and the Corporation did not take seriously the recommendations of the Committee. Had they made sincere efforts immediately after the recommendations were made by the Committee, the backlog of laying the Reports could have certainly been cleared in 4 years.**

**1.10 The Committee are not happy with the revised time schedule drawn by the Ministry, as indicated in Para 6 above, inasmuch as they still propose to take about two years to clear the backlog of laying the documents for the years 1990-91 to 1993-94. Particularly when the Company is in the last stage of merger with the Indian Airlines Corporation, the preparation and auditing of accounts of the Company should be given top priority. The Committee, however, trust that the Ministry would make energetic efforts and closely and constantly monitor the finalisation and auditing of accounts of the Company to be able to adhere to the revised schedule of laying the documents for these years on the Table of the House.**

## CHAPTER II

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF JAWAHARLAL NEHRU UNIVERSITY NEW DELHI FOR THE YEAR 1992-93

The Annual Report and Audited Accounts of the Jawaharlal Nehru University for the year 1992-93 were laid together with Review and Delay statement on the Table of Lok Sabha on 23 December, 1994. As per recommendation of the Committee, contained in para 3.5 of their First Report (Fifth Lok Sabha), the aforementioned documents should have been laid by 31 December, 1993 *i.e.* within 9 months from the close of the accounting year. Thus, the period of delay in laying these documents came to about 12 months.

2.2 In the delay statement laid alongwith Annual Report and Audited Accounts for the year 1992-93 the reasons for delay had been explained as under:—

“The Annual Accounts of the Jawaharlal Nehru University for the year 1992-93 were submitted to Director General of Audit; Central Revenues by the University on 27.7.93. The Audit of Accounts was completed by DACR on 29.9.1993 and a draft Audit Report thereon was received by the University on 1.3.1994. The University's comments/replies to the draft Audit Report were furnished on 7.4.1994. The final report on the Annual Accounts (English version) was received from DACR on 25.4.1994. The same was considered by the Finance Committee and Executive Council of the University on 1.6.1994 and 3.6.1994 respectively. The Hindi version of the Audit Report was received from DACR by the University on 2.12.1994. The printed copies of the Annual Audited Accounts (English version) were received by the Ministry on 3.10.1994; while Hindi version of the Report was received on 8.12.1994.

On account of the reasons mentioned above, it had not been possible to lay the Annual Audited Accounts of Jawaharlal Nehru University for the year 1992-93 before Parliament earlier.”

2.3 In this connection, the Ministry of Human Resource Development (Department of Education) who were requested to furnish information on certain points, had furnished the same as under:—

POINTS	REPLIES
1	2
I. The dates when:	
(a) the action was initiated for appointment of auditors;	The accounts of the University are audited by the Director General of Audit, Central Revenue (DGACR) and as such the question of appointment of auditors does not arise.
(b) the auditors were appointed;	
(c) the accounts of Jawaharlal Nehru University, New Delhi were compiled and were ready for being handed over to auditors;	27.7.1993
(d) the accounts were handed over to auditors for auditing;	
(e) the auditing of accounts commenced by the auditors and the time taken in it;	Auditing of the accounts commenced on 19.8.1993 and was completed on 29.9.93. English version of the Audit Report was received from DGACR on 25.4.1994 and Hindi version on 2.12.1994.
(f) the annual report was finalised;	21.5.1994
(g) the annual report and audited accounts were got approved from the Executive Council/Court of JNU;	These were approved by BC and Court of JNU on 3.6.1994 and 10.6.1994 respectively.
(h) the annual report and audited accounts were taken up for translation and printing and the time taken in it;	These were taken up for translation and printing on 13.6.1994. Time taken in translation and printing of the Annual Report and the Audited Accounts was three and half months and one month respectively.

1	2
(i) the finalised annual report and audited accounts in both Hindi and English version were sent to the Ministry of Human Resource Development (Department of Education) for being laid in Parliament;	The English version and the Hindi version of the Annual Report was sent to the Ministry on 14.6.1994 and 26.10.1994 respectively. The Annual Accounts and English version of Audit Report were sent to the Ministry on 3.10.1994 and Hindi version of the Audit Report on 8.12.1994.
(j) the delay statement and review were prepared by the Ministry; and	The review and delay statement of the Annual Report were prepared by the Ministry on 27.10.1994 while the delay statement in respect of the Annual Accounts was prepared on 8.12.1994.
(k) the annual report and audited accounts alongwith review statement and delay statement were got authenticated from the Minister.	These were authenticated by the Minister on 19.12.1994.
II. The latest position regarding finalisation of the annual report and audited accounts for the subsequent year 1993-94. When these are expected to be laid on the Table of Lok Sabha.	The Annual Report for the year 1993-94 is under preparation of JNU. According to the University, these will be ready by the end of February, 1995.  The Annual Accounts for the year 1993-94 were submitted by the University to DGACR on 27.7.94. Auditing of the accounts commenced on 8.8.1994 and completed on 25.11.1994. The draft Audit Report have been received in the University on 24.1.1995 and is under examination.  As required under JNU Act/ Statutes, the Annual Report and the Annual Accounts will be placed before the Executive Council and the Court for approval. Thereafter, these would be laid in the Parliament.

