

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

(EIGHTH LOK SABHA)

NINTH REPORT

**[Action Taken by Government on the recommendations/
observations made by the Committee on Papers laid on the
Table in their First to Fifth Reports (Seventh Lok Sabha)]**

[Presented on 30 April, 1986]



**LOK SABHA SECRETARIAT
NEW DELHI**

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

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13. Shri Ramashray Prasad Singh
14. Shri Atish Chandra Sinha
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SECRETARIAT

Shri M. K. Mathur—*Joint Secretary.*

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

*Nominated with effect from 3.12.1985 *Vice* Shrimati Manorma Singh, M. P. resigned on 8 November, 1985.

**Resigned from membership of the Committee w.e.f. 3 April, 1986.

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 Ninth 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 to Fifth Reports (Seventh Lok Sabha).

2. The matters covered by this Report were considered by the Committee at their sitting held on 9 July, 1985.

3. At their sitting held on 1 October, 1985, the Committee heard oral evidence of the representatives of (i) the Ministry of Food and Civil Supplies on implementation of recommendations/observations made by the Committee in paragraphs 1.10 to 1.14 of their First Report (Seventh Lok Sabha) regarding delay in laying Annual Reports of the Development Council for Sugar Industry; and (ii) the Ministry of Agriculture on implementation of recommendations/observations made in Paragraphs 1.20 to 1.28 of the Fourth Report (Seventh Lok Sabha) regarding delay in laying Certified Accounts of the Animal Welfare Board. At their sitting held on 16 January, 1986, the Committee heard oral evidence of the representatives of (i) the Ministry of Human Resource Development on implementation of recommendations/observations made by the Committee in (a) paragraphs 2.10 to 2.13 of their Third Report (Seventh Lok Sabha) regarding delay in laying Annual Reports and Audited Accounts of the Sahitya Akademi; and (b) in paragraphs 3.7 to 3.9 of the Fifth Report (Seventh Lok Sabha) regarding delay in laying the Audited Accounts of the National Book Trust, New Delhi; and (ii) the Ministry of Transport in implementation of recommendations/observations made in paragraphs 2.10 to 2.15 of the Fifth Report (Seventh Lok Sabha) regarding delay in laying Annual Reports and Audited Accounts of the Shipping Development Fund Committee. At their sitting held on 17 January, 1986, the Committee heard oral evidence of the representatives of (i) the Ministry of Industry on implementation of recommendations/observations made by the Committee in paragraphs 1.36 to 1.42 of the Second Report (Seventh Lok Sabha) regarding delay in laying Annual Reports, Audited Accounts and Audit Reports thereon of the Khadi and Village Industries Commission, Bombay; and (ii) The Ministry of Labour on implementation of recommendations/observations made by the Committee in (a) paragraphs 2.22 to 2.27 of the Second Report (Seventh Lok Sabha) regarding delay in laying Annual Report and Audited Accounts of the National Labour Institute, New Delhi;

and (b) paragraphs 1.27 to 1.31 of the Third Report (Seventh Lok Sabha) regarding delay in laying Annual Accounts and Audit Reports thereon of the Employee's Provident Fund Organisation.

At their sitting held on 27 January, 1986, the Committee heard oral evidence of the representatives of the Ministry of Petroleum and Natural Gas on implementation of recommendations/observations made in paragraphs 1.16 to 1.20 of the Fifth Report (Seventh Lok Sabha) regarding delay in laying Annual Reports of the Bongaigaon Refinery and Petrochemicals Limited.

4. The Committee wish to express their thanks to the representatives of the Ministries of Food and Civil Supplies, Agriculture, Human Resource Development, Transport, Industry, Labour and Petroleum & Natural Gas for furnishing information desired by the Committee.

5. The Committee considered and adopted this Report at their sitting held on 17 April, 1986.

6. A statement giving summary of recommendations/observations of the Committee is appended to the Report (Appendix-XII).

CHAPTER I

IMPLEMENTATION OF RECOMMENDATIONS/OBSERVATIONS MADE IN PARAGRAPHS 1.1 TO 1.10 OF THE FIRST REPORT (SEVENTH LOK SABHA) OF THE COMMITTEE ON PAPERS LAID ON THE TABLE REGARDING DELAY IN LAYING ANNUAL REPORTS OF THE DEVELOPMENT COUNCIL FOR SUGAR INDUSTRY

The Committee on Papers laid on the Table in their First Report (Seventh Lok Sabha) presented to the House on 28 July, 1980 had examined the cases of delay in laying the Annual Reports of the Development Council for Sugar Industry. The recommendations/observations made by the Committee in this regard and the replies of Government thereto are given at *Appendix-1*.

1.2. The Committee on Papers laid on the Table considered the action taken replies received from the Ministry of Agriculture (Department of Food) at their sitting held on 9 July, 1985. The Committee *Inter-alia* observed that despite the acceptance by the Ministry of the Committee's recommendation for timely presentation of reports and accounts to Parliament and instructions issued by the Ministry in that regard, the Annual Reports and Audited Accounts of organisations under them were not being laid on the Table of the House within the prescribed Period of nine months after the close of the accounting years. The Committee, therefore, desired that the representatives of the Ministry of Food and Civil Supplies be invited to appear before the Committee for oral evidence in the matter.

1.3. The representatives of the Ministries of Food and Civil Supplies and Agriculture appeared before the Committee at their sitting held on 1 October, 1985.

1.4. Asked to explain the circumstances which led to delay in implementing the recommendations of the Committee, the Joint Secretary of the Ministry of Food & Civil Supplies stated that the directions and guidance given in the recommendations of the Committee had been noted meticulously by the Ministry and the Development Council for Sugar Industry and as a result thereof the Annual Reports and audited Accounts of the Council from 1979-80 to 1983-84 were placed before Parliament in time. The witness further stated that necessary instructions have already been issued to the Council to ensure timely laying of the Annual Reports and Audited Accounts hereinafter.

1.5. The Committee note with satisfaction that as a result of the instructions issued by the Ministry of Food and Civil Supplies to the Development Council for Sugar Industry, the Annual Reports and Audited Accounts of the Council for the years from 1979-80 to 1983-84 were placed before Parliament in time.

1.6. The Committee, however, observe that there are a number of other organisations under the Ministry whose Annual Reports and Audited Accounts are not being placed before Parliament within the prescribed period. The Committee need hardly point out that the very purpose of laying these documents before parliament is defeated if these are not made available to Members of Parliament before the demands for grants of the Ministry concerned are voted and Members get an opportunity to express their views thereon and point out the shortcomings of the organisations. The Committee would, therefore, like to reiterate their earlier recommendation made in paragraph 3.5 of their First Report (Fifth Lok Sabha) wherein a period of 9 months has been prescribed for presenting the Annual Reports and Audited Accounts of the organisations and trust that the Ministry will impress upon them to comply with the aforementioned recommendation and lay the required documents on the Table of the House within the prescribed time limit.

CHAPTER II

IMPLEMENTATION OF RECOMMENDATIONS/OBSERVATIONS MADE IN PARAGRAPHS 1.36 TO 1.42 OF THESECOND REPORT (SEVENTH LOK SABHA) OF THE COMMITTEE ON PAPERS LAID ON THE TABLE REGARDING DELAY IN LAYING ANNUAL REPORTS, AUDITED ACCOUNTS AND AUDIT REPORTS THEREON OF THE KHADI AND VILLAGE INDUSTRIES COMMISSION, BOMBAY.

2.1. The Committee on papers laid on the Table in their second report (Seventh Lok Sabha) presented to the House on 12 December, 1980 had examined the cases of delay in laying before Parliament the Annual Reports, Audited Accounts and Audit Report thereon of the Khadi and Village Industries Commission, Bombay. The recommendations/observations by the Committee in paragraph 1.36 to 1.42 of the Report in regard to laying of the Annual Reports and Audited Accounts of the Khadi and Village Industries Commission, Bombay, and the replies of Government thereto are given at *Appendix-II*.

2.2. The Committee on Papers laid on the Table considered the action taken replies received from the Ministry of Industry and Company Affairs at their sitting held on 9 July, 1985. The Committee *Inter-alia* observed that inspite of the acceptance conveyed by the Government to the Committees recommendations the Annual Reports and Audited Accounts of the Commission were being laid on the Table of the House with delay. The Committee, therefore, desired that the representatives of the Ministry of Industry be invited to appear before the Committee to elucidate the matter.

2.3. The representatives of the Ministry of Industry appeared before the Committee at their sitting held on 17 January, 1986.

2.4. On being asked whether the Khadi and Village Industries Commission 1957 had been amended as recommended by the Committee earlier to provide therein a period of nine months after the close of the accounting year, for laying the Annual Reports and Audited Accounts of the Commission on the Table of the House, the Joint Secretary, Ministry of Industry stated that the rules had not been amended so far. However, the Ministry had issued written instruction on 30 March, 1984 to the Commission to stick to the time schedule laid down by the Committee for the purpose. On being pointed out laxity on the part of the Ministry to amend

the rules over the period of six years, the Financial Adviser, KVIC explained the position as under :

“The KVIC itself was having certain problems in adhering to the time-limit of finalisation of accounts upto 30th June and there was a long drawn correspondence in those days exchanged with the Ministry pointing out the various problems and the KVIC was insisting that they be allowed to adhere to the provision contained in the existing rules. Now, they also pointed out the various problems involved in replying to the audit objections and so on. That thing was going on. Certain suggestions were made. Finally, the Ministry took a decision that we have to adhere to the time schedule laid down by the Lok Sabha Committee. This took some time and by 1984, they issued instructions to us. Thereafter, the KVIC has also been following timetable regarding finalisation of accounts. Even this year, we have followed this one. As regards amendment of rules, I agree that it could have been done earlier, but the Ministry was watching how far we would be in a position to adhere to this in actual practice. Now that the Ministry is satisfied in the last two years that the 30th June deadline is being adhered to, we have come round to the view that this is the time to amend the rules and they have decided to amend the rules. Amendment will be no problem. We have only to check up how the wording is there in the case of other similar institutions, We will adopt an appropriate wording and do it in a couple of months.”

2.5. On being enquired as to what steps had been taken for the receipt of recoupment bills for adjustment of imprest money in time so that finalisation of accounts of the Commission is not delayed, the witness stated that this problem had been overcome to a large extent and the imprest recoupments were now being received fairly well in time. As such the difficulty in closing of accounts within the first three months were not there.

2.6. Identifying the stages of delay, the witness pointed out that the delays were mostly at the stages of auditing of accounts and replying to the audit queries which were in large numbers. In this connection he stated that the Audit took 55 days in auditing the account for 1983-84 and 76 days for 1984-85 and KVIC took 105 days in resolving audit queries for 1983-84 and 100 days for 1984-85. He admitted that the time taken in resolving audit queries was on the high side and needed to be curtailed by KVIC. He further stated that the Auditors took thereafter 67 days in

furnishing the Final Audit Report for the year 1983-84 and the report for the year 1984-85 is yet to be received.

2.7. As regards the remedial measures proposed to be taken, the witness stated that the Commission would in future send its representatives to the field offices to get the reply to the audit queries so as to curtail the time taken on this account. They would also request the audit authorities to simultaneously send one copy of the final report to the Ministry as well as KVIC at Bombay. The witness assured the Committee that the Ministry and the Commission would leave no stone unturned to see that from the year 1985-86 onwards all the stages of finalisation of accounts get completed within the stipulated period of nine months.

2.8. The Committee are unhappy to note that despite their recommendation made in paragraph 142 of their Second Report (Seventh Lok Sabha) presented to Lok Sabha in December, 1980 which lays down that the Ministry of Industry should take urgent steps to amend the Khadi and Village Industries Commission Rules, 1957 so as to provide therein a period of nine months, after the close of the particular accounting year, for laying the Annual Reports and Audited Accounts of the Commission before Parliament, the Ministry of Industry have not shown any seriousness in complying with the Recommendation of the Committee. The committee deprecate the complacent attitude shown by the Ministry in the matter and would like to reiterate the said recommendation for compliance in letter and spirit in future.

2.9. The Committee were informed by the representatives of the Ministry of Industry that the delay in submission of the reports and accounts of the Khadi and Village Industries Commission was mainly due to the time involved in collecting information from Field Offices and in the sphere of auditing *viz.* time taken for audit resolving the audit queries; furnishing of the final audit report by the Auditors etc. Collection of information from the field officers, though located all over the Country, should pose no problem if the matter is followed up regularly by correspondence and if necessary, by personal contacts. The representative of the Ministry has already admitted before the Committee that the problem regarding receipt of recoupment bills for adjustment of imprest has been overcome to a large extent. Having identified the stages of delay, the Committee feel that these delays could now be avoided by streamlining the procedure and taking appropriate measures for the purpose. The Committee feel confident that if concerted efforts are made by Khadi and Village Industries Commission and the Ministry of Industry, the Annual Reports and Audited Accounts can be laid and will actually be laid in future within the period of nine months prescribed by the Committee.

