

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1986-87)**

(EIGHTH LOK SABHA)

ELEVENTH REPORT

[Action Taken by Government on the recommendations/observations made by the Committee on Papers Laid on the Table in their Eleventh to Fifteenth Reports (Seventh Lok Sabha)]

Presented on 18 March, 1987



**LOK SABHA SECRETARIAT
NEW DELHI**

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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 eleventh 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 Eleventh to Fifteenth Reports (Seventh Lok Sabha).

2. The matters covered by this Report were considered by the Committee at their sittings held on 5 and 6 August, 1986.

3. The Committee considered and adopted this Report at their sitting held on 4 March, 1987.

NEW DELHI;
4 March, 1987

13 Phalgun, 1908 (S)

M. V. CHANDRASEKHARA MURTHY,
Chairman,
Committee on Papers Laid on the Table.

APPENDIX

(Vide paragraph 2 of the Report)

Statement showing action taken by Government on the recommendations/observations of the Committee on Papers Laid on the Table in their Eleventh to Fifteenth Reports (Seventh Lok Sabha)

Sl. No.	Reference to para Nos. of the Report	Summary of Recommendations/observations	Gist of Government's Reply/Action taken
1	2	3	4
1.	1-12 Eleventh Report (7th Lok Sabha) Ministry of Commerce	<p>The Committee are concerned to note that the Annual Reports and Audited Accounts of the Textiles Committee, Bombay, for the years 1977-78, 1978-79 and 1979-80 were laid on the Table of Lok Sabha as late as on 19 December, 1980, 12 December, 1980 and 10 April, 1981, respectively and as such these involved delay of about 23½ months, 11½ months, 3½ months respectively in terms of the recommendation of the Committee on Papers laid on the Table made in para 3-5 of their First Report (Fifth Lok Sabha).</p>	<p>Delay in laying of Annual Report and Audited Accounts of Textiles Committee, Bombay for the years 1977-78, 1978-79 and 1979-80 has been regretted by Government and they have assured the Committee that recurrence of such contingency shall be avoided in future. (Vide Ministry of Commerce Office Memorandum No. 12020/20/82-T.J. II dated 7 July, 1982.)</p>
2.	1-13 Eleventh Report (7th Lok Sabha) Ministry of Commerce	<p>The Committee are surprised to find that the Ministry of Commerce, who were in possession of copies of Annual Report and Audited Accounts for the year 1977-78 in August, 1979 when Lok Sabha was dissolved, found it necessary to issue fresh instruc-</p>	

tions to the Textiles Committee regarding laying the Report and accounts before Parliament and that too after 9 months of the reconstitution of the Seventh Lok Sabha during which period the Lok Sabha had already held three sessions. The Committee feel that since the Ministry had already copies of the Report and accounts available with them which could be laid on the Table of the House at the first available opportunity, there was no necessity of issuing fresh instructions to the Textiles Committee.

The Committee are constrained to observe that the Ministry of Commerce have tried to justify the delay caused at their end by advancing such reasons which do not stand scrutiny. Had the Ministry been vigilant, the delay could have been minimised to a great extent if not totally avoided and the Annual Report and Accounts for 1977-78 could well be laid during the First Session of the Seventh Lok Sabha held in January, 1980.

3. 1-14
Eleventh Report
(7th Lok Sabha)
Ministry of Commerce

The Committee note that the Ministry of Commerce have not laid on the Table any statement showing reasons for delay in laying the Annual Report and Audited Accounts of the Textiles Committee, Bombay, for the year 1979-80. The Committee are of the opinion that though the delay involved in laying the aforesaid report and accounts was not much yet

Government have noted the recommendation of the Committee for future compliance. (Vide Ministry of Commerce O. M. No. 12020/20/82-TJ. II dated 7 July, 1982)

the Ministry of Commerce should have laid on the Table the requisite statement. The Committee hope that such omission will not recur in future.

4. 1-15
Eleventh Report
(7th Lok Sabha)
Ministry of Commerce

Government have noted the recommendation of the Committee that the statement of reasons for delay, hereafter, would include date-wise position of the Reports and Accounts. (*Vide* Ministry of Commerce O. M. No. 12020/20/82-TJ. II dated 7 July, 1982)

The Committee also note that the statement of reasons for delay laid alongwith the Annual Reports and Audited Accounts for 1977-78 and 1978-79 have not been drawn properly as they do not contain details about the date-wise position of the reports and accounts.

The Committee, therefore, recommend that in future, in the statement of reasons for delay, the Ministry of Commerce should give, in chronological order, the dates of finalisation of report and accounts their submission to audit, issue of Inspection Reports, replies given on points raised in the audit reports and finally the receipt of the audit report from the Audit authorities so that the Committee may identify the stage at which the delay occurred and suggest remedial measures therefor.

5. 1-16
Eleventh Report
(7th Lok Sabha)
Ministry of Commerce

Government have stated that action has been initiated to amend the Textiles Committee Rules so as to provide therein a period of nine

The Committee find that the Textiles Committee Act, 1963 and rules made thereunder, do not prescribe any time limit for laying Annual Report and Accounts of the Textiles Committee before Parliament. The Committee, therefore, recommend that the

6. 1-17
Eleventh Report
(7th Lok Sabha)
Ministry of Commerce

Ministry of Commerce should take necessary steps to amend the Textiles Committee Rules so as to provide therein a period of nine months after the close of the accounting year for laying before Parliament the Annual Report and Audited Accounts of the Textiles Committee as recommended by the Committee in para 3.5 of their First Report (Fifth Lok Sabha) and para 1.14 of their Second Report (Sixth Lok Sabha).

7. 1.18

Eleventh Report
(7th Lok Sabha)
Ministry of Commerce

The Committee note that the Ministry of Commerce have not laid alongwith the Annual Report and Audited Accounts of the Textiles Committee, Bombay for 1979-80 their own 'Review' on the working thereof. The Committee need hardly stress that 'Review' of Government on the working of an organisation is essential as it enables the Members of Parliament to have an idea of the functioning of the Organisation during a particular year. The Committee hope that in future, the Ministry of Commerce would invariably lay their own 'Review' while laying Annual Reports and Accounts of the Textiles Committee on the Table of the House.

8. 2.12

Eleventh Report
(7th Lok Sabha)
Ministry of Education
and Culture

The Committee are distressed to note that the Annual Accounts and Audit Reports thereon of the Banaras Hindu University for the years 1978-79 and 1979-80, which in terms of the recommendation of the Committee made in paragraph 1.16 of their First Re-

months' time-limit for laying the Annual Report and Accounts before Parliament. (Vide Ministry of Commerce O.M. No. 12020/20/82-T.J.II dated 7 July, 1982).

Government have noted the recommendation of the Committee that 'Review' is invariably laid along with laying of Annual Reports and Accounts of the Textiles Committee, Bombay. (Vide Ministry of Commerce O. M. No 12020/20/82-T.J. II dated 7 July, 1982).

Government have stated that the Accounts with Audit Report thereon of Banaras Hindu University for 1980-81 have since been laid on the

port (Fifth Lok Sabha) should have been laid before Parliament by 31 December, 1979 and 31 December, 1980, were actually laid on 15 December, 1980 and 24 December, 1981 respectively, after a delay of almost one year in each case. The Committee also note that the Accounts and Audit Report of the University for the year 1980-81 which have also become due for laying are yet to be laid.

It is regrettable that despite the clear guidelines laid down by the Committee in their above recommendation that the accounts should be compiled and made available to Audit for auditing with 3 months of the close of the accounting year, the accounts for the years 1978-79 and 1979-80 were compiled by the Banaras Hindu University in the first week of October, 1979 and August, 1980 respectively i.e. 7 months and 5 months after the close of the accounting year. The abnormally long time taken by the University in compiling the accounts after the close of each accounting year reflects a dismal picture of the state of affairs in the accounts department of the Banaras Hindu University.

9. 2-13
Eleventh Report
(7th Lok Sabha)
Ministry of Education
and Culture

Table on 13 August, 1982.
(Vide Ministry of Education
& Culture O. M. No. F. 1-28/
82-Desk(U) dated 27 Septem-
ber, 1982).

Government have stated that for the past few years finalisation of annual accounts has been behind schedule. But, by means of special efforts Banaras Hindu University has been able to improve upon the time factor of finalisation of accounts for 1980-81. The Vice-Chancellor has ordered that Departmental Accounts and Central accounts are reconciled/adjusted positively by 15th of the following month. (Vide Ministry of Education and Culture O. M. No. F. 1-28/82-Desk(U) dated 27 September, 1982).

10. 2-14

**Eleventh Report
(7th Lok Sabha)
Ministry of Education
and Culture**

The Committee note that the auditing of the accounts for 1978-79 which commenced in October, 1979 was completed by the end of December, 1979 and during this period the University could furnish replies only to 570 audit notes out of 670 and replies to the remaining 100 audit notes were furnished thereafter. The final audit report was made available by the Accountant General, U. P. to the University in the last week of September, 1980. Similarly the accounts for 1979-80 were audited from 18 August, 1980 to 13 December, 1980 and during this period the auditing had to be suspended twice due to Floods and strike. The draft inspection report was sent to the University by the Accountant General, U.P. on 4 March, 1981 and final Audit Report on 14 July, 1981, because the University took time in replying to the rough audit notes. From the facts placed before them, the Committee find that the University is mainly responsible for the delay because the University not only took inordinately long time in compiling the accounts but also in furnishing replies to the audit notes. The Committee are not convinced with the explanations given by the Ministry, of Education and Culture for delay in finalisation of the accounts and their auditing for these two years. The Committee feel that had the University followed the time schedule laid down by the Committee, there was no

Government have stated that delay in finalising replies to Audit queries is due to time taken by individual departments of University. To obviate this the Vice-Chancellor has ordered that all audit notes should be replied to within three days and in case of any difficulty in drafting replies they should meet the Finance Officer/Internal Audit Officer of the University (Vide M/o Education & Culture O. M. No. F. 1-28/82-Desk(U) dated 27 September, 1982.)

reason that the accounts would not have been compiled, audited and presented to Parliament in time. The Committee cannot help but express their dissatisfaction over such manner of finalisation of accounts by the Banaras Hindu University. The Committee are of the view that if the accounts are not maintained properly and finalised in time, audit thereof is bound to take extra time which will ultimately lead to delay in laying the accounts on the Table of the House. After examining the whole matter the Committee are constrained to conclude that their aforesaid recommendation in this regard is not being given the attention it deserves.

11. 2-15
Eleventh Report
(7th Lok Sabha)
Ministry of Education
and Culture

The Committee would, therefore, like to reiterate their recommendation made in para 1-16 of their First Report (Fifth Lok Sabha). The Committee hope that the annual accounts and audit report thereon for the year 1980-81 would be laid before Parliament without any further delay, alongwith a detailed Statement of reasons for delay, and in future the audited accounts would be laid on the Table in time.

Government have stated that the Audited Annual Accounts for the year 1980-81, together with a statement of reasons for delay have been placed on the Table on 13 August, 1982 and efforts would be made to lay the audited accounts on the Table in time, in future (*Vide* M/o Education & Culture O. M. No. F. 1-28/-82-Desk (U) dated 27 September, 1982).

12. 2-16

Eleventh Report

(7th Lok Sabha)

Ministry of Education
and Culture

The Committee note that the Annual Report of the Banaras Hindu University is not being laid on the Table of the House as there is no provision in the Banaras Hindu University Act for laying the Annual Report. The Committee do not agree with the views of the Ministry of Education and Culture that the Annual Reports of the Banaras Hindu University, Delhi University and Jawaharlal Nehru University would be laid on the Table only after a provision for the purpose is made in their Acts of incorporation. The Committee, however, note that the Ministry have started laying Annual Reports of the Delhi University before Parliament (annual report for 1979 was laid on the Table on 23 December, 1980). The Committee, therefore, recommend that as in the case of the Delhi University, the Ministry should also start laying Annual Reports of the Banaras Hindu University on the Table of the Houses without waiting for the amendment of the Banaras Hindu University Act for this purpose and simultaneously take immediate steps to amend the Act in question so as to provide for laying of Annual Reports and Audited accounts of the University for the subsequent years together before Parliament.

The Government have stated that the Banaras Hindu University has been asked to lay its Annual Reports with effect from 1977-78 even though there is no such provision in the Act. Besides, to make a provision in the Acts of Central Universities of laying of Annual Reports on the Table and amending Bill had been introduced in Rajya Sabha on 11-8-82. (*Vide* Ministry of Education and Culture O. M. No. F. 1-28/82-Desk (U) dated 27 September, 1982).

1

2

13. 3-9
Eleventh Report
(7th Lok Sabha)
Ministry of Health &
Family Welfare

The Committee feel concerned to note that the Annual Report, audited accounts of the Chittaranjan

National Cancer Research Centre, Calcutta for the years 1978-79 and 1979-80 and the Audit Report thereon, which in terms of the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha) ought to have been laid before Parliament by 31 December, 1979 and 31 December, 1980, were actually laid on 9 April and 26 November, 1981, respectively, i.e., after an inordinate delay of 15 months and 11 months. It is regrettable that the Annual Report, audited accounts and Audit Report for the year 1980-81, which also became due for laying are yet to be laid.

Government have stated that the reasons for delay in laying

Annual Reports and Audited Accounts for 1978-79 and 1979-80 in respect of Chittaranjan National Cancer Research Centre, Calcutta have already been explained to the Committee. The documents in regard to 1980-81 have already been laid on 1-4-1982. The Government have also stated the chronological order in which Annual Report, audited accounts both in English and Hindi versions, were received from Chittaranjan National Cancer Research Centre, Calcutta (Vide M/o Health and Family Welfare O. M. No. V. 22011/10/-82-R dt. 2-7-1982).

Government have stated that the primary reason for not laying the documents for the year 1978-79 of Chittaranjan National Cancer Research

14.

3-10
Eleventh Report
(7th Lok Sabha)
Ministry of Health and
Family Welfare

The Committee note that though the accounts for the year 1978-79 were compiled by the Centre in May 1979, audited by the Director of Audit, Central Calcutta in July, 1979 and the Audit Report was also received in the Centre on 23 October, 1979 i.e.,

well within the time limit prescribed by the Committee, yet it took the Centre more than 17 months to complete other formalities before the same could be laid on the Table of the House on 9 April, 1981. The Committee further note that the audited accounts and audit report thereon (both in English and Hindi versions) for the year 1979-80 and English versions of the Annual Report for 1979 were received in the Ministry by July, 1981. These papers which could have been laid before Parliament during the Sixth Session held from 17 August, 1981 to 18 September, 1981 were actually laid on 26 November, 1981. The Committee have, therefore, come to the inescapable conclusion that neither the Centre nor the Ministry of Health and Family Welfare took earnest efforts to comply with the relevant recommendation of the Committee. The Committee take exception to this abnormal and avoidable delay on the part of both the Centre and the Ministry. The Committee feel that had the Ministry been vigilant the delay could have been avoided.