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- |   |   |                     |   |                |  |  |                |         |   |                 |  |  |                |         |   |                     |  |  |                |
|---|---|---------------------|---|----------------|--|--|----------------|---------|---|-----------------|--|--|----------------|---------|---|---------------------|--|--|----------------|
| <p>III. The remedial measures taken or proposed to be taken both in the Ministry and Jawaharlal Nehru University to ensure timely laying of the Annual Report and Audited Accounts within the prescribed period of nine months from the close of the accounting years, in future.</p> | <p>Efforts are being made by the University to streamline the work relating to the compilation of accounts so that these are compiled and submitted to the DGACR for audit at the earliest after close of the accounting year. Similar steps would be taken to ensure that the Annual Report of the University is finalised and sent to the Ministry for laying in the Parliament within the stipulated time. The Ministry is also pursuing with the University to expedite preparation of the Annual Report and Audited Accounts of the University so that these could be laid in the Parliament within the stipulated time.</p> |                     |   |                |  |  |                |         |   |                 |  |  |                |         |   |                     |  |  |                |
| <p>IV. The dates on which the Annual Reports and Audited Accounts for the years 1989-90, 1990-91 and 1991-92 were laid on the Table of Lok Sabha.</p>   | <p>The dates on which these were laid on the Table of the Sabha are as follows:</p> <table border="0" style="margin-left: 2em;"> <tr> <td>1989-90</td> <td>—</td> <td>21.7.1992 (AR)</td> </tr> <tr> <td></td> <td></td> <td>21.7.1992 (AA)</td> </tr> <tr> <td>1990-91</td> <td>—</td> <td>12.12.1992 (AR)</td> </tr> <tr> <td></td> <td></td> <td>1.12.1992 (AA)</td> </tr> <tr> <td>1991-92</td> <td>—</td> <td>3.12.1993 (AR sent)</td> </tr> <tr> <td></td> <td></td> <td>27.8.1993 (AA)</td> </tr> </table>   | 1989-90             | — | 21.7.1992 (AR) |  |  | 21.7.1992 (AA) | 1990-91 | — | 12.12.1992 (AR) |  |  | 1.12.1992 (AA) | 1991-92 | — | 3.12.1993 (AR sent) |  |  | 27.8.1993 (AA) |
| 1989-90   | —   | 21.7.1992 (AR)      |   |                |  |  |                |         |   |                 |  |  |                |         |   |                     |  |  |                |
|   |   | 21.7.1992 (AA)      |   |                |  |  |                |         |   |                 |  |  |                |         |   |                     |  |  |                |
| 1990-91   | —   | 12.12.1992 (AR)     |   |                |  |  |                |         |   |                 |  |  |                |         |   |                     |  |  |                |
|   |   | 1.12.1992 (AA)      |   |                |  |  |                |         |   |                 |  |  |                |         |   |                     |  |  |                |
| 1991-92   | —   | 3.12.1993 (AR sent) |   |                |  |  |                |         |   |                 |  |  |                |         |   |                     |  |  |                |
|   |   | 27.8.1993 (AA)      |   |                |  |  |                |         |   |                 |  |  |                |         |   |                     |  |  |                |

2.4 The Committee had earlier examined the delay in laying the Audited Accounts of Jawaharlal Nehru University for the year 1975-76 and reported this matter in 16th Report (Sixth Lok Sabha). In that Report, the Committee had *inter-alia* observed:

“The Committee note that the certified accounts of the Jawaharlal Nehru University for the years 1975-76 and 1976-77 which in terms of their recommendation made in Para 1.16 of their First Report (Fifth Lok Sabha), should have been laid on the Table by 31.12.1976 and 31.12.1977 respectively on laid on the Table of Lok Sabha as late as on 23.12.1977 and 29.8.1978 respectively..... The Committee are constrained to observe that neither the Ministry of Education and Social Welfare who are responsible for laying on the Table the certified accounts of the Central Universities nor the University Grants Commission which disbursed grants to the Central Universities, made any effort at any stage to enquire about the reasons for delay in compilation and auditing of accounts of the Jawaharlal Nehru University. The



Committee have no doubt that if the question of delay had been taken up by the Ministry with the University well in time, the certified accounts could have been laid on the Table within the stipulated period."

2.5 The Ministry of Education and Social Welfare (Department of Education) in their action taken replies had stated:

"The observations made by the Committee have been noted by the Ministry for future guidance. Reminders are now being sent to Vice-Chancellors of Central Universities at regular intervals to ensure timely submission of annual accounts."