CHAPTER III

IMPLEMENTATION OF RECOMMENDATIONS/OBSERVATIONS MADE IN PARAGRAPHS 2.22 TO 2.27 OF THE SECOND REPORT (SEVENTH LOK SABHA) OF THE COMMITTEE ON PAPERS LAID ON THE TABLE REGARDING DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF NATIONAL LABOUR INSTITUTE, NEW DELHI

3.1 The Committee on Papers Laid on the Table in their Second Report (Seventh Lok Sabha) presented to the House on 12 December, 1980 had examined the cases of delay in laying the Annual Reports and Audited Accounts of the National Labour Institute, New Delhi. The recommendations/observations made by the Committee in this regard and the replies of the Government thereto are given at Appendix-III.

3.2. The Committee on Papers laid on the Table considered the action taken replies received from the Ministry of Labour at their sitting held on 9 July, 1985. The Committee *inter-alia* observed that despite the acceptance by the Ministry of the Committee's recommendations and the instructions issued by the Ministry to the National Labour Institute in that regard, the Annual Reports and Audited Accounts of the Institute were not being laid on the Table of the House within the prescribed period of nine months after the close of the accounting years. The Committee, therefore, desired that the representatives of the Ministry of Labour be invited to appear before the Committee for oral evidence in the matter.

3.3. The representatives of the Ministry of Labour appeared before the Committee at their sitting held on 17 January, 1986.

3.4. On being enquired whether the time schedule as recommended earlier by the Committee on Papers laid on the Table to facilitate timely presentation of the annual reports and accounts before Parliament had been drawn up by the National Labour Institute and whether the Ministry was satisfied with the said time schedule, the Additional Secretary, Ministry of Labour stated that such a time schedule had been drawn up as recommended by the Committee and followed strictly to adhere to the time limit of nine months laid down by the Committee. He further stated that the documents are now being laid on the Table of House within the specified time limit and the Institute did not have any problem on that account.

3.5. On being asked to state whether the rules of the Institute had been amended to the desired effect, providing therein the time limit of nine

months for laying the Annual Reports and Audited Accounts of the Institute on the Table of the House, the witness stated that the rules were amended to the desired effect in 1982.

3.6 On being asked whether the documents for the year 1975-76 and 1976-77 laid on the Table without their being adopted by the General Council could be considered valid documents, the witness stated that there was no General Council at that time since the 3 years term of the General Council had expired somewhere in 1976 and the new General Council could be constituted only sometime in 1979. The witness agreed that the documents without their being considered by the General Council could not be held valid document and ought not to have been placed before Parliament. He accepted the lapse on the part of the Institute and the Ministry in this regard, and promised that this would not recur in future.

3.7 The Committee note with satisfaction, the marked improvement in the position of laying the annual reports and accounts of the National Labour Institute on the Table of the House. The delay in laying these documents, which ranged from 24 months to 14½ months in respect of the years 1975-76 to 1978-79 had since come down to 2 months, 52 days and 21 days for the years 1979-80, 1981-82 and 1983-84 respectively and with no delay in respect of the years 1980-81 and 1982-83. The Committee also note that, as recommended by them, the rules of the Institute have been amended in the year 1982 providing therein the time limit of nine months for laying their annual reports and audited accounts on the Table of the House.

The Committee hope that the accelerated progress shown by the National Labour Institute in presenting their documents before Parliament shall be maintained. The circumstances and the reasons that led to the delay in submission of these documents in some of the intervening years should be identified and necessary precautions taken to avoid delay on any account whatsoever in future. It should also be ensured that the reports and accounts are duly adopted by the General Council before they are presented to Parliament.

CHAPTER IV

IMPLEMENTATION OF RECOMMENDATIONS/OBSERVATIONS MADE IN PARAGRAHS 1.27 TO 1.31 OF THE THIRD REPORT (SEVENTH LOK SABHA) OF THE COMMITTEE ON PAPERS LAID ON THE TABLE REGARDING DELAY IN LAYING ANNUAL ACCOUNTS AND AUDIT REPORTS THEREON OF THE EMPLOYEES' PROVIDENT FUND ORGANISATION

4.1. The Committee on Papers laid on the Table in their Teird Report (Seventh Lok Sabha) presented to the House on 26 February, 1981 had examined the cases of delay in laying the Annual Accounts and Audit Reports thereon of the Employee's Provident Fund Organisation. The recommendations/observations of the Committee in this regard and the replies of Government thereto are given at Appendix.-IV

4.2. The Committee on Papers laid on the Table considered the action taken replies received from the Ministry of Labour at their sitting held on 9 July, 1985. The Committee *inter alia* observed that despite the acceptance by the Ministry of the Committee's recommendation and instructions issued by the Ministry to the Organisation wherever required, the Annual Reports, Audited Accounts and Audit Reports thereon of the Employees' Provident Fund Organisation continue to be laid on the Table of the House with delay. The Committee therefore, desired that the representatives of the Ministry of Labour be invited to appear before the Committee for explaining the reasons for delay in the matter.

4.3. The representatives of the Ministry of Labour appeared before the Committee at their sitting held on 17 January, 1986.

4.4. When asked to explain the reasons for delay ranging from 39 to 58 months in laying the Audited Accounts and Annual Reports of the Employees' Provident Fund Commissioner for the years 1973-74 and 1976-77, the Additional Secretary, Ministry of Labour stated as under :—

“The present procedure is the Regional Provident Fund Commissioners are expected to finalise their accounts by 30th June every year and by 15th September the Regional Accountants General finalise their accounts and send them to the Provident Fund Commissioner. He takes 15 days from 15th September to 30th September. Then he sends them to the C & A G, who takes 2½ months. He is supposed to give it to the Provident Fund Commissioner by 15th December. You have given us time that

by end of December they should be laid on the table of the House. You would notice from this time schedule that it gives to the Corporation, after receipt of the audited accounts by 15th of every December, hardly one week in which they should finalise the audit report, get it printed, call a meeting of the Central Board of Trustees of the Provident Fund, get it approved from them, send it to the Government for writing a review and then send it to you. You would also notice that from the year 1980-81, although a very tight time schedule has been laid down, the submission got delayed by a few days only. If the audit report comes at least 15 days earlier, it would give us some more time."

4.5. Asked to explain the reasons for not laying the Annual Reports and Audited Accounts of the Employees' Provident Fund Organisation together on the Table of the House, the witness stated that it was not possible for them to lay Annual Reports and Audited Accounts together before 1980-81 because they were facing problem in collecting the accounts from the Regional Provident Fund Commissioners and Regional Accountants General and Consolidate them before handing over to the Auditors for auditing. After 1980-81 the procedure was streamlined by drawing up a very tight time schedule, and accounts compiled and audited in time and both the documents laid on the Table of the House together, with marginal delay. The witness informed the Committee that the Annual Report and Audited Accounts for 1984-85 were received in the last week of December when there was no session of the Parliament. These would be placed before House in the Budget Session of 1985. The witness promised to adhere to the time schedule in future and ensure timely laying of the documents on the Table of the House.

4.6 The Committee are happy to note that steps have since been taken by the Employees' Provident Fund Organisation for compilation and auditing of accounts of the organisation well in time by streamlining the procedure and adopting a time schedule for the purpose. The Committee trust that with concerted efforts to draw up a plan and programme of action, such delays will totally be eliminated in future years.

CHAPTER V

IMPLEMENTATION OF RECOMMENDATIONS/OBSERVATIONS MADE IN PARAGRAPHS 2.10 TO 2.13 OF THE THIRD REPORTS (SEVENTH LOK SABHA) OF THE COMMITTEE ON PAPERS LAID ON THE TABLE REGARDING DELAY IN LAYING THE ANNUAL REPORTS AND AUDITED ACCOUNTS OF THE SAHITYA AKADEMI

5.1 The Committee on Papers laid on the Table in their Third Report (Seventh Lok Sabha) presented to the House on 26 February, 1981 had examined the cases of delay in laying Annual Report and Audited Accounts of the Sahitya Akademi. The recommendations/observations made by the Committee in paragraphs 2.10 to 2.13 of the Report in regard to laying of the Annual Reports and Audited Accounts of the Sahitya Akademi and the replies of the Government thereto are given at Appendix V.

5.2 The Committee on Papers laid on the Table considered the action taken replies received from the Ministry of Education at their sitting held on 9 July, 1985. The Committee *inter-alia* noted that in reply the Ministry stated that the matter will be placed before the Executive Board of the Sahitya Akademi for consideration and suitable action. However, inspite of this assurance, the Committee observed that the Annual Reports and Audited Accounts of the organisations under them were not being laid on the Table of the House within the prescribed period of nine months after the close of the accounting years. The Committee therefore, desired that the representatives of Department of Culture now under the Ministry of Human Resource Development be invited to appear before the Committee for oral evidence in the matter.

5.3 The representatives of the Ministry of Human Resource Development (Department of Culture) accordingly appeared before the Committee at their sitting held on 16 January, 1986.

5.4 On an enquiry by the Committee whether the Annual Reports and Accounts were still being prepared on calendar year basis, the Secretary, Department of Culture informed that both the documents were now being prepared in accordance with the directions of the Committee on financial year basis from the year 1981-82.

5.5 Asked to state whether the constitution of the Sahitya Akademi had been amended so as to provide for laying the Annual Report and Statement of accounts of the Akademi on the Table of the House within nine months of the close of the relevant accounting year, the Secretary, Sahitya Akademi replied in the affirmative and informed the Committee that the Constitution of the Akademi was amended on 13 September, 1981 and as a result thereof the Annual Report and Audited Accounts of the Akademi for 1983-84 were laid on the Table of the House in the month of January, 1985 with a marginal delay of about one month as the Parliament was not in session in December, 1984. The documents for the year 1984-85 had become ready in the month of December, 1985 but could not be placed on the Table of the House in view of the delay in printing of its Hindi version. The Committee were informed that both the versions would be Placed before Parliament during the Budget Session of Parliament in February, 1986. .

5.6 The Committee note with satisfaction that as recommended by them Annual Reports of the Sahitya Akademi are now being compiled on financial year basis synchronising with the statement of accounts and both the documents are being laid on the Table of the House together from the year 1981-82.

5.7 The Committee were informed that the documents for the year 1984-85 had become ready in the month of December, 1985 but could not be placed on the Table of the House in view of the delay in printing its Hindi versions. The Committee feel that this delay could have been avoided by judicious planning in advance in accordance with the guidelines prescribed by the Committee to process the various stages within a period of 9 months of the close of the accounting year.

5.8 The Committee, therefore, recommended that the Ministry of Human Resource Development (Department of Culture) should lay down a time bound programme, in consultation with the Sahitya Akademi and the audit authorities, to complete all formalities within the time limit prescribed by the Committee so that the annual reports and audited accounts (in both versions) are laid before Parliament within 9 months of the close of the accounting year.

CHAPTER VI

IMPLEMENTATION OF RECOMMENDATIONS/OBSERVATIONS MADE IN PARAGRAPHS 1.20 TO 1.28 OF THE FOURTH REPORT (SEVENTH LOK SABHA) OF THE COMMITTEE ON PAPERS LAID ON THE TABLE REGARDING DELAY IN LAYING CERTIFIED ACCOUNTS OF ANIMAL WELFARE BOARD

The Committee on Papers laid on the Table in their Fourth Report (Seventh Lok Sabha) presented to the House on 6 May, 1981 had examined the cases of delay in laying the certified accounts and Audit Report of the Animal Welfare Board for the year 1974-75 onwards. The recommendations/observations made by the Committee in this regard and replies of Government thereto are given at *Appendix VI*.

6.2 The Committee on Papers laid on the Table considered the action taken replies received from the Ministry of Agriculture (Department of Agriculture and Cooperation) and felt that despite the acceptance by the Ministry of the Committee's recommendation for timely presentation of reports and accounts to Parliament and instructions issued in that regard the Annual Reports and Audited Accounts of Organisations under them were not being laid on the Table of the House within the prescribed period of nine months after the close of the accounting years. The Committee, therefore, desired that the representatives of the Ministry of Agriculture might be invited to appear before the Committee for oral evidence in the matter.

6.3 The representatives of the Agriculture and Rural Development appeared before the Committee at their sitting held on 1 October, 1985.

6.4 On being enquired whether the time bound programme as suggested by the Committee on Papers laid on the Table has since been drawn to up, the Additional Secretary, Ministry of Agriculture and Rural Development stated that the same had already been drawn in consultation with the Director of Audit so as to ensure that the Annual Reports and Audited Accounts of the Animal Welfare Board are laid on the Table of the House in time i.e. by December, every year.

6.5 On being pointed out that the Annual Reports and Audited Accounts of the Board for 1978-79 and 1979-80 were not laid on the Table of the House simultaneously and there was a gap of about 2 years in between their laying on the Table, the witness stated that when the Annual

Report for 1978-79 was laid on the Table of the House the audited Accounts were left out by mistake. The Annual Report for 1979-80 was laid on the Table of the House on 30 November, 1981 but the Audited Accounts for this year were laid on 29 March, 1982 for the reasons that the Rules of the Animal Welfare Board, as per recommendation of the Committee on Papers laid on the Table, were required to be amended and it could be done only in April, 1981 after consulting the Animal Welfare Board and the Ministry of Law. The witness further stated that now the delay in laying the Annual Reports and Audited Accounts on the Table of the House had come down and these documents for 1984-85 would be laid in time i.e. by December, 1985.