The Committee are surprised to note that Ministry of Health and Family Welfare who wrote to the Centre on 20 April, 1979 for adequate number of copies of the accounts for the year 1978-79 were informed after 13 months on 23 May, 1980 by the Centre about their difficulty in getting the documents translated into

Centre, Calcutta as dearth of an agency competent to translate documents technical in nature. In regard to documents pertaining to 1979-80 also Government have stated that even though the English version was available with the Ministry translation thereof became a problem again as before. Besides, Government have informed the Centre that further grants shall not be released if the documents are not furnished in time. (Vide Ministry of Health and Family Welfare O. M No. V. 22011/10/2-R dated 2 July, 1982).

Government have stated that in view of the technical nature of the Report of the Centre, translation thereof was a problem. This problem was resolved by having an arrangement with

15. 3.11

Eleventh Report
(7th Lok Sabha)
Ministry of Health
and Family Welfare

Hindi. The Committee also note that the Centre took 7 1/2 months to get the documents translated and supplied the same to the Ministry on 30 March, 1981 after having been advised (by the Ministry) on 28 July, 1980 for making local arrangements for the translation of the documents. The Committee further note that despite the Centre having been advised by the Ministry to make regular arrangements for the translation of the Report and accounts, the Centre expressed the same difficulty for getting the Report and accounts for the year 1979-80 translated into Hindi.

16. 3-12

**Eleventh Report
(7th Lok Sabha)
Ministry of Health and
Family Welfare**

The Committee are not satisfied with the stereo-typed reasons given by the Ministry for delay in laying the Annual Report and audited accounts for the years 1978-79 and 1979-80. The Committee cannot help expressing their displeasure over the carelessness on the part of the Centre in taking 13 months in informing the Ministry about their difficulties in getting the accounts for the year 1978-79 translated into Hindi. The Ministry also cannot absolve itself of the responsibility for such delay as no serious efforts seem to have been made by them to get the work expedited in order to adhere to the time schedule laid down by the Committee. The Committee are of the view that

the Central Hindi Directorate, Calcutta. Government will ensure that such delays do not recur. (*Vide* Ministry of Health and Family Welfare O.M. No. V. 22011/10/82-R dated 2 July, 1982.)

Government' have made regular arrangements for translation of Annual Reports in Hindi by creating a post of Hindi Officer in the Centre. (*Vide* M/o Health and Family Welfare O.M. No. V.22011/10/82-R dated 2 July, 1982).

had the Centre been serious and concerted efforts made to tide over the difficulty of getting the documents translated into Hindi, there was no reason why the documents for the year 1979-80 would not have been translated and laid before Parliament in time, especially when the Centre had faced this very problem earlier for 1978-79.

17. 3-13

**Eleventh Report
(7th Lok Sabha)
Ministry of Health
and Family Welfare**

The Committee feel that since both the Hindi and English versions of the Report and accounts are required to be laid before Parliament, adequate and timely arrangements for translation of such documents should have been made by the Centre. The Committee, therefore, recommend that in order to eliminate such delays in future, the Centre should now make permanent arrangements for translation of the Report and accounts. The Ministry should also remain in constant touch with the Centre to ensure observance of the time-limit laid down by the Committee in para 3-5 of their First Report (Fifth Lok Sabha).

Government have stated that the Centre has since permanent regular arrangements for the translation of its report and audited accounts. Besides, Government would ensure observance of time-limit laid down by the Committee in para 3-5 of their First Report (Fifth Lok Sabha). (*Vide* M/o Health and Family Welfare O. M. No. V-22011/10]-82-R dated 2 July, 1982).

18. 3-14

**Eleventh Report
(7th Lok Sabha)
Ministry of Health
and Family Welfare**

The Committee trust that the Annual Report, audited accounts and Audit Report thereon of the Centre for the year 1980-81 would be laid before Parliament without any further delay, alongwith a statement giving detailed reasons for the delay. The Com-

Government have stated that the Audited Accounts, Audit Report and the Annual Report for 1980-81 of the Centre have already been laid on 1 April,

mittee, however, hope that such delays would not recur.

1982 without a delay statement and care would be taken that such delays do not recur. (Vide Ministry of Health and Family Welfare O. M. No. V-22011/10/82-R dated 2 July, 1982.)

19. 4.9
Eleventh Report
(7th Lok Sabha)
Ministry of Commerce

The Committee note that in terms of their recommendation, made in paragraph 3.5 of their First Report (Fifth Lok Sabha), the laying of Annual Reports and Audited Accounts of the Export Inspection Council and Agencies for the years 1977-78, 1978-79 and 1979-80 on the Table of Lok Sabha was delayed by 13 months, 7 months and 4 months respectively, as these were laid on the Table on 1 February, 1980, 8 August, 1980 and 8 May, 1981, respectively. The Committee further note that despite the delay in laying all the aforesaid Reports and accounts the Ministry of Commerce laid the requisite statement of reasons for delay only in the case of Annual Report and Audited Accounts for 1978-79.

20. 4.10
Eleventh Report
(7th Lok Sabha)
Ministry of Commerce

The Committee regret to observe that the Ministry did not appear to have even checked whether the statements of reasons for delay which were required to be laid along with the Annual Reports and Audited Accounts for 1977-78 and 1979-80, were accompanying Government have stated that efforts would be made to ensure that annual Report, audited accounts and audit report thereon for a year be laid with-

them or not. The Committee, therefore, need hardly impress upon the Ministry of Commerce that all documents/papers/reports etc. meant for being laid before Parliament, should be carefully examined and checked by a senior officer not below the rank of Deputy Secretary in that Ministry before they are laid on the Table with a view to ensure that they are complete in all respects.

in 9 months of close of accounting year. In the event of a delay, Government would lay a statement explaining the reasons for delay within 30 days of expiry of prescribed period or as soon as the House meets whichever is later. [Vide Ministry of Commerce O.M. No. 3(7)/81-EI & EP dated 5 June, 1982.]

21. 4-11
Eleventh Report (7th
Lok Sabha) Ministry of
Commerce

From the information furnished by the Ministry of Commerce on 24th April, 1981, the Committee find that much time was lost first in the case of accounts for 1977-78 and again in the case of accounts for 1978-79 in settling the question as to which authority—Accountant General (C.W.&M) or the Chartered Accountant should audit the accounts of the Export Inspection Council and Agencies. As regards printing of the Annual Reports and Accounts, the Committee find that the printing press took only one month in printing the Annual Report and Accounts for 1977-78 whereas it took 5 months in printing the Annual Report and Accounts for 1978-79. The Committee have no doubt that had this question of auditing of accounts been settled promptly when it arose in 1977-78 by

Government have stated that according to the decision on taken the accounts of the Export Inspection Council will be audited by C&AG or any person appointed by them. The Export (Quality Control & Inspection) Rules, 1964 has been amended. Besides the Ministry would keep a watch over finalisation, printing, translation, etc. of the Annual Reports and Accounts of the Export Inspection Council and Agencies so that these are laid within nine months of close of

holding discussion with the C.A.G. and the printing press advised to print the Annual Report and Audited Accounts for 1978-79 within a reasonable period of time, much of the delay in laying the Annual Reports and Accounts for 1977-78 and 1978-79 could have been eliminated. The Committee are constrained to observe that the Ministry did not take timely action to impress upon the press the urgency of the matter and get the Annual Report and Accounts for 1978-79 printed more expeditiously. The Committee therefore, desire that the Ministry of Commerce should take urgent steps to decide as to who should audit the accounts of the Export Inspection Council and Agencies finally and should also keep a watch over the progress, finalisation, printing, translation etc. of the Annual Reports and Accounts of that Organisation to ensure that these are laid before both Houses of Parliament within nine months of close of the accounting year as recommended in paragraph 3.5 of the Committee's First Report (Fifth Lok Sabha).

the accounting year. [Vide Ministry of Commerce O.M. No. 3 (7)/81-EI & EP dated 5 June, 1982].

22. 4.12

Eleventh Report (7th Lok Sabha) Ministry of Commerce.

The Committee note that the Export (Quality Control and Inspection) Rules, 1964 do not prescribed time limit for laying before Parliament Annual Reports and Accounts of the Export Inspection Council and Agencies. The Committee, therefore, recommend

Government have stated that they have no objection to amend the Export (Quality Control and Inspection) Rules, 1964 so as to provide therein

that the Ministry should amend these rules expeditiously so as to provide there in a requisite period of nine months after close of the accounting year for laying the Annual Reports and Audited Accounts of the Export Inspection Council and Agencies before both Houses of Parliament as recommended by the Committee in paragraph 3.5 of their First Report (Fifth Lok Sabha).

a requisite period of nine months after close of the accounting year for laying the Annual Reports and Audited Accounts of the Export Inspection Council and Agencies before both Houses of Parliament [Vide Ministry of Commerce O.M. No. 3(7)/81-EI & EP dated 5th June, 1982].

23. 1-10
Twelfth Report (7th Lok Sabha) Ministry of Commerce.

The Committee regret to note that in spite of their recommendation made in paragraph 3.5 of their First Report (Fifth Lok Sabha), presented to Lok Sabha on 8 March, 1976, that the Annual Reports and Audited Accounts of autonomous organisations should be laid on the Table of the House within 9 months of the close of the accounting year, the Annual Report and Audited Accounts of the Rubber Board, Kottayam for 1978-79 were laid on the Table of Lok Sabha after a delay of 10½ months and 14 months, respectively.

24. 1-11
Twelfth Report (7th Lok Sabha) Ministry of Commerce.

The Committee find that the Ministry of Commerce did not lay any statement of reasons for delay along with the Annual Report of the Rubber Board for 1978-79 although such a statement was laid with the Audited Accounts for the year. The Committee further find

that even in the case of subsequent Annual Reports and Audited Accounts for 1979-80 and 1980-81 which also involved delay ranging from 4 to 2 months, the Ministry of Commerce did not lay any statement of reasons for the delay. The Committee regret to observe that the Ministry had not taken seriously and with due regard the Committee's recommendations while laying the Annual Reports and Audited Accounts on the Table of the House. They also did not care to comply with the following instructions issued as early as 1962 which are contained in paragraph 4.16 of the brochure entitled 'Procedure to be followed by Ministers in connection with Parliamentary work' —

"Whenever there is undue delay in laying a document (including the statutory rules etc.) on the Table of the House, the concerned Minister should also arrange to lay on the Table, along with such document, a statement giving reasons for the delay. The lapse on the part of the Ministry in not laying the statement of reasons for the delay leads the Committee to the inescapable conclusion that the papers meant for being laid before Parliament are not checked and processed properly in the Ministry.

25. 1-12

Twelfth Report (7th Lok Sabha) Ministry of Commerce.

The Committee, therefore, recommended that all papers meant for being laid before Parliament should in future be carefully checked by a senior officer not below the rank of Deputy Secretary in the Ministry so as to ensure that these are complete in every respect. The Committee hope that in future while laying on the Table of the House the Annual Reports and Audited Accounts of the organisations under their administrative control, the Ministry would be extra vigilant and would not allow any such lapse to recur.

26. 1-13

Twelfth Report (7th Lok Sabha) Ministry of Commerce.

The Committee are distressed to find that although the English version of the Annual Report for 1978-79 was ready on 14 January, 1980 and Hindi version on 23 May, 1980, yet the Ministry did not make any effort to lay the English version during the session held from 21 January to 2 February, 1980 and Hindi version during the Session held from 9 June to 12 August, 1980. Instead they laid these documents on the Table of the House on 21 November, 1980, similarly, the Audited Accounts of the board for 1978-79 were ready in March, 1980 but these were laid neither during the session held from 9 June to 12 August, 1980 nor during the session held from 17 November to 23 December, 1980. These were laid on the Table of Lok Sabha only on 27 February, 1981. Apart from this both the Annual Report and Audited Accounts of the Board for the year 1978-79

The Government have accepted the recommendation of the Committee. The recommendation has been circulated in the Ministry of Defence for their future guidance and necessary action. [Vide Ministry of Defence O.M. No. 3(4)/83/D (Parl.) dated 8 April, 1983].

were ready in May, 1980. These could well be laid together on the Table of the House but these were laid on different dates. The Committee on Papers Laid on the Table (Fifth Lok Sabha) have recommended in paragraph 3.5 of their First Report that the Annual Report and Audited Accounts of Organisation should normally be laid together but the Ministry of Commerce did not follow that recommendation.

27. 1.14
Twelfth Report (7th Lok Sabha) Ministry of Commerce.

The Committee, therefore, reiterate their earlier recommendation contained in paragraph 3.5 of their First Report (Fifth Lok Sabha) that :

“...normally the Annual Report and audited accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the

The Government have accepted the recommendation of the Committee. It has been circulated in the Ministry of Defence for their future guidance and necessary action. [Vide Ministry of Defence O.M. No. F. 3(4)/83 (Parl.) dated 8 April, 1983].

accounting year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and Accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit ; the next 6 months might be given for auditing of accounts for printing of the report and sending it to Government for 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 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 report and accounts could not be laid within the stipulated period."

The Committee trust that the Ministry will follow it in letter and spirit and would ensure that both the Annual Report and Audited Accounts of Organisations are laid together within the stipulated period of nine months after close of accounting year.

The Government have accepted the recommendation of the Committee. It has been circulated in the Ministry of Defence for future guidance and necessary action. [*Vide* Ministry of Defence O.M. No. F.3 (4)/83/D (Parl.) dated 8 April, 1983].

The Committee regret to note that the Ministry of Commerce took as long as 3 years in communicating the recommendation made in paragraph 3.5 of their First Report (Fifth Lok Sabha) to the Rubber Board, Kottayam. The Committee cannot help concluding that their recommendations have been taken very lightly by the Ministry. Had they been vigilant and circulated the recommendations immediately after receiving copy of the First Report, much of the delay could have been avoided. If not totally eliminated, the Committee would, therefore, impress upon the Ministry to be very careful in future and to take prompt action to circulate the recommendations which the Committee might make to all concerned departments and organisations under their control for guidance and compliance.

The Committee find that neither the Rubber Board Act, nor the Rules made thereunder provide for laying of Annual Reports and Audited Accounts of the Rubber Board on the Table of the House. The Committee, therefore, recommend that early steps be taken to make provisions in the Act or Rules made thereunder, enjoining upon the Ministry to lay on the Table of Lok Sabha within 9 months of close of accounting year the Annual Reports and Audited Accounts of the

28. 1.15
Twelfth Report (7th Lok Sabha) Ministry of Commerce.

29. 1.16
Twelfth Report. (7th Lok Sabha) Ministry of Commerce.

Rubber Board, Kottayam. The Committee hope that urgent steps would be taken by the Ministry in this direction.