2.6 The Committee considered the matter at their sitting held on 23 June, 1995 and noted that inspite of the observations made earlier by the Committee in their 16th Report (Sixth Lok Sabha), the Annual Report and Audited Accounts of Jawaharlal Nehru University had been laid with considerable delay year after year. Therefore, the Committee decided to call the representatives of the Ministry of Human Resource Development (Deptt. of Education) to tender oral evidence before the Committee on the subject. Accordingly, the representatives of the Ministry of Human Resource Development (Deptt. of Education) appeared before the Committee on 21 July, 1995 to tender oral evidence.

2.7 When asked to explain the reasons for delay in laying Annual Report and Audited Accounts of Jawaharlal Nehru University year after year, the witness apologised for the delay in laying the documents on the Table of the House and explained that Jawaharlal Nehru University comprised of several schools and centres. The Registrar of the University after collecting the records from various schools and centres compiled them and put before the Executive Council of the Board of the University. He also stated that a lot of time was taken by the audit authorities in getting the statement of accounts audited and thereafter its translation into Hindi. Since the Audited statement of Accounts also formed part of the Annual Report, the delay in auditing the accounts resulted in delay in laying the documents on the Table.

2.8 When asked to explain the remedial steps taken by the Ministry to ensure timely laying of the documents on the Table of the House, the witness stated that they had written to the Universities that unless the work in this regard was done in time, yearly grants would not be released to them. He further explained that the Universities themselves had also instituted their own internal mechanism to ensure timely completion of various stages involved in finalisation of the documents.

2.9 On being asked to state the present position of the documents for the year 1993-94, the witness replied that the documents were ready for being laid on the Table of the House during the monsoon Session, 1995 of Parliament. In regard to the documents for the year 1994-95 of Jawaharlal Nehru University, the witness stated that they had

submitted the accounts to the audit authority and requested them to send the audit team to expedite the auditing of accounts.

2.10 The Committee are concerned to note that the Annual Report and Audited Accounts of Jawaharlal Nehru University for the year 1992-93, which, in terms of the recommendations of the Committee on Papers Laid on the Table contained in Para 3.5 of their First Report (Fifth Lok Sabha), should have been laid by 31 December, 1993, were actually laid on 23 December, 1994 i.e. after a delay of about 12 months. These documents for the year 1993-94 were also laid with a delay of about 8 months i.e. on 26.8.1995.

2.11 The Committee are also concerned to note that though the auditing of accounts was completed on 29.9.1993 i.e. within about 1½ months, the final audit report in English and Hindi versions were received from DGACR on 25.4.1994 and 2.12.1994 respectively i.e. after about 7 months and 14 months respectively. Thus, after submission of accounts to the auditors on 27.7.1993, an inordinately long period of 16 months was spent at the stage of auditing of accounts. The University should have pursued vigorously with the auditors for early submission of audit report and should not have waited for months to receive the audit report. The Committee feel that the University did not make sincere efforts for timely receipt of audit report from the auditors.

2.12. The Committee are distressed to note that the Annual Report, which contained only administrative matters, was finalised and got approved by the Court of Jawaharlal Nehru University after an unduly long period of 14 months of the close of the accounting year i.e. on 10.6.1994. Further, the University took another 3½ months in translation and printing of the Annual Report which is also a long period for this purpose.

2.13 The Committee are not satisfied with the reply of the Ministry with regard to the delay at various stages of finalisation of the documents. The Committee are of the opinion that had the University and the Ministry taken seriously the recommendations of the Committee made in their First Report (Fifth Lok Sabha) and subsequently in 16th Report (Sixth Lok Sabha), there was no reason why the documents could not have been laid within the stipulated period of 9 months from the close of the accounting year.

2.14 The Committee, however, note the remedial steps stated to have been taken by the Ministry and the University to ensure timely completion and finalisation of the documents in future. In addition, the Committee also recommend that the Ministry of Human Resource Development (Deptt. of Education) in consultation with Jawaharlal Nehru University and the audit authorities should prepare a time bound schedule for completion of various stages involved in finalisation of the documents. In order to see that these stages are completed in time, some senior officers both in the Ministry and the Jawaharlal Nehru University should be made responsible for monitoring

**the progress of the documents and ensuring their timely finalisation for laying the same within the stipulated period of 9 months from the close of the accounting year in future.**

### CHAPTER III

#### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF POST GRADUATE INSTITUTE OF MEDICAL EDUCATION AND RESEARCH, CHANDIGARH FOR THE YEAR 1992-93

The Post Graduate Institute of Medical Education and Research, Chandigarh, established by the Punjab Government in 1962, was declared as an 'Institute of National Importance' and became an Autonomous Body by an Act of Parliament (Act 51 of 1966) with effect from the 1st April, 1967. The main objectives of the Institute are: (i) to train Post Graduate students in all branches of medicine (ii) to conduct research of the highest order; and (iii) to provide patient care of high quality.