6.6 The Committee regret to note that inspite of the earlier recommendation of the Committee on Papers laid on the Table *vide* para 3.5 of the First Report (Fifth Lok Sabha) that the Annual Report and Audited Accounts should be laid on the Tables simultaneously, the Ministry of Agriculture (Department of Agriculture and Cooperation) failed to lay the Reports and Accounts of the Animal Welfare Board together for the years 1978-79 and 1979-80. In this connection, whereas, the Ministry have stated that the annual report and audited accounts for the year 1978-79 was not laid together my mistake the explanation given for the same lapse in respect of the report and accounts for the year 1979-80 that the delay had occurred because of the amendments affected in 1981 in the Animal Welfare Board (Administration) Rules, 1962 as suggested by the Committee on Papers laid on the Table, is totally unconvincing. The Committee in their Fourth Report (Seventh Lok Sabha) presented in March 1981 had only suggested that the Animal Welfare Board Administration Rules, 1962 be amended so as to make a provision therein for laying the certified accounts and the annual report of the Board before Parliament with a view to bring them in line with the earlier recommendation of the Committee made in this regard. The Committee fail to understand as to how this amendment could stand in the way of laying the reports and accounts of the Board for the year 1979-80 together.

6.7 The Committee hope that the Ministry of Agriculture would make sincere efforts to avoid such lapses and ensure that in future the annual reports and audited accounts of all organisations under them, are presented to Parliament together and within the stipulated period. This will facilitate the Members in their study and proper appreciation of the progress and functioning of the organisation and result in more fruitful and purposeful discussion on the Demands for Grants of the Ministry.

CHAPTER VII

IMPLEMENTATION OF RECOMMENDATIONS/OBSERVATIONS IN PARAGRAPHS 1.16 TO 1.20 OF THE FIFTH REPORT (SEVENTH LOK SABHA) OF THE COMMITTEE ON PAPERS LAID ON THE TABLE REGARDING DELAY IN LAYING ANNUAL REPORTS OF BONGAIGAON REFINERY AND PETROCHEMICALS LIMITED

7.1 The Committee on Papers laid on the Table in their Fifth Report (Seventh Lok Sabha) presented to the House on 12 March, 1981 had examined the cases of delay in laying the Annual Reports of the Bongaigaon Refinery and Petrochemicals Limited. The recommendations/observations made by the Committee in this regard and the replies of Government thereto are given at *Appendix VII*.

7.2 The Committee on Papers laid on the Table considered the action taken replies received from Ministry of Energy at their sitting held on 9 July 1985. The Committee *Inter-alia* observed that despite the acceptance by the Ministry of the Committee's recommendation for timely presentation of reports and accounts to Parliament and instructions issued by the Ministry in that regard, the Annual Reports of the Bongaigaon Refinery and Petrochemicals Limited for periods upto 1983-84 continued to be placed before Parliament with delay. The Committee therefore, desired that the representatives of the Ministry of Petroleum and Natural Gas be invited to appear before the Committee for oral evidence in the matter.

7.3 The representatives of the Ministry of Petroleum and Natural Gas appeared before the Committee at their sitting held on 27 January, 1985.

7.4 Asked to explain the circumstances which led to delay in laying the Annual Reports and Audited Accounts before Parliament during the period from 1979 to 1983, the Joint Secretary, Ministry of Petroleum and Natural Gas stated that during that period the Company was passing through a period of agitation in Assam. Secondly their Offices were split in two different places; one in Delhi and the other in Assam. The Auditors were also hesitant to go to Assam due to the agitation. Even after getting the accounts finalised, there were problems in getting them printed.

7.5 In reply to a question as to how the work of compilation of accounts, drafting of report, auditing of accounts etc. got hampered because of the disturbed conditions in Assam, the Chairman and Managing

Director, Bongaigaon Refinery and Petro-chemicals Limited informed the Committee that during 1979-80 in a period of 4½ months, 56 days were lost on account of picketing, bandhs and various non-cooperation activities and again during the years 1980-81, 1981-82 and 1982-83, 69½ days, 6 days and 24½ days respectively were lost on account of agitational activities. During the agitation period, the accounts staff were available only for a part of the period for attending to minimum day-to-day work like payment, bills, etc. Closing of accounts involved detailed postings of sub-ledgers and other ledgers. The Auditors were also hesitant to go to the office at site. All this contributed to delay. These consequential delays continued and substantial progress could be achieved only in the year 1983-84 by adopting several positive steps like getting the auditors appointed much in advance, computerisation of ledger preparation and groupings etc.

7.6 The Committee note that the Annual Report and Audited Accounts of the Bongaigaon Refinery and Petrochemicals Limited for the later years 1979-80, 1980-81, 1981-82, 1982-83 and 1983-84 were laid on the Table of Lok Sabha on 23.3.1982, 15.3.1983, 28.2.1984, 8.5.1984 and 22.1.1985 with the delay of 15 months, 14½ months, 14 months, 4 months and 22 days respectively. The reasons for the perennial delay has been attributed to the disturbed conditions, at that time, in Assam where the refinery is located and the resultant loss of working days. The Committee however, note with satisfaction the progress shown by adoption of positive steps which has resulted in laying the reports and accounts of the years 1984-85, without any delay. The Committee desire the Ministry to sustain this improvement in laying the documents on the Table of the House in future.

CHAPTER VIII

IMPLEMENTATION OF RECOMMENDATIONS/OBSERVATIONS MADE IN PARAGRAPHS 2.10 TO 2.15 OF THE FIFTH REPORT (SEVENTH LOK SABHA) OF THE COMMITTEE ON PAPERS LAID ON THE TABLE REGARDING DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNT OF THE SHIPPING DEVELOPMENT FUND COMMITTEE

8.1. The Committee on Papers laid on the Table in their Fifth Report (Seventh Lok Sabha) presented to the House on 12 March, 1981 had examined the cases of delay in laying the Annual Report and Audited Accounts of the Shipping Development Fund Committee. The recommendations/observations made by the Committee in paragraphs 2.10 to 2.15 of the report regarding delay in laying the annual reports and audited accounts of the Shipping Development Fund Committee and the replies of Government thereto are given at *Appendix-VIII*.

8.2. The Committee on Papers laid on the Table considered the action taken replies received from the Ministry of Shipping and Transport at their sitting held on 9 July, 1985. The Committee *inter-alia* observed that despite the acceptance by the Ministry of the Committee's recommendation for timely presentation of reports and accounts to Parliament and the instructions issued by the Ministry in that regard, submission of the Annual Reports and Audited Accounts of the Shipping Development Fund Committee continued to be delayed. The Committee, therefore, desired that representatives of the Ministry of Transport be invited to appear before the Committee for oral evidence in the matter.

8.3. The representatives of the Ministry of Transport appeared before the Committee at their sitting held on 16 January, 1986.

8.4. On being enquired whether the amendment in the Merchant Shipping Act had been effected as recommended by the Committee on Papers laid on the Table providing therein the time limit of nine months for laying on the Table of the House the Annual Report and Audited Accounts of the Shipping Development Fund Committee, the Additional Secretary, Ministry of Transport replied in the negative saying that a Committee had been set up to consider the amendments necessary in the Merchant Shipping Act and that the purpose would be served by amending the Shipping Development Fund Committee Rules, 1960. He further stated that the delays have since been reduced, except in 1983-84 when there was slight increase in delay and efforts were being made to eliminate the delay totally.

For this purpose the Ministry had issued clear instructions to the Shipping Development Fund Committee to draw up a time schedule in consultation with C & A.G. covering the entire process of finalising the Annual Reports and accounts and laying them on the Table of the House, and a senior Officer has been made responsible to monitor it.

3.5. As regards the other steps taken to eliminate delay, the witness stated that Shipping Development Fund Committee has already been directed to avoid protracted correspondence with the audit authorities and settle the matter by personal contacts and in order to cut short the time taken in printing they have been advised to have the Annual Reports and Audited Accounts printed and kept ready instead of waiting for receipt of Audit Report from the Auditors. Audit Reports running into 15 pages or so received thereafter could be got printed subsequently.

3.6. The recommendation of the Committee on Papers laid on the Table to avoid delay in laying the annual reports and audited accounts of the Shipping Development Fund Committee and to amend the Merchant Shipping Act, 1958 for the purpose was made as far back as March, 1981 and noted by Government for compliance in June, 1981. The Committee are distressed to observe that even after a lapse of nearly five years, the state of affairs remains the same in as much as the reports and accounts of the Shipping Development Fund Committee continue to be laid on the Table of the House with delay and the Merchant Shipping Act, 1958 or the Rules thereunder still remain to be amended. This displays a very complacent attitude on the part of the Ministry and is sad commentary on the manner in which the Ministry had reacted to the recommendation of a Parliamentary Committee. The Committee desire that the Government should take immediate decision to either amend the Merchant Shipping Act or the relevant rules for the purpose and take action to effect the necessary amendment without further delay. In this connection, the Committee also recommend that with a view to eliminate such delays in future, the Ministry of Transport should make an Officer responsible in the Ministry as also in the Shipping Development Fund Committee to coordinate and ensure strict compliance of the time schedule with a view to obviate delay in laying the Annual Reports and Audited Accounts of the Committee, in future.

CHAPTER IX

IMPLEMENTATION OF RECOMMENDATIONS/OBSERVATIONS MADE IN PARAGRAPHS 3.7 TO 3.9 OF THE FIFTH REPORT (SEVENTH LOK SABHA) OF THE COMMITTEE ON PAPERS LAID ON THE TABLE REGARDING DELAY IN LAYING THE AUDITED ACCOUNTS OF THE NATIONAL BOOK TRUST, NEW DELHI.

9.1 The Committee on Papers laid on the Table in their Fifth Report (Seventh Lok Sabha) presented to the House on 12 March, 1981 had examined the cases of delay in laying the Audited Accounts of the National Book Trust, India, New Delhi for the years 1977-78 and 1978-79. The recommendations/observations made by the Committee in paragraphs 3.7 to 3.9 of the Report in regard to laying of the Annual Reports and Audited Accounts of the National Book Trust and replies of Government thereto are given at *Appendix—IX*.

9.2. The Committee on Papers laid on the Table considered the action taken replies received from the Ministry of Education and Culture and desired that the representatives of the Ministry might be invited to appear before the Committee for further clarification in the matter.

9.3. The representatives of the Ministry of Human Resource Development appeared before the Committee at their sitting held on 16 January 1986.

9.4. On being enquired whether the time bound programme as suggested by the Committee on Papers laid on the Table had been drawn up, and if so, what was the improvement thereon, the Special Secretary, Department of Education replied in the affirmative and stated that the rules had also been amended on 24 July, 1980 and as a result thereof there had been a slight improvement in the situation from the year 1979 as compared to the previous years. However, again in 1982-83, the improvement had gone down. He further stated that in order to expedite submission of Annual Reports and Audited Accounts, the Ministry had reminded the Trust on ten occasions during the period from April, 1983 to August 1984. According to the Ministry the main reasons contributing to the delay were (i) the National Book Trust also sold books through their stockists and also many miscellaneous parties were buying books directly from National Book Trust. They had many creditors. At the end of the year, all the accounts had to come from the stockists, creditors and others. This lead

to delay ; (ii) the accounts officer of the Trust was ill. The next person deputed to look after his work also fell ill and no other officer was deputed to look after the work thereafter ; and (iii) the auditing of accounts by Auditors also took time.

9.5. As regards the remedial measures proposed to be taken by the Ministry, the witness stated that the personal contact would be made by Ministry with the Chairman, NBT and all the delays which had been taking place would be brought to his notice. Secondly, the procedure now being followed would be examined to see whether any further improvement could be made. Thirdly the actual strength of NBT on the accounts side would be examined, so that if there was a need to strengthen it further, it would certainly be done.

9.6. In the course of general discussion, the Joint Director, National Book Trust explained in brief the working of the Trust. The witness indicated that the sale of books published by NBT is very low as compared to the private publishers for various reasons. The Committee suggested that in order to raise the sale of books NBT might consider the feasibility of making it compulsory for all the village libraries getting grants from State Governments to buy books from the National Book Trust. The Trust might also consider the feasibility of selling their books through mobile book shops.

9.7. The recommendations of the Committee on Papers Laid on the Table for timely presentation of the annual reports and audited accounts of the National Book Trust were made in the year 1981 which had been accepted by the Ministry of Education and Culture saying that the Rules of the National Book Trust had since been amended so as to be able to adhere to the time schedule laid by the Committee for the purpose. The Committee are, however, constrained to observe that inspite of the various steps taken by the Ministry, these documents have continued to be laid on the Table of the House with delay. The annual reports and accounts for the year 1979-80 were laid on 16.3.1981 ; for 1980-81 on 4.3.1982 ; for 1981-82 on 24.2.1983 for 1982-83 on 23.8.1984 and for 1983-84 on 16.5.1985 with a delay ranging from 2 to 8 months. Needless to say that the late submission of these documents to Parliament served no purpose to Members of Parliament especially in cases where demands for grants of the Ministry concerned had by then been voted upon.