30. 2-14

Twelfth Report (7th Lok Sabha) Ministry of Commerce.

The Committee notes that the Audited Accounts of the Central Silk Board, Bombay for the years 1977-78, 1978-79, 1979-80 and 1980-81 were laid on the Table of Lok Sabha on 12 March, 1980; 20 June, 1980; 27 February, 1981 and 30 April, 1982 respectively. In terms of the recommendation contained in paragraph 3-5 of First Report (Fifth Lok Sabha) of the Committee on Papers Laid on the Table, the above accounts involved delay of 14½ months, 6 months, 2 months and 4 months respectively, but the Ministry did not lay any statement showing reasons for the delay alongwith any of the above accounts.

31. 2-15

Twelfth Report (7th Lok Sabha) Ministry of Commerce.

It is regrettable to observe that despite the Committee's repeated recommendation as also the instructions issued by Lok Sabha Secretariat as early as 1962, which are contained in the brochure entitled 'Procedure to be followed by Ministries in connection with Parliamentary Work' on the requirement of laying on the Table of the House statements showing reasons for delay alongwith documents involving delay, the Ministry of Commerce did not follow the prescribed procedure. Even when the attention of the Government have accepted the recommendation of the Committee. They have assured that the Ministry of Commerce would in future follow the procedure prescribed in this regard. (Vide Ministry of Commerce O.M. No. H-11016/16/83-Silk dated 21/23 May 1983).

of the Ministry was drawn to the lapse on their part in the case of Audited Accounts for 1977-78 they did not care to lay the statement with the subsequent Annual Reports and Audited Accounts. The Committee are constrained to observe that their recommendations have not received the due respect that they deserve from the Ministry. The Committee need hardly stress that in cases involving delay, it is imperative that the statement explaining reasons for delay is laid on the Table of the House so that Members of Parliament may know the stage where the delay occurred and suggest remedial measures, if necessary, for future guidance. The Committee trust that the Ministry will be vigilant in future and will follow strictly the procedure prescribed for their guidance.

The Government have accepted the recommendation of the Committee and have stated that all out efforts shall be made to ensure that the Annual Report and Audited Accounts are laid on the Table of the House together within the prescribed time. (*Vide* Minis-

The Committee note that despite their recommendation made in paragraph 3.5 of their First Report (Fifth Lok Sabha) that both the Annual Report and Audited Accounts of an organisation for a particular year should normally be laid together so that the House may have a complete picture of the working of organisation, there has never been an occasion since 1977-78 when both the Annual Report and Accounts of the Central Silk Board, Bombay were

32. 2-16
Twelfth Report (7th Lok
Sabha) Ministry of
Commerce,

laid together on the Table of the House. The Ministry did not follow the recommendation even in those cases where they could easily have followed it. For example, the Annual Report and Audited Accounts for 1979-80 were laid on the Table of the Lok Sabha on 20 February and 27 February, 1981 respectively. These could well be laid together. Similarly, the Annual Report and audited accounts for 1980-81 which were laid on 19 March and 30 April, 1982 respectively could also be laid together. The Committee would like to impress upon the Ministry to keep a watch over the finalisation of Annual Reports and Accounts of the Board so as to ensure that both the Annual Report and Audited Accounts of the Board are laid on the Table of the House together within the prescribed period.

33. 2-17
Twelfth Report (7th Lok
Sabha) Ministry of
Commerce

The Committee are distressed to find that the Central Silk Board, Bombay did not follow even its own time schedule, laid down in Rule 37 of the Central Silk Board Rules, 1955 which requires the Board to submit its accounts to auditors for auditing by 31 May (i.e. within 2 months of the close of the accounting year) and then to submit the audited accounts to Government by 31 July (i.e. within 4 months of the close of the accounting year) as evident from the fact that the Board submitted its Annual Accounts for

1977-78 to Auditors on 3 July, 1978 (i.e. 3 months after close of accounting year) and then submitted the audited accounts to Government on 5 May, 1979 (i.e. 12 months after close of accounting year). The Committee need hardly point out that it is of no use laying down a time schedule without observing it. The Committee also find that the time schedule prescribed under Rule 37 of the Central Silk Board Rules 1955 is not in consonance with the recommendation contained in paragraph 3.5 of the First Report (Fifth Lok Sabha) of the Committee on Papers Laid on the Table.

34. 2. 18
Twelfth Report (7th Lok Sabha) Ministry of Commerce.

The Committee, therefore, recommend that the Ministry of Commerce should initiate action to amend the Central Silk Board Rules, 1955 so as to bring the time schedule prescribed therein in conformity with the time schedule recommended by the Committee on Papers Laid on the Table in paragraph 3.5 of their First Report (Fifth Lok Sabha).

The Government have accepted the recommendation of the Committee and have informed that the Central Silk Board has been asked to initiate action for amending the time schedule prescribed under Rule 37 of the Central Silk Board Rules, 1955 in consonance with the recommendation of the Committee. (*Vide* Ministry of Commerce O.M. No.

35. 2-19

Twelfth Report (7th Lok Sabha) Ministry of Commerce

The Committee regret to note that in spite of their recommendations made in paragraph 3-6 and 3-8 of their Second Report (Sixth Lok Sabha), the Ministry of Commerce did not lay along with the Annual Report and Audited Accounts of any of the years 1977-78 to 1980-81 their own 'Review' on the working of the Board. When, in the case of Annual Report for 1978-79 their attention was drawn to the requirement of laying of 'Review' the Ministry of Commerce realised the necessity of laying the 'Review' and briefly indicated the salient achievements of the Silk Industry separately. However, in the case of subsequent Annual Reports for 1979-80 and 1980-81 the Ministry again failed to lay a separate Review on the Table along with the Reports. The Committee cannot but express their displeasure not only over the lapse on the part of the Ministry but also over the lackadaisical manner in which the recommendations of the Committee were taken by them. The Committee now hope and trust that the Ministry of Commerce would be very careful in future and will invariably lay their own 'Review' along with Annual Reports and Audited Accounts of the Board on the lines already suggested by the Committee in

H-11016/16/83-Silk dated 21/23 May, 1983).

The Government have accepted the recommendation and have assured the Committee that the Ministry's own 'Review' would invariably be laid together with Annual Report and Audited Accounts of the Central Silk Board. The Ministry have expressed regret for the earlier lapses. (Vide Ministry of Commerce O.M.No H-11016/16/83-Silk dated 21/23 May, 1983).

paragraphs 3-6 and 3-8 of their Second Report (Sixth Lok Sabha).

36. 3-12
 (Twelfth Report (7th Lok Sabha) Ministry of Health and Family Welfare

The Committee note that Annual Reports of the National Academy of Medical Sciences, New Delhi for 1979 and 1980 were laid on the Table of Lok Sabha with a delay of 17 months and 6½ months respectively. The Committee further note that the Annual Report of the Academy for 1981 which was laid on the Table of Lok Sabha on 22 July, 1982 did not involve any delay. As regards the Audited Accounts of the Academy for 1978-79, 1979-80 and 1980-81, these involved delay of 26 months, 15½ months and 6¼ months respectively. The Committee note with satisfaction that the delay has been eliminated in the case of Annual Reports of the Academy. The Committee hope that the delay, which has already been reduced from 26 months to 6¼ months in laying the Audited Accounts will be eliminated altogether in future.

The Government have noted the recommendation of the Committee. (Vide Ministry of Health and Family Welfare, Department of Health O. M. No. H-11016/11/83-ME(PG) dated 6th May, 1983).

37. 3-13
 Twelfth Report (7th Lok Sabha) Ministry of Health and Family Welfare

The Committee note that the Annual Report of the National Academy of Medical Sciences; New Delhi is prepared on calendar year basis whereas its accounts are compiled on financial year basis. The Committee do not approve of this practice being followed by the Academy in as much as the grants are given for undertaking

The Government have stated that the Academy has already been requested to prepare their Annual Report on Financial year basis. The Academy have agreed to this proposal and are

certain activities or projects during a financial year and it is but imperative that the Annual Report is prepared also on the basis of financial year so that the House may judge the achievements made and projects completed during the financial year for which grants were sanctioned.

38. 3-14

Twelfth Report (7th Lok Sabha) Ministry of Health and Family Welfare

The Committee, therefore, recommend that in future the Annual Report of the National Academy of Medical Sciences, New Delhi should be prepared for the financial year instead of Calendar year. The Ministry of Health and Family Welfare and the Academy should also take necessary action to amend the relevant rules and regulations of the Academy to provide for preparation of Annual Report of the Academy for financial year.

[taking necessary action in the matter. (*Vide* Ministry of Health and Family Welfare, Department of Health O.M. No. H-11016/11/83-ME(PG) dated 6 May, 1983).

The Government have accepted the recommendation of the Committee and have stated that the Academy has been asked to make necessary amendments in the relevant rules. (*Vide* Ministry of Health and Family Welfare, Department of Health O.M. No. H-11016/11/83-ME(PG) dated 6 May, 1983).

39. 3-15

Twelfth Report (7th Lok Sabha) Ministry of Health and Family Welfare

The Committee are surprised to note that 'Review' on the working of the Academy was not laid along with any of the Annual Reports for 1979, 1980 and 1981 on the ground that the National Academy of Medical Sciences, New Delhi is a Registered Society and not an autonomous organisation in terms of recommendations contained in paragraph 3-6 of the Second Report (Sixth Lok Sabha) of the Committee on Papers Laid on the Table. The Committee feel that the Ministry have coined an excuse to justify their lapse. The

The Government have noted the recommendation of the Committee for compliance. (*Vide* Ministry of Health and Family Welfare, Department of Health O.M. No. H-11016/11/83-ME(PG) dated 6 May, 1983).

Committee have no doubt that the Institutions registered under the Societies Registration Act, 1860 enjoy considerable degree of autonomy though these are termed as 'Registered Societies'. Moreover the recommendations made by the Committee in paragraphs 3.6 and 3.8 tend to cover all the institutions/bodies which receive funds out of the Consolidated Fund of India and whose Annual Reports and Accounts are laid on the Table of the House. Thus, the above recommendations equally apply to the case of National Academy of Medical Sciences New Delhi. The Committee, therefore, recommend that the Ministry should invariably prepare a 'Review' on the lines already suggested in paragraph 3.6 of the Second Report (Sixth Lok Sabha) of the Committee on papers laid on the Table, and lay the same on the Table of the House for Information of Members of Parliament.

From the information received from the Department of Personnel and Administrative Reforms, the Committee find that the Department gives grants-in-aid/subsidy to the following institutions :

40. 4-11
Twelfth Report (7th Lok Sabha) (Department of Personnel and Administrative Reforms)

- (i) Central Government Employees Consumer Cooperative Society Limited, New Delhi ;
- (ii) Grih Kalyan Kendra Board ;

- (iii) Central Civil Services Sports Control Board ;
- (iv) Central Government Employees Residents' Welfare Associations ;
- (v) Central Government Employees Co-ordination Committees; and
- (vi) Recreation Clubs/Halls located in New Delhi.

The Committee also find that in pursuance of the recommendation of the Committee on Papers Laid on the Table made in paragraph 2.5 of their Ninth Report (Sixth Lok Sabha), the Annual Report and audited accounts of the Central Government Employees Consumer Co-operative Society Limited, New Delhi, are laid before Parliament and that the Annual Report and audited accounts of the Society for the year 1979-80 (year ended 30 June, 1980) were laid on the Table of Lok Sabha on 8 May, 1981. It is regrettable that although the Annual Report and audited accounts of the Society for the year 1981-82 have already become due for laying, yet the Annual Report and audited accounts of the Society for the earlier year, viz., 1980-81 have not been laid.

41. 4*12 The Committee are constrained to observe that their guidelines laid down in paragraphs 1.16 and 3.5 of their Twelfth Report (7th Lok Sabha) Department of First Report (Fifth Lok Sabha) which stipulate that the

Personnel and Administrative Reforms

Annual Report and Audited Accounts should be laid on the Table within 9 months of the close of the year are not being scrupulously followed either by the Society or by Department of Personnel and Administrative Reforms. The Committee, therefore, need hardly emphasise that their guidelines should be observed in both their letter and spirit. The Committee, however, hope that the Annual Report and audited accounts of the Central Government Employees Consumer Co-operative Society Limited, New Delhi for the year 1980-81 and 1981-82 would be laid on the Table of Lok Sabha without any further delay, along with a statement explaining in chronological order the reasons for delay and that in future these documents would be laid within the prescribed period.

42. 4.13

Twelfth Report (7th Lok Sabha) Department of Personnel and Administrative Reforms

The Committee note with satisfaction that, as per their assurance, the Department of Personnel and Administrative Reforms had laid on the Table of Lok Sabha on 14 July, 1982, the Annual Reports and audited accounts of Grih Kalyan Kendra Board and the Central Civil Services Sports Control Board for the year 1980-81 and would in future ensure laying of Annual Reports and audited accounts of these bodies within the time limit prescribed by the Committee. The Committee trust that the Department would keep up its promise.

The Annual Report along with audited accounts for 1981-82 in respect of Grih Kalyan Kendra and Central Civil Services Sports Control Board have already been laid on the Table of the House on 21 February, 1983. (*Vide* Department of Personnel and Administrative Reforms Letter No.

43. 4.14 Twelfth Report (7th Lok Sabha) Department of Administrative Reforms.

From the note furnished by the Department, the Committee note that the audited accounts of (a) Central Government Employees Residents' Welfare Associations ; (b) Central Government Employees Coordination Committees; and (c) Recreation Clubs/Halls located in New Delhi, are not being laid on the Table and that Department has requested for exemption from laying the audited accounts of these bodies on the ground that the number of such bodies is very large and the amount of grant released individually is very small. There were as many as 121 Central Government Employees Residents' Welfare Associations, 45 Central Government Employees Coordination Committees and 3 Recreation Clubs/Halls which received financial assistance from the Department of Personnel and Administrative Reforms during the year 1978-79, 1979-80 and 1980-81, as under :

	1978-79	1979-80	1980-81
Central Government Employees Residents' Welfare Associations	1,31	1,23	1,28
Central Government Employees Coordination Committees	1,10	1,30	1,36
Recreation Halls	0,07	0,07	—

(Figures are in thousands of rupees)

44. 4.15 Keeping in view the difficulties expected to be encountered by the Department of Personnel and Administrative Reforms in laying the audited accounts of the above Associations/Coordination Committees/Halls etc. before Parliament and the smallness of the amount of grant-in-aid given to them individually, the Committee would not like to insist on the requirement of laying of the audited accounts of these bodies before Parliament. The Committee, however, desire that the Department should in future, incorporate invariably in their own Annual Report a separate chapter showing the quantum of grant-in-aid/subsidy disbursed to each of these bodies, with a brief description of their activities for the information of the Members of Parliament.

