

T.O. (C.P.L.) No. 1

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1975-76).**

(FIFTH LOK SABHA)

FIRST REPORT



**LOK SABHA SECRETARIAT
NEW DELHI**

54A March, 1976/Phalguna, 1897 (Saka)

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CONTENTS

	Page(s)
Composition of the Committee	(iii)
Introduction	(v)
CHAPTER I. Delay in laying on the Table Annual Reports of the Indian Museum, Calcutta	1
CHAPTER II. Inordinate delay in laying Hindi version of Annual Reports and other documents	7
CHAPTER III. Laying of Annual Reports and audited accounts of statutory/autonomous organisations	13
CHAPTER IV. Notifications issued by the Government of Nagaland during President's Rule in the State	16

APPENDICES :

I. Statement giving reasons for delay in laying the Annual Reports of the Board of Trustees, Indian Museum, Calcutta for 1970-71, 1971-72, 1972-73 and 1973-74 on the Table of Lok Sabha	18
II. Summary of Recommendations/Observations contained in the Report	20

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COMMITTEE ON PAPERS LAID ON THE TABLE

(1975-76)

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SECRETARIAT

Shri P. K. Patnaik—*Additional Secretary.*

Shri N. N. Mehra—*Senior Table Officer.*

INTRODUCTION

1. The Chairman of the Committee on Papers laid on the Table of the House, having been authorised by the Committee to present the Report on their behalf, present this their First Report.

2. This Committee is a new Parliamentary Committee having been constituted for the first time on the 1st June, 1975.* Prior to that all matters relating to Papers laid on the Table like delay in laying a paper and whether there is satisfactory explanation given for the delay, whether there had been compliance of the statutory provisions for laying the paper or whether papers which are required to be laid on the Table had actually been laid and whether both Hindi and English versions of a paper had been laid, were left to individual Members to probe and to raise these points in the House in a few cases where delay etc., was apparent. Considering the huge** volume and variety of papers which are laid on the Table from day to day and the fact that papers to be laid on the Table are not available to Members for scrutiny in advance, it was not always possible for Members to exercise vigilance in respect of all the aspects of papers laid on the Table. The House by itself was also not in a position to give a closer scrutiny to each and every document laid on the Table. It was in that background that the need to constitute this Committee was felt. Constitution of the Committee was considered by the Rules Committee on 17th March, 1975 and approved by the House on 8th May, 1975. While incorporating the rules about the constitution and functions of the Committee viz. Rules 305A, 305B and 305C of the Rules of Procedure and Conduct of Business in Lok Sabha, a provision has also been made that a

*For developments leading to the constitution of the Committee see Fifth and Sixth Reports of the Rules Committee (Fifth Lok Sabha) and the Minutes of the sitting of the Rules Committee held on 17-3-1975.

**The number of papers laid on the Table during various sessions of Fifth Lok Sabha is as under :—

		Seventh Session, 1973	905	
		Eighth Session, 1973	609	} 1986
First Session, 1971	265	Ninth Session, 1973	472	
Second Session, 1971	784	Tenth Session, 1974	917	
Third Session, 1971	625	Eleventh Session, 1974	793	} 2267
Fourth Session, 1972	883	Twelfth Session, 1974	557	
Fifth Session, 1972	332	Thirteenth Session, 1975	1166	
Sixth Session, 1972	378	Fourteenth Session, 1975	472	} 1638
		Fifteenth Session, 1976	830	}

Member wishing to raise any of the matters which come within the functions of this Committee shall refer it to the Committee and not raise it in the House.

3. The Committee have examined papers laid during the Fourteenth and Fifteenth Sessions and in some appropriate cases they have examined the factors which led to delays in laying them on the Table.

4. The Committee have held five sittings on the 23rd June, 16th October and 14th November, 1975 and 18th February and 1st March, 1976. At their sitting held on the 14th November, 1975, the Committee took evidence of the representatives of the Ministry of Finance, Ministry of Home Affairs and Ministry of Education, Social Welfare and Culture.

5. The Committee considered and adopted this report at their sitting held on 1st March, 1976.

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

NEW DELHI:

March 1, 1976.

Phalguna 11, 1897 (Saka).

ERA SEZHIYAN,

Chairman,

Committee on Papers laid on the Table.

CHAPTER I

DELAY IN LAYING ON THE TABLE ANNUAL REPORTS OF THE INDIAN MUSEUM, CALCUTTA

The Annual Reports of the Indian Museum, Calcutta for the years 1970-71, 1971-72 and 1972-73 along with a statement giving reasons for delay in laying the Reports were laid on the Table of Lok Sabha on the 28th July, 1975.

1.2. Ministry of Education (Department of Culture) on being addressed in the matter intimated that the Annual Reports of the Indian Museum, Calcutta were being laid before Parliament in pursuance of the recommendation of the Public Accounts Committee made in paragraph 18 of their 18th Report (1958-59). This recommendation of the Public Accounts Committee reads as under:—

“In the Committee’s opinion, Parliament is not fully informed of the working of these autonomous Boards. Since large sums of money are voted by Parliament for payment to these Boards as grants-in-aid it is only proper that Parliament and the Public Accounts Committee should be apprised of their activities. The Committee desire that the Annual Reports on the working of the autonomous Boards viz., Silk Board, etc. should be placed before Parliament. They also recommend that the C. & A.G. who is responsible for their audit should in addition to the normal expenditure audit, undertake an achievement audit of these organisations indicating *inter alia* their original targets and achievements.”