9.8. The Committee are not convinced by the reasons advanced by the Ministry of delay which are mainly administrative in character viz., time involved in obtaining the accounts from the stockists, creditors, etc., illness of accounts staff, delay in auditing of accounts etc. and feel that such matters could be well taken care of by advanced planning, proper supervision and remedial actions. The Committee recommend that the

Ministry of Human Resource Development should take steps to eliminate the procedural constraints in collecting the accounts by issuing standing instructions to the stockists, creditors and others to furnish account quarterly and if possible at the end of every month instead of at the end of the year so as to ensure timely finalisation of accounts and presentation of Annual Reports and Audited Accounts of the Trust to the House within the prescribed period of nine months after the close of the accounting years.

CHAPTER X

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

10.1. The recommendations/observations made in respect of the Indian School of Mines, Dhanbad and the Central Tibetan School Administration, New Delhi contained in the First and Fourth Reports (Seventh Lok Sabha) of the Committee on Papers Laid on the Table, on which Government have taken action, have been shown in a statement at Appendices—X and XI.

10.2. The Committee note with satisfaction the action taken by the Government on their recommendations/observations made in respect of the aforesaid organisations, as indicated in Appendices X and XI.

NEW DELHI;
29 April, 1986

9 Vaisakha, 1908 (Saka)

M. V. CHANDRASHEKARA MURTHY,
Chairman,
Committee on Paper Laid on the Table.

APPENDIX I

(Vide paragraph 1.1 of Chapter I)

Statement showing action taken by Government on the recommendations/observations of the Committee on papers laid on the Table in their First Report (Seventh Lok Sabha)

No	Reference to para Nos. of the Report	Summary of recommendations/ observations	Gist of Government's reply
1	2	3	4

1. 1.10 (Ministry of Agriculture)
- The Committee are concerned to note that the Annual Reports of the Development Council for Sugar Industry for the years 1975-76 and 1976-77 were laid on the Table of Lok Sabha as late as on 17-7-1978 i.e. after 28 months and 16 months, respectively, of the close of the year to which they pertained. Even after allowing the period of 9 months prescribed by the Committee in paragraphs 1.16 and 3.5 of their First Report (Fifth Lok Sabha), the delay involved in laying the Reports is 19 months and 7 months, respectively. It is regrettable that despite the clear guidelines laid down by the Committee for laying the Annual Reports and audited accounts before Parliament, the Ministry of Agriculture took unusually long time in laying the Annual Reports of the Deve-

lopment Council for Sugar Industry for the above years on the Table. The Committee are of the opinion that serious efforts were not made either by the Council or the Ministry to adhere to the time schedule laid down by the Committee.

2. 1.11 (Ministry of Agriculture)
- The Committee trust that a time bound programme will be chalked out by the Ministry of Agriculture in consultation with the Development Council for Sugar Industry, to ensure strict observance in future of the norms prescribed by the Committee for laying the Annual Reports and audited accounts of the Council before Parliament.
- The Government have accepted the recommendation of the Committee and have stated that the recommendation has been noted for meticulous compliance with the norms prescribed by the Committee. [Vide Ministry of Agriculture (Department of Food) O.M. No. 2-5/80-Sugar-Desk I dated 8 October, 1980.]
3. 1.12 (Ministry of Industry)
- The Committee find that sub-section (4) of Section 7 of the Industries (Development and Regulation) Act, 1951 is vaguely worded as the expression 'a copy of each such report of a Development Council, or made by the auditors private administrative

on its accounts, shall be laid before Parliament by the Central Government, does not specify the time limit within which the report and accounts of the previous year should be laid before Parliament. The Committee further find that despite their earlier recommendation made in the following paragraph 1.14 of their Second Report (Sixth Lok Sabha), no steps have so far been taken to amend the relevant provisions of the Act or the rules made under the Act to provide for laying of the Annual Report and audited accounts of the Council within the stipulated period of 9 months after the close of the relevant accounting year.

“Government might consider the feasibility of amending, where necessary, the relevant Statutes/Rules/Regulations of such organisations, to make it obligatory on the part of the administrative Ministry concerned to lay the Annual Reports/Audit Reports of such organisations under their administrative control before Parliament within nine months of the close of accounting year so that Parliament is apprised of their activities.”

instructions to the various Ministries/ Departments. Government have, therefore, issued necessary instructions in the matter of to all concerned [Vide Ministry of Industry O.M. No. 6 (17)/80-L.P, dated 6 November, 1980].

4. 1.13 (Ministry of Industry)
- The Committee, therefore, recommend that the Ministry of Industry who are responsible for the administration of the Industries (Development and Regulation) Act, 1951, should take urgent steps to amend the existing rules, if any, made under the said Act suitably or to frame new rules providing for laying of the Annual Reports and audited accounts of the Development Councils before Parliament within the time limit prescribed by the Committee.
- The Government have considered that the objective can be achieved by issuing appropriate administrative instructions to the various Ministries/Departments. Government have, therefore, issued necessary instructions in the matter to all concerned. [Vide Ministry of Industry O.M. No. 6(17)/80-L. P. dated 6 November, 1980].
5. 1.14 (Ministry of Agriculture)
- The Committee find that action to reconstitute the Development Council for Sugar Industry was initiated in March, 1976 and the Ministry of Agriculture took unusually long time of 8 months in forwarding the proposal in November, 1976 to the Ministry of Industry after getting it vetted from the Ministry of Law. The Council, which was finally reconstituted in February, 1977, hold its first meeting in March, 1978. The Committee are of the view
- Committee's observations have been noted for strict compliance to obviate the possibility of any delay in future either in the reconstitution of the Development Council for Sugar Industry or laying its Annual Report before

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that much of the delay in reconstituting the Development Council and consequent delay in approval and laying of the Reports could have been obviated if the Ministry of Agriculture had moved promptly in the matter and pursued it vigorously. In such cases, where Statutory obligations have to be complied with, within a specified time limit, matter should not be allowed to take its own course but should be settled by mutual discussions at the meetings of the officers concerned of different Ministries for expeditious finalisation. The Committee hope that such avoidable delays will not occur in future.

Parliament. (Vide Ministry of Agriculture Department of Food O.M. No. 2-5/80-Sugar Desk I dated 8 October, 1980).

APPENDIX II

(Vide paragraph 2.1 of the Chapter II)
*Statement showing Action taken by Government on the recommendations/observations of the
 Committee on Papers laid on the Table made in their Second Report (Seventh Lok Sabha)*

Sl No.	Reference to Para Nos. of report	Summary of recommendations/ observations	Gist of Government reply/ action taken
1	2	3	4
1.	1.36 (Ministry of In- dustry & Com- pany Affairs)	<p>The Committee are concerned to note that the Annual Accounts and Audit Reports of the Khadi and Village Industries Commission for the year 1973-74, 1974-75, 1975-76, 1976-77, 1977-78 and 1978-79 were laid on the Table of Lok Sabha as late as 6.7.1977, 27.7.1977, 5.4.1978, 22.12.1978, 11.7.1979 and 16.6.1980, respectively i.e. 39 months, 28 months, 24 months, 21 months, 17½ months and 14½ months after close of the relevant accounting year. The position of the Annual Reports of the Commission for the year 1973-74 1974-75, 1975-76, 1976-77, 1977-78 and 1978-79 was no better as these were laid on the Table of Lok Sabha as late as 28.1.1976, 25.10.1976, 30.11.1977, 26.7.1978, 16.5.1979 and 28.7.1980, respectively, i.e. 22 months, 19 months, 20 months, 16 months, 14 months, and 16 months after close of the relevant accounting year.</p>	<p>The Ministry of Industry and Company Affairs (Deptt. of Industrial Development) have stated that the reasons for such delays during those years had fully been explained by the representative of the Ministry during the oral evidence. The position was again reviewed and Commission that they place at the disposal of the State Boards and institutions more than 50% of the funds by way of</p>

2. 1.37
(Ministry of
Industry & Com-
pany Affairs)

The Committee need hardly point out that such delays deprive Members of Parliament of the timely information about the functioning of the Organisations like the Khadi and Village Industries Commission, which receive large sum of money out of the funds voted by Parliament. The Annual and Audit Reports of an organisation are the only media through which the members of Parliament can have an idea of its activities, policy and programme and express their views thereon at the time of voting on demands for grants of the concerned Ministry, thus these reports lose much of their utility if they are not laid before Parliament at the appropriate time.

3. 1.38
(Ministry of
Industry & Com-
pany Affairs)

The Committee feel surprised over the statement made during evidence by the representative of the Ministry of Industry that due to the short duration of session held from 25.3.1977 to 7.4.1977 the Accounts & Audit Reports of the Commission for 1973-74 could not be laid on the Table of the House. In this connection, the Committee would like to point out that short sessions do not bar the Ministries from laying papers before Parlia-

imprest for enabling them to incur expenditure for the purpose and in accordance with the allotment of funds made to them for implementation of the agreed programme. The expenditure incurred from such interests is recouped/adjusted on the basis of the statement of expenditure submitted by the State Boards and institutions. Although the Commission has all along been persuading these Bodies to submit all the recoupment bills of expenditure incurred during the year before 31st May, following the year so as to theenable Commission to carry out the necessary adjustment

ment. Since there is always time gap between the date of issue of notification and the actual date of commencement of the session, each Ministry has sufficient time to initiate action, as soon as the date of commencement of session is notified, for laying on the Table of the House, papers which are due for laying and copies of which are available with them. The Committee hope that Ministry will be more vigilant in future and would not allow such lapse to recur.

in the relevant year's accounts. It has been the experience of the Commission that the expenditure statement and adjustment bills were received even after July. Since non-inclusion of the expenditure incurred by the State Boards and institutions from the interest amounts, in the accounts of the concerned year would result in non-depiction of the true and correct picture of the year, the commission was required to keep the account open for adjustment such a long period. This practice of giving interest is in vogue only in Khadi and Village Industries Commission and nowhere else. The Ministry had also stated that the

4. 1.39 (Ministry of Industry & Company Affairs
- From the information furnished by the Ministry of Industry, the Committee find that apart from the Audit being responsible for taking quite a long time in auditing the accounts of the Commission for the year 1973-74, 1974-75, 1975-76 and 1976-77 and furnishing Draft and Final Audit Reports thereon to the Commission, the Commission was also equally responsible for contributing towards delay in as much as they did not furnish their comments on the Draft Audit Reports expeditiously nor did they take effective and concrete steps to get them printed and translated within a reasonable time. The

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fact that the correspondence that continued for a long time in respect of the Draft Audit Reports goes to suggest that the delay at the auditing stage occurred mainly due to the accounts not being maintained properly and carefully by the Commission. The Committee are of the opinion that had the accounts been maintained properly and compiled accurately, there would have been no reason for the Audit to take a long time in auditing the accounts. Moreover the delay that occurred at translation and printing stages could be minimised, had the Ministry and the Commission been vigilant. In order to obviate the delay, the Commission would like to suggest that as far as practicable, the Hindi version of the Reports should be prepared concurrently with the English version thereof and after these are sent to the Press, watch may be kept over the progress made in regard to their printing.

Commission has been asked to stick to the following time schedule for the purpose of submission of Annual Accounts.

(i) Submission of KVIC's Annual Accounts to Audit/Government.

End of August

(ii) Audit of Accounts by Director of Audit.

15 January.

(succeeding)

(iii) Translation of accounts and audit reports in Hindi and their printing both in Hindi and English version.

End of February

5. 1.40
(Ministry of In-
dustry & Com-
pany Affairs)

As regards the suggestion made by the Ministry of Industry, on the basis of the difficulties expressed by the Khadi and Village Industries Commission, that the Commission might be granted permission to submit its accounts to the Audit by the 30th September each year (i.e. within 6 months of close of the accounting year) as a special case instead of 30th June, each year (i.e. within 3 months of close of the accounting year), the Committee do not find any reasonable ground to make an exception in their case. In this connection, the Committee would like to point out that the period of 3 months is sufficient for an organisation, however large it may be, to compile its accounts and hand them over to the Audit. Even Rule 22 of the Khadi and Village Industries Commission Rules, 1957, prescribes a period of only 3 months for the preparation of its accounts and their approval by the Commission. The Committee, therefore, feel that if the accounts are maintained properly by making necessary entries in time in the accounts books, registers and ledgers etc. prescribed for the purpose, there is no reason why the accounts cannot be finalised in time. This will also facilitate expeditious auditing of the accounts by the

However, efforts would be made to advance the date as near to 31st December of the year of accounts as possible. The Commission has started preparing the Hindi version of the Annual Accounts concurrently with the English version. They Ministry has been persuading the Commission to stick to the time schedule prescribed for laying down the Annual Accounts and Annual Reports and the position has improved in subsequent years. (Vide Ministry of Industry and Company Affairs Dept./ of Industrial Development O.M. No. E 11021/ 1/85-KVI (II) dated 18 February, 1985).

Audit. The Committee, therefore, suggest that the Commission should take positive steps to streamline the procedure in this regard. The Committee recommend that the Ministry should lay down a proper time schedule in consultation with the Commission for compilation of their final accounts and submit the same to audit within 3 months after the close of the accounting year. They should also ensure that the auditing of accounts and the printing of audit report is finalised during the next 6 months. If for any reason, the audited accounts and audit report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the accounts should not be laid within the stipulated period.