45. 1.6 The Committee feel concerned to note that despite the clear guidelines laid down by them in para 2.15 of their First Report (Fifth Lok Sabha) for laying English and Hindi versions of Reports, Hindi versions of Interim Reports of the National Commission on Agriculture on 'Forest Research and Education' and 'Desert Development' were laid on the Table of Lok Sabha on 21 December, 1981, after about 8 years of laying of English versions of these Reports on 22 April, 1974.

The Department of Agriculture and Cooperation in the Ministry of Agriculture and Rural Development sincerely regret the delays occurred in the laying of Hindi versions of Interim and final Reports of National Commission on Agriculture. The observations made by the Committee have been noted. Necessary arrangements have since

been made to ensure that no delays occur in translation into Hindi of various papers/Reports to be laid before the Parliament.

46. 1-7
Thirteenth Report (7th Lok Sabha) Ministry of Agriculture & Rural Development.
It is disquieting to note that the English version of the final Reports of the Commission was laid on the Table on 12 March, 1976 but their Hindi version has been laid on 19-4-1983, after more than 7 years of laying of the English version.

47. 1-8
Thirteenth Report (7th Lok Sabha) Ministry of Agriculture and Rural Development.
The Committee are not convinced with the arguments advanced by the Ministry of Agriculture in support of their having delayed the above Reports that they did not have arrangements for translation of Reports. The Committee feel that they did not have arrangements for translation of Reports. The Committee feel that much of the delays could be obviated if the Ministry had exercised due caution and shown promptness in making adequate arrangements for translation of the Reports in Hindi. The Committee feel that these

A monitoring Cell in the Department of Agriculture & Cooperation, Ministry of Agriculture & Rural Development, has also been set up to keep a watch over the position of Parliament as also the progress of fulfilment of Parliamentary Assurances. (Vide Ministry of Agriculture and Cooperation O. M. No. 7-4/85-Hindi Neeti, dated 30 January 1985).

abnormal delays are inexcusable. The Ministry should have taken timely steps to make necessary arrangements for translation so as to ensure laying of Hindi versions of Reports in time.

48. 1-9 The Committee cannot, therefore, help expressing their displeasure over the perfunctory manner in which the whole matter regarding translation of Reports has been handled which resulted in these inordinately long delays, in laying the above Interim Reports and also the Hindi version of the final Reports of the Commission.

49. 1-10 The Committee are of the view that the very purpose of laying the Reports on the Table is defeated if they are not laid in time. In order to avoid such delays in future, the Committee feel that the only solution is the creation of a monitoring cell in the Ministry to keep a watch over the position of papers/reports meant for laying before Parliament.

50. 2-12 On examination of the information so far received from the Ministry of Education and Culture the Committee find that the Administrative Staff College of India, Hyderabad is neither a Government Institution nor is wholly or regularly financed by the Central Govern-

The Ministry of Education and Culture (Department of Education) have noted the recommendations of the Committee and have stated that a paragraph

ment but receives ad hoc assistance from time to time for specific purposes. The Committee further find that the ad hoc assistance given by the Ministry to the College in the form of subsidy constitutes only a small portion of the total budget of the College and is reflected in the Budget of the Ministry of Education and Culture, which is presented to Parliament.

51. 2.13
Thirteenth Report (7th Lok Sabha) Ministry of Education and Culture.
- The Committee are, therefore, inclined to agree with the Ministry of Education and Culture that laying of the Annual Report/Audit Report of the College on the Table might not be insisted upon. The Committee, however, recommend that the Ministry should in future, include in its own Annual Report a brief description of the activities of the College, the financial assistance given by the Government in a particular year and the purposes for which the assistance so given has been utilized.

containing brief description of the activities of the Administrative Staff College of India, Hyderabad, the financial assistance given by the Government to it in a particular year and the purpose for which the assistance so given has been utilised, will be added in the Annual Reports of the Ministry of Education and Culture from the current year onwards. (*Vide* Ministry of Education and Culture, Department of Education O.M. No. F-14/9/81-T.1/T/-14 dated 29 July, 1983).

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52. 3-18 Thirteenth Report (7th Lok Sabha) Ministry of Health and Family Welfare.

The Committee note that Annual Report and Audited Accounts of the National Institute of Homoeopathy, Calcutta for the year 1978-79 were laid on the Table of Lok Sabha on 11 March, 1982, after a delay of more than 26 months. The Committee further note that the above Annual Report and Audited Accounts of the Institute were laid on the Table of the House for the first time on the advice given by the Ministry of Finance in January, 1981 on the basis of the recommendation of the Committee made in paragraph 1-12 of their Second Report (Sixth Lok Sabha) presented to the Lok Sabha on 22 December, 1977. The Committee feel concerned to note that, despite their aforementioned recommendation being clearly worded, the Ministry took as long as 3 years after presentation of the said Report to the House, in arriving at the conclusion that the Annual Report and Audited Accounts of the Institute should be laid on the Table of the House. The Committee feel that if the Ministry had approached them in the matter for advice, much of the delay could definitely have been avoided. The Committee hope that the Ministry would be careful in this regard in future.

The Ministry of Health and Family Welfare have noted the observations of the Committee for future guidance. (Vide Ministry of Health and Family Welfare O. M. No. V. 27031/6/83- Homoco. dated 17 June, 1983).

3

4

53. 3-19 Thirteenth Report (7th

The Committee further note that the Annual Reports and Audited Accounts of the National Institute of Health and Family Welfare have stated

Lok Sabha) Ministry of Health and Family Welfare.

Homosopathy, Calcutta for the years 1979-80 and 1980-81 were laid on the Table of Lok Sabha after delay of 20 months and 14 months, respectively. The Committee are distressed to find that the reasons for delay in laying the Reports and accounts have not been adequately spelt out in the statements laid on the table alongwith the above papers. These statements lack information required for identifying the stages where the delay actually occurred. The Committee are constrained to observe that the Ministry of Health and Family Welfare have treated the requirement of laying of statement of reasons for delay as a mere formality. The Committee take a serious note of this lapse on their part.

that during oral evidence before the Committee their representative had explained the reasons for delay in laying on the Table of Lok Sabha. The Annual Reports of the Institute for the years 1979-80 and 1980-81 and had assured the Reports would be placed before both Houses of Parliament as expeditiously as possible. In this back ground the reasons for delay were not fully elaborated in the statements for delay laid on the Table of the House alongwith the Annual Report and Audited Accounts. The inconvenience has been regretted. Henceforth, reasons for delay, if any, would be adequately spelt out in the statement giving reasons for delay as has been directed by the Committee.

54. 3-20

Thirteenth Report (7th Lok Sabha) Ministry of

The Commtee, therefore, recommend that the statement of reasons for delay should invariably indicate, in chronological order, the dates of finalisation of Report and

The Ministry of Health and Family Welfare have noted the recommendation of the Committee

Health and Family Welfare.

Accounts, their submission to audit, receipt of draft audit report, replies given on audit queries, receipt of final audit report, translation and printing of Annual Report and Accounts, adoption of the Annual Report and Accounts by the General Body, furnishing of copies of the Report and Accounts to the Ministry for laying on the Table of the House, so that the House may identify the stage and extent of delay and suggest remedial measures where required.

for future guidance and compliance. (*Vide* Ministry of Health and Family Welfare O.M.No. V. 27031/6/83-Homoeo. dated 17 June, 1983).

55. 3-21

Thirteenth Report (7th Lok Sabha) Ministry of Health and Family Welfare.

The Committee note that the Annual Report and Audited Accounts of the Institute for the year 1981-82, which were required to be laid on the Table of the House by the end of December, 1982, are yet to be laid. During the course of evidence, the representative of the Ministry of Health and Family Welfare had informed that these would be laid on the Table of the House during the Budget Session, 1983. The Committee would like the Ministry to take urgent steps to lay the said Annual Report and Accounts without any further delay. The Committee hope that after clearing the backlog the Ministry would strictly observe the guidelines laid down by the Committee and lay the Annual Reports and Audited Accounts of the Institute in time, in future.

The Ministry of Health and Family Welfare have stated that the Annual Report and Audited Accounts of the Institute for the year 1981-82 have since been laid on the Table of the Lok Sabha on 9 May, 1983. (*Vide* Ministry of Health and Family Welfare O. M. No. V. 27031/6/83-Homoeo. dated 17 June, 1983).

56. 3-22
 Thirteenth Report (7th Lok Sabha) Ministry of Health and Family Welfare.
- As regards the difficulties expressed by the representative of the Ministry regarding translation of the Annual Reports and Audited Accounts of the Institute into Hindi, the Committee recommend that since the laying of both the English and Hindi versions of the Annual Reports and Accounts simultaneously is a regular feature, permanent satisfactory arrangement should be made for Hindi translation of the Annual Reports and Accounts of the Institute. The Committee further recommend that if for any reasons, it is not possible for a Ministry to lay both the versions simultaneously, the version which is ready should be laid on the Table alongwith a statement explaining the reasons for not laying the other version. The other version should be laid on the Table either during the same session or at the most by the end of the next session.
57. 3-23
 Thirteenth Report (7th Lok Sabha) Ministry of Health and Family Welfare
- The Ministry of Health and Family Welfare have noted the recommendation of the Committee for compliance. (*Vide* Ministry of Health and Family Welfare O. M. No. V. 27031/6/83-Homoeo. dated 17 June, 1983).
- The Ministry of Health and Family Welfare have noted the recommendation of the Committee for compliance. (*Vide* Ministry of Health and Family Welfare O. M. No. V. 27031/6/83-Homoeo. dated 17 June, 1983).
- While going through the Annual Reports and Audited Accounts of the Institute for the years 1979-80 and 1980-81, the Committee found that the dates on which the statements of accounts audit certificates and audit reports were signed, had not been indicated. The Committee do not consider these documents complete. The Committee would, therefore, like to emphasise that, while compiling the Annual Reports and Audited Accounts of an organisation, special care should be taken to ensure that these are complete in every respect.

58. 4-15

Thirteenth Report (7th Lok Sabha) Ministry of Commerce

The Committee note that the Annual Reports and Audited Accounts of the Cotton Corporation of India Limited, Bombay for the years ended 31 August, 1978, 31 August, 1979 and 31 August 1980 were laid on the Table of Lok Sabha after a delay of 8 months, 6 months and 6 1/2 months, respectively. The Committee find from the information furnished by the Ministry of Commerce that the delay occurred mainly at the stage of auditing of the accounts. The Committee feel that much of the delay could be avoided if the Ministry and the Corporation had been vigilant and had taken up the question of delay with the Auditors for expeditious auditing of the accounts.

The Ministry of Commerce (Department of Textiles) have stated that the accounting year of the Corporation is from September to August. The appointment of Statutory Auditors is made by the Company Law Board in consultation with the Comptroller and Auditor General. Generally, the appointments of Auditors are renewed for the period of three years. The renewal of Auditors is made after they completed the Audit of accounts of the previous year. For 1977-78 the appointment of Auditors was conveyed on 12 July, 1978, for the year 1979-80 on 16 July, 1979 and for the year 31 August, 1980 on 10 December, 1980. Thus the delay is mainly due to the late appointment of the Auditors at the end of the accounting year. However,

from 1980-81 onwards, the accounts of the Corporation are completed within the time schedule. [Vide M/o Commerce (Department of Textiles O. M. No. 10/30/83-CTM dated 4 August, 1983)]

59. 4.16

Thirteenth Report (7th Lok Sabha) Ministry of Commerce

The Committee further note that the Annual Report and Audited Accounts of the Corporation for the year ended 31 August, 1981, which were laid on the Table of Lok Sabha on 30 July, 1982 involved delay of only 2 months and that too because the Lok Sabha was adjourned (on 30 April, 1982) a few days before the schedule date i.e. 6 May, 1982. The said Annual Report and Audited Accounts had, however, been laid on the Table of Rajya Sabha in time (i. e. on 6 May, 1982).

The Ministry of Commerce (Department of Textiles) have stated that the Annual Report of the Cotton Corporation of India for the year 1980-81 was prepared in time and laid on the Table of Rajya Sabha within the prescribed time. As the Lok Sabha was adjourned (on 30 April, 1982) a few days before the schedule date i.e. 6 May, 1982, the same could not be laid before the Lok Sabha within the prescribed time. However, the same was placed on the Table of Lok Sabha immediately at the beginning of the next Session of Lok Sabha (Vide M/o Commerce, (Department

of Textiles) O. M. No. 10/30/83-CTM dated 4 August, 1983).

The Ministry of Commerce (Department of Textiles) have noted the remarks of the Committee to be watchful in future and not to allow the Reports of the Corporation to fall into arrears. [Vide Ministry of Commerce, (Department of Textiles) O. M. No. 10/30/83-CTM dated 4 August, 1983.]

The Ministry of Commerce (Department of Textiles) have stated that the Corporation has been following the accounting year from 1 September to 31 August as is followed by the Cotton trade. The accounting year synchronises with the arrival of cotton in various States. Generality the cotton starts arriving from

The Committee note with satisfaction that the Ministry of Commerce have cleared the backlog and have now become up-to-date so far as the laying of Annual Reports and Audited Accounts of the Cotton Corporation of India on the Table of the House, is concerned. The Committee hope that the Ministry of Commerce would be watchful in future and would not allow the Reports of the Corporation to fall into arrears.

The Committee find that the financial year of the Cotton Corporation of India Limited, Bombay closed on 31 August every year whereas the financial year of Government of India closes on 31 March every year. The Committee need hardly point out that the idea behind laying of Annual Reports and accounts of Government Companies on the Table of the House within nine months of close of accounting year, is facilitate Members of Parliament to assess the working of those Companies before the Demands for Grants of the Ministries Administratively con-

60. 4-17

Thirteenth Report (7th Lok Sabha) Ministry of Commerce

61.

4-18

Thirteenth Report (7th Lok Sabha) Ministry of Commerce

cerned with them are discussed in the House. This can only be possible if the accounting year of the Company synchronises with the financial year of the Government. The Committee, therefore, recommend that the Ministry of Commerce should take necessary steps to bring the financial year of the Cotton Corporation of India Limited Bombay in line with that of the Government of India.

October and ends by June. The Cotton purchases has to be processed for making it into full pressed bales. Thus by the year end i. e. August all the cotton purchases is processed completely and accounted for properly. In case, the Corporation adopt the system of March-end, much of the cotton would have remained unprocessed and it will be extremely difficult to have proper accounting of the cotton stock, whereas by adopting the accounting year from September to August, the cotton would have been processed completely and accounted for properly. Thus, for the purpose of convenience in accounting and also to have the correct picture of the cotton situation, the Corporation have adopted the accounting year from September to August. (*Vide* Ministry of

Commerce, Department of Textiles O. M. No. 10/30/83-CTM dated 4 August, 1983).