1.3. The above recommendation made by the Public Accounts Committee does not prescribe any time limit for laying on the Table of Annual Reports of autonomous Boards. The result is that no uniform time-schedule is followed by the administrative Ministries in laying on the Table reports of these autonomous boards.

1.4. On examination of the Statement giving reasons for delay (see Appendix I), the Committee felt that the reasons mentioned therein were not adequate and led to an inevitable impression that a very formal view had been taken of the requirement for giving reasons for delay. In the Committee’s opinion the real purpose behind the aforesaid recommendation of the Public Accounts Committee is defeated if laying of the reports on the Table is inordinately delayed.

1.5. With a view to ascertaining the facts regarding genuine difficulties experienced in preparation of the reports, audited accounts and getting the Hindi versions of the audited accounts and reports prepared for being laid before Parliament, the Committee invited the representatives of the Ministry of Education, Social Welfare and Culture, Ministry of Finance and Ministry of Home Affairs to place facts before the Committee.

1.6. In his evidence, the representative of the Ministry of Education and Social Welfare informed the Committee that funds of the Indian Museum, Calcutta were voted by Parliament as grants and these grants covered salaries and other expenditure including acquisition of new items. He further stated that after the close of the financial year in March-April, it took the Museum authorities two to three months to close the accounts. As far as the accounts for 1970-71 were concerned, the audit of the accounts was conducted in May-June, 1972 and the final audit report was received from the Audit Department on the 10th October, 1972. He further explained that the delay in auditing the accounts had occurred because the audit was deferred by the Senior Deputy Accountant General (Commerce, Works and Miscellaneous), Calcutta on account of the influx of the Bangladesh refugees. He, however, admitted that there was a delay of one year in placing the report before the Board of Trustees, which was done on the 1st October, 1973. On seeking further clarifications in the matter, the Committee have been informed by the Ministry of Education, Social Welfare and Culture that the Governor of West Bengal, who is the Chairman, Board of Trustees of Indian Museum has stated that there was admittedly undue delay on the part of the former Director, Indian Museum, Calcutta, in placing the audit report before the Trustees who met four times (on 18th December, 1972, 26th February, 1973, 28th March, 1973 and 9th July, 1973) between the 10th October, 1972 and the 1st October, 1973.

1.7. Regarding the delay in laying the Report for 1971-72, the Ministry have explained that "the Audit of the Accounts of the Museum for the year 1971-72 was conducted in June-July, 1973 and the Audit Report was sent to the Indian Museum, Calcutta on 27th August, 1973. The Annual Report for the year 1971-72 was considered by the Board at its meeting held on 8th February, 1974."

1.8. Regarding delay in laying the Annual Report for the year 1972-73, the Ministry have stated in a Note to the Committee that "the audit of the accounts of the Museum for the year 1972-73 was conducted in October-November, 1973 and the audit report was sent

by the audit office on 16th January, 1974. The report was approved by the Chairman on behalf of the Board of Trustees on 10th June, 1975 and the matter reported to the Board at its meeting held on 7th August, 1975".

1.9. With reference to the delay in auditing of accounts of Indian Museum, Calcutta, the representative of the Ministry of Finance was asked to explain as to how much time was required by the audit for auditing the accounts of such bodies after the close of the financial year and whether a period of 3 months would be adequate for completion of audit after the accounts were closed. The witness stated that it was very difficult on the present schedules to guarantee that the accounts would be audited within three months after the closure of the accounts. Explaining the position further, he stated that the autonomous organisations were not bound by the provisions of the Companies Act and that there was no specific provision under which the audit of an autonomous organisation had to be completed within a particular period. He undertook to consult the C. & A.G. to find out as to what time limit for completion of auditing of accounts would be feasible.

1.10. In a written note to the Committee, Ministry of Finance have, in consultation with Comptroller and Auditor General, stated as under:—

"An examination of the time taken for certification of Annual Accounts of certain autonomous organisations so far, has shown that such delays have occurred in the past for several reasons, such as, delays in compiling the accounts by the organisations, incompleteness or non-availability of initial records or more importantly, the inability of the organisations concerned to furnish clear, satisfactory and timely explanations to the audit queries. These difficulties cannot be overcome by merely suggesting a time-schedule, though such a step may be of help in that it would be an indicative target to all concerned for the maintenance and preparation of accounts and audit thereof. While, therefore, it may be possible to suggest an indicative time-schedule in consultation with the Accountant Generals, it is equally important to ensure that the annual accounts are prepared in time by the authorities/agencies concerned and that queries raised or suggestions made in the course of audit are attended to at a sufficiently high level and with promptness, completeness and accuracy so that audit may be in a position to certify the

accounts as presenting a true and fair picture of transactions of the year. The C. & A.G. has accordingly suggested for consideration the advisability of stipulating that the head of the organisation or other specified senior officer should personally be responsible to ensure the timeliness of the preparation of accounts and for attending in time to the queries raised in Audit.