On perusal of the statements showing reasons for delay in laying before Parliament the Annual Reports of the Commission for the years 1973-74, 1974-75, 1975-76, 1976-77 and 1977-78, the Committee regret to note that the Commission

6. 1.41

(Ministry of Industry & Company Affairs)

has not, even in one case, complied with the mandatory provisions of Rule 32 of the Khadi and Village Industries Commission Rules, 1957 which requires its Annual Reports to be submitted to, Government before 31st December (i.e. within 9 months after the close of the accounting year). The Committee are constrained to observe that neither the Commission nor the Ministry made any earnest effort to see that the Reports are finalised within the stipulated period and laid on the Table of the House within a reasonable period of time after close of the accounting year. The Committee feel that a time schedule is all the more necessary for completing action at various stages of the Report so that it may be laid before Parliament within 9 months of the close of the accounting year.

7. 1.42 The Committee urge upon the Ministry of Industry to take urgent steps to amend the Khadi and Village Industries Commission Rules, 1957 so as to provide therein a period of nine months after the close of a particular accounting year for laying the Annual Report and Audited

(Ministry of Industry & Company Affairs)

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<p style="text-align: center;"> Accounts of the Commission before Parliament as already recommended by the Committee in paragraph 3.5 of their First Report of Fifth Lok Sabha. </p>			

APPENDIX III

(Vide paragraph 3.1 of Chapter. III)

Statement showing Action taken by Government on the recommendations/observations of the Committee on Papers laid on the Table made in their Second Report (Seventh Lok Sabha).

Sl. No. of the Report.	Summary of recommendations/ observations.	Gist of Govt. reply/action taken.
1	2	3
	3	4

1. 2.22 (Ministry of Labour)
- The Committee are unhappy to note that the Annual Reports together with the audited accounts of the National Labour Institute, New Delhi, for the years 1975-76 and 1976-77 were laid on the Table of Lok Sabha on the 20th March, 1978 and 3rd August, 1978, respectively, i.e. after twenty-four months and sixteen months of the close of the relevant accounting years. In accordance with the recommendations of the Committee on Papers laid on the Table made in para 3.5 of their First Report (Fifth Lok Sabha), these reports should have been laid within nine months of the close of the accounting year. The Committee, however, note that there has been improvement in regard to the laying of the Annual Reports and Audited Accounts for the years 1977-78 and 1978-79, which were laid on
- The observations of the Committee have been noted and have been brought to notice of National Labour Institute. (Vide Ministry of Labour Q.M. No. W-11011/781-RW dated 24th March, 1981).

the Table of the House on the 17th May 1979 and 26th March, 1980, respectively.

The Committee desire that in order to comply with the aforesaid recommendation of the committee on Papers laid on the Table, a proper time schedule should be laid down for compilation of Annual Report and accounts for their auditing. The Committee feel that normally a period of three months would be sufficient for compilation of accounts and their submission to audit; the next six months might be given for auditing of accounts, for printing of the report and sending it to Government for laying. 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 stipulated period.

2. 2.23 (Ministry of Labour)

The Institute has been instructed to draw a time schedule to ensure that these reports are laid on the Table of the two Houses of Parliament within the stipulated time. The Institute has since confirmed that they would strictly follow the schedule and send these reports to the Ministry for laying them on table, in time. Vide Ministry of Labour O.M. No. W-11011/7/81-RW dated 24 March, 1981.

1 (Ministry of Labour)

3. 2.24 (Ministry of Labour)

The Committee would like to impress upon the Ministry of Labour to consider the feasibility of amending the Rules of the National

Committee on Accounts (to be laid on the Table of the House of Commons) by 25th May 1981.

The Institute has been instructed to take necessary action in this re-

Labour Institute, New Delhi, for making a provision therein for laying before Parliament the Annual Reports and Audited Accounts of the Institute within nine months after close of the accounting year. The Committee expect the Ministry to take urgent steps in that direction.

The Committee have also advised that the Institute should submit a report to the Ministry regarding the progress of the work done during the year 1975-76 and 1976-77. The Committee also expect the Ministry to take urgent steps in that direction.

4. 2.25
(Ministry of Labour)

The Committee are distressed to find that the Annual Reports of the National Labour Institute, New Delhi for 1975-76 and 1976-77 were laid on the Table of Lok Sabha without being considered by the General Council as envisaged under Rule VIII (ii) of the Rules of the National Labour Institute. This is a serious lapse on the part of the Ministry and cannot be justified on the ground that the General Council of Institute did not meet after February, 1976 or that the General Council of Institute was not reconstitu-

tion of the Institute for the approval of the General Council and then of the Government. (Vide Ministry of Labour O.M. No. W-11011/781-RW dated 24 March, 1981).

The Institute has been instructed to ensure that aprovisions of Rule VII (iii) are complied with, and they have since confirmed the same. The observations of the Committee have been noted for future guidance and compliance. (Vide Ministry of Lab-

12/10/77
2/3/78

ted. This obviously suggests that no care was taken by the Ministry of Labour to comply with the express provisions of the Rules of the National Labour Institute. Under Rule VII (iii) of the Rules of National Labour Institute, the General Council of the Institute is required to meet at least once a year but it did not meet during the period of two years i.e. 1976-77 and 1977-78. The Committee feel that the Ministry of Labour which is administratively responsible for the proper functioning of the National Labour Institute, should have taken urgent steps to reconstitute the General Council of the Institute. The Committee hope that the Ministry of Labour will strictly ensure that in future the Reports of the Institute are laid before Parliament only after meeting the statutory requirements.

5. 2.96
(Ministry of Labour),

The Committee note with regret that while laying on the Table of the House the Annual Reports and Audited Accounts of the Institute for 1975-76 and 1977-78 and 1978-79 the Ministry of Labour laid neither the statement explaining reasons for delay in laying those

our O.M. No. W-11011/
7/81-RW dated 24
March, 1981).

The observations of the Committee have been noted and brought to the Institute for compliance. The Institute has promptly to the

reports nor the 'Review' on the working of the Institute. As for the reasons for not laying the statement of reasons for delay in laying the Annual Report and audited accounts for 1975-76 before Parliament the Ministry stated that it was through inadvertence. But the Ministry again did not care to lay the requisite statements, along with Annual Reports and Audited Accounts for 1977-78 and 1978-79. The Committee cannot but express their displeasure over this lapse. Even in the case of 'Review', the plea taken by the Ministry of Labour, that without the observations of the General Council (because the General Council had not been reconstituted on the Audited Accounts for 1975-76 and 1976-77 the Review could not be prepared and laid before Parliament, is hardly acceptable in as much as the Ministry committed the same mistake while laying the Annual Reports for 1977-78 and 1978-79 despite the fact that the General Council had been reconstituted. The Committee do expect that in future the review would invariably be placed before Parliament together with the Annual Report and Audited Accounts of the Institute.

material promptly to the Ministry for laying them on the Table of the House. (*Vide* Ministry of Labour O.M. No. W-11011/7/81-RW dated 24 March, 1981).

1			
6. 2.27	(Ministry of Labour)		The observations of the Committee have been noted and brought to the notice of the Institute for compliance. The Institute has promised to send the material promptly to the Ministry for laying them on the Table of the House. (vide Ministry of Labour O.M. No. W-11011/7/81-RW dated 24 March, 1981).

The Committee find that the observations of the General Council of the National Labour Institute were not laid on the Table of the House along with any of the Annual Reports and Audited Account for 1975-76, 1976-77, 1977-78 and 1978-79 of the Institute in spite of the mandatory provisions of the Rule XVI (iii) of the rules of National Labour Institute. The Committee trust that the Ministry of Labour would not henceforth allow the Rules governing the functioning of the Institute to be disregarded or violated and would in future lay on the Table of the House the reports with observations of the General Council. Even where there are no observations of the General Council on the audited accounts of the Institute, a mention to that effect should be made in the Review for the information of the Members of Parliament.

21 March 1981
 W-11011/7/81-RW
 Ministry of Labour
 on the Table of the House for laying them on the Table of the Ministry for laying them on the Table of the

APPENDIX IV

(Vide) Paragraph 4.1 of Chapter IV)

Statement showing action taken by Government on the recommendations/observations of the Committee on Papers laid on the Table in their Third Report (7th Lok Sabha)

S. No. Reference to para Nos. of the report	Summary of recommendations/ observations	Gist of Government's reply regarding action taken
1	2	3
1	1.27 (Ministry of Labour)	4
	The Committee are distressed to note that the Annual Accounts for the year 1973-74, 1974-75, 1975-76 and 1976-77 and audit reports thereon in respect of the Employees' Provident Fund Organisation were laid on the Table of Lok Sabha as late as on the 20th July, 1978, 22nd March, 1979, 1st February, and 26th June, 1980, respectively, i.e. 52 months, 48 months,	The observations of the Committee are noted. It is mentioned that the arrear accounts for 1977-78 and 1978-79 were laid on the following dates. 1977-78 Lok Sabha on

46 months and 39 months after the close of the relevant accounting year. The annual accounts for the year 1977-78 and 1978-79 which, in terms of the recommendation 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 on the Table of the House by 31st December, 1978 and 31st December, 1979, respectively, have not so far been laid. The Committee are unhappy to find that even the schedule drawn up by the Employees' Provident Fund Organisation in consultation with the Comptroller and Auditor General of India for clearing the arrears of its accounts had not been adhered to by it as is evident from the fact that the Audited Accounts for 1976-77 which, as per schedule should have been laid on the Table of the House by the 29th February, 1980, were laid on the Table on 26th June, 1980. The Committee trust that concerted efforts will be made by the Employees' Provident Fund Organisation for laying on the Table of the House the arrear accounts (i.e. for 1977-78 and 1978-79) duly audited without further delay.

10-12.80 Rajiva Sabha
on 11.12.80
1979-80 Lok Sabha on
15.4.81 Rajiva Sabha on
23.4.81 (vide Ministry of
Labour O.M. No. G.
27035 (3)/81-PFI, dated
25 May, 1981)

2 2

2 1-28

(Ministry of Labour)

The reasons adduced by the Ministry of Labour that due to change in the system of compilation of accounts from actual basis to accrual basis in 1967-68 and again reverting back to the system of preparation of accounts on actual basis led to delay in the finalisation of accounts of all the subsequent years, can hardly be accepted. The Committee feel that the Regional Offices have not made any serious efforts to see that their accounts are compiled within a reasonable period of time. In this connection, the Committee find from the statements that the Regional Offices of the Organisation took 6 to 31 months in compiling their accounts for 1973-74 and 6 to 28 months in compiling their accounts for 1974-75. Had the Central Office of the Organisation been more vigilant and kept a watch over the progress of compilation of accounts of the Regional Offices, the exorbitant delay in the compilation work could have been abiated. The Committee expect that the Employees' Provident Fund Organisation and the Ministry of Labour would, in future, ensure that the accounts of all the Re-

Instructions have been issued to the Regional Offices to submit the accounts for each month by the end of the following month, and the Annual accounts for year by June each year. While the Regional Offices may be able to compile the accounts by end of June each year it may take longer time for them to have the accounts audited and certified. (Vide Ministry of Labour O.M. No. G. 27035(3)/81-PFI dated 25 May, 1981).

gional Offices of Employees' Provident Fund Organisation are compiled within 3 months as per recommendation of the Committee on Papers laid on the Table made in para 3.5 of First Report (Fifth Lok Sabha).

The Government have noted the recommendation of the Committee and have stated that the programme of the training of staff has been introduced. The backlog of arrears is expected to be cleared soon.

(Vide Ministry of Labour O.M. No. G. 27035 (3)/81, dated 25 May, 1981).

The Government have noted the observations of the Committee, and

The Committee are surprised to find that one of the reasons that led to delay in compilation of regional accounts was dearth of trained and experienced staff in the Regional Offices to handle the accounts work which was of a technical nature. The Committee are constrained to observe that neither the Ministry of Labour nor the Employees' Provident Fund Organisation made any attempt to improve the situation. Had the Ministry and the Organisation made serious efforts to man the accounts Departments of the Regional Offices with suitable staff, the delay would have been eliminated to a great extent. The Committee trust that urgent steps would be taken in this direction so as to clear the backlog and to avoid delay in future.

According to the time scheduled drawn up by the Employees' Provident Fund Organisation for compilation and submission of their accounts to

3 1.29
(Ministry
of Labour)

4 1.30
(Ministry of
Labour)

Parliament, the audited accounts of the Organisation would be laid on the Table of the House 16 months after the close of the accounting year whereas according to the recommendation contained in paragraph 3.5 of First Report (Fifth Lok Sabha) of the Committee on Papers Laid on the Table the audited accounts should be laid on the Table of the House within 9 months of close of the accounting year. The Committee need hardly point out that the idea behind laying Reports/Accounts of an Organisation on the Table is to apprise the Members of Parliament before the Demands for Grants are voted, of the functioning and performance of the Organisation to whom large sums are allocated out of Consolidated Fund of India, so that at the time of discussion on demands for Grants, the Member may make use of those Reports/Accounts and express their views thereon. Thus the purpose of laying of reports and accounts before Parliament would be defeated if these are not available to Members at the appropriate time. The Committee would, therefore, like the Ministry of Labour/Employees' Provident Fund Organisation to take suitable steps to ensure compliance with their aforementioned recommendation and revise their schedule accordingly.