3.2 The Annual Report and Audited Accounts of the Post Graduate Institute of Medical Education and Research, Chandigarh for the year 1992-93 were laid alongwith review and delay Statement on the Table of Lok Sabha on 19 December, 1994. In terms of the recommendation of the Committee contained in Para 3.5 of their First Report (Fifth Lok Sabha), the aforementioned documents should have been laid by 31 December, 1993 *i.e.* within 9 months from the close of the accounting year. Thus, the delay in laying the above mentioned documents comes to about 11½ months.

3.3 In the statement laid alongwith the Annual Report and Audited Accounts, the reasons for delay in laying these documents for the year 1992-93 had been explained as under:—

“.....The Institute Body of PGIMER approved the Annual Report of the Institute for the year 1992-93 in its meeting held on 25.2.1994. Thereafter, the required number of printed copies of the Annual Report in Hindi and English were furnished to the Central Government.

As regards Annual Accounts, along with the Audit Report thereon, the Institute has reported that the Annual Accounts were finalised and submitted to the Audit on 30.7.1993. A preliminary inspection report was sent to the Institute on 27.12.1993 and the Institute's comments were furnished to the Audit on 24.1.1994. The final Audit Report (English version) was received from the Accountant General (Audit), Haryana, Chandigarh on 12.2.1994. However, the Hindi version of the Annual Accounts/Audit Report was received from the Audit only on 8.3.1994. As the Annual Accounts could not be as yet approved by the Standing Finance Committee and

then ratified by the Governing Body of PGIMER, the same have not been approved by the Chairman and President respectively of these two bodies.

In the above circumstances, it was not possible to lay the Annual Report and Annual Accounts, together with Audit Report thereon, in respect of PGIMER, Chandigarh, for the year 1992-93 on the Table of both the Houses of Parliament before 31st December, 1993. The delay is deeply regretted and efforts would be made to avoid it in future."

3.4 The Ministry of Human Resource Development (Department of Education) who were requested to furnish information on certain points, had furnished the same as under:—

POINTS	REPLIES
I. The dates when—	
(a) The action was initiated for appointment of Auditors:	As per provisions of PGIMER Act the statutory Audit of Accounts of this Institute is done by the C.A.G.
(b) the auditors were appointed:	
(c) the accounts of PGIMER, Chandigarh were compiled and were ready for being handed over to Auditors:	30.7.1993
(d) the auditing of accounts commenced by the Auditors and the time taken in it:	30.7.93 to 30.9.93
(e) the Annual Report was finalised:	25.2.1994 (As per Delay Statement)
(f) the Annual Report and audited accounts were got approved from the Governing Body of the PGIMER:	The accounts were approved by the Governing Body on 29.11.1994.
(g) the Annual Report and audited accounts were taken up for translation and printing and time taken in it:	-do-

(h) the finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry of Health and Family Welfare (Department of Health) for being laid in Parliament: 20.2.1994 (English)  
8.3.1994 (Hindi)

(i) the delay statement and review were prepared by the Ministry; and 26.9.1994

(j) the Annual Report and audited accounts alongwith Review statement and Delay statement were got authenticated from the Ministry: 8.12.1994

II. The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year 1993-94 When these are expected to be laid on the Table of Lok Sabha: The Audited Accounts for 1993-94 have been received from the A.G. (Audit), Haryana & U.T., Chandigarh on 27.1.95 and are expected to be laid on the Table of the Lok Sabha in the coming session.

III. The remedial measures taken or proposed to be taken both in the Ministry and the PGIMER, Chandigarh to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of nine months from the close of the accounting years, in future: The A.G. Haryana & U.T. Chandigarh has been requested to finalise the Audit Report before October so that these are laid before the Parliament latest by December, every year.

IV. (a) The dates on which the Annual Report and Audited Accounts for the year 1989-90, 1990-91 & 1991-92 were laid on the Table of Lok Sabha:	1989-90	29.7.1991
	1990-91	20.8.1992
	1991-92	23.12.1993

3.5 The Committee considered the matter at their sitting held on 23 June, 1995.

3.6 The Committee note that the Annual Report and Audited Accounts of the Post Graduate Institute of Medical Education and Research, (PGIMER), Chandigarh for the year 1992-93, which were required to be laid in Lok

Sabha by 31st December, 1993 were laid after a delay of about 11½ months *i.e.* on 19 December, 1994.

3.7 The Committee are concerned to note from the Delay statement laid alongwith the documents that after submission of the Annual Accounts to the Auditors on 30.7.1993 for auditing, the final Audit Report thereon in both versions, was received from them after 7 months *i.e.* on 8.3.1994. The Committee do not approve of so much time spent at the stage of auditing. Had the Institute made sincere efforts to pursue the matter with the auditors vigorously, the time spent in auditing could have been reduced considerably.

3.8 The Committee regret to note from the Delay statement that the Annual Report of the Institute was got approved by the Governing Body of the Institute on 25.2.1994, thus finalising the Annual Report after a long period of 11 months from the close of the accounting year. The Committee feel that since no outside agency was involved in finalisation of the Annual Report, the Institute should not have taken an unduly long period of 11 months to finalise it. The Committee hope that the Institute will be more careful in prompt finalisation of the Annual Report in future.