It is proposed to examine the suggestion made by the C. & A.G. with a view to issuing necessary instructions to all the Ministries which would also indicate what action should be taken for non-compliance with the requirements."

1.11. The Committee are concerned to note that the Annual Reports of Indian Museum, Calcutta for the years 1970-71, 1971-72 and 1972-73 were laid on the Table of the Lok Sabha as late as 28th July, 1975. Regarding the inordinate delay in laying the Annual Report for 1970-71, the representative of the Ministry of Education, Social Welfare and Culture admitted during evidence that the final Audit Report was received from the Audit Department on 10th October, 1972 while it was placed before the Board of Trustees on 1st October, 1973. Thus there was a delay of one year in placing the Audit Report before the Board of Trustees who had met as many as four times between December, 1972 and July, 1973.

1.12. The Committee further note that the Audit Report for 1971-72 was received by the Indian Museum, Calcutta on 27th August, 1973 and the Annual Report for the year 1971-72 was considered by the Board of Trustees on 8th February, 1974, that is after a lapse of about five months. The Audit Report for 1972-73 was sent by the audit office on 16th January, 1974 and the Annual Report for 1972-73 was approved by the Chairman on behalf of the Board of Trustees on 10th June, 1975 again after a lapse of sixteen months and the matter was reported to the Board at its meeting held on 7th August, 1975.

1.13. The Committee have no doubt that the authorities of the Indian Museum, Calcutta were not prompt in placing the Annual Report and audited Accounts before the Board of Trustees for their consideration in time and the delays which had occurred in laying the Annual Reports on the Table of Lok Sabha were certainly avoidable.

1.14. The Committee need hardly stress that the Annual Report and Accounts of Autonomous bodies like Indian Museum, Calcutta

receiving grants from Government should be laid before Parliament in time so that Parliament may be apprised of their actual working from year to year. Such belated action in laying these Reports and Accounts defeats the very purpose of giving a true picture to Parliament of their activities and working and also disables Parliament from suggesting timely corrective action where necessary.

1.15. The Committee recommend that administrative Ministries who are responsible for laying before Parliament Reports of Autonomous bodies under their control should exercise greater vigilance and devise suitable procedures to ensure that such Reports and Accounts are laid before Parliament without any avoidable delay. On no account, approval of Annual Reports and accounts should be delayed by not holding meetings of the Board of Trustees or Management Board in time.

1.16. With a view to avoid delays in the laying of Reports and Accounts of autonomous organisations and in order to achieve some uniformity in this regard, the Committee recommend that after the close of the accounting year every autonomous organisation should complete its accounts within a period of 3 months and make them available for auditing. Auditing of the accounts and furnishing replies to audit objections, if any, and also translation and printing of Reports should be completed within the next six months so that the Reports and audited accounts are laid before Parliament within nine months after the close of the accounting year unless otherwise stipulated in the relevant Act etc. under which the body has been set up. If for any reason the report and audited accounts cannot be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the 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.

1.17. The Committee further recommend that autonomous organisations which lay only their Annual Reports should not take unduly long time in laying them after the close of the accounting year. In such cases, the administrative Ministries should ensure that the Annual Reports are invariably laid before Parliament within six months after the close of the accounting year.

1.18. The Committee trust that Government will issue necessary instructions in this regard in order to implement these recommendations in their letter and spirit.

1.19. While going through the material furnished by the Ministry, the Committee note with concern that one of the objections raised during audit of accounts of Indian Museum, Calcutta was that the statement of accounts for 1971-72 was submitted to audit without the approval of the Board of Trustees and the statutory requirement of publishing the annual reports and accounts had not been fulfilled by the Indian Museum, Calcutta. The Committee feel that if accounts are not properly prepared and statutory requirements are lost sight of, the inevitable result will be that audit of the accounts will be delayed and as a consequence the presentation of the report and accounts to Parliament would be equally delayed. The Committee note that the Indian Museum have assured that such omission in future will be avoided.

1.20. While going through the reports of Indian Museum, Calcutta, the Committee noted that the dates on which the concerned officers had signed were missing in these reports. The Committee would like to point out that such documents cannot be considered to be complete reports. The Committee would like to emphasise that before placing such reports before the House, the administrative Ministry should ensure that all the formalities had been gone into in compiling the report and that it is complete in all respects.

CHAPTER II

INORDINATE DELAY IN LAYING HINDI VERSION OF ANNUAL REPORTS AND OTHER DOCUMENTS

Sub-section (3) of Section 3 of the Official Languages Act, 1963, reads as follows:—

“(3) Notwithstanding anything contained in sub-section (1), both Hindi and English language shall be used for—

- (i) resolutions, general orders, rules, notifications, administrative or other reports or press communiques issued or made by the Central Government or by a Ministry, Department or Office thereof or by a Corporation or Company owned or controlled by the Central Government or by any office of such corporation or company;
- (ii) administrative and other reports and official papers laid before a House or the Houses of Parliament;
- (iii) * * * *

2.2. 'Handbook of Orders' issued by the Ministry of Home Affairs regarding use of Hindi for official purposes of the Union contains the following instructions:—

“It is necessary to ensure that the Hindi version of all official papers prepared and invariably laid on the Table of either House of Parliament simultaneously with the English version. If, however, in any particular case, due to some very special reasons, it is not possible to lay the Hindi version simultaneously with the English version, then while placing the English version, a brief statement explaining the reasons why the Hindi version could not be simultaneously laid may also be laid on the Table of the Rajya Sabha/Lok Sabha. This will apply to statutory rules also.”