5

1.31

(Ministry of
Labour)

have stated that the compilation of accounts in the Regional Offices is to a certain extent dependent on external agencies namely State Bank of India and audit authorities. Every endeavour would however be made to have the accounts of year laid before Parliament before the demands for grants of the Ministry come up for discussion say by end of March following. *Ivide* Ministry of Labour O.M. No. G. 27035 (3)/81-PFI, dated 25, May, 1981.

APPENDIX V

(Vide paragraph 52 of Chapter V)

Statement showing action taken by Government on the recommendations/observations of the Committee on Papers laid on the Table made in their third report (Seventh Lok Sabha)

S. No.	Reference to para Nos. of the Report	Summary of recommendations/observations	Gist of Govt. reply/ action taken
1	2	3	4
1.	2-10 (Ministry of Education and Culture)	<p>The Committee note that the Annual Reports of the Sahitya Akademi are prepared on calendar year basis whereas its statements of accounts are prepared on financial year basis. The Committee further note that the Annual Report of the Sahitya Akademi for the calendar year 1977 was laid on the Table of Lok Sabha along with its statement of accounts for the financial year 1976-77 on 19 February, 1979 and the Annual Report for the calendar year 1978 along with statement of account for the financial year 1977-78 on 28 January, 1980. Since the period covered by the Annual Report of the Akademi and its annual accounting period are different, the</p>	<p>The recommendation regarding laying before Parliament Annual Reports and Annual Accounts of the Sahitya Akademi will be placed before the Executive Board by the Sahitya Akademi for consideration and suitable decision. [Vide Ministry of Education and Culture O. M. No. F. 19-22/78 CAI (4)/CH (4)]</p>

dated 26 May, 1981).

Committee feel that it is very difficult to spell out the real achievements of the Akademi during a financial year for which grants are sanctioned. Moreover, this is not in consonance with the spirit of the Committee's recommendation contained in para 3.5 of their First Report (Fifth Lok Sabha) which contemplates laying of both Annual Report and statement of account of autonomous bodies together on the Table of the House so that the House may have a complete picture of the achievements and activities of the organisation as well as its financial health during a particular year. The Committee are of the view that the requirement of the aforementioned recommendation can only be met if the period of Annual Report synchronises with that of Annual Statement of Accounts.

2. 2.11
(Ministry of
Education and
Culture)

The Committee are not convinced of the plea taken by the representatives of the Department of Culture and Sahitya Akademi that preparation of Annual Report on financial year basis instead of calendar year basis would necessitate the holding of another meeting of the General Council of the Akademi. The Committee feel that both the Annual Report as well as Annual Accounts can be approved at the same meeting

The recommendation regarding laying before Parliament, Annual Reports and Annual Accounts of the Sahitya Akademi will be placed before the Executive Board by the Sahitya Akademi for considera-

which may be held during the last quarter of the year or at any other suitable time leaving sufficient time to complete all other formalities like printing, translation etc., thereof so that these may be laid on the Table of the House within the stipulated time.

tion and suitable decision. [*Vide* Ministry of Education and Culture O. M. No. F. 19-22/78/CH(4)/CH(4), dated 26 May. 1981].

3. 2.12
(Ministry of
Education and
Culture)

The Committee, therefore, recommend that the Annual Report of the Sahitya Akademi should also be compiled on the basis of financial year as is being done in the case of its statement of accounts so that both of them may be laid on the Table of the House together and the House has complete picture of the activities and accounts of the Akademi at the same point of time.

4. 2.13
(Ministry of
Education and
Culture)

The Committee also recommend that the Constitution of the Sahitya Akademi should be amended so as to provide for laying the Annual Report and Statement of account of the Akademi on the Table of the House within 9 months of the close of the relevant accounting year.

APPENDIX VI

(Vide paragraph 6.1 of Chapter VI)

Statement showing action taken by Government on the recommendations/observations of the Committee on Papers Laid on the Table in their Fourth Report (Seventh Lok Sabha).

S. No. Reference to para Nos. of the Report.	Summary of recommendations/observations	Gist of Government's reply Action taken
1	3	4
1. 1.20 (Ministry of Agriculture)	The Committee note that the certified accounts and Audit Reports of the Animal Welfare Board for the years 1974-75, 1975-76, 1977-78 were laid on the Table of Lok Sabha on 17 April, 1978, 12 December, 1977, 2 May, 1978 and 26 March, 1979 after a delay of 26 months, 12 months, 4 months and 3 months respectively, in terms of the recommendation of the Committee made in paragraphs 1.16 and 3.5 of their First Report (Fifth Lok Sabha) which was presented to Lok	The Government have stated that the delay had occurred because of the amendments effected in 1981 in the Animal Welfare Board (Administration) Rules. 1962 as suggested by the Committee on Papers laid on the Table in,

Sabha on 8 March, 1976. It is regrettable that although the certified accounts for the year 1979-80 have also become due for laying, yet even the accounts for the year 1978-79, which ought to have been laid on the Table by 31 December, 1979, have not so far been laid.

September, 1978, The Government further stated that steps have been taken for placing the Annual Reports of the Animal Welfare Board together with the delay statement and the 'Review' for the years 1978-79 and 1979-80 on the Table of the House. [Vide Ministry of Agriculture, Department of Agriculture and Cooperation O. M. No. 2-35/79-LD. I of 26 June, 1981].

2. 1.21
(Ministry of
Agriculture)

Similarly, the certified account and Audit Reports of the Committee for the purpose of Controlling and Supervising Experiments on Animals for the year 1974-75 were laid on the Table on 19 December, 1977, after a delay of 21 months and of 1975-76 and 1976-77 on 21 December.

The Government have noted the observations of the Committee and have no comments to offer. [Vide Ministry of Agriculture) Deptt. of

1 2

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1978, involving a delay of 24 months and 12 months, respectively. The Committee, however, note that the accounts for 1977-78 (upto 31 August, 1977) were laid on the Table in time and the Committee for the purpose of Controlling and Supervising Experiments on Animals was wound up in May, 1977.

3. 1.22
(Ministry of
Agriculture)

The Committee are of the view that such delays are inexcusable and are not justifiable by any standard. The Committee trust that such delays would not recur.

The Government have noted the observation of the Committee. [Vide Ministry of Agriculture (Deptt. of Agriculture and Cooperation O. M. No. 2-35/79-LD dated 26 June, 1981).]

4. 1.23
(Ministry of
Agriculture)

The Committee are suprised to find that it took the Animal Welfare Board and the Audit full one year (September, 75 to September 76) in settling the audit objection on the accounts for the year 1974-75 on a petty matter of rounding of 71 paise to one rupee. Further the Ministry took 11 months more in tracing out the papers concerning both the organisations which got mixed up and were lost due to the internal shifting of the concerned section in the Ministry.

The Government have noted the observations of the Committee for compliance [Vide Ministry of Agriculture (Deptt. of Agriculture and Cooperation O.M. No. 2-35/79-LD dated 26 June, 1981)].

Agriculture and Co-operation O. M. No. 2-35/79-LD dated 26 June, 1981].

The Committee are not at all convinced with the explanations advanced by the Ministry as it is obvious from the chain of events narrated by the Ministry in the delay statement and during evidence that the Ministry attached little importance to this matter. The Committee are also not convinced with the plea taken by the Ministry that the delay took place at the Audit Stage because this delay could have been avoided if the Ministry had been vigilant and the concerned officer in the Animal Welfare Board had taken initiative in discussing and settling the matter with the Audit Office with due expedition. The Committee hope that such avoidable delays will not occur in future.

The Government have noted the recommendation of the Committee for compliance. (Vide Ministry of Agriculture and Cooperation O.M. No. 2-35/79-LD dated 26 June, 1981).

The Committee, therefore, recommend that the Ministry of Agriculture should lay down a time bound programme, in consultation with the Animal Welfare Board and the Audit Authorities, to complete all formalities within the time limit prescribed by the Committee so that the certified accounts of the Board are laid before Parliament in time.

5. 1.24
(Ministry of
Agriculture)

6. 1.25
(Ministry of
Agriculture)

The Committee hope that the certified accounts of the Board for the year 1978-79 would be laid on the Table without any further delay, along with a statement giving reasons for delay and of 1979-80 within the time prescribed by the Committee.

The Government have noted the recommendation of the Committee for compliance. (Vide Ministry of Agriculture and Cooperation O. M. No. 2-35/79-LD, dated 26 June, 1981).

7. 1.26
Ministry of
Agriculture)

The Committee note that the Annual Report of the Animal Welfare Board is not being laid on the Table of the House along with the certified accounts as Rule 24(4) of the Animal Welfare Board (Administration) Rules, 1962 does not provide for laying of Annual Report before Parliament. The Committee further note that the representative of the Ministry of Agriculture had during evidence agreed that steps would be taken to amend the relevant rules so as to provide for the laying of the certified accounts and the Annual Report of the Animal Welfare Board before Parliament with a view to bring them in line with the recommendations of the Committee made in paragraphs 1.16 and 3.5 of First Report (Fifth Lok Sabha) and 1.14 of Second Report (Sixth Lok Sabha). The Committee hope that the Ministry of Agriculture might have already

The Government have since effected amendment in the Animal Welfare Board (Administration) Rules, 1962. [Vide Ministry of Agriculture (Department of Agriculture and Cooperation O. M. No. 2-35/79-LD, dated 26 June, 1981)].

made or would not make without further delay, the requisite amendments in the Animal Welfare Board (Administration) Rules, 1962, providing therein for laying of the Annual Report and Audit Report of the Animal Welfare Board together before Parliament within 9 months of the close of the accounting year.

8. 1.27

(Ministry of
Agriculture)

The Committee also note that the Ministry's 'Review' is not being laid on the Table along with the certified accounts of the Animal Welfare Board, despite the Committee's recommendation made in paragraph 3.6 of their Second Report (Sixth Lok Sabha) in this regard. The Committee would, therefore, like to reiterate the said recommendation which is as under :

"3.6. The Committee are of the view that laying of 'Review' alongwith the Annual Report of the organisation need not be confined only to Companies incorporated under the Companies Act, 1956. Even in the case of autonomous bodies, Government

The Government have noted the recommendation of the Committee for compliance. (Vide Ministry of Agriculture and Cooperation O.M. No. 2-35/79-LD, dated 26 June, 1981)

should examine the reports submitted by such bodies and prepare a 'Review' giving salient points of achievements, total expenditure incurred by the Government on the body, how far the autonomous body has achieved the objects for which it was set up and what are the salient features of its future programme. Where the Report or the Audit Report mentioned any serious irregularity or any other matter of importance which needed corrective action or further enquiry, it was expected that Government made a mention in the Review of the action being taken in that direction. However, where information on all the afore said matters is already available in the report and Government have nothing to add thereto, Government should, in accordance with the recommendation made by the Committee in para 4.18 of their Second Report (Fifth Lok Sabha), lay on the Table along with report a statement saying that they are in agreement with the report and hence no 'Review' is being laid."

1	2	3	4
9. 1.28	(Ministry of Agriculture)	The Committee have no doubt that the Ministry of Agriculture would, in future, lay its 'Review' along with the Annual Report and certified accounts before both Houses of Parliament without fail.	The Government have noted the recommendation of the Committee for compliance. [Vide Ministry of Agriculture (Deptt. of Agriculture and Cooperation) O.M. No. 235/79-LD dated 26 June, 1981].

APPENDIX VII

(Vide Paragraph 7.1 of Chapter VII)

Statement showing action taken by Government on the Recommendations/Observations of the Committee on Papers laid on the Table in their Fifth Report (Seventh Lok Sabha)

Sl. No.	Reference to para No. of the Report	Summary of recommendations/ observations	Gist of Government Reply
1	2	3	4
1. 1.16	[Ministry of Energy (Department of Petroleum)]	The Committee are distressed to note that the Annual Reports of the Bongaigaon Refinery and petrochemicals Limited for the years 1974-75, 1975-76 and 1976-77, which were received in the Ministry of Petroleum and Chemical in January 1976, May, 1977 and February, 1978, respectively were laid on the Table of Lok Sabha together on 24 April, 1979 and for 1977-78, on 15 May, 1979, after a delay of 28 months, 16 months & 4½ months, respectively, in terms of the recommendations of the Committee made in para-	

graph 4.16 of their Second Report (Fifth Lok Sabha). It is regrettable that the Annual Report of the Company for the year 1978-79 which ought to have been laid on the Table by 31 December, 1979 has also been laid on 16 December, 1980 i.e., after a delay of 1 year and the Report for 1979-80 has not been laid so far.

2. 1.17
(Ministry of
Energy)

The Committee note that after September every year the Ministry of Petroleum and Chemicals alert the various Public Undertakings under them to submit their Annual Reports to the Ministry to enable them to lay these Reports before Parliament within the prescribed period. But in actual practice, the Committee feel, the Ministry's approach is perfunctory. The Committee are of the view that if the Ministry had been vigilant and particular, the Reports pertaining to the above mentioned years would not have fallen in to arrears and the Report for the year 1979-80 would have been laid on the Table by now. From the facts placed before the Committee, the Committee have come to the inescapable conclusion that neither the Company nor

The Government have accepted the recommendations of the Committee and have stated that M/S Bongaigaon Refinery and Petrochemicals Ltd. have already been advised to ensure completion of accounts their auditing and holding of the annual general meetings in time in conformity with the Companies Act and recommendations of the Committee. The Chairman

the Ministry has been attaching to the Committee's recommendations the importance they deserve. The Committee, therefore, recommend that with a view to checking such recurring delays, the whole procedure of finalisation of the Report should be planned in such a way that there is no bottleneck at any stage, right from compilation and finalisation of the accounts and the Report to its laying before Parliament and to achieve that goal, the Ministry of Petroleum and Chemicals should lay down proper time schedules for finalisation of the Report at different levels and watch their implementation.