3.9 The Committee are unhappy to note that the audited accounts, which were received from the auditors on 8.3.1994, were got approved from the Governing Body of the Institute after an inordinately long period of 8½ months *i.e.* on 29.11.1994.

3.10 The Committee take a serious view of the fact that after receipt of the documents from the Institute on 8.3.1994 for being laid on the Table of the House, the Ministry took an unduly long period of 6½ months in preparing 'Review' and 'Delay' statements. Thereafter, another 2½ months were also spent in getting the documents authenticated by the Minister.

3.11 From the course of events at the Institute and in the Ministry regarding finalisation and thereafter laying the documents on the Table of Lok Sabha, the Committee are of the opinion that neither the Institute nor the Ministry made sincere efforts for timely completion of various stages involved in finalisation of the documents and the things were allowed to take their own time. Had they made sincere efforts, the delay in laying the documents could have been prevented to a large extent. The Committee feel that the Ministry of Health & Family Welfare as well as the PGIMER have failed to fulfil their responsibility of laying the documents within the stipulated period of 9 months from the close of the accounting year, with the result that the documents for the year 1993-94 which were required to be laid on 31.12.1994, were laid again with a delay of about 5 months *i.e.* on 17.5.1995.

3.12 The Committee recommend that the Ministry of Health and Family Welfare, in consultation with the PGIMER and the audit authorities, should draw up a time bound schedule for completion of various stages involved in finalisation of Annual Report and Audited Annual Accounts and laying the

same on the Table of Lok Sabha. To achieve the desired results, some senior officers, both in the Ministry and the Institute should monitor the progress made and ensure that the time schedule so drawn up is strictly adhered to and the documents are laid in Lok Sabha within nine months of the close of the accounting year in future.



## CHAPTER IV

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL HORTICULTURE BOARD, GURGAON FOR THE YEAR 1992-93

The National Horticulture Board was set up by the Government of India on 3rd April, 1984 on the basis of the recommendations of the Group on Perishable Agricultural Commodities under the Chairmanship of Dr. M. S. Swaminathan, the then Member (Agriculture), Planning Commission. The Board is registered as a Society under the Societies Registration Act, 1860 with its headquarter at Gurgaon. Since its inception, the Board has been playing a pivotal role in accelerating the pace of development of horticulture sector in the country to upgrade the horticulture scenario on scientific footing, with main emphasis post-harvest management aspects.

4.2 The Annual Report and the Audited Accounts of the National Horticulture Board, Gurgaon for the year 1992-93 were laid together with Review and Delay statement on the Table of Lok Sabha on 20 December, 1994. As per the recommendation of the Committee on Papers Laid on the Table, contained in para 3.5 of their First Report (Fifth Lok Sabha), the aforementioned documents should have been laid on the Table of Lok Sabha within 9 months of the close of the accounting year *i.e.* by 31 December, 1993. Thus, the period of delay in laying the Annual Report and Audited Accounts on the Table of Lok Sabha comes to about 11½ months.

4.3 In the delay statement laid alongwith Annual Report and Audited Accounts, the reasons for delay have been explained as under:—

“The Auditors for auditing the Accounts of the Board were appointed on 15.3.1991 and they were invited by the Board for auditing the accounts in the month of July, 1993 since the accounts were compiled by the Board on 30.6.1993 and the accounts were handed over to them on 28.7.1993 for auditing the accounts.

Due to their pre-occupations, the Audit was completed on 21.3.1994 and thereafter the Annual Report together with Audited Statement of Accounts was taken up for approval of the Board of Directors in its meeting held on 29.3.1994 which was approved and thereafter the Annual Report alongwith Statement of Accounts were translated from English to Hindi which was completed by 30.5.1994 since it involved rechecking of the translation version by the respective sections.

Thereafter the Annual Report was given to the printer and the Annual Report was got printed, proof reading was done by the respective officials dealing with various schemes. This work was time

consuming and some of the officers were sent on training abroad and the others could not attend to that work. However, they have been advised to take a note that such items should be attended to on top priority basis in future. The printed Annual Report was received on 16.9.1994 which was sent to the Ministry for placing it before both the Houses of Parliament.

In view of the details given above, the delay may be condoned on merits and the Board will endeavour to submit the Annual Report in time in future unless there are circumstances beyond the control of the Board."