62. 5-13
Thirteenth Report (7th Lok Sabha) (Ministry of Commerce)

The Committee note that in terms of the recommendation made by them in paragraph 3-5 of their First Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts of the Wool and Woollens Export Promotion Council, New Delhi for the years 1977-78, 1978-79, 1979-80 and 1980-81 involve delays of 19 months, 11 months, 15 1/2 months and 3 1/2 months respectively. The Committee find from the statements showing reasons for delay in laying the Annual Reports and Audited Accounts of the Council for 1977-78 and 1978-79 and 1979-80 that the delay occurred mainly at the stages of auditing of the accounts; translation and printing of Annual Reports and Audited Accounts of the Council. The Committee feel that neither the Ministry of Commerce nor the Council have made any serious efforts to ensure timely auditing of the Accounts and translation and printing of Annual Reports and Audited Accounts.

In order to eliminate such delay in future, the Committee recommend that the Ministry of Commerce,

63. 5-14
Thirteenth Report (7th

The Ministry of Commerce have stated that the Wool and Woollens Export Promotion Council have been asked to draw up a time-schedule for the finalisation of the accounts and their auditing etc. so that these are laid on the Table of the House within the prescribed period. [Vide Ministry of Commerce O. M. No. 17/1/83-EP(T&J)-III dated 24 October, 1983].

Lok Sabha)(Ministry of Commerce)

should, in consultation with the Wool and Woollens Export Promotion Council, draw up a time schedule for the finalisation of the accounts and their auditing, compilation of Annual Report, translation, printing and approval of the Annual Report and Audited Accounts of the Council so that these are laid on the Table of the House within nine months of close of the accounting year as recommended in paragraph 3.5 of their First Report (Fifth Lok Sabha).

64. 5.15

Thirteenth Report (7th Lok Sabha) (Ministry of Commerce)

The Committee note that the Ministry of Commerce did not lay their own 'Review' along with the Annual Reports and Audited Accounts of the Council for the years 1977-78 and 1978-79 and it was only when their lapse was pointed out to the Ministry that they had laid their 'Review' along with the subsequent Annual Reports and Audited Accounts for the years 1979-80 and 1980-81. The Committee trust that the Ministry will be very careful in this regard in future and will invariably lay along with the Annual Reports and Audited Accounts of the Council, their own 'Review' on the working of the Council on the Table of the House.

The Ministry of Commerce have noted the recommendation of the Committee for guidance. [Vide Ministry of Commerce O. M. No. 17/1/83-EP(T&J) III dated 24 October, 1983]a

65. 5.16

Thirteenth Report (7th Lok Sabha) (Ministry of Commerce)

The Committee further note that the Annual Reports and Audited Accounts of the Council for the years 1979-80 and 1980-81 were laid together on 16 April, 1982, after a delay of 15 1/2 months and 3 1/2 months

The Ministry of Commerce have regretted for the earlier lapse and have noted the recommendation of the Committee

reapportioned by the Ministry of Commerce had laid on the Table of the House a statement showing reasons for delay only in respect of Annual Report and Audited Accounts for the year 1979-80. The Committee take a serious note of the non-compliance with their recommendation by the Ministry in respect of the 1980-81 Report and Accounts. The Committee need hardly emphasise that whenever the Annual Reports and Audited Accounts of an organisation are laid on the Table after the prescribed period, these should invariably be accompanied by a statement showing reasons why these could not be laid within the stipulated time. The Committee hope that the Ministry of Commerce would follow the guidelines laid down by the Committee in this regard in letter and spirit, in future.

66. 5.17
Thirteenth Report (7th
Lok Sabha) (Ministry of
Commerce)

for future compliance. [vide
Ministry of Commerce O. M.
No. 1774/83-EP (T&P)-III
dated 24 October, 1983].

The Ministry of Commerce have stated that the Wool and Woollens Export Promotion Council have informed that action is being taken to incorporate the suggestion made by the Committee in the bye-laws of the Council in the Annual General Body meeting of the Council which is expected to

Accounts of the Council on the Table of the House.

be laid by the end of the year 1983. [Vide Ministry of Commerce O. M. No. 17/1/83-EP(T&D)-III dated 20 October, 1983.

67. 1-22

Thirteenth Report (7th Lok Sabha) (Ministry of Food and Civil Supplies)

The Committee note that the Ministry of Food and Civil Supplies gives grants-in-aid directly to various Institutes of Hotel Management, Catering technology and Applied Nutrition and Food Craft Institutes for imparting training and preservation of food articles. The Committee also note that Ministry lays on the Table separate Annual Reports and audited accounts in respect of each such Institute as these Institutes are under the administrative control of the Ministry. The suggestion of that Ministry that the practice of submission of separate report for each Institute may be dispensed with as these are training Institutions with identical activities and that the desired objective could be achieved by incorporation of necessary material in the Annual Report of the Ministry of Food and Civil Supplies, is not acceptable to the Committee. The Committee are of the view that the present practice of laying of separate report of each Institute should continue because the report will be handy and will give a complete picture of the working and activities of the individual Institutes at one place.

68. 1-23

Fourteenth Report (7th Lok Sabha) (Ministry of Food and Civil Supplies)

The Committee also note that in addition to the above Institutes, the Ministry of Food and Civil Supplies also gives some financial assistance for schemes on modernisation of rice milling and utilisation of by-products like bran, husk etc., undertaken by various Institutes/Centres for the research, development, training and extension works in the field of rice processing. The Committee find from the information given by the Ministry that the grants-in-aid given by the Ministry to these Institutes/Centres is very meagre in comparison to their total budget as they get grants-in-aid from other sources like the University Grants Commission, Departments, of the Government of India, State Governments, etc. They are also not under the administrative control of the Ministry of Food and Civil Supplies.

The recommendations contained in paras 1-23 to 1-25 of the 14th Report of the Committee on Papers Laid on the Table (7th Lok Sabha) are already being followed by the Department of Food & Civil Supplies, Department of Food O. M. No. H.11021/14/80-Parl. dated 10th January, 1984.

69. 1-24

Fourteenth Report (7th Lok Sabha) (Ministry of Food and Civil Supplies)

In view of the fact that these Institutes/Centres are neither fully funded by that Ministry nor are they under their administrative control, the Committee are inclined to accept the suggestion of that Ministry that laying of the Annual Reports and Audited Accounts of these Institutes/Centres may not be insisted upon.

70. 1-25

Fourteenth Report (7th

The Committee, however, recommend that the Ministry of Food and Civil Supplies should, in future include

Lok Sabha) (Ministry of Food and Civil Supplies)

in their own Annual Report a chapter giving the amount of grant-in-aid given to each such Institute/Centre during the year, the purpose for which it was given, the activities pursued by the Institute/Centre and whether the amount was gainfully utilised so that the principle of accountability to Parliament is complied with.

71. 2-10

Fourteenth Report (7th Lok Sabha) (Ministry of Labour and Rehabilitation)

The Committee note that the Ministry of Labour grants loans or subsidy or grants-in-aid, out of the Iron Ore Mines and Manganese Ore Mines Labour Welfare Fund, to the owners of the Iron ore mines and manganese ore mines or local authority in aid of any scheme approved by the Central Government for any purpose connected with the welfare of persons employed in iron ore mines and manganese ore mines. The Committee also note that the managements of these privately owned mines are not under the administrative control of the Ministry of Labour and are, therefore, not under any obligation to send their Annual Audit Reports to that Ministry for laying before Parliament. Taking these factors into consideration and in view of the fact that the number of such mine managements as receive financial assistance out of the Iron Ore Mines and Manganese Ore Mines Labour Welfare Fund in aid of the welfare schemes for workers is very large, the Committee do not insist on the requirement of laying of the Annual/Audit Re-

The recommendation has been noted for compliance. The details about the amount of loans, subsidy or grants-in-aid given to mine managements, the names of the mines management and the purpose for which the amounts given, will be reflected in the Ministry's Annual Report. (Vide Ministry of Labour and Rehabilitation Department of Labour O. M. No. 15015/1/79-MIV/II dated 19-8-1983).

ports of these mine managements before the two Houses of Parliament. The Committee, however, desire the Ministry of Labour to reflect in a suitable manner in the Annual Report of that Ministry the amount of loans, subsidy or grants-in-aid given to the mine managements under the various welfare schemes covered under the above-mentioned Fund so that Parliament are kept informed about such grants.

72. 3-13
Fourteenth Report (7th Lok Sabha) (Ministry of Food and Civil Supplies)

The Committee note that under the provisions of Section 35(2) of the Food Corporations Act, 1964, the Central Government are required to lay before both Houses of Parliament the Annual Report, Audit Report and the comments of the Comptroller and Auditor General of India thereon or supplement thereto of the Food Corporation of India.

The Annual Report and Accounts of the Food Corporation of India for the year 1981-82 has already been laid on the Table of Lok Sabha on 22nd August, 1983.

73. 3-14
Fourteenth Report (Seventh Lok Sabha) (Ministry of Food and Civil Supplies.)

The Committee also note that the Annual Reports containing the Audit Reports and comments of the Comptroller and Auditor General of India thereon of the Food Corporation of India for the years 1978-79, 1979-80 and 1980-81 were laid on the Table of Lok Sabha after a delay of 14 months, 8 months and 7-1/4 months respectively, in terms of the recommendation of the Committee on Papers Laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha).

Instructions have been issued to the Food Corporation of India to ensure that :—

(a) A time bound programme is chalked out in consultation with the Audit for finalisation of the Annual Report and Accounts in accordance with the guidelines

The Committee feel concerned to note that the Annual Report of the Corporation for the year 1981-82 which ought to have been laid by 31-12-1982 has not so far been laid. The Committee hope that the Annual Report for 1981-82 would be laid on the Table without any further delay.

74. 3-15

Fourteenth Report'
(7th Lok Sabha)
(Ministry of Food and
Civil Supplies.)

The Committee note that the Food Corporation of India is not adhering to time limit of 3 months laid down by the Committee in their above mentioned recommendation for finalisation of annual accounts. From the information given in the delay statements laid on the Table of Lok Sabha on 9-8-1982 and 28-2-1983 the Committee find that the Corporation takes about 9 months after the close of the year in finalising their accounts, as accounts for the years 1980-81 and 1981-82 were finalised in the month of December instead of June.

According to the information furnished by the Ministry the Committee also find that even after meetings held with the Director of Audit to devise ways and means for minimising the time for finalisation of Audited Accounts, the Corporation takes 6 to 7 months, after the close of the accounting year, in finalising their accounts. The Committee are of the opinion that the Corporation follows its own time schedule, then their future Annual Reports would never be laid on the Table

laid down by the Committee in their recommendation.

(b) The Annual Report together with the Audit Report and comments of the C. & A. G. thereon for the year 1982-83 should be sent expeditiously so that the same can be laid on the Table of the House in time.

(c) In future the time-limit as laid down by the Committee in this matter should be strictly adhered to. [Vide Ministry of Food and Civil Supplies (Deptt. of Food) O. M. No. 12(76)/83-F.C.-II dated the 22nd November, 1983.]

within the time limit stipulated by the Committee i.e. within 9 months of the close of the accounting year.

It is regrettable that despite being emphasised from time to time by the Ministry of Food and Civil Supplies on the Corporation the need for finalisation of the Annual Report and its laying before Parliament by the due date the position has not at all improved as none of the above mentioned Annual Reports of the Corporation has been laid on the Table in time. The Committee, therefore, desire the Ministry of Food and Civil Supplies to issue suitable instructions to the Food Corporation of India to chalk out a time bound programme, in consultation with the Audit, for finalisation of their Report and Annual accounts in accordance with the guidelines laid down by the Committee in their afore-mentioned recommendation.

The Committee hope that the Annual Report together with the Audit Report and comments of the C. & A. G. thereon of the Food Corporation of India for the year 1982-83 would be laid on the Table in time and in future the time limit as laid down by the Committee would be strictly adhered to.

The Ministry of Health and Family Welfare have advised the Director, PGIMER,

75. 3-16

Fourteenth Report
(7th Lok Sabha)
(Ministry of Food and Civil Supplies.)

76. 3-17

Fourteenth Report
(7th Lok Sabha)
(Ministry of Food and Civil Supplies)

77. 4-10

Fourteenth Report
(7th Lok Sabha)

The Committee note that the Audited Accounts of the Post-Graduate Institute of Medical Education and Research, Chandigarh for the years 1979-80, 1980-81 and

(Ministry of Health and Family Welfare)

1981-82 were laid on the Table of Lok Sabha after a delay of 14 months, 7 months and again 7 months, respectively. The Committee regret to note that despite their oft-repeated recommendation, contained in paragraph 3.5 of the First Report (Fifth Lok Sabha), that the Annual Reports and Audited Accounts of the autonomous organisations for a particular year should normally be laid on the Table of the House together, there has never been an occasion when the Annual Report and Audited Accounts of this Institute for a year had been so laid. It is needless to point out that laying of Annual Report without the Audited Accounts is meaningless because the Members of Parliament do not get a complete picture of the activities undertaken and achievements made, by the organisation with the funds provided by the Government during a year. In order to ensure laying of the Annual Reports and Audited Accounts of the Institute together in time, the Committee recommend that a time bound programme for completion of accounts and the report should be chalked out and its strict observance watched in future so that both the Annual Report and audited accounts are laid on the Table of the House together within 9 months of the close of the accounting year.

Chandigarh as also the AIIMS, New Delhi, both the autonomous bodies attached to this Ministry, to follow strictly the time schedule in regard to submission of Annual Reports and Audited Accounts, so that both the Annual Report and the Audited Accounts are laid on the Table of the House together within 9 months of the close of the accounting year. [Vide Ministry of Health & Family Welfare, Department of Health O. M. No. H-11013/5/83-ME (PG) dated 26th October, 1983]

5

78. 4.11

Fourteenth Report

The Committee note that the Ministry of Health and Family Welfare did not lay their own 'Review' alongwith the

The Ministry have noted the observation of the Committee.

(7th Lok Sabha)
(Ministry of Health &
Family Welfare)

Annual Reports of the Post-Graduate of Medical Education and Research, Chandigarh for the years 1979-80 and 1980-81. However, on their attention being drawn to their lapse the Ministry of Health and Family Welfare laid on the Table the requisite 'Review' along with the Annual Report of the Institute for the year 1981-82. The Committee trust that the Ministry will be more vigilant in future in this regard and will invariably lay their 'Review' alongwith the Annual Report and Audited Accounts of the Institute.

(Vide Ministry of Health and Family Welfare O.M.No. H-11013/5/83-ME(PG) dated 26th October, 1983).

79. 4.12

Fourteenth Report
(7th Lok Sabha)
(Ministry of Health and Family Welfare)

From the statements of reasons for delay laid alongwith the Audited Accounts of the Post-Graduate Institute of Medical Education and Research, Chandigarh for the years 1979-80, 1980-81 and 1981-82, the Committee find that these statements lack information required for identifying the stages where the delay had actually occurred. The Committee are constrained to observe that the Ministry have treated the requirement of laying of statement of reasons for delay as a mere formality. The Committee take a serious note of this attitude.

