

**COMMITTEE**  
**ON**  
**PAPERS LAID ON THE TABLE**  
**(1985-86)**

(EIGHTH LOK SABHA)

**SECOND REPORT**

*[Presented on 19 August, 1985]*



**LOK SABHA SECRETARIAT**  
**NEW DELHI**

*August, 1985/Sravana, 1907 (Saka)*

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**PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON  
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(1985-86)

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**SECRETARIAT**

Shri N. N. Mehra—*Joint Secretary.*

Shri S. Balasubramanian—*Chief Legislative Committee  
Officer.*

Shri R. S. Mani—*Senior Legislative Committee Officer.*

## INTRODUCTION

I, the Chairman 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 Second Report.

2. On examination of certain papers laid on the Table of Lok Sabha during the Fourteenth and Fifteenth Sessions (Seventh Lok Sabha) and the Second Session (Eighth Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying (i) Annual Report of the Cashew Corporation of India Limited; (ii) Annual Report and Audited Accounts of the Rampur Raza Library, Rampur; (iii) Annual Report and Audited Accounts of the Cotton Textile Export Promotion Council; (iv) Annual Administrative Report and Audited Accounts of the Super Bazar, the Cooperative Store Limited, New Delhi; (v) Nhava Sheva Port Trust; and (vi) Annual Report and Audited Accounts of National Dairy Development Board, Anand. The conclusions of the Committee are embodied in the Report.

3. The Committee considered and adopted this Report at their sitting held on 8 August, 1985.

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

NEW DELHI:  
8 August, 1985.  

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17 Shrawana, 1907 (S)

M. V. CHANDRASHEKARA MURTHY,  
*Chairman,*  
*Committee on Papers laid on the Table.*

## CHAPTER I

### DELAY IN LAYING ANNUAL REPORT OF THE CASHEW CORPORATION OF INDIA LIMITED FOR THE YEAR 1982-83

The Annual Report and Audited Accounts of the Cashew Corporation of India Limited for the year 1982-83 were laid on the Table of Lok Sabha on 27 April, 1984, along with a copy of Review.

1.2. In terms of the recommendation of the Committee on Papers laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), these papers were required to be laid on the Table by 31 December, 1983, i.e. within 9 months of the close of the accounting year. Thus, the delay in the present case worked out to about four months.

1.3. On being asked in July, 1984 about reasons for not laying the statement explaining the reasons for delay together with the Annual Report of the Cashew Corporation of India Limited for the year 1982-83, the Ministry of Commerce stated as under:

“The Annual Report of the Cashew Corporation of India Limited for the year 1982-83 was received in the Ministry of Commerce on 4th January, 1984 when the Parliament was not in session. It was, therefore, presumed that the report could be laid on the Table of Lok Sabha in the Budget Session. No statement explaining the reasons for the delay was, therefore, laid on the Table of Lok Sabha along with the Annual Report, during the Budget Session.”

1.4. As regards the steps taken or proposed to be taken to ensure timely laying of Annual Reports of the Corporation in future, the Ministry had informed that the Cashew Corporation of India Limited had been impressed to take necessary steps for the submission of the Corporation's Annual Report for the year 1983-84 to the Ministry at the earliest so that it could be laid on the Table of Lok Sabha before 31 December, 1984.

1.5. The matter was considered by the Committee at their sitting held on 17 November, 1984.

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

## CHAPTER II

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE RAMPUR RAZA LIBRARY, RAMPUR FOR THE YEAR 1982-83

The Annual Report and Audited Accounts of the Rampur Raza Library, Rampur for the year 1982-83 were laid on the Table of Lok Sabha on 3 May, 1984 along with a statement explaining the reasons for delay and 'Review'.

2.2. In terms of the recommendations of the Committee on Papers laid on the Table, made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these papers were required to be laid on the Table of the House within 9 months of the close of the accounting year *i.e.* by 31st December, 1983. The period of delay involved in laying the Annual Report for 1982-83, therefore, came to 4 months.