2.3. In the course of examination of papers laid on the Table during the Fourteenth Session the following cases came to the notice

of the Committee where Hindi versions of the documents were laid on the Table after a lapse of 1 to 2 years:—

Name of Report	Date on which English version was laid	Date on which Hindi version was laid
1. Annual Reports of Indian Institute of Management, Ahmedabad for 1971-72 and 1972-73	17-12-1973	25-7-1975
2. Annual Reports of Indian Institute of Technology, Kanpur for the years 1971-72 and 1972-73	7-5-1974	25-7-1975
3. Finance Accounts of the Union Government for 1971-72	24-7-1973	22-7-1975

2.4. The Committee note that in the statement giving reasons for delay in laying the Hindi version of the Annual Reports of Indian Institute of Management, Ahmedabad for 1971-72 and 1972-73 it has been stated that "the Institute could not furnish their Annual Reports (Hindi version) earlier due to unforeseen circumstances. The Institute had been asked to ensure that both English and Hindi versions were sent simultaneously and to make necessary arrangements therefor."

2.5. The statement giving reasons for delay in laying the Hindi version of the Annual Reports of Indian Institute of Technology, Kanpur for the years 1971-72 and 1972-73 states that the Hindi version of the Annual Reports were received from the Institute in May, 1975 due to "unstable conditions prevailing at the Institute" and as such the papers could not be laid on the Table earlier.

2.6. Regarding the Finance Accounts of the Union Government for 1971-72, no statement giving reasons for delay in laying the Hindi version thereof was laid on the Table.

2.7. The Committee further note that instructions had been issued by the Lok Sabha Secretariat to all the Ministries/Departments of the Government of India as early as in 1962 and repeated from time to time that where there is undue delay in laying a document (including the statutory rules etc.) on the Table of the House, the concerned Ministry should also arrange to lay on the Table, along with such document, a statement giving reasons for the delay.

2.8. The Committee heard the evidence of the representatives of the Ministry of Finance and Ministry of Home Affairs on the facts about such delays and steps that could be taken to avoid them.

2.9. Regarding delay in laying Hindi version of Finance Accounts for 1971-72, the representative of the Ministry of Finance stated during evidence that the reports and accounts were prepared by the Comptroller and Auditor General and it was the responsibility of the Ministry of Finance, under Article 151 of the Constitution, to get them laid before both the Houses of Parliament. The witness further stated that the delay in laying the Finance Accounts for 1971-72 (Hindi version) had been attributed by the Comptroller and Auditor General to the long time taken by the printers. Till 1972 the translation work was being done by the Central Translation Bureau but from 1973 the C. & A.G. had taken over that work. Initially there was dearth of necessary expertise with them but now the position had considerably improved. Their endeavour would be to send the report and accounts in Hindi and English simultaneously. In cases where it would not be possible for them to lay both the versions simultaneously they would indicate the reasons therefor.

2.10. On the question of fixing a time limit for laying the Hindi version of Finance Accounts, Ministry of Finance in consultation with the Comptroller and Auditor General have explained the position as under:—

“Translation of the voluminous statements in the Finance Accounts, which are initially prepared in English, takes quite sometime. Steps have been taken by the office of the Comptroller and Auditor General to strengthen its translation wing with a view to reducing the time taken in translation. The printing of the translated version, however, takes considerable time due to the heavy load of work in the Printing Presses of the Government. It is, therefore, difficult to ensure the availability of the Finance Accounts in Hindi by a specified date and consequently, to fix a time limit for laying the Hindi version whenever the English version is laid before Parliament in the first instance.”

2.11. On the question of inordinate delay in laying Hindi version of the Annual Reports and other documents the representative of the Ministry of Home Affairs had stated during evidence that the present practice of laying together the English and Hindi version

of documents should continue and in exceptional cases only those may be laid separately.

2.12. In a subsequent note to the Committee, Ministry of Home Affairs have stated that "ordinarily all the Ministries/Departments should arrange that English and Hindi versions are laid simultaneously. There can be a few exceptional cases where due to urgency of the matter it may not be possible to lay both the versions simultaneously in spite of best efforts. In such cases also efforts should be made to lay that version during the same session. In very special cases an exception may be made and in those cases also the Hindi version should be laid on the Table of the House during the next session positively."