The observations of the Committee in regard to furnishing of details in the statement of reasons for delay in laying both the Annual Reports and the Audited Accounts on the Table of the House have been noted and the procedure recommended by the Committee will be followed in future. (Vide Ministry of Health and Family Welfare O.M. No. H-11013/5/83-ME (PG) dated 26th October, 1983).

80. 4.13

Fourteenth Report
(7th Lok Sabha)

The Committee, therefore, recommend that the statement of reasons for delay should invariably indicate, in chronological order, the dates of finalisation of Re-

port and accounts, their submission to audit, receipt of draft audit report, replies given to audit queries, if any, receipt of final audit report, translation and printing of Annual Report and Accounts, adoption of the Annual Report and Accounts by the General Body of the Institute, furnishing of copies of the Report and Accounts to the Ministry for laying on the Table of the House etc., so that the House may identify the stage and extent of delay and suggest remedial measures where required.

The observations of the Committee have been noted for compliance (Vide Ministry of Health and Family Welfare, Department of Health O. M. No. 11013/5/83-ME (PG), dated 26th October 1983).

81. 5.8
Fourteenth Report
(7th Lok Sabha)
(Ministry of Health and
Family Welfare.)

The Committee note that the Annual Reports and Audited Accounts of the Mahatma Gandhi Institute of Medical Sciences, Sewagram, Wardha for the years 1978-79, 1979-80 and 1980-81 were laid on the Table of Lok Sabha after a delay of 26 months, 14 months and 6½ months, respectively.

82. 5.9
Fourteenth Report
(7th Lok Sabha)
(Ministry of Health and
Family Welfare.)

The Committee, however, note that the Annual Report and Accounts of the Institute for the years earlier than 1978-89 were not laid on the Table of the House. It was only on 29th September, 1980 that the Ministry of Health and Family Welfare took a decision on the basis of the advice given by the Ministry of Finance to lay the Annual Report and Audited Accounts of the Institute from the year 1978-79 onwards. Even if the delay is calculated from the date of decision of the Ministry, the delay in laying the Annual Report and Audited Accounts for the year 1978-79 comes to 17 months.

83. 5-10 From the information supplied by the Ministry of Health and Family Welfare the Committee find that although the Audited Accounts of the Institute for the year 1978-79 were made available to the Ministry on 21st October, 1980 yet the Annual Report for that year was furnished to the Ministry on 22nd June, 1981 alongwith the Annual Report and Audited Accounts for the subsequent year 1979-80. The Committee feel that the Ministry did not take the necessary steps expected of them to see that the delay which had already occurred in respect of the Annual Report and Accounts for 1978-79 should not increase any further. Had the Ministry of Health and Family Welfare impressed upon Institute the urgent need of laying of the Annual Reports and Accounts of the Institute, the Annual Report and Audited Accounts not only for the year 1978-79 but also for the year 1979-80 would have been laid on the Table earlier.

84. 5-11 The Committee note that the time taken for translation of the Annual Reports and Audited Accounts for the years 1978-79 and 1979-80 also contributed to the delay in laying them on the Table of the House. Since laying of both the Hindi and English versions of documents on the Table of the House is a statutory obligation, permanent arrangements ought to have been made to

ensure expeditious translation of the Annual Report and Audited Accounts of the Institute so that no delay was caused on that account. The Committee hope that in order to avoid unnecessary delay on that account in future, the Mahatma Gandhij Institute of Medical Sciences would make some permanent arrangement for translation of the Annual Report and Audited Accounts in Hindi.

85. 5-12

Fourteenth Report
(7th Lok Sabha)
(Ministry of Health and
Family Welfare).

The Committee are concerned to note that despite their recommendations made in paragraphs 3.6 and 3.8 of their Second Report (Sixth Lok Sabha), the Ministry of Health and Family Welfare did not lay their own 'Review' alongwith any of the Annual Reports and Audited Accounts for the years 1978-79, 1979-80, and 1980-81. The Committee take a serious note of this lapse on the part of the Ministry. The Committee are constrained to observe that their recommendations have not been taken seriously by the Ministry. The Committee hope that the Ministry of Health and Family Welfare would be very careful in future and while laying the Annual Reports and Audited Accounts of the Institute, would invariably lay their own assessment of the working of the Institute in the form of 'Review' as contemplated in the said recommendation.

86. 5-13

Fourteenth Report
(7th Lok Sabha)
(Ministry of Health and
Family Welfare).

The Committee note that the Annual Reports and Audited Accounts of the Institute for the year 1981-82 which should have been laid on the Table of the House by 31st December, 1982, have not so far been laid. The Ministry of Health and Family Welfare have not even laid on the Table of the House any statement explaining the reasons why the said Annual Report and Accounts could not be laid on the Table of the House within the stipulated period as per recommendation contained in paragraph 3-5 of their First Report (Fifth Lok Sabha). This leads the Committee to conclude that their recommendations have not received the respect that they deserved. The Committee, therefore, need hardly stress that their above recommendations should be strictly followed in future.

The Ministry of Health & Family Welfare have referred back to the recommendation of the Committee on papers laid on the Table made in paragraph 1-11 of their Sixth Report (Seventh Lok Sabha) presented to the House on 19th * March, 1981 wherein the Committee had exempted the requirement of laying of separate Annual Report/Audit Reports before Parliament in respect of the Research Institutes financed and controlled directly by the Indian Council of Social Science Research but recommended that the Council might, in future incorporate in its Annual Report a detailed chapter about their functioning, the amount of grant given and activities of each Institute/ Centre during the year. The Ministry have also stated that a list of 24 such institutions whose Annual Reports/Audited Accounts etc. were required to

be placed before Parliament was accordingly drawn and furnished to Rajya Sabha Secretariat on 6th January 1983 and also sent to the Lok Sabha Secretariat on 26th September, 1983. The position was thus reviewed keeping in view the above mentioned recommendations/observations of the Committee. The Ministry have further stated that the Mahatma Gandhi Institute of Medical Sciences, Wardha being a non-Government body which is not directly under the control of the Ministry has not been included in the able list and its Annual Report and Audited Accounts for the year 1981-82 were accordingly not laid on the Table of the House. (Vide Ministry of Health and Family Welfare, Department of Health O. M. No. 110/83/5/83-ME(PG), dated 26th October, 1983).

67. 5.14
 Fourteenth Report
 (7th Lok Sabha)
 (Ministry of Health and
 Family Welfare.)

On examination of the statements of reasons for delay laid along with the Annual Report and Audited Accounts for the years 1978-79, 1979-80 and 1980-81, the Committee find that adequate details have not been spelt out to enable the Committee to pin point the stage where the delay had actually occurred. The Committee, therefore, recommend that the statement of reasons for delay should invariably indicate, in chronological order, the dates of finalisation of Report and Accounts, their submission to audit, receipt of draft audit report, replies given on audit queries, receipt of final audit report, translation and printing of Annual Report and Accounts by the General Body, furnishing of copies of the Report and Accounts to the Ministry for laying on the Table of the House, etc., so that the House may identify the stage and extent of delay and suggest remedial measures where required.

The observations of the Committee have been noted by them for compliance. (*Vide* Ministry of Health and Family Welfare, Department of Health O.M. No 11013/5/83-ME(PG), dated 26th October, 1983).

88. 6.9
 Fourteenth Report
 (7th Lok Sabha)
 (Ministry of Commerce)

The Committee are distressed to note that laying on the Table of Lok Sabha, the Annual Reports and Audited Accounts of the Central Cottage Industries Corporation of India Limited, New Delhi for the years 1978-79 and 1979-80 was delayed by as many as 20½ months and 28th months, respectively. It is regrettable that the time gap between laying of the Annual Reports of the Corporation for the years 1978-79 and 1979-80 is of

The Ministry of Commerce have been impressing upon Central Cottage Industries Corporation of India Ltd., the need for finalisation of the accounts in accordance with the statutory requirements. They have also been asked to lay down a strict time

about 17 months. The Committee apprehend that if the present pace of delay persists, the Annual Reports and Audited Accounts of the Corporation would never be laid on the Table of the House in time, in future.

schedule for completion of the accounts for the past years. CCIC has been asked to draw up the time schedule in consultation with the Audit authorities for completion of all formalities. [M/o Commerce, Department of Textiles, O.M. No. 14/1/84-EP (T & J)-III, dated 3 May, 1985].

89. 6.10
Fourteenth Report
(7th Lok Sabha)
(Ministry of Commerce)

It is disquieting to note that the Annual Reports and Audited Accounts of the Central Cottage Industries Corporation of India Limited, New Delhi for the years 1980-81 and 1981-82 which should have been laid on the Table by 31 December, 1981 and 31 December, 1982, respectively, have not so far been laid. The Committee feel that some special efforts would have to be made by the Corporation and the Ministry of Commerce to liquidate the old arrears of Reports and accounts. Unless the old arrears are cleared, future reports are bound to be delayed. The Committee trust that the Annual Reports, audited accounts and Audit Reports pertaining to the years 1980-81 and 1981-82 would be laid without any further delay. As regards the future Annual Reports and Accounts of the Corporation, the Committee recommend that the Ministry, in consulta-

The Annual Report of the Central Cottage Industries Corporation of India Ltd., for the year 1980-81 was laid before the Lok Sabha on April 6, 1984. The Corporation has not furnished the Annual Reports for 1981-82 for placing them before Parliament. The Ministry of Textiles and Supply have impressed upon the Corporation the urgency with regard to clearance of arrears and laying down some time schedule for completion of formalities replies of Government to para 6-9 of the Report may kindly

tion with the Corporation and the Audit Authorities should lay down some time schedule for completing all formalities involved in the finalisation of the Annual Reports and Accounts of the Corporation so that these are laid on the Table of the House within nine months of close of the accounting year, as already recommended by the Committee in para. 4-16 of their Second Report (Fifteenth Lok Sabha).

90. 6-11
Fourteenth Report
(Fifteenth Lok Sabha)
(Ministry of Commerce.)

In paragraph 1-16 of their Second Report (Fifth Lok Sabha), which was presented to Lok Sabha as early as 12 May, 1976, the Committee had recommended that where it is not possible for the Government to lay the Report of any Company within a period of 9 months of close of the accounting year, they should lay on the Table a statement explaining the reasons for not laying the Report, within 30 days from the expiry of that period and if the House is not in Session at that time, the statement should be laid on the Table within seven days of re-assembly of the House. The Committee note that no such statement was laid on the Table of the House by the Ministry of Commerce in respect of any of the Annual Reports and Audited Accounts of the Corporation for the year 1978-79 to 1981-82. This shows a pathetic attitude of the Ministry of Commerce has been towards the recommendations of the Committee.

be seen, [The Ministry of Commerce, Department of Textiles, O.M. No. 14/1/84-EP (T & J)-III, dated 3 May, 1985].

The observations of the Committee have been noted and in future the compliance of the instructions laid down will be adhered to. [Ministry of Commerce, Deptt. of Textiles, O.M. No. 14/1/84-EP (T & J)-III, dated 3rd May, 1985].

At no stage the Ministry of Commerce seem to have acted with caution and care in the matter of laying of Annual Reports and Audited accounts of the Central Cottage Industries Corporation of India Limited, New Delhi. The Committee take a serious note of the non-compliance of their recommendation. The Committee desire the Ministry of Commerce to fix responsibility for non-compliance of their recommendation. The Committee need hardly emphasise that the Ministry of Commerce should be more careful in future and the recommendations of the Committee should be implemented in letter and spirit.

91. 6.12
Fourteenth Report
(7th Lok Sabha)
(Ministry of Commerce.)

From the information supplied by the Ministry of Commerce, the Committee find that the Statutory Auditors took as long as one year in auditing the accounts of the Corporation for the year 1978-79. While going through the Audited Accounts of the Corporation for the years 1978-79 and 1979-80, the committee have noticed that a large number of deficiencies have been pointed out by the Auditors in the accounts. This clearly shows that the accounts of the Corporation are not being maintained properly. The Committee feel that if the accounts had been maintained properly, the auditors would not have taken such a long time in auditing the accounts of the Corporation. It is distressing that a commercial organisation like the Central Cottage In-

In view of the earlier cases of embezzlement detected in July, 79, the statutory auditors took a cautious and thorough approach which led to the delay in finalising the audit of the accounts. Also books of accounts of the Corporation were taken into custody by CBI during the enquiry proceedings of the case in July, 1979 and the main records were returned only after their preliminary investigations which caused the delay. [Vide

duarties Corporation of India, New Delhi should have failed in maintaining its accounts properly. The Committee, therefore, impress upon the Ministry of Commerce the need to streamline existing accounting procedure of the Corporation so that the accounts of the Corporation are maintained properly in future and no delay is caused at the auditing stage of the accounts.

M/o Commerce, Deptt. of Textiles, O.M. No. 14/1/84-EP (T & J) III, dated 3 May, 1985].

92. 7-15
Fourteenth Report
(7th Lok Sabha)
(Ministry of Defence.)

The Committee note that there are 62 Cantonments spread all over the country and majority of the Cantonment Boards receive ordinary grants-in-aid from the Government. The Committee also note that these Cantonment Boards are autonomous local bodies constituted and administered under the Cantonment Act, 1924.

The Ministry of Defence have no comments to offer. [*vide* Ministry of Defence O.M. No. 14 (3)/83/D (Q & C), dated 28 December, 1983].

93. 7-16
Fourteenth Report
(7th Lok Sabha)
(Ministry of Defence.)

From the analysis of the amounts of ordinary grants-in-aid given by the Government to the various Cantonment Boards during the year 1980-81, the Committee find that out of 62 Cantonment Boards, only 9 Cantonment Boards received more than Rs. 10 lakhs each, 15 Boards received between Rs. 5 lakhs and Rs. 10 lakhs each, 23 Boards received less than Rs. 5 lakhs and 15 Boards did not receive any grant-in-aid. The Committee further find that the Government advanced Rs. 3,56,63,800 as ordinary grants-in-aid to the Canton-

The Ministry of Defence have accepted the recommendation of the Committee. [*vide* Ministry of Defence O.M. No. 14(3)/83/D (Q & C), dated 28th December, 1983].

ment Boards during the year 1980-81. The Committee feel that since amounts of such a huge magnitude are being given by the Government as grants-in-aid to the Cantonment Boards, Parliament ought to be informed about the proper utilisation of these grants.

94. 7-17
 Fourteenth Report
 (7th Lok Sabha)
 (Ministry of Defence.)