2.3. In the statement laid on the Table on 3 May, 1984, the reasons for delay have been explained as under:

"The Annual Report and Audited Accounts for 1982-83 could not be laid within the stipulated period of 9 months from the close of the financial years on accounts of non-receipt of the same from the Library.

The Annual Accounts of the Rampur Raza Library, Rampur are audited by the Accountant General, Allahabad (U.P.). The auditing of the Accounts was conducted in August, 1983, the draft audit Report was issued by audit to the Library in September, 1983 and the same was placed in the Board's meeting of the Rampur Raza Library on 18-1-1984 for approval. The Library made these documents available to the Accountant General Uttar Pradesh on 11 April, 1984 and the Accountant General issued the final audit report on 16-4-1984. The Library thereafter prepared requisite number of copies of these documents and that of Annual Report both in English and Hindi and the Library could make available these copies to the Department of Culture on 26-4-1984.

All efforts are being made to ensure that there is no undue delay in laying papers before Parliament."

2.4. On a clarification sought from the Ministry, the Committee were informed that even though the Audit Report of the Library had been cleared by the audit in September, 1983, it could be placed before and got approved by the Rampur Raza Library Board at their meeting held in January, 1984.

2.5. The matter was considered by the Committee at their sitting held on 17 November, 1984.

2.6. The Committee observe that there has been a minimal delay of four months in laying the Annual Report and Accounts of the Rampur Raza Library 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.



## CHAPTER III

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE COTTON TEXTILES EXPORT PROMOTION COUNCIL FOR THE YEAR 1982-83

The Annual Report and the Audited Accounts of the Cotton Textiles Export Promotion Council for the year 1982-83 were laid on the Table of Lok Sabha on 4 May, 1984 along with a statement explaining the reasons for delay and 'Review'. In terms of the recommendation of the Committee on Papers laid on the Table, made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these papers were required to be laid on the Table of Lok Sabha within 9 months of the close of the year, i.e. by 31 December, 1982. The period of delay involved in laying the Annual Report and Audited Accounts for 1982-83, therefore, came to about four months.

3.2. In the statement explaining the reasons for delay in laying the Annual Report and Audited Accounts for the year 1982-83, the Ministry of Commerce had stated as under:—

“There has been delay in presenting the Annual Report and Audited Accounts of the Cotton Textiles Export Promotion Council, Bombay for the year 1982-83. The Accounts of the Council were audited by the Auditors which were finally approved by the Council in its 29th Annual General Meeting held on 7-12-1983. The Annual Report and its Audited Accounts and Audit Report thereon after translation into Hindi were got printed by the Council which took some time. Hence delay in laying the Annual Report and audited statement of accounts of the Cotton Textiles Export Promotion Council for the year 1982-83. The delay is regretted.”

3.3. In this connection, the Committee were also informed that the accounts of the Cotton Textiles Export Promotion Council for the year 1982-83 had been finalised for auditing on 23 September, 1983; the translation into Hindi taken up on 26 October, 1983 and completed on 10 January, 1984 and printed copies of these documents made available for being laid on the Table towards the end of February, 1984.

3.4. The matter was considered by the Committee at their sitting held on 17 November, 1984.

3.5. 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.

## CHAPTER IV

### DELAY IN LAYING ANNUAL ADMINISTRATION REPORT AND AUDITED ACCOUNTS OF THE SUPER BAZAR, THE COOPERATIVE STORE LIMITED, NEW DELHI FOR THE YEAR 1981-82

The Annual Administration Report and Audited Accounts of the Super Bazar, the Cooperative Store Limited, New Delhi for the year 1981-82 were laid on the Table of Lok Sabha on 7 May, 1984 along with a statement explaining the reasons for delay and 'Review'. In terms of the recommendation of the Committee on Papers Laid on the Table, made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these papers were required to be laid on the Table within 9 months of the close of the accounting year, *i.e.* by 31 March, 1983. The period of delay involved in laying the Annual Report for 1981-82, therefore, came to about 13 months.

4.2. In the statement laid on the Table on 7 May, 1984, the reasons for delay in laying the Annual Administration Report and Audited Accounts for 1981-82 had been explained as under:

"The accounts of Cooperative Societies are closed on 30 June, every year and the Annual Accounts together with the Audit Report are to be placed on the Table of Parliament within nine months *i.e.* by 31st March each year.