3. 1.18 (Ministry of Energy)
 The Committee note that one of the reason for delay has been that the Bongaigaon Refinery and Petro-Chemicals Limited continuously sought from the Department of Company Affairs extension of time for holding the Annual General Meetings beyond the time limit stipulated in the Companies Act for the years 1975-76 1976-77, 1977-78 and 1978-79 as the accounts for these years were not ready in time.

and Managing Director of Bongaigaon Refinery and Petrochemicals Ltd. (BKPL) have been directed to take effective steps to adhere to the time schedule laid down for the purpose and report the progress from time to time.

The Government have also stated that in view of the disturbed conditions in general in Assam where the registered office of the Company is located, the Company had to face some legitimate difficulties in adhering to the time schedule and finalising the Annual Reports

Audited Accounts and review thereon for the years 1979-80 onwards. Those have since been laid on the Table of the House. Instructions have been issued to all the officers and the Undertakings to strictly adhere to the time schedule for laying the Reports before the Parliament within nine months of the close of the accounting year.

(Vide Ministry of Energy, Department of Petroleum O.M. No. J-14014 /8/79-Gen/Parl. New Delhi dated 26 December, 1984.)

4. 1.19 (Ministry of Energy) The Committee, therefore, recommend that the Ministry of Petroleum and Chemicals should impress upon the Public Undertakings under

them the imprative need of strictly following the normal requirements of the Companies Act in holding their Annual General Meetings and that under very exceptional circumstances only the Companies should take recourse to seeking extensions in future. To achieve that end, the Ministry should keep a constant watch over the Companies to ensure completion of their accounts, their auditing and holding of the Annual General Meetings in time in conformity with the provisions of the Act and the recommendations of the Committee. The Committee feel that if the time schedules are scrupulously adhered to, there is no reason why the Reports cannot be laid before Parliament in time.

5. 1.20 The Committee hope that in future the Annual Reports of the Bongaigaon Refinery and Petro-Chemicals Limited would be laid before both Houses of Parliament in time and the guidelines laid down by the Committee in this regard would be complied with scrupulously.

APPENDIX VIII

(vide paragraph 8.1 of Chapter VIII)

Statement Showing Action Taken by Government on the Recommendations/Observations of the Committee on Papers Laid on the Table Made in Their Fifth Report (Seventh Lok Sabha)

Sl. No.	Reference to para Nos. of the Report	Summary of recommendations/ observations	Gist of Govt. reply/ action taken
1	2	3	4
1. 2.10	(Ministry of Shipping and Transport)	The Committee note that the Annual Reports and Audited Accounts of Shipping Development Fund Committee for 1977-78 and 1978-79 were laid on the Table of Lok Sabha on 13 March and 26 June, 1980, respectively, i.e. after 23½ months and 15 months of the close of the relevant accounting year. The Committee find that Shipping and Development Fund Committee took 6½ months and 4 months in handing over the accounts for 1977-78 and 1978-79 respec-	The Government have expressed their regret over the delay in laying before the House the Annual Reports and Audited Accounts of the Shipping Development Fund Committee. The observations of the Committee contained in

tively to Audit for auditing whereafter it took 17 months and 11 months in completing all other formalities like auditing translation, printing etc., and laying those reports and accounts on the Table of the House. The Committee feel that the guidelines laid down by them in this regard in paragraph 2.5 of their First Report (Fifth Lok Sabha) have not been observed by the Shipping Development Fund Committee and the Ministry of Shipping and Transport.

paras 2.10 to 2.15 have been noted for compliance in future. The recommendations of the Committee relating to amendment of Section 16(6) of the Merchant Shipping Act, 1958 to provided for a period of nine months for laying the documents on the Table of the House is under examination in the Ministry of Shipping and Transport in consultation with Shipping Development Fund Committee.

(Vide Ministry of Shipping and Transport O. M. No. WS/MSD (23)/81-MD. dated 10 June, 1981)

2. 2.11 The Committee, therefore, reiterate their recommendation contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) and hope that

Transport)

requisite steps would be taken to ensure implementation thereof in letter and spirit.

3. 2.12

(Ministry of Shipping and Transport)

The Committee regret to note that the Ministry of Shipping and Transport took a year in communicating their recommendation contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) to Shipping Development Fund Committee which shows that the Ministry did not take their recommendations seriously. The Committee feel that had the Ministry taken prompt action in communicating the above recommendation to Shipping Development Fund Committee after they received a copy of the First Report (Fifth Lok Sabha) and watched the implementation thereof the delay in laying the Reports and accounts of Shipping Development Fund Committee would definitely have been minimised to a great extent. The Committee hope that such a lapse will not recur.

APPENDIX IX

(vide paragraph 9.1 of Chapter IX)

Statement Showing Action Taken by Government on the Recommendations/Observations of the Committee on Papers Laid on the Table in Their Fifth Report (Seventh Lok Sabha)

Sl. Reference to No. para Nos. of the Report	Summary of recommendations/ observations	Gist of Government reply/Action taken
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|---|---|--|
| <p>1. 3.7 (Ministry of Education and Culture)</p> | <p>The Committee note that the audited accounts of the National Book Trust, India, New Delhi for the years 1977-78 and 1978-79 were laid on the Table of Lok Sabha on 2nd February and 15th July, 1980 respectively, i.e. after 22 months and 15½ months of the close of the relevant accounting year. The Committee find that the Trust took 7 months and 5 months in compiling its accounts for 1977-78 and 1978-79, respectively and thereafter Audit took 11 months and 9</p> | <p>The National Book Trust of India has since amended Rules 19 (a) and Rule 19(b) of the Memorandum of Association and Rules so as to be able to adhere to the time schedule laid by the Committee on papers laid on the Table</p> |
|---|---|--|

[Vide Ministry of Education and Culture O.M. No. F. 8-8/79-BP II dated 14 April, 1981]

months in auditing those accounts respectively and furnishing the audit reports thereon. The Committee regret to say that in spite of the fact that the recommendations contained in paragraphs 1.16 and 3.5 of their First Report (Fifth Lok Sabha) were communicated to the Trust in time, the guidelines laid down therein were not followed by Trust. The Committee feel that much of the delay could have been avoided, had the Ministry of Education and Culture been vigilant and kept a watch over the finalisation of accounts of the Trust and auditing thereof.

The Committee, therefore, reiterate their earlier recommendations contained in paras 1.16 and 3.5 of their First Report (Fifth Lok Sabha) and hope that the Ministry of Education and Culture would take suitable measures and prepare a time bound programme to ensure timely laying of the Reports and audited accounts of the National Book Trust, India, New Delhi, of the Table of the House.

The Committee find from the information furnished by the Ministry of Education and Culture that there is an anomaly in the Rules of the National Book Trust which provide for consideration of the accounts of the Trust by the

2. 3.8 (Ministry of Education and Culture)

3. 3.9 (Ministry of Education and Culture)

Executive Committee and the Trust in two separate meetings, which causes delay in adhering to the time schedule for submission of accounts to Parliament. The Committee emphasise that immediate steps should be taken, as proposed by the Ministry, to amend the Rules suitably so as to be able to lay its Annual Reports and Audited Accounts of the Table of both Houses of Parliament within 9 months of

close of the accounting year.

The Committee are unhappy to find that 'Review' by the Ministry of Shipping and Transport on the working of Shipping Development Fund Committee was laid neither with the Annual Report for 1977-78 nor with Annual Report for 1978-79. The argument advanced by the Ministry of Shipping and Transport that since all activities of the Shipping Development Fund Committee were narrated in the Annual Report, 'Review' on its working stood included in the Report, cannot be accepted in view of the clear guidelines laid down in paragraph 3.6 of Second Report (Sixth Lok Sabha) that where all the necessary information is available in the report and Government have nothing to add thereto, Government should lay on the Table alongwith the report a

Shipping and Transport
O.M. No. SW/MSD (23)/
81-M.D. dated 10 June,
1981

4. 2.13
(Ministry of
Shipping and
Transport)

statement saying that they are in agreement with the Report and hence no 'Review' is being laid.

5. 2.14 (Ministry of Shipping and Transport) The Committee, therefore, reiterate their recommendation made in paragraph 3.5 of their Second Report (Sixth Lok Sabha) and hope that the Ministry of Shipping and Transport would ensure strict observance thereof in future.

6. 2.15 The Committee note that the Merchant Shipping Act, 1958 does not provide for any time limit for laying on the Table Annual Report and accounts of the Shipping Development Fund Committee. The Committee feel that in order to ensure timely laying of Reports and accounts of Shipping Development Fund Committee, it is all the more necessary to amend the Act to provide therein a period of 9 months after close of the accounting year for laying them before Parliament. The Committee hope that the Ministry of Shipping and Transport would take Urgent steps in that direction.

Annual Reports and Audited Accounts on the Table of both Houses of Parliament within 9 months of close of the accounting year.

APPENDIX X

(Vide paragraph 16.1 of Chapter X)

Statement showing action taken by Government on the Recommendations/Observations of the Committee on Papers Laid on the Table made in their First Report (Seventh Lok Sabha)

Sl. No.	Para No.	Summary of recommendations/ observations	Gist of Government reply/ action taken
1	2	3	4

1. 2.32 (Ministry of Education and Social Welfare) The Committee are unhappy to note that the laying on the Table of Lok Sabha of the Audit Reports of Indian School of Mines, Dhanbad for the years 1972-73, 1973-74 and 1974-75 was inordinately delayed as these were laid on the table of the House, on the 25th July, 1977 i.e. 52 months, 40 months and 28 months after the close of relevant accounting year. The position regarding Audit Report of the School for the year 1975-76 was no better as it was laid on the Table of the House as late as 8th May, 1978 i.e. after 25 months of the close of the accounting year.

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2. 2.33 (Ministry of Education and Culture)

From the information furnished by the Ministry of Education and Social Welfare, the Committee note that the accounts of the School for 1972-73, 1973-74 and 1974-75 were compiled in time i.e. within 3 months of the close of each accounting year. The Committee find that the delay in the issue of the Audit Report^s was primarily due to the basic defects in the accounts which were obviously not maintained properly. The Committee are convinced that had the accounts been prepared properly and accurately and the information sought by the Audit furnished expeditiously, much of the time that was consumed by protracted correspondence between the Audit and the School or the Ministry, would have been saved. The Committee hope that the University Grants Commission which has now been charged with the responsibility of giving grants to the Indian School of Mines, Dhanbad, will keep a close watch over the utilisation of funds by the School.

The Committee note that out of the 10 Institutions which are deemed-to-be-Universities, the Annual and Audit Reports of only 3 Institutions viz. the Indian School of Mines, Dhanbad, the Indian Institute of Science, Bangalore, and the

3. 2.34 (Ministry of Education and Culture)

The Government have accepted the recommendations/observations of the Committee and have stated that these have been conveyed to the Indian School of Mines, Dhanbad, Indian Institute of Science, Bangalore and University Grants Commission for their information and necessary action. (vide Ministry of Education and Culture O.M. No. 12015/4/(IISc)/77, dated 22 September, 1980).

The Government have accepted the recommendations/observations of the Committee and have stated that these have

been conveyed to the Indian School of Mines, Dhanbad, Indian Institute of Science, Bangalore and University Grants Commission for their information and necessary action. (*vide* Ministry of Education and Culture O.M. No. 12015/4(IISC)/77, dated 22 September, 1980).

—do—

Central Institute of Science, Bangalore, and the Central Institute of English and Foreign Languages, Hyderabad, were laid on the Tables of both House of Parliament because the grants were sanctioned to these Institutions direct by the Central Government itself. Since these Institutions have now been transferred to the University Grants Commission, the funds will be provided to them by the University Grants Commission itself from its own Fund.

The Committee further note that the Fund of the Commission is a Statutory Fund in terms of Section 16 of the University Grants Commission Act, 1956 and the grants paid out of this Fund to these Institutions cannot be termed as grants paid out of the Consolidated Fund of India. In view of the changed circumstances, the Committee do not stress upon the laying of the Reports of these Institutions on the Table of Lok Sabha.