The suggestion given by the representative of the Ministry of Defence during this evidence before the Committee that Reports of only those Cantonment Boards which receive Rs. 10 lakhs and above as grant-in-aid from Government should be laid on the Table is not acceptable to the Committee because only 9 Cantonment Boards out of 62 which received Rs. 10 lakhs and above as grant-in-aid during the year 1980-81 would be covered and the Parliament would not come to know about the performance of the rest of the 53 Cantonment Boards which received major share of the grants-in-aid during that year. Taking all factors into consideration the Committee have come to the conclusion that the Annual Administration Reports and Audited Reports in respect of all Cantonment Boards should be laid together before parliament within 9 months of the close of the accounting year and the guidelines laid down by the Committee in their recommendation made in para 3-5 of their First Report (Fifth Lok Sabha) in regard to laying of annual reports, audited accounts and Audit Reports of autonomous bodies should be followed.

The Ministry of Defence have accepted the recommendation of the Committee. [*Vide* Ministry of Defence O.M. No. 14(3)/83/D (Q & C), dated 28 December, 1983].

95. 7-18
Fourteenth Report
(7th Lok Sabha)
Ministry of Defence.

The Committee note that the Cantonment Boards prepare their Annual Administration Reports and submit them to the Ministry of Defence but these are not laid before Parliament. The Committee are of the view that since the Annual Administration Reports of all Cantonment Boards are in any case prepared and furnished to the Ministry of Defence there should be no difficulty in laying them on the Table. It would be more useful, if all the Reports are consolidated together and laid before Parliament in a consolidated form.

The Ministry of Defence have accepted the recommendation of the Committee. [Vide Ministry of Defence O. M. No. 14- (3)/83/IIID(Q&C) dated 28 December, 1983].

96. 1-26
Fifteenth Report
(7th Lok Sabha)
Department of Science
and Technology C.S.I.R.

The Committee note that the Annual Reports of the Council of Scientific and Industrial Research, New Delhi for the years 1976-77, 1977-78, 1978-79, 1979-80, 1980-81 and 1981-82 were laid on the Table of Lok Sabha after a delay of 3 months, 2½ months, 16 months, 4 months, 6½ months and about 3½ months, respectively, and the Annual Accounts and Audit Reports thereon for those years after a delay of 26½ months, 28 months, 16 months, 14 months, 10 months and 3½ months, respectively.

The Annual Report as well as Annual Accounts for the year 1982-83 together with the audit report thereon have already been adopted by the Society of the CSIR and will be placed on the Table of the House shortly.

97. 1-27
Fifteenth Report
(7th Lok Sabha)

From the information furnished by the Department of Science and Technology, the Committee find that after receipt of final Audit Reports for the years

The recommendations of the Committee have been noted and instructions issued to

Department of Science
& Technology C.S.I.R.

1976-77 to 1980-81 the Council took 2 months to 4 months in holding the meeting of its Governing Body and 6 months to one year thereafter in holding the meeting of the Society to adopt its Audited Accounts. The argument advanced by the Department of Science and Technology that the delay in holding meeting of the Society occurred because the Prime Minister is the President of the Society and the meetings of the Society are held depending upon the convenience of the President, does not appear to be convincing. In this connection, the Committee have noted the following provisions of [Rule 22, of the Rules and Regulations of the Council of Scientific and Industrial Research:

"If the President is not present at the meeting of the society, the Vice-President shall be Chairman of the meeting. If the President and Vice-President are both not present, any member of the Governing Body appointed by the President in writing shall be Chairman of the meeting, but if there shall be no member appointed as aforesaid present or willing to take the Chair, the members of the Society shall choose one of the members present to be the Chairman of the meeting."

The Committee feel that, had the Council been vigilant and followed provisions of the above rule, the delay

the Laboratories/Institutes to postpone the date of submission of the annual accounts to CSIR Hqrs. for compilation and consolidation. (The report for the year 1982-83 was laid on the Table on 4-4-1984)

[Vide Deptt. of Science & Technology (CSIR O.M. No. 6/152/84-PU dated 22-3-1984)]

in holding the sittings of the Society could have been minimised to a great extent. The Committee, however, note with satisfaction that the time gap between the dates of meetings of the General Body and the Society has been considerably reduced to 2 months in the case of Audited Accounts of the Council for the year 1981-82 with the result that the delay in laying them has also come down to 3½ months only. The Committee hope that, in future, the Council of Scientific and Industrial Research would be very careful and would ensure that the meetings of both the Governing Body and Society are held soon after receipt of its Audit Reports so that the delay is totally eliminated.

98. 1-28
Fifteenth Report
(7th Lok Sabha)
Department of Science
and Technology C.S.I.R.

The Committee further note that the Annual Reports and Audited Accounts of the Council of Scientific and Industrial Research have not been laid together on the Table of the House except in the cases of Annual Reports and Audited Accounts for the years 1978-79 and 1981-82. The Committee find that the gap between the dates of laying of Annual Reports and Audited Accounts for the year's 1976-77, 1977-78, 1978-79, 1979-80 and 1980-81 was 11½ months, 13 months, 10 months and about 3½ months, respectively. The Committee need hardly point out

that the laying of Annual Reports and Audited Accounts on different dates deprives the Members of Parliament from the information being available simultaneously about the achievements made by the organisation with the funds granted to it during a year. The Committee desire the Department of Science and Technology to take necessary remedial steps to ensure that both the Annual Report and Audited Accounts of the Council of Scientific and Industrial Research are laid together on the Table of the House within 9 months of the close of the accounting year.

99. 2-8
Fifteenth Report
(7th Lok Sabha)
Ministry of Home
Affairs.

The Committee note that the Third Annual Report of the Minorities Commission pertaining to the year ending 31 december, 1980, which in terms of the recommendation made by the Committee on Papers Laid on the Table (Fifth Lok Sabha) in paragraph 1-17 of their First Report should have been laid on the Table of the House by 30 June, 1981, was actually laid on the Table of Lok Sabha on 3 August, 1982. The said Report, thus, involved a delay of 13 months which can neither be construed as reasonable nor can it be justified.

100. 2-9
Fifteenth Report
(7th Lok Sabha)

From the information furnished by the Ministry of Home Affairs the Committee find that their aforementioned recommendation had not been brought to the

The recommendations have been noted for compliance. The position has against been brought to the notice of the Minorities Commission and they have been requested to take appropriate action in the matter. It is the endeavour of Government to process the Reports of the Minorities Commission with utmost expedition and place the same in Parliament as early as possible. [Vide Ministry of Home Affairs

Ministry of Home Affairs.

notice of the Minorities Commission. The Committee do agree with the Ministry of Home Affairs that the Minorities Commission enjoy a considerable degree of autonomy in the discharge of its functions but it cannot be interpreted to mean that the Annual Reports of the Commission could be delayed to any length of time. The Committee need hardly point out that it is obligatory on the part of the Ministry of Home Affairs who are concerned in the matter, to ensure that the reports of organisations for which they are administratively responsible are laid on the Table of the House in time. The Committee have no doubt that had the Ministry of Home Affairs communicated the recommendation of the Committee to the Commission earlier and taken urgent steps to get the Report printed and translated into Hindi, much of the delay could surely have been obviated.

101. 2-10
Fifteenth Report
(7th Lok Sabha)
Ministry of Home
Affairs.

The Committee note that in future the Reports of the Commission would conform to the financial year, i.e. from 1 April to 31 March. The Fourth and Fifth Annual Reports of the Commission for the years ended 31 March, 1982 and 31 March, 1983 respectively, which were required to be laid on the Table by 30 September, 1982 and 30 September, 1983 respectively, have not so far been laid. The Committee would

O.M. No. I/11011/60/83-NID
(II) dated 23 February 1983.]

urge the Ministry of Home Affairs to impress upon the Minorities Commission the need for timely laying of its Annual Reports on the Table of the House. The Committee hope that necessary steps would be taken to see that the Fourth and Fifth Annual Reports of the Commission are laid on the Table of the House without any further delay.

102. 2-11 The Committee reiterate their recommendation made in paragraph 1-17 of their First Report (Fifth Lok Sabha) and hope that the Ministry of Home Affairs would comply therewith in letter and spirit in future in the matter of laying of Annual Reports of the Minorities Commission on the Table of the House.

103. 3-9 The Committee note that the laying of Annual Reports and Audited Accounts of the Gandhi Darshan Samiti, New Delhi for the years 1980-81 and 1981-82 on the Table of Lok Sabha was delayed by 6½ months and 4½ months respectively.

104. 3-10 From the information furnished by the Ministry of Education and Culture (Department of Culture) the Committee find that the Annual Report and Audited Accounts of the Gandhi Darshan Samiti for the year 1980-81 were ready with the Samiti in March, 1982. These could have been laid on the Table of the House during the Session which was held from 18 February 1982. But the vetted delay statement was received back

It is true that the Annual Report and Audited Accounts of the Gandhi Darshan Samiti for the year 1980-81 were ready with the Samiti in March, 1982. But the vetted delay statement was received back

to 30 April, 1982. The reason advanced by the Ministry that due to the time taken in finalisation of the 'Statement of reasons for delay' is hardly convincing. The Committee feel that the Ministry of Education and Culture (Department of Culture) had not taken adequate precautionary measures to see that the Annual Report and Audited Accounts which had already got delayed, should not be delayed further. The Committee hope that the Ministry would be more careful in this regard, in future.

from C&A.G. only on 20.4.82. Thereafter, action for transcribing, cyclostyling, preparation of delay statement, etc. was initiated. By the time, the papers could be ready, with the approval of Competent Authority for laying on the Table of the House, the Lok Sabha was adjourned sine-die. As such, the Annual Report and the Audited Accounts could not be laid on the Table of the Lok Sabha during that Session. Adequate precautionary measures have been taken to ensure that in future there is no delay in laying papers on the Tables of both the Houses of Parliament. [Vide Ministry of Education & Culture (Deptt. of Culture), O.M. No. 3-1/84-CH.I dated 25-2-1984].

The Committee note that the Samiti took 4 months in compiling its accounts for the year 1981-82 and therefore As recommended, a time schedule for the finalisation of the

(7th Lok Sabha)
Ministry of Education
and Culture (Deptt. of
Culture):

after about 8-1/2 months in completing other formalities such as getting the accounts audited, compilation of the Annual Report, translation and printing of the Annual Report and Audited Accounts and laying them on the Table of the House. The Committee regret to observe that their recommendation contained in paragraph 3-5 of their First Report (Fifth Lok Sabha) has not been complied with. The Committee need hardly point out that in order to ensure laying of the Annual Reports and Audited Accounts of the Samiti within the time limit laid down by the Committee in their aforementioned recommendation, a time schedule is imperative for completion of all actions in time at various stages of the Reports and Accounts. The Committee, therefore, recommend that the Ministry of Education and Culture (Department of Culture) should, in consultation with the Gandhi Darshan Samiti, draw up a time schedule for the finalisation of the accounts and their auditing, compilation of Annual Report, translation, printing and approval of the Annual Report and Audited Accounts by the Samiti so that these are laid on the Table of the House within 9 months of the close of the accounting year.

Accounts and their auditing, compilation, translation, printing and approval by the competent Authority, has been drawn up so as to ensure that the Annual Report and the Annual Accounts of the Gandhi Darshan Samiti are placed on the Table of the two Houses of Parliament within the stipulated period of 9 months [Vide M/o Education and Culture O.M. No. 3-1/84-CHI dated 25-2-1984].

106. 4-8.

Fifteenth Report
(7th Lok Sabha)

The Committee note that the Annual Reports and Audited Accounts of the National Buildings Construction Corporation Limited for the years 1980-81 and 1981-

Noted by National Buildings Construction Corporation Limited for compliance. (Vide Min-

Ministry of Works and Housing.

82 were laid on the Table of Lok Sabha on 9 August, 1982 and 9 May, 1983 after a delay of 7-1/2 months and 4-1/2 months, respectively.

stry of Works and Housing
F. No. O-17031/8/83-PS dated
13-3-1984).

107.

4-9
Fifteenth Report
(7th Lok Sabha)
Ministry of Works and
Housing.

From the information furnished by the Ministry of Works and Housing and the statements of reasons for delay laid alongwith the Annual Reports and Audited Accounts of the Corporation for the years 1980-81 and 1981-82, the Committee find that the delay occurred mainly due to finalisation of the accounts and printing of the Annual Reports and Accounts. The Committee appreciate the difficulties faced by the Corporation in getting the accounts of its units abroad audited in time due to outbreak of hostilities between Iraq and Iran but they feel that the delay could have been minimised, if not totally eliminated, by ensuring that the printers commenced printing the Annual Reports adequately in advance of the work schedule.

108.

4-10
Fifteenth Report
(7th Lok Sabha)
Ministry of Works
and Housing.

As a further measure to ensure timely printing of the Annual Reports and Audited Accounts of the Corporation, the Committee are of the view that action should be taken in advance to select renowned printers noted for their efficiency and punctuality for the purpose and to settle the rates of printing with them for their job requirements so that no time is lost in pro-

tracting the negotiations with them till the eleventh hour.

109. 4-11

Fifteenth Report
(7th Lok Sabha)
Ministry of Works
and Housing.

Noted by the Ministry for future compliance. (Vide Ministry of Works and Housing F.No. O-17031/8/83-PS dated 13-3-84).

The Committee trust that the Ministry of Works and Housing would make all-out efforts to ensure timely finalisation of accounts of the Corporation and their auditing, compilation of the Annual Report, translation and printing of the Annual Report and Audited Accounts and their adoption by the shareholders so that these are laid on the Table of the House within 9 months of the close of the accounting year as recommended in paragraph 4-16 of the Second Report of the Committee on Papers Laid on the Table (Fifth Lok Sabha).

110. 5-4

Fifteenth Report
(7th Lok Sabha)
Ministry of
Petroleum.

The Committee note that the Annual Reports and the Audited Accounts of the Bridge and Roof Company (India) Limited, Calcutta for the years 1979-80 and 1980-81 were laid on the Table of Lok Sabha on 2 March, 1982 and 22 March, 1983 after a delay of 14 months and 14½ months, respectively. The Committee find from the statements explaining reasons for delay and the information furnished subsequently by the Ministry of Petroleum, Chemicals and Fertilizers that the delay had occurred mainly due to delay in finalisation of the accounts of the Company for the earlier year, i.e. 1978-79. The Committee also note that the delay is of a recurring nature. The Committee

The reasons for delay in finalising the Annual Accounts of the Company for the year 1979-80 and 1980-81 are as follows :—

1979-80

(i) A chain reaction resulting from delay in closing of Accounts for earlier years Accounts for 1978-79 were

cannot but express their strong displeasure over the recurring nature of such delay and feel that much of the delay could have been avoided if the Ministry and the Company had been vigilant and had taken up the question of delay with the Auditors for expeditious auditing of the accounts.

finalised only in December, 1980.

(ii) Company's efforts to mechanise accounts for expediting closing accounts was met with stiff opposition from staff union which did not allow even partial mechanisation of Accounting mainly due to fear of retrenchment and less scope of fresh appointments.