4.4 In this connection, the Ministry of Agriculture who were requested to furnish information on certain points have furnished the same as under:—

POINTS	REPLIES
I. The dates when—	
(a) The action was initiated for appointment of Auditors.	31.01.91
(b) The Auditors were appointed.	15.03.91
(c) The accounts of NHB Gurgaon were compiled and ready for being handed over the auditors.	30.6.93
(d) The accounts were handed over to Auditors for auditing.	28.7.93
(e) the auditing of accounts commenced by the auditors and time taken in it.	28.07.93/7 months
(f) The Annual Report was finalised.	21.3.94
(g) The Annual Report and Audited Accounts were got approved from the Annual General Meeting/ Governing Body/Executive Committee of the Board.	29.03.94

- (h) The Annual Report and Audited Accounts were taken up for translation and printing and time taken in it. Translation 21.03.94  
Time taken upto 30.05.94  
Printing 30.06.94  
Time taken upto 14.09.94
- (i) The finalised Annual Report and Audited Accounts in both Hindi and English versions were sent to the Ministry of Agriculture for being laid in Parliament. 16.9.94
- (j) The delay statement and review statement were prepared by the Ministry 25.11.94
- (k) The Annual Report and Audited Accounts alongwith review statement were got authenticated from the Minister. 07.12.94
- II. The latest position regarding finalisation of the Annual Report and Audited Accounts for the subsequent year *i.e.* 1993-94 when these are expected to be laid on the Table of Lok Sabha.

The details are as under:—

- (a) Audit likely to be completed for the year 1993-94. 28th February, 1995
- (b) Minimum time required for translation in Hindi. 15th May, 1995 (15 days)
- (c) Board of Directors Meeting as per the convenience of Hon'ble Agriculture Minister 21 days notice is required after date of meeting is fixed. 17th April, 1995
- (d) Printing work of the Annual Report after the work is awarded. 17th April, 1995 (10 days)

(e) Time by which Annual Report can be submitted to Ministry for onward placement before Parliament 20th April, 1995

III. The remedial measures taken or proposed to be taken both in the Ministry and NHB to ensure timely laying of the Annual Reports and Audited Accounts within the prescribed period of nine months from the close of the accounting years, in future. In future it will be ensured that the auditors submit their report without any delay. Necessary instructions will be given to all concerned to exercise utmost caution in strict adherence to the prescribed time schedules for preparation of the Annual Reports. The system for finalisation of accounts is proposed to be further streamlined in order to ensure timely preparation and submission of Annual Reports.

IV. The dates on which the Annual Reports and Audited Accounts for the years 1989-90, 1990-91 and 1991-92 were laid on the Table of Lok Sabha.

1989-90	July, 1991
1990-91	March, 1992
1991-92	December, 1992

4.5 The Annual Reports and Audited Accounts of National Horticulture Board, Gurgaon for the years 1987-88, 1988-89, 1989-90 and 1990-91 were laid on the Table of the House after a delay of about 15½ months, 12 months, 7 months and 3 months respectively. The Committee on Papers Laid on the Table in their Fifth Report (Tenth Lok Sabha) *inter alia* recommended that the delay at the stages of auditing of accounts should be eliminated in order to ensure timely finalisation and laying of the documents. The Committee also recommended that the Ministry should not take unduly long period in laying on the Table of the House the Annual Reports and Audited Accounts after their receipt in the Ministry. The Committee hoped that the progress made in reducing the delays would be sustained to ensure that the required documents are laid in Parliament within 9 months of the close of the accounting year, in future.

4.6 In reply to the aforesaid recommendation of the Committee, the Government (Ministry of Agriculture) stated *inter alia* that the recommendation of the Committee had been noted for guidance and strict compliance in future. Necessary instructions had been issued to all concerned to exercise utmost caution in strict adherence to the prescribed time schedule for preparation of Annual Reports and for arranging the laying of these documents on the Table of the House. They also assured

that it would be the endeavour of Ministry to ensure that the progress made in finalisation of the Annual Reports and Audited Accounts and laying of these documents on the Table of the House within the prescribed time limit is sustained and that no delays occurred in this regard, in future.

4.7 The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 23.6.1995.

4.8 The Committee are distressed to note that despite their earlier recommendations made in their Fifth Report (Tenth Lok Sabha) for laying the documents on the Table of the House in time and the assurance given by the Ministry in their Action Taken replies which were brought before the House in the Fifteenth Report (Tenth Lok Sabha) of the Committee, the Annual Report and Audited Accounts of the National Horticulture Board for the year 1992-93 were laid on the Table of the House with a delay of about 11½ months and the documents for the years 1993-94 and 1994-95 have not been laid so far. Thus, inordinate delay persists in laying the documents on the Table of the House.

4.9 The Committee feel that the Ministry of Agriculture and National Horticulture Board, Gurgaon, did not pay due attention to their recommendations. Had they been sincere enough in laying the documents on the Table of the House in time, the delay could have been avoided.

4.10 The Committee, therefore, take a serious view in the matter and urge upon the Ministry of Agriculture to lay the documents for the year 1993-94 without further delay and ensure that the documents for the year 1994-95 are laid within the prescribed period of 9 months from the close of the accounting year.