Since the Annual Reports/Audit Reports of these Institutions are not proposed to be laid before Parliament, the Committee would like the Ministry of Education and Social Welfare to impress upon the University Grants Commis-

4. 2.35
(Ministry of
Education and
Culture)

5. 2.36
(Ministry of
Education and
Culture)

1	2	3	4
		<p> sion whose Annual and Audit Reports are laid on the Table of both Houses of Parliament, to include in its Annual Report a detailed Chapter on the Deemed-to-be-Universities, mentioning therein the amounts of grants paid to each of them together with a detailed review of their performance during the relevant year so as to enable the Members of Parliament to have an idea of the functioning of these Institutions. </p>	<p>—do—</p>

APPENDIX XI

(Vide paragraph 10.1 of Chapter X)

Statement showing action taken by Government on the Recommendations/Observations of the Committee on Papers Laid on the Table in their Fourth Report (Seventh Lok Sabha)

Sl. No.	Reference to Para No. of the Report	Summary of recommendations/ observations	Gist of Government's reply/Action taken
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1. 2.7

(Ministry of Education and Culture)

The Committee note that the audited accounts of the Central Tibetan Schools Administration for the years 1977-78 and 1978-79 were laid on the Table of Lok Sabha as late as 27 March and 23 December, 1980, *i.e.* after 24 months and 21 months respectively of the close of the relevant accounting year. The Committee are surprised to find that the accounts for 1977-78 and 1978-79 were made available to Audit after 12 months and 10 months respectively of the close of relevant accounting year, instead of 3 months.

The Government have stated that vigorous efforts have been made by the Administration to narrow down the caps at different levels of the accounts. (*vide* Ministry of Education and Culture O.M. No. F. 4-7/81-Sch. 3 dated 3 October, 1981).

1 2 3 4

2. 2.8 (Ministry of Education and Culture)

The Committee are constrained to observe that the guidelines laid down by them in respect of laying of Audited Accounts were not scrupulously adhered to by the Central Tibetan Schools Administration and the Ministry of Education and Social Welfare. The Committee are of the view that much of the delay at different levels could be eliminated if the Administrations had taken prompt action in compiling the accounts, making them available to Audit for auditing and pursued the matter with the Direction of Audit for early disposal of the Audit Report.

3. 2.9 (Ministry of Education and Culture)

The Committee would, therefore, like to reiterate their earlier recommendations made in paragraphs 1.16 and 3.5 of their First Report (Fifth Lok Sabha) and hope that proper procedure would now be devised by the Ministry of Education and Social Welfare for implementing the above recommendations in their letter and spirit.

The Government have since evolved the proper procedure for the preparation and admission of accounts in accordance with recommendations made by the Committee. The Ministry of Education and Culture would closely watch the progress of consolidation and

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finalisation of the accounts and help the Administration in identifying the various areas of delay and taking remedial action. The Administration would also be directed to vigorously pursue the matter with the Director of Accounts, Central Revenues, after the annual accounts have been submitted for audit in order to get the Audit Report finalised expeditiously. (vide Ministry of Education and Culture O.M. No. F 4-7/81-Sch. 3, dated 3 October, 1981).

The Committee note that in implementation of the recommendation of the Committee made in paragraph 1.14 of their Second Report (Sixth Lok Sabha), the Governing Body of the Central Tibetan Schools Administration have amended the Rules of the Administration and made

4. 2.10 (Ministry of Education and Culture)

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provision therein for laying the Annual Report and Audited accounts of the Administration before both Houses of Parliament and that a time bound programme has been drawn up by the Administration for the preparation of annual accounts for 1979-80. The Committee have no doubt that if the time-bound programme is realistically followed, there is no reason why the reports and accounts cannot be laid before parliament in-time in future. The Committee hope that the Ministry of Education and Social Welfare would keep a report with the Central Tibetan Schools Administration and watch implementation of time-bound programme.

APPENDIX XII

Summary of recommendations/observations contained in the Report

S. No.	Reference to para No. of the Report	Summary of recommendations/ observations
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1 2 3

1. 1.5

The Committee note with satisfaction that as a result of the instructions issued by the Ministry of Food and Civil Supplies to the Development Council for Sugar Industry, the Annual Reports and Auditd Accounts of the Council for the years from 1979-80 to 1983-84 were placed before parliament in time.

2. 1.6

The Committee, however, observe that there are a number of other organisations under the Ministry whose Annual Reports and Audited Accounts are not being placed before Parliament within the prescribed period. The Committee need hardly point out that the very purpose of laying these documents before Parliament is defeated if these are not made available to Members of Parliament before the demands for grants of the Ministry concerned are voted and Members get

an opportunity to express their views thereon and point out the shortcomings of the organisations. The Committee would, therefore, like to reiterate their earlier recommendation made in paragraph 3.5 of their First Report (Fifth Lok Sabha) where in a period of 9 months has been prescribed for presenting the Annual Reports and Audited Accounts of the organisations and trust that the Ministry will impress upon them to comply with the aforementioned recommendation and lay the required documents on the Table of the House within the prescribed time limit.

3. 2.8

The Committee are unhappy to note that despite their recommendation made in paragraph 1.42 of their Second Report (Seventh Lok Sabha) presented to Lok Sabha in December, 1980 which lays down that the Ministry of Industry should take urgent steps to amend the Khadi and Village Industries Commission Rules, 1957 so as to provide therein a period of nine months, after the close of the particular accounting year, for laying the Annual Reports and Audited Accounts of the Commission before Parliament, the Ministry of Industry have not shown any seriousness in complying with the Recommendation of the Committee. The committee deprecate the complacent attitude shown by the Ministry in the matter and would like to reiterate the said recommendation for compliance in letter and spirit in future.

4. 2.9

The Committee were informed by the representatives of the Ministry of Industry that the delay in submission of the reports

and accounts of the Khadi and Village Industries Commission was mainly due to the time involved in collecting information from Field Offices and in the sphere of auditing viz time taken for audit resolving the audit queries; furnishing of the final audit report by the Auditors etc. Collection of information from the field officers, though located all over the Country, should pose no problem if the matter is followed up regularly by correspondence and if necessary, by personal contacts. The representative of the Ministry has already admitted before the Committee that the problem regarding receipt of recoupment bills for adjustment of imprest has been over come to a large extent. Having identified the stages of delay, the Committee feel that these delays could now be avoided by streamlining the procedure and taking appropriate measures for the purpose. The Committee feel confident that if concerted efforts are made by Khadi and Village Industries Commission and the Ministry of Industry, the Annual Reports and Audited Accounts can be laid and will actually be laid in future within the period of nine months prescribed by the Committee.

3.7

The Committee note with satisfaction, the marked improvement in the position of laying the annual reports and accounts of the National Labour Institute on the Table of the House. The delay in laying these documents, which ranged from 24 months to 14½ months in respect of the years 1975-76 to 1978-79 had since come down to 2 months 52 days and 21 days for the years 1979-80, 1981-82 and 1983-84 respectively and

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with no delay in respect of the years 1980-81 and 1982-83. The Committee also note that, as recommended by them, the rules of the Institute have been amended in the year 1982 providing therein the time limit of nine months for laying their annual reports and audited accounts on the Table of the House.

The Committee hope that the accelerated progress shown by the National Labour Institute in presenting their documents before Parliament shall be maintained. The circumstances and the reasons that led to the delay in submission of these documents in some of the intervening years should be identified and necessary precautions taken to avoid delay on any account whatsoever in future. It should also be ensured that the reports and accounts are duly adopted by the General Council before they are presented to Parliament.

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6.

The Committee are happy to note that steps have since been taken by the Employee's Provident Fund Organisation for compilation and auditing of accounts of the organisation well in time by streamlining the procedure and adopting a time schedule for the purpose. The Committee trust that with concerted efforts to draw up a plan and programme of action, such delays will totally be eliminated in future years.

5.6

7.

The Committee note with satisfaction that as recommended by them the Annual Reports of the Sahitya Akademi are now

being compiled on financial year basis synchronising with the statement of accounts and both the documents are being laid on the Table of the House together from the year 1981-82.

5.7 The Committee were informed that the documents for the year 1984-85 had become ready in the month of December, 1985 but could not be placed on the Table of the House in view of the delay in printing its Hindi version. The Committee feel that this delay could have been avoided by judicious planning in advance in accordance with the guidelines prescribed by the Committee to process the various stages within a period of 9 months of the close of the accounting year.

5.8 The Committee, therefore, recommend that the Ministry of Human Resource Development (Department of Culture) should lay down a time bound programme, in consultation with the Sahitya Akademi and the audit authorities, to complete all formalities within the time limit prescribed by the Committee so that the annual reports and audited accounts (in both versions) are laid before Parliament within 9 months of the close of the accounting year.

6.6 The Committee regret to note that in spite of the earlier recommendation of the Committee on papers laid on the Table vide para 3.5 of the First Report (Fifth Lok Sabha) that the Annual Report and Audited Accounts should be laid on the Table simultaneously, the Ministry of Agriculture (Department of Agriculture and Cooperation) failed to lay the Reports and

Accounts of the Animal Welfare Board together for the years 1978-79 and 1979-80. In this connection, whereas, the Ministry have stated that the annual report and audited accounts for the year 1978-79 was not laid together by mistake, the explanation given for the same lapse in respect of the report and accounts for the year 1979-80 that the delay had occurred because of the amendments affected in 1981 in the Animal Welfare Board (Administration) Rules, 1962 as suggested by the Committee on papers laid on the Table, is totally unconvincing. The Committee in their Fourth Report (Seventh Lok Sabha) presented in March, 1981 had only suggested that the Animal Welfare Board Administration Rules, 1962 be amended so as to make a provision therein for laying the certified accounts and the annual report of the Board before Parliament with a view to bring them in line with the earlier recommendation of the Committee made in this regard. The Committee fail to understand as to how this amendment could stand in the way of laying the reports and accounts of the Board for the year 1979-80 together.

The Committee hope that the Ministry of Agriculture would make sincere efforts to avoid such lapses and ensure that in future the annual reports and audited accounts of all organisations under them, are presented to Parliament together and within the stipulated period. This will facilitate the Members in their study and proper appreciation of the progress and

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functioning of the organisation and result in more fruitful and purposeful discussion on the Demands for Grants of the Ministry.

The Committee note that the Annual Report and Audited Accounts of the Bongaigaon Refinery and Petrochemicals Limited for the later years 1979-80, 1980-81, 1982-83 and 1983-84 were laid on the Table of Lok Sabha on 23.3.1982, 15.3.1983, 28.2.1984, 8.5.1984 and 22.1.1985 with the delay of 15 months, 14½ months, 14 months, 4 months and 22 days respectively. The reasons for the perennial delay has been attributed to the disturbed conditions, at that time, in Assam where the refinery is located and the resultant loss of working days. The Committee however, note with satisfaction the progress shown by adoption of positive steps which has resulted in laying the reports and accounts of the year 1984-85, without any delay. The Committee desire the Ministry to sustain this improvement in laying the documents on the Table of the House in future.

The recommendation of the Committee on Papers laid on the Table to avoid delay in laying the annual reports and audited accounts of the Shipping Development Fund Committee and to amend the Shipping Development Act, 1958 for the purpose was made as far back as March, 1981 and noted by Government for compliance in June, 1981. The Committee are distressed to observe that even after a lapse of nearly five years, the state of affairs remains the same in as much as the reports and accounts

of the Shipping Development Fund Committee continue to be laid on the Table of the House with delay and the Merchant Shipping Act, 1958 or the Rules thereunder still remain to be amended. This displays a very complacent attitude on the part of the Ministry and is sad commentary on the manner in which the Ministry had reacted to the recommendation of a Parliamentary Committee. The Committee desire that the Government should take immediate decision to either amend the Merchant Shipping Act. or the relevant rules for the purpose and take action to effect the necessary amendment without further delay. In this connection, the Committee also recommend that with a view to eliminate such delays in future, the Ministry of Transport should make an Officer responsible in the Ministry as also in the Shipping Development Fund Committee to coordinate and ensure strict compliance of the time schedule with a view to obviate delay in laying the Annual Reports and Audited Accounts of the Committee, in future.

14.

9.7

The recommendations of the Committee on Papers laid on the Table for timely presentation of the annual reports and audited accounts of the National Book Trust were made in the year 1981 which had been accepted by the Ministry of Education and Culture saying that the Rules of the National Book Trust had since been amended so as to be able to adhere to the time schedule laid by the Committee for the purpose. The

Committee are, however, constrained to observe that inspite of the various steps taken by the Ministry, these documents have continued to be laid on the Table of the House with delay. The annual reports and accounts for the year 1979-80 were laid on 16.3.1981; for 1980-81 on 4.3.1982; for 1981-82 on 24.2.1983 for 1982-83 on 23.8.1984 and for 1983-84 on 16.5.1985 with a delay ranging from 2 to 8 months. Needless to say that the late submission of these documents to Parliament served no purpose to Members of Parliament especially in cases where demands for grants of the Ministry concerned had by then been voted upon.

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9.8

The Committee are not convinced by the reasons advanced by the Ministry for delay which are mainly administrative in character viz. time involved in obtaining the accounts from the stockists, creditors, etc., illness of accounts staff, delay in auditing of accounts etc. and feel that such matters could be well taken care of by advanced planning, proper supervision and remedial actions. The Committee recommend that the Ministry of Human Resource Development should take steps to eliminate the Procedural constraints in collecting the accounts by issuing standing instructions to the stockists, creditors and others to furnish accounts quarterly and if possible at the end of every month instead of at the end of the year so as to ensure timely finalisation of accounts and presentation of Annual Reports and Audited Accounts of the Trust to the House within the pres-

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scribed period of nine months after the close of the accounting years.

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10.2

The Committee note with satisfaction the action taken by the Government on their recommendations/observations made in respect of the aforesaid organisations, as indicated in Appendices X and XI.