The Audit Report of Super Bazar, the Cooperative Store Ltd., New Delhi upto the Cooperative year 1980-81 has already been laid on the Table of both the Houses in November, 1983. The Audit Report of Super Bazar, the Cooperative Store Limited, Delhi for the year 1981-82 has been delayed as a consequence of the delay which occurred in finalisation of earlier reports. The audit report for 1980-81 could be finalised only in September, 1983. The delay initially took place on account of some dispute in the accounting with a concessionaire unit of Super Bazar. Some delay also occurred on account of change in the accounting system and discontinuation of some of the old account books in 1979, as a consequence of introduction of new management information System

in Super Bazar. All these books had, therefore, to be re-written under the advice of the Registrar of Co-operative Societies, Delhi Administration, and the Statutory Auditors. The accounts for the year 1981-82 were then finalised by the Super Bazar and audit was conducted later by the Statutory Auditors, the Audit Report was finalised and given to Super Bazar only on 15-3-1984. The delay in placing the Annual Report and Audit Report for 1981-82 is regretted."

4.3. On a request made to the Ministry of Food and Civil Supplies (Department of Civil Supplies) to state the time involved at the various stages of processing and adopting the Annual Report and Accounts of the Super Bazar, the Cooperative Store Limited, New Delhi, the Committee were informed as under:

- "(a) Super Bazar finalised the accounts for the year 1981-82 on 31-12-1983 and handed over the draft trading, profit & loss account & balance sheet for the year 1981-82 to the statutory auditors on 5-1-1984.
- (b) The statutory auditors were auditing the accounts for the year under reference side by side.
- (c) The report was received from them on 15-3-1984.
- (d) The Statutory Auditors did not submit any draft audit report to the Super Bazar although discussion took place with the auditors before submitting the audit report to the Super Bazar.
- (e) The certified report given by the auditors was adopted by the Managing Committee of Super Bazar, Delhi held on 31-3-1984.
- (f) The Annual administration report and audit report for the year 1981-82 was given for Hindi version to an official of Super Bazar, Delhi on 15-3-1984 and it was received back on 26-3-1984.
- (g) The above documents were received in the Ministry for laying on the Table of the House on 6-4-1984."

4.4. 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 has occurred at various stages and recommend that 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 report and accounts are presented to the House within the stipulated time.

## CHAPTER V

### DELAY IN LAYING OF ANNUAL ACCOUNTS OF NHAVA SHEVA PORT TRUST FOR THE YEAR 1982-83

The Annual Accounts of Nhava-Sheva Port Trust for the year 1982-83 were laid on the Table of Lok Sabha on 26 July, 1984 along with a 'Review'.

5.2. In terms of the recommendations of the Committee on Papers laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha) these papers were required to be laid on the Table of Lok Sabha by 31 December, 1983, *i.e.* within nine months of the close of the accounting year. Thus, the period of delay involved in the current case worked out to seven months.

5.3. In the delay statement, the reasons for delay had been explained as under:—

“According to the procedure being followed in consultation with the Comptroller and Auditor General of India for finalisation of Annual Accounts and Audit Report of Major Port Trusts, the Annual Accounts of Port Trusts for the year 1982-83 should have been submitted to Accountant General concerned by 30-6-1983 and English and Hindi versions of Audit Report should have been finalised by Accountant General by 21-11-1983 and 30-11-1983 respectively.

The Nhava Sheva Port was declared as a Major Port from 28-5-1982. The Port is still under construction and is not an operational Port. The forms of accounts adopted by other Ports are not suitable for the Nhava Sheva Port Trust. Therefore, certain new forms of accounts had to be finalised for covering the construction period of the Port, by the Government in consultation with the Comptroller and Auditor General of India. As these forms were finalised only in October, 1983, the Port Trust could not submit the Accounts to the Audit before the scheduled date. The Nhava Sheva Port Trust had submitted its Accounts to the Director of Audit (Central) Bombay on

1-12-1983 and the Audit was conducted during the period 1-12-83 to 8-12-1983. The Director of Audit (Central) Bombay sent the draft and final Audit Report on 19-1-1984 and 29-2-1984 respectively. Necessary copies of both English and Hindi versions of Annual Accounts and Audit Report thereon were received by the Ministry from the Port on 16-4-1984.