2.13. The Committee also considered a suggestion as to whether a Central Agency could be created for translating reports etc. in time so that both the English and Hindi versions of all the documents could be laid on the Table simultaneously. In his evidence on the subject the representative of the Ministry of Home Affairs stated that in view of the large number of papers laid before Parliament by a number of organisations, the centralised Agency would prove to be the biggest bottleneck and would lead to long delays. His view was that the present practice might continue and it should be the responsibility of the sponsoring organisation to make its own arrangements for getting the various papers translated into Hindi. The witness stated that for translating various papers into Hindi, approved panels of translators could be maintained throughout the country and their services could be utilised by the concerned organisations.

2.14. The Committee note that the Hindi version of the documents mentioned in Para 2.3 were laid on the Table after a lapse of 1 to 2 years after their English version had been laid on the Table of Lok Sabha. The Committee also note that the reasons given for delay in laying the Hindi version of Reports for 1971-72 and 1972-73 of Indian Institute of Management, Ahmedabad are not at all convincing inasmuch as the expression "unforeseen circumstances" does not convey the precise reasons for delay. Likewise, the reasons given in the delay statement relating to the Reports of Indian Institute of Technology, Kanpur that the delay in laying the Hindi version of Reports had occurred due to "unstable conditions prevailing at the Institute" cannot be accepted by the Committee to be convincing. The Committee also feel surprised that while laying the Hindi version of the Finance Accounts (1971-72) after a

Lapse of 2 years Government did not lay any statement giving reasons for the delay although instructions were issued by the Lok Sabha Secretariat to all the Ministries/Departments, of the Government of India as early as in 1962 and repeated from time to time that where there is undue delay in laying a document (including the statutory rules etc.) on the Table of the House, the concerned Ministry should also arrange to lay on the Table, along with such document, a statement giving reasons for the delay.

2.15. The Committee recommend that it should be impressed upon all the Ministries/Departments that ordinarily both the English and Hindi versions of Reports/Documents should be laid on the Table simultaneously. However, in exceptional cases, where it is not possible to lay both the versions simultaneously, Ministry/Department while laying one version should invariably lay a statement explaining the reasons for not laying the other version. In such cases the other version should be laid on the Table either in the same session or at the most by the end of the next session.

2.16. The Committee note that the delay in laying the Hindi version of the Finance Accounts (1971-72) has been attributed to the long time taken by the printers. It has also been stated that translation of the voluminous statements in the Finance Accounts takes quite sometime. While the difficulties mentioned by Government in fixing any time limit for laying the Hindi version of Finance Accounts on the Table are not without foundation yet the Committee would like Government to examine the feasibility of preparing the Hindi version of the material to be incorporated in the Finance Accounts side by side with the preparation of the English version.

2.17. The Committee further recommend that Ministries/Departments should issue instructions to autonomous bodies/organisations under their control to the effect that as far as practicable the Hindi version of Reports and Accounts should be prepared concurrently with the English version thereof in order that both the versions can be laid on the Table simultaneously.

2.18. The Committee agree with the views expressed by the representative of the Ministry of Home Affairs that instead of creation of a Central Agency for translating all reports and documents each body/organisation may be made responsible for making its own arrangements for translation of papers into Hindi and their printing. In order to expedite the printing of Hindi version of

papers the only practical solution lies in preparing the Hindi version simultaneously with the English version. Steps should also be taken by the Ministries/Departments to impress upon the organisations that action should be taken in advance to settle the rates with the Printing Presses for their job requirements and no time should be lost in negotiations with the Printing Presses at the eleventh hour.

CHAPTER III

LAYING OF ANNUAL REPORTS AND AUDITED ACCOUNTS OF STATUTORY/AUTONOMOUS ORGANISATIONS

The Ministry of Education and Social Welfare in their O.M. dated the 7th May, 1975 had sought clarifications on the points reproduced below:—

“It has, however, been experienced that audited accounts and Hindi version of the reports take some time resulting in delay in presentation of the annual reports. In this connection, a point has risen whether Hindi version of the reports and audited accounts could be presented separately with a view to avoiding delay.”

3.2. The Official Languages Act, 1963 provides that both Hindi and English languages shall be used for administrative and other reports and official papers laid before a House or the Houses of Parliament. Ministry of Home Affairs have issued instructions that the Hindi version of all official papers should be prepared and invariably laid on the Table of either House of Parliament simultaneously with the English version.

3.3. The Committee considered the matter at their sitting held on 16-10-1975 and the following decision of the Committee was communicated to the Ministry of Education and Social Welfare on 23-10-1975:—

“The Committee felt that if the annual report and audited accounts were laid separately, the House could not get spontaneously a complete picture of the working of the autonomous body. Therefore, no useful purpose could be served by laying the annual report and audited accounts separately. A relaxation can be made in the case of Hindi version of the reports and accounts. The Committee have, therefore, decided that the annual reports and audited accounts of autonomous bodies should be laid on the Table together. If the Hindi version could not be laid alongwith the English version thereof, the Ministry might lay the English version first alongwith a statement

explaining the reasons for not laying the Hindi version. In such cases, however, the Ministry should ensure that Hindi version of the documents is laid on the Table either in the same session or in the following session."