4.11 The Committee also recommend that the Ministry of Agriculture in consultation with the Board and the audit authorities should draw up a time schedule for completion of each of the stages involved from compilation of accounts upto the laying of the documents in the House and the time schedule so prepared should be monitored at sufficiently higher level both in the Ministry and the Board so that the Annual Reports and the Audited Accounts of the Board for each year are finalised according to the time schedule so framed and are placed on the Table of the House within the prescribed period of 9 months from the close of the accounting year of the Board.

NEW DELHI;  
18 December, 1995

27 Agrahayana, 1917 (Saka)

T.J. ANJALOSE,  
Chairman,  
Committee on Papers Laid  
on the Table.

## APPENDIX

### *Summary of Recommendations/Observations contained in the Report*

Sl. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
1	2	3
1.	1.7	<p>The Committee are concerned to note that the Annual Report and Audited Accounts of Vayudoot Limited for the year 1989-90, which in terms of the recommendations of the Committee contained in their Second Report (Fifth Lok Sabha), should have been laid on the Table of the House by 31 December, 1990, were actually laid on the Table of the House after an inordinate delay of about 38 months <i>i.e.</i> on 4 March, 1994.</p>
2.	1.8	<p>The Committee note from the information furnished by the Ministry of Civil Aviation and Tourism (Department of Civil Aviation) that the accounts were compiled after 29 months of the close of the accounting year; about 10 months were taken by the auditors in auditing the accounts; and after receipt of the documents from the Corporation the Ministry took about 6½ months in preparing 'Review' and 'Delay' statements and thereafter about 8½ months in getting the documents authenticated by the Minister.</p>
3.	1.9	<p>The Committee are distressed to note that the Ministry could not clear the backlog of Reports, pending for laying on the Table of the House, even after a lapse of 4½ years after the recommendations were made by the Committee in August, 1990 in this behalf in their Third Report (Ninth Lok Sabha). The Ministry could only lay on the Table the Annual Report and Audited Accounts of the Corporation for the year 1989-90 on 4.3.1994 and that too with an inordinate delay of about 38 months. The Committee are not satisfied with the reply given by the Ministry for the delay in clearing the backlog. The Committee</p>

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feel that the Ministry and the Corporation did not take seriously the recommendations of the Committee. Had they made sincere efforts immediately after the recommendations were made by the Committee, the backlog of laying the Reports could have certainly been cleared in 4 years.

4. 1.10

The Committee are not happy with the revised time schedule drawn by the Ministry, as indicated in Para 6 above, in as much as they still propose to take about two years to clear the backlog of laying the documents for the years 1990-91 to 1993-94. Particularly when the Company is in the last stage of merger with the Indian Airlines Corporation, the preparation and auditing of accounts of the Company should be given top priority. The Committee, however, trust that the Ministry would make energetic efforts and closely and constantly monitor the finalisation and auditing of accounts of the Company to be able to adhere to the revised schedule of laying the documents for these years on the Table of the House.

5. 2.10

The Committee are concerned to note that the Annual Report and Audited Accounts of Jawaharlal Nehru University for the year 1992-93, which, in terms of the recommendations of the Committee on Papers Laid on the Table contained in Para 3.5 of their First Report (Fifth Lok Sabha), should have been laid by 31 December, 1993, were actually laid on 23 December, 1994 i.e. after a delay of about 12 months. These documents for the year 1993-94 were also laid with a delay of about 8 months i.e. on 26.8.1995.

6. 2.11

The Committee are also concerned to note that though the auditing of accounts was completed on 29.9.1993 i.e. within about 1½ months, the final audit report in English and Hindi versions were received from DGACR on 25.4.1994 and 2.12.1994 respectively i.e. after about 7 months and 14 months respectively. Thus, after submission of accounts to the auditors on 27.7.1993, an inordinately long period of 16 months was spent at the stage of auditing of accounts. The University should have pursued

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vigorously with the auditors for early submission of audit report and should not have waited for months to receive the audit report. The Committee feel that the University did not make sincere efforts for timely receipt of audit report from the auditors.

7. 2.12

The Committee are distressed to note that the Annual Report, which contained only administrative matters, was finalised and got approved by the Court of Jawaharlal Nehru University after an unduly long period of 14 months of the close of the accounting year i.e. on 10.6.1994. Further, the University took another 3½ months in translation and printing of the Annual Report which is also a long period for this purpose.

8. 2.13

The Committee are not satisfied with the reply of the Ministry with regard to the delay at various stages of finalisation of the documents. The Committee are of the opinion that had the University and the Ministry taken seriously the recommendations of the Committee made in their First Report (Fifth Lok Sabha) and subsequently in 16th Report (Sixth Lok Sabha), there was no reason why the documents could not have been laid within the stipulated period of 9 months from the close of the accounting year.

9. 2.14

The Committee, however, note the remedial steps stated to have been taken by the Ministry and the University to ensure timely completion and finalisation of the documents in future. In addition, the Committee also recommend that the Ministry of Human Resource Development, (Deptt. of Education) in consultation with Jawaharlal Nehru University and the audit authorities should prepare a time bound schedule for completion of various stages involved in finalisation of the documents. In order to see that these stages are completed in time, some senior officers both in the Ministry and the Jawaharlal Nehru University should be made responsible for monitoring the progress of the documents and ensuring their timely finalisation for laying the same within the stipulated period of 9 months from the close of the accounting year in future.