In view of the above facts, the Annual Accounts and Audit Report thereon of Nhava Sheva Port Trust for the year 1982-83 could not be laid on the Table of the Houses of Parliament during the last session."

5.4. The matter was considered by the Committee at their sitting held on 17 November, 1984.

**5.5. 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:—**

- (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.**

**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.**

## CHAPTER VI

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF NATIONAL DAIRY DEVELOPMENT BOARD, ANAND FOR THE YEAR 1982-83.

The Annual Report and Audited Accounts of National Dairy Development Board, Anand, for the year 1982-83 were laid on the Table of Lok Sabha on 13 August, 1984.

6.2. In terms of the recommendation of the Committee on Papers laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), stipulating a period of nine months after the close of the accounting year, for laying on the Table, the Annual Report and audited accounts of Statutory Corporations and Government Companies, the above documents were required to be laid on the Table by 31 December, 1983. Thus the delay in the present case worked out to about 7½ months.

6.3. In the statement laid on the Table on 13 August, 1984 giving the reasons for delay in laying the above documents, the Ministry had given the following particulars:—

Date on which the Annual Report was presented and approved by the Annual General Meeting of the Board	20-7-1983
Date of submission of the English version copies of the Annual Report to the Ministry	26-10-1983
Date of submission of the Hindi version copies of the Annual Report to the Ministry	10-1-1984
Date of submission of the delay statement to the Ministry	6-3-1984
Date of receipt of the delay statement in the Ministry	15-3-1984

6.4. On a clarification sought from the Ministry of Agriculture and Rural Development regarding the time involved at various stages of processing of the Annual reports and Accounts of the National Dairy Development Board, Anand, for the year 1982-83, the Committee noted as under:—

- (i) A period of five months was taken for Hindi translation of the report and printing thereof. This delay could have been conveniently minimised had the manuscript of the English version been given for Hindi translation immediately after it was ready. Even after the Hindi translation was completed, the Ministry had taken nearly two months to send the manuscript for printing.
- (ii) The Annual Report and Accounts of the Board were received in the Ministry as early as January, 1984, and the delay statement on 6-3-1984. These could have been presented to Parliament during the Budget Session lasting from 23 February to 9 May, 1984.

**6.5. The Committee have a feeling that due attention is not being paid by the Ministries for ensuring laying on the Table of Annual Reports and Accounts of public undertakings under them within the time schedule recommended by the Committee. The Committee recommend that in each Ministry either a senior officer should be made responsible or a cell created for keeping a watch, making enquiries from the undertakings regarding progress made in compilation and printing of Reports and Accounts both in Hindi and English versions, having a review by Government prepared on the Report within seven days of receipt of report by the Ministry and having the Report together with Accounts and review sent to Lok Sabha Secretariat within the prescribed time for being laid on the Table. Where it is not possible to lay the Report and Accounts in time, the officer or cell should be made responsible to ensure that a statement showing reasons for delay in laying the documents is laid within 30 days of expiry of the date by which the Report and Accounts were to be laid on the Table or within seven days of reassembly of the House whichever is later.**



APPENDIX

*Summary of recommendations/observations contained in the Report*

S. No.	Reference to para No. of the Report	Summary of recommendations/ observations
1	2	3
1.6.		The Committee observe that the Annual Report and Audited Accounts of the Cashew Corporation 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.
2.6.		The Committee observe that there had been a minimal delay of four months in laying the Annual Report and Accounts of the Rampura Raza Library 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.
3.5.		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 Minis-

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try 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.

- 4.4. 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 has occurred at various stages and recommend that 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.

- 5.5. 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 years 1982-83, the Committee were informed that:—

- (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.

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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.

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.

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 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 lapses 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.

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