3.4. The Ministry have in their O.M. dated the 18th December, 1975 expressed the following difficulties in implementing the above decision of the Committee and requested that the matter might be reconsidered:—

"There are some difficulties in following this clarification. In the case of certain organisations, while the annual reports are prepared by the organisation themselves, their audit reports are prepared by the A.G.C.R. There is generally a gap of about one year before the audit report is received from the A.G.C.R. In this case the submission of the Annual Report is not delayed till the audit reports on the accounts are received but the annual reports are placed on the Table of the House earlier than the audited accounts.

If the suggestion made by the Committee is to be implemented the annual report for a particular year will have to be withheld till the audited accounts for that particular year are received from the A.G.C.R."

3.5. The Committee are of the opinion 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 3 months of the close of the 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.

3.6. The Committee need hardly stress that to avoid delay in laying the Hindi version, the compilation of report and accounts and their translation should be simultaneous.

CHAPTER IV

NOTIFICATIONS ISSUED BY THE GOVERNMENT OF NAGALAND DURING PRESIDENT'S RULE IN THE STATE

The President took over the administration of the State of Nagaland through a Proclamation issued under Article 356 of the Constitution on the 22nd March, 1975.

4.2. In pursuance of the Proclamation issued by the President, powers of the State Legislature are to be exercised by or under the authority of Parliament and consequently all papers including the Notifications/Rules/Orders etc. which under various Statutory Provisions are required to be laid before the State Legislature have now to be laid before Parliament.

4.3. No Notifications/Rules/Orders issued by the Government of Nagaland were, however, laid before Lok Sabha till the end of the Fourteenth Session which commenced on the 21st July, 1975 and ended on the 7th August, 1975. On an enquiry made from the Ministry of Home Affairs as to whether any notifications/orders had been issued by the Government of Nagaland after the imposition of President's rule in the State which in pursuance of the Proclamation issued by the President were required to be laid before Parliament, Ministry of Home Affairs *vide* their Note dated the 31st December, 1975 informed that the following 10 Notifications had been issued by the Government of Nagaland and necessary steps were being taken by the administrative Ministries concerned to lay them on the Table of either House of Parliament:—

- (1) Notification No. FIN|REV|2|7|75 dated 28-4-1975 [The Nagaland Sales Tax (Amendment) Rules, 1975].
- (2) Notification No. FIN/REV/2-11/75 dated 29-4-1975
- (3) Notification No. FIN|TAX|10|75 dated 24-6-1975.
- (4) Order No. Supply 3/38/75 dated 19-7-1975 (The Essential Articles Price Control) Order, 1975.
- (5) Notification No. FIN|TAX|4|75 dated 28-7-1975.
- (6) Notification No. FIN|TAX|4|75 dated 11-9-1975.

(7) Notification No. SPLY-1|8|75 dated 11-9-1975 [The packaged (Regulation) Order, 1975].

(8) Notification No. FIN/TAX/29/75 dated 13-9-1975.

(9) Notification No. TPI|MV|27|75 dated 1-10-1975.

(10) Order No. SPLY|4|5|75 dated 4-11-1975.

Notifications mentioned at serial Nos. (4), (7) and (10) were laid on the Table of Lok Sabha on 28-1-1976 during the Fifteenth Session.

4.4. Committee on Subordinate Legislation in para 12 of their Second Report (Fourth Lok Sabha) had recommended that "in the case of a State under the President's Rule in pursuance of a Proclamation issued under Article 356 of the Constitution, the rules, orders, notifications etc. relating to that State Government required to be laid before Parliament during the President's Rule may be permitted to be so laid within a period of 30 days instead of the usual period of 15 days laid down for the Government of India rules etc."

4.5. The Committee regret that in spite of a clear procedure laid down by the Committee on Subordinate Legislation for laying of Notifications of a State under President's Rule out of 10 Notifications issued by the Government of Nagaland during the period April to November, 1975 which are required to be laid on the Table, only 3 Notifications were laid on the Table of Lok Sabha during the Fifteenth Session. The remaining seven Notifications have not yet been laid before Parliament even though attention of Government had been drawn in December, 1975, to the fact that these Notifications were required to be laid on the Table. The Committee need hardly stress that it is the duty of the administrative Ministries of the Central Government to fulfil the Constitutional and statutory requirement of laying the Notifications in respect of a State under President's rule to keep Parliament informed about the functioning of the State Government.

4.6. The Committee trust that the administrative Ministries will be more vigilant in future to lay such Notifications before Parliament in time.

NEW DELHI;
March 1, 1976.

ERA SEZHIYAN,
Chairman,

Phalgun 11, 1897 (Saka).

Committee on Papers laid on the Table.

APPENDIX I

(Vide Para 14 of the Report)

STATEMENT GIVING REASONS FOR DELAY IN LAYING THE ANNUAL REPORTS OF THE BOARD OF TRUSTEES, INDIAN MUSEUM, CALCUTTA FOR 1970-71, 1971-72, 1972-73 AND 1973-74 ON THE TABLE OF LOK SABHA.