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10.	3.6	<p>The Committee note that the Annual Report and Audited Accounts of the Post Graduate Institute of Medical Education and Research (PGIMER), Chandigarh for the year 1992-93, which were required to be laid in Lok Sabha by 31 December, 1993 were laid after a delay of about 11½ months i.e. on 19 December, 1994.</p>
11.	3.7	<p>The Committee are concerned to note from the Delay statement laid alongwith the documents that after submission of the annual accounts to the auditors on 30.7.1993 for auditing, the final Audit Report thereon in both versions, was received from them after 7 months i.e. on 8.3.1994. The Committee do not approve of so much time spent at the stage of auditing. Had the Institute made sincere efforts to pursue the matter with the auditors vigorously, the time spent in auditing could have been reduced considerably.</p>
12.	3.8	<p>The Committee regret to note from the Delay statement that the Annual Report of the Institute was got approved by the Governing Body of the Institute on 25.2.1994, thus finalising the Annual Report after a long period of 11 months from the close of the accounting year. The Committee feel that since no outside agency was involved in finalisation of the Annual Report, the Institute should not have taken an unduly long period of 11 months to finalise it. The Committee hope that the Institute will be more careful in prompt finalisation of the Annual Report in future.</p>
13.	3.9	<p>The Committee are unhappy to note that the audited accounts, which were received from the auditors on 8.3.1994, were got approved from the Governing Body of the Institute after an inordinately long period of 8½ months i.e. on 29.11.1994.</p>
14.	3.10	<p>The Committee take a serious view of the fact that after receipt of the documents from the Institute on 8.3.1994 for being laid on the Table of the House, the Ministry took an unduly long period of 6½ months in preparing 'Review' and 'Delay' statements. Thereafter, another 2½ months were also spent in getting the documents authenticated by the Minister.</p>

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15.	3.11	<p>From the course of events at the Institute and in the Ministry regarding finalisation and thereafter laying the documents on the Table of Lok Sabha, the Committee are of the opinion that neither the Institute nor the Ministry made sincere efforts for timely completion of various stages involved in finalisation of the documents and the things were allowed to take their own time. Had they made sincere efforts, the delay in laying the documents could have been prevented to a large extent. The Committee feel that the Ministry of Health &amp; Family Welfare as well as the PGIMER have failed to fulfil their responsibility of laying the documents within the stipulated period of 9 months from the close of the accounting year, with the result that the documents for the year 1993-94 which were required to be laid on 31.12.1994, were laid again with a delay of about 5 months i.e. on 17.5.1995.</p>
16.	3.12	<p>The Committee recommend that the Ministry of Health &amp; Family Welfare, in consultation with the PGIMER and the audit authorities, should draw up a time bound schedule for completion of various stages involved in finalisation of Annual Report and Audited annual accounts and laying the same on the Table of Lok Sabha. To achieve the desired results, some senior officers, both in the Ministry and the Institute should monitor the progress made and ensure that the time schedule so drawn up is strictly adhered to and the documents are laid in Lok Sabha within nine months of the close of the accounting year in future.</p>
17.	4.8	<p>The Committee are distressed to note that despite their earlier recommendations made in their Fifth Report (Tenth Lok Sabha) for laying the documents on the Table of the House in time and the assurance given by the Ministry in their Action Taken replies which were brought before the House in the Fifteenth Report (Tenth Lok Sabha) of the Committee, the Annual Report and Audited Accounts of the National Horticulture Board for the year 1992-93 were laid on the Table of the House</p>

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18.	4.9	<p>with a delay of about 11½ months and the documents for the years 1993-94 and 1994-95 have not been laid so far. Thus, inordinate delay persists in laying the documents on the Table of the House.</p>
19.	4.10	<p>The Committee feel that the Ministry of Agriculture and National Horticulture Board, Gurgaon, did not pay due attention to their recommendations. Had they been sincere enough in laying the documents on the Table of the House in time, the delay could have been avoided.</p> <p>The Committee, therefore, take a serious view in the matter and urge upon the Ministry of Agriculture to lay the documents for the year 1993-94 without further delay and ensure that the documents for the year 1994-95 are laid within the prescribed period of 9 months from the close of the accounting year.</p>
20.	4.11	<p>The Committee also recommend that the Ministry of Agriculture in consultation with the Board and the audit authorities should draw up a time schedule for completion of each of the stages involved from compilation of accounts upto the laying of the documents in the House and the time schedule so prepared should be monitored at sufficiently higher level both in the Ministry and the Board so that the Annual Reports and the Audited Accounts of the Board for each year are finalised according to the time schedule so framed and are placed on the Table of the House within the prescribed period of 9 months from the close of the accounting year of the Board.</p>

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