(iii) There was a delay in appointment of Statutory Auditors for 1979-80 by the C&A.G. office.

(iv) Delay in receipt of Audited Accounts relating to Iraqi jobs due to Iran-Iraq conflict.

(v) Company's Chief Accountant left in 1980 and some time was taken to fill up the post with a suitable candidate.

1980-81

(i) As a result of chain reaction due to delayed closing of past year's accounts, the 1980-81 Accounts could not be taken up earlier.

(ii) Stiff opposition from the staff Union towards mechanisation of Accounts. The Company's activities had increased sharply and the increased work load could not be carried out expeditiously without mechanisation of Accounts.

(iii) The Iraqi Accounts were delayed due to the disturbed local conditions in Iran on account of Iran-Iraq war. (Vide Ministry of Petroleum O.M. No. P 44020/54/84-MKT dated 24-1-85).

In order to eliminate such delay in future, the Committee recommend that the Ministry of Petroleum should, in consultation with the Bridge and Roof Company (India) Limited, draw up a detailed time schedule for the finalisation of the accounts and their auditing, compilation

111. 5.5

Fifteenth Report
(7th Lok Sabha)
Ministry of
Petroleum.

As desired by the Committee, Bridge and Roof Co. (India) Ltd., have drawn up a detailed time schedule for the finalisation of the Accounts and their

of the Annual Report, translation, printing and approval of the Annual Report and Audited Accounts of the Company and strictly adhere to it so that these documents are laid on the Table of the House within 9 months of the close of the accounting year as recommended by the Committee in paragraph 3.5 of their First Report (Fifth Lok Sabha).

Auditing in respect of the current year's accounts (1984-85). (Vide Ministry of Petroleum O.M. No. P44020/54/84-MKT dated 24-1-85).

112. 5-6
Fifteenth Report
(7th Lok Sabha)
Ministry of Petroleum.

The Committee note that the Annual Report and Audited Accounts of the Company for the year 1981-82, which were required to be laid on the Table of the House by the end of December, 1982 are yet to be laid. The Committee would like the Ministry to take urgent steps to lay the said Annual Report and Accounts without any further delay. The Committee hope that the Ministry would strictly observe the guidelines laid down by the Committee and lay the Annual Reports and Audited Accounts of the Company in time, in future.

The Company's Accounts for the years 1981-82 and 1982-83 have already been finalised. The Report of 1981-82 was laid on the Table of the House on 27-1-84. The Annual Report for the year 1982-83 is under printing.

As regards Company's Accounts for the year 1983-84 they have been compiled and have been placed before the Board of Directors. However, the Statutory Auditors have not yet been appointed by the Comptroller and Auditor General's Office upto now (1/85). In spite

of several representations to the concerned authorities for expeditious appointment of Statutory Auditors, the same has not been finalised. Chairman and Managing Director, Bridge & Roof Co. (India) Ltd., also contacted the Chairman, Audit Board and has personally requested him for early appointment of the Auditors. The issue is also being taken up with the Chairman, Audit Board by the Ministry. Bridge and Roof have largely wiped out the arrears in Accounts and are quite hopeful that the Company's Accounts will become upto date in the near future. (Vide Ministry of Petroleum O.M. No. P. 44020/54/84-MKT dt. 24-1-85).

113. 6-10
Fifteenth Report
(7th Lok Sabha)

The Committee note that the Annual Reports of the Indian Institute of Management, Calcutta For the years 1979-80, 1980-81 and 1981-82 were laid on the

The comments of the Committee regarding delay in laying Annual Reports, Audited

Ministry of Education and Culture (Deptt. of Education)

Table of Lok Sabha on 6 April, 1981, 22 April, 1982 and 31 March, 1983, respectively, i.e. after a delay of 3 months, 4 months and 3 months respectively. The Audited Accounts and Audit Reports for these years were laid on 24 December, 1981, 7 October, 1982 and 4 August, 1983 respectively i.e. after a delay of 12 months, 9 months and 7 months respectively.

114. 6.11
Fifteenth Report
(7th Lok Sabha)
Ministry of Education and Culture (Deptt. of Education)

The Committee also note that the Institute took 4½ months' time, instead of 3 months, after the close of the year in compiling its accounts for the year 1979-80 and the Audit took 11 months time thereafter to make available the final Audit Report for that year to the Institute. The Committee urge the Ministry of Education and Culture that they should, in consultation with the Indian Institute of Management, Calcutta, draw up a time schedule for completing all the formalities like compiling of accounts, their auditing, translation, printing, adoption of Annual Report and Audited Accounts by the Institute and laying the same on the Table of the House, within nine months as recommended by the Committee in paragraph 3.5 of their First Report (Fifth Lok Sabha). The Committee hope that the Ministry of Education and Culture would also impress upon the Audit to Audit the accounts of the Institute in time

Accounts, Audit Reports thereon of the Indian Institute of Management, Calcutta for the year 1979-80 were forwarded to the Institute. The Director took up the matter with the Accountant General, West Bengal, Calcutta who has assured that the time schedule of 9 months prescribed will be adhered to. [Vide Ministry of Education and Culture (Department of Education) O.M. No. 1-1-84 T.11 dated 23-2-1984].

so that no delay is caused in laying the Audited Accounts on the Table of House.

115. 6.12
Fifteenth Report
(7th Lok Sabha)
Ministry of Education
and Culture (Deptt.
of Education)

The Committee regret to note that the statements explaining reasons for delay laid along with Annual Reports and Audited Accounts for the years 1979-80, 1980-81 and 1981-82 do not spell out the full information regarding the time taken at various stages of the accounts. The Committee need hardly stress that the statements of reasons for delay should contain information in chronological order setting forth the dates of compilation of accounts, their submission to Audit, receipt of draft Audit Report, replies given to audit queries, receipt of final Audit Report, translation and printing of Audit Report and Accounts, adoption of the Annual Report and Accounts and their submission to the Ministry for laying on the Table of the House, so that the House may identify the stage, causes and extent of delay and suggest remedial measures wherever required.

116. 6.13
Fifteenth Report
(7th Lok Sabha)
Ministry of Education
and Culture (Deptt.
of Education)

The Committee also note that the Annual Reports and Audited Accounts of the Indian Institute of management, Calcutta are not being laid together whereas in the cases of other two Institutes *i.e.* (i) Indian Institute of Management, Ahmedabad and (ii) Indian Institute of Management, Bangalore, both the documents are laid together in the House. The Com-

mittee hope that the Ministry of Education and Culture would impress upon the Indian Institute of Management, Calcutta to submit both the documents to the Ministry together so that these are laid on the Table of the House simultaneously.

117. 7-28

**Fifteenth Report
(7th Lok Sabha)
Ministry of Agriculture**

The Committee are distressed to note that the Annual Reports together with Audited Accounts and Audit Reports thereon of the Andaman and Nicobar Islands Forest and Plantation Development Corporation Limited, Port Blair for the years 1977-78, 1978-79, 1979-80, 1980-81 and 1981-82 were laid on the Table of Lok Sabha as late as on 17 November, 1980, 23 February, 1981, 18 February, 1982, 11 October, 1982 and 22 August, 1983, respectively, *i.e.* after a delay of 22½ months, 14 months, 13½ months, 9½ months and 8 months, respectively. The Committee regret to observe that there has never been an occasion in the past when the Annual Reports and Audited Accounts of the Corporation has been laid on the Table of the House in time, *i.e.*, within 9 months of the close of the accounting year.

The main reasons for the delay in submission of the accounts is that the Corporation is situated in a backward area in A & N Islands with Headquarters at Port Blair and the Project offices are situated in far-flung Islands of this territory where communication facilities are lacking. The inter-island ferry services are erratic and irregular. Thus the Corporation has been placed in a disadvantageous position with regard to communication of instructions, receiving data, sending men and material etc. The Islands have to depend on the mainland for important services which also

takes a lot of time and effort. However, every effort will be made so that the accounts could be finalised and laid before the Table of the House of Parliament with in the stipulated period. (*Vide* Ministry of Agriculture O. M. No. 3-70/83-FE dt. 12-7-84).

From the information furnished by the Ministry of Agriculture, the Committee find that delay had occurred almost at every stage of the Annual Reports and accounts of the Corporation for the years from 1977-78 to 1981-82. However in the case of Annual Reports and accounts for the year 1977-78, apart from other reasons, the delay had also occurred because the Annual reports and audited accounts had to be returned by the Ministry of Agriculture to the Corporation twice for removing certain discrepancies noticed therein. The Committee feel that the Annual Report of the Corporation had not been prepared with due care. The Committee hope that every care would be taken to ensure that the Annual Reports of the Corporation are complete in every respect before their submission to the Ministry for laying on the Table of the House.

118. 7-29

Fifteenth Report
(7th Lok Sabha)
Ministry of Agriculture

The headquarters of this Corporation are at Port Blair, where good printing presses are not available, except the one under the Government. When the Corporation approached the Government Press, it was informed that due to heavy pressure of work in the Government Offices they were not in a position to take up printing of the Annual Report of the Corporation. There after, on following the codal formalities, order for printing the report was placed with a local printer but they could not complete the work

in the manner it needed to be, as they had no previous experience of printing such reports. It being the first year, the Corporation was also not fully conversant with the requirement. On receipt of the instructions from the Ministry, the Annual Report was printed again in the mainland with the due care and since then none of the subsequent reports submitted to the Ministry was returned. In this connection, however, it is to be mentioned that the process of printing the Annual Report at the mainland is a long one because the Corporation has to send the typed material by post to the press, the proof that is received is to be compared and again sent to the Press, with instructions and sometimes the proof is to be corrected twice

or thrice. This is a time-consuming process and even with effort, it would take quite some-time to complete the work and send the report to the Ministry. (*Vide* Ministry of Agriculture O. M. No. 3-70-83-FE-II dated 12-7-1984).

119. 7-30
Fifteenth Report
(7th Lok Sabha)
Ministry of Agriculture
- The Committee further note that in the case of Annual Report and Audited Accounts for the year 1979-80, the delay among other reasons, occurred because the accounts of the Little Andaman pertaining to that year were not ready in time as the Project Manager, had met with an accident. It gives an impression that the Project Manager was the only officer who could compile the accounts. The Committee feel that, during the absence of the Project Manager, there must have been some other responsible officer looking after the duties of the Project Manager and the concerned staff charged with maintaining the accounts at Little Andaman. The Committee urge upon the Corporation to ensure timely finalisation of its accounts and do not advance such stereotyped reasons as are not at all convincing.

The instructions of the Committee to ensure timely finalisation of the accounts have been noted and every effort would be made to finalise the accounts and place the report within the stipulated time. The Managing Director of the Corporation has been asked to eliminate delays in finalisation of accounts so that the report is laid on the Table of the Lok Sabha within the stipulated period. (*Vide* Ministry of Agriculture O.M. No. 3-70/83-FE-II dt. 12-7-84).

120. 7-31
Fifteenth Report
- The Committee are of the opinion that with a view to eliminating delay at various stages of the Annual Re-

Immediately after the finalisation of the previous year's account,

(7th Lok Sabha)
Ministry of Agriculture

port and Accounts, the Corporation should approach the Company Law Board sufficiently in advance to ensure that the Statutory Auditors are appointed and their remuneration settled before the close of the accounting year so that the audit work can be commenced in time. The Corporation should also maintain proper accounts so as to help expeditious auditing of the accounts. After audit of accounts by the Statutory Auditors is over the Comptroller and Auditor General should immediately be approached for his comments on the accounts. On receipt of comments of Comptroller and Auditor General, the Annual General Meeting should be called forthwith to consider and approve the Annual Reports, Audited Accounts and comments of Comptroller and Auditor General. As regards printing of the Annual Report and Audited Accounts, arrangements should be made in advance and the press should be instructed to print the requisite number of copies of the Reports and Accounts within the specified time so that no delay occurs on that account.

the Corporation adopts resolutions in the Meeting of the Board of Directors fixing the audit fee and a copy of the resolution along with other required information is furnished for appointment of the auditors. But in spite of efforts it takes around two to three months for the Company Law Board to appoint the statutory Auditors.

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Three chartered accountant firms have opened their Branch offices at Port Blair but none of the Partners/qualified assistants are stationed at Port Blair permanently. Hence the firms are not able to take up the audit immediately after the accounts are ready. Moreover, there are infrequent and erratic shipping service from Port Blair to project offices. Sometimes they have to wait inordinately and this is also

one of the contributory factors for delay in finalisation of the Accounts.

As soon as the audit is completed by the statutory auditors, the Director of Commercial Audit is requested to take up the work immediately and normally they take up the work as soon as the report from the statutory auditors is received. The observation of the Committee regarding timely printing of the Annual Report has been noted for future. (*Vide* Ministry of Agriculture O. M. No. 3-70/-83-PE. II dated 12-7-84.)

121. 7-32
Fifteenth Report
(7th Lok Sabha)
Ministry of Agriculture

In order to complete all stages within the maximum prescribed time, the Committee feel that a time schedule is all the more necessary. The Committee, therefore, urge upon the Ministry of Agriculture to draw up a time schedule in consultation with the Andaman and Nicobar

In order to complete all stages within the prescribed time, a time schedule has been drawn up as below:—

1. Corporation would pass a resolution for appointment of auditors by the Company Law Board. Accounts.
2. Time limit for appointment of Auditors by the Company law Board. (in the year of 15th March Accounts).
3. Date for submission of draft final accounts to the Auditors, (following the 15th May)

Islands Forests and Plan-
tation Development Cor-
poration Limited, Port Blair,
in such a manner that all
formalities are completed and
the Annual Report and Audited
Accounts are laid on the Table
of the House within 9 months
of close of the accounting
year as recommended by the
Committee on Papers laid on
the Table in paragraph 4.16
of their Second Report (Fifth
Lok Sabha).

duly approved, adopted and
authenticated by the Board of
Directors.

4. Date of finalisation of the ac-
counts by the auditors.

5. Date for placing the finalised
accounts before the Board for
adoption and authentication.

6. Date for placing the same be-
fore the Director of Commer-
cial audit.

7. Date for signing of the accounts
by statutory auditors.

8. Date for receipt of printed
copies of the report by the Cor-
poration.

9. Date for receipt of the printed
copies by the Ministry

year of Ac-
counts)

30th June
(following the
year of
Accounts).

31st July
(following the
year of
Accounts)

16th August
(following the
year of Accounts)

15th October
(following the
year of
Accounts).

21st November
(following the
year of
Accounts).

7th December
(following the

year of
Accounts.)

10. Date for laying on the Table of 31 December
the Parliament.
(following the
year of
Accounts.)

The above time-schedule will also be intimated to the
Company Law Board and Director of Commercial
Audit to enable compliance with the time-schedule
in accordance with the advice of the Committee on
Papers laid on the Table. (*Vide* Ministry of Agri-
culture O. M. No. 3-70/83-FE. II dated 12-7-84).