1970-71 Report:

The Indian Museum authorities compiled the draft Annual Report for the year 1970-71 in June, 1971, but this could not be put up to the Board of Trustees in the absence of the audited statement of accounts as the audit for the period was deferred on account of the influx of Bangladesh refugees. The audit was ultimately conducted in May-June, 1972, and the Annual Report, incorporating the statement of audited accounts could be placed before the Board at its meeting held on 1-10-1973 and it was thereafter circulated to the Members for approval. In the meantime, the press raised the already approved rates for printing. After further negotiations with the Press for the revised rates, the order for printing was given on obtaining the approval of the Finance Committee. As the Museum does not have facilities for translation into Hindi, translation had to be got done from an outside agency which caused further delay. The printing of the Report in Hindi also took some time. All these reasons contributed to the delay in supplying copies of the Museum's Report to the Department of Culture.

1971-72 Report:

The Indian Museum authorities compiled the draft Annual Report for the year 1971-72 in August, 1972, but this could not be put up to the Board in the absence of the audited statement of accounts as the audit for this period also was deferred by the Senior Deputy Accountant General (C.W. & M.). The audit for the year 1971-72 was conducted in June-July 1973, and the Annual Report for 1971-72 along with the audited statement of accounts was put up to the Board at its meeting held on 8th February, 1974, and it was thereafter circulated to the members for approval. Translation of the Report in Hindi involved further delay. Thereafter order for printing copies in Hindi was placed with the Press after the enhanced rates were approved by the Finance Committee.

1972-73 Report:

Apart from the Archaeological and Arts Sections, the Museum also has sections relating to Geology, Zoology and Botany which are under the respective Surveys and not under administrative control of the Indian Museum. There was considerable delay in obtaining sectional reports from different Surveys. The Report for the year 1972-73 could not, therefore, be compiled in time. Hindi translation of the Report and printing thereof also took some time.

1973-74 Report:

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AUTHENTICATED

NEW DELHI;

(D. P. YADAV)

Dated the 23rd July, 1975.

*Deputy Minister in the Ministry of
Education, Social Welfare and in the
Department of Culture.*

APPENDIX II

Summary of Recommendations/Observations contained in the Report

S. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
(1)	(2)	(3)
1	1.11	The Committee are concerned to note that the Annual Reports of the Indian Museum, Calcutta for the years 1970-71, 1971-72, and 1972-73 were laid on the Table of the Lok Sabha as late as 28-7-1975. Regarding the inordinate delay in laying the Annual Report for 1970-71, the representative of the Ministry of Education, Social Welfare and Culture admitted during evidence that the final Audit Report was received from the Audit Department on 10th October, 1972 while it was placed before the Board of Trustees on 1st October, 1973. Thus there was a delay of one year in placing the Audit Report before the Board of Trustees who had met as many as four times between December, 1972 and July, 1973.
2	1.12	The Committee further note that the Audit Report for 1971-72 was received by the Indian Museum, Calcutta on 27-8-1973 and the Annual Report for the year 1971-72 was considered by the Board of Trustees on 8-2-1974, that is, after a lapse of about five months. The audit Report for 1972-73 was sent by the audit office on 16-1-74 and the Annual Report for 1972-73 was approved by the Chairman on behalf of the Board of Trustees on 10-6-1975 again after a lapse of sixteen months and the matter was reported to the Board at its meeting held on 7-8-1975.

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| 3 | 1.13 | The Committee have no doubt that the authorities of the Indian Museum, Calcutta were not prompt in placing the Annual Report and audited accounts before the Board of Trustees for their consideration in time and the delays which had occurred in laying the Annual Reports on the Table of Lok Sabha were certainly avoidable. |
| 4 | 1.14 | The Committee need hardly stress that the Annual Report and Accounts of autonomous bodies like Indian Museum, Calcutta receiving grants from Government should be laid before Parliament in time so that Parliament may be apprised of their actual working from year to year. Such belated action in laying these reports and accounts defeats the very purpose of giving a true picture to Parliament of their activities and working and also disables Parliament from suggesting timely corrective action where necessary. |
| 5 | 1.15 | The Committee recommend that administrative Ministries who are responsible for laying before Parliament reports of autonomous bodies under their control should exercise greater vigilance and devise suitable procedures to ensure that such reports and accounts are laid before Parliament without any avoidable delay. On no account, approval of Annual Reports and accounts should be delayed by not holding meetings of the Board of Trustees or Management Board in time. |
| 6 | 1.16 | With a view to avoid delays in the laying of report and accounts of autonomous organisations and in order to achieve some uniformity in this regard, the Committee recommend that after the close of the accounting year every autonomous organisation should complete its |
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accounts within a period of three months and make them available for auditing. Auditing of the accounts and furnishing replies to audit objections, if any, and also translation and printing of reports should be completed within the next six months so that the reports and audited accounts are laid before Parliament within nine months after the close of the accounting year unless otherwise stipulated in the relevant Act etc. under which the body has been set up. If for any reason the report and audited accounts cannot be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the 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.

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1.17

The Committee further recommend that autonomous organisations which lay only their Annual Reports, should not take unduly long time in laying them after the close of the accounting year. In such cases, the administrative Ministries should ensure that the Annual Reports are invariably laid before Parliament within six months after the close of the accounting year.

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The Committee trust that Government will issue necessary instructions in this regard in order to implement these recommendations in their letter and spirit.

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1.19

While going through the material furnished by the Ministry, the Committee note with concern that one of the objections raised during audit of accounts of Indian Museum, Calcutta was that the statement of accounts for 1971-72

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was submitted to audit without the approval of the Board of Trustees and the statutory requirement of publishing the annual reports and accounts had not been fulfilled by the Indian Museum, Calcutta. The Committee feel that if accounts are not properly prepared and statutory requirements are lost sight of, the inevitable result will be that audit of the accounts will be delayed and as a consequence the presentation of the report and accounts to Parliament would be equally delayed. The Committee note that the Indian Museum have assured that such omission in future will be avoided.

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| 10 | 1.20 | <p>While going through the reports of Indian Museum, Calcutta, the Committee noted that the dates on which the concerned officers had signed were missing in these reports. The Committee would like to point out that such documents cannot be considered to be complete reports. The Committee would like to emphasise that before placing such reports before the House, the administrative Ministry should ensure that all the formalities had been gone into in compiling the report and that it is complete in all respects.</p> |
| 11 | 2.14 | <p>The Committee note that the Hindi version of the documents mentioned in Para 2.3 were laid on the Table after a lapse of 1 to 2 years after their English version had been laid on the Table of Lok Sabha. The Committee also note that the reasons given for delay in laying the Hindi version of Reports for 1971-72 and 1972-73 of Indian Institute of Management, Ahmedabad are not at all convincing inasmuch as the expression "unforeseen circumstances" does not convey the precise reasons for delay. Likewise, the reasons given in the delay statement relating to the Reports of Indian Institute of Technology, Kanpur that the delay in laying the Hindi version of Reports had occurred due to "unstable condi-</p> |

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tions prevailing at the Institute" can not be accepted by the Committee to be convincing. The Committee also feel surprised that while laying the Hindi version of the Finance Accounts (1971-72) after a lapse of 2 years Government did not lay any statement giving reasons for the delay although instructions were issued by the Lok Sabha Secretariat to all the Ministries/Departments of the Government of India as early as in 1962 and repeated from time to time that where there is undue delay in laying a document (including the statutory rules etc.) on the Table of the House, the concerned Ministry should also arrange to lay on the Table, along with such document, a statement giving reasons for the delay.

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2.15

The Committee recommend that it should be impressed upon all the Ministries/Departments that ordinarily both the English and Hindi versions of Reports/Documents should be laid on the Table simultaneously. However, in exceptional cases, where it is not possible to lay both the versions simultaneously, Ministry/Department while laying one version should invariably lay a statement explaining the reasons for not laying the other versions. In such cases the other version should be laid on the Table either in the same session or at the most by the end of the next session.

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2.16

The Committee note that the delay in laying the Hindi version of the Finance Accounts (1971-72) has been attributed to the long time taken by the printers. It has also been stated that translation of the voluminous statements in the Finance Accounts takes quite sometime. While the difficulties mentioned by Government in fixing any time limit for laying the Hindi version of Finance Accounts on the Table are not without foundation

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yet the Committee would like Government to examine the feasibility of preparing the Hindi version of the material to be incorporated in the Finance Accounts side by side with the preparation of the English version.

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| 14 | 2.17 | <p>The Committee further recommend that Ministries Departments should issue instructions to autonomous bodies organisations under their control to the effect that as far as practicable the Hindi version of Reports and Accounts should be prepared concurrently with the English version thereof in order that both the versions can be laid on the Table simultaneously.</p> |
| 15 | 2.18 | <p>The Committee agree with the views expressed by the representative of the Ministry of Home Affairs that instead of creation of a Central Agency for translating all reports and documents each body organisation may be made responsible for making its own arrangements for translation of papers into Hindi and their printing. In order to expedite the printing of Hindi version of papers the only practical solution lies in preparing the Hindi version simultaneously with the English version. Steps should also be taken by the Ministries/Departments to impress upon the organisations that action should be taken in advance to settle the rates with the Printing Presses for their job requirements and no time should be lost in negotiations with the Printing Presses at the eleventh hour.</p> |
| 16 | 3.5 | <p>The Committee are of the opinion 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</p> |
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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 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.

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3.6

The Committee need hardly stress that to avoid delay in laying the Hindi version, the compilation of report and accounts and their translation should be simultaneous.

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4.5

The Committee regret that in spite of a clear procedure laid down by the Committee on Subordinate Legislation for laying of Notifications of a State under President's Rule, out of 10 Notifications issued by the Government of Nagaland during the period April to November, 1975 which are required to be laid on the Table only 3 Notifications were laid on the Table of Lok Sabha during the Fifteenth Session. The remaining

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		<p>seven Notifications have not yet been laid before Parliament even though attention of Government had been drawn in December, 1975, to the fact that these Notifications were required to be laid on the Table. The Committee need hardly stress that it is the duty of the administrative Ministries of the Central Government to fulfil the constitutional and statutory requirement of laying the Notifications in respect of a State under President's rule to keep Parliament informed about the functioning of the State Government.</p>
19	4.6	<p>The Committee trust that the administrative Ministries will be more vigilant in future to lay such Notifications before Parliament in time.</p>
