

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1987-88)**

(EIGHTH LOK SABHA)

SIXTEENTH REPORT

(Presented on 20 August, 1987)



**LOK SABHA SECRETARIAT
NEW DELHI**

August, 1987/Sravana, 1909 (Saka)

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CORRIGENDA

TO

SIXTEENTH REPORT OF THE COMMITTEE ON
PAPERS LAID ON THE TABLE (1987-88)

<u>Page</u>	<u>Para</u>	<u>Line</u>	<u>For</u>	<u>Read</u>
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**PERSONNEL OF THE COMMITTEE ON PAPERS LAID
ON THE TABLE
(1987-88)**

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Shri G. S. Bhasin—*Chief Legislative Committee Officer*

Shri Sat Prakash Gaiind—*Senior Legislative Committee Officer*

INTRODUCTION

I, the Chairperson of the Committee on Papers laid on the Table, having been authorised by the Committee to present this Report on their behalf, present this their Sixteenth Report.

2. On examination of certain papers laid on the Table of Lok Sabha during the Sixth Session (Eighth Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying the (i) Annual Report and Audited Accounts of the Indian Council of Philosophical Research, New Delhi for the year 1984-85; (ii) Annual Report and Audited Accounts of the Gas Authority of India Ltd., New Delhi for the year 1984-85; (iii) Audited Accounts of the National Institute of Mental Health and Neuro Sciences, Bangalore for the year 1984-85; and (iv) Annual Report and Audited Accounts of Seamen's Provident Fund Organisation for the year 1984-85 and have made certain recommendations. The conclusions of the Committee are reflected in the Report.

3. On 3 April, 1987, the Committee took evidence of the representatives of the Ministry of Human Resource Development (Department of Education) on the question of delay in laying Annual Report and Audited Accounts of Indian Council of Philosophical Research, New Delhi for the year 1984-85. The Committee wish to express their thanks to the Officers of the Ministry for placing before the Committee, material and information which they desired in connection with the examination of the subject and for giving evidence before the Committee.

4. The Committee considered and adopted this Report at their sitting held on 13 August, 1987.

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

NEW DELHI;
August, 1987
Sravana, 1909 (Saka)

NIRMALA KUMARI SHAKTAWAT
Chairperson,
Committee on Papers laid on the Table.

CHAPTER I

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF INDIAN COUNCIL OF PHILOSOPHICAL RESEARCH, NEW DELHI FOR THE YEAR 1984-85

The Annual Report and Audited Accounts of Indian Council of Philosophical Research, New Delhi, for the year 1984-85 were laid on the Table of Lok Sabha on 7 August, 1986 along with a copy each of Review and Delay statement.

1.2. In terms of the recommendation of the Committee on Papers Laid on the Table, made in paragraph 3.5 of their First Report (Fifth Lok Sabha) these documents were required to be laid on the Table of Lok Sabha by 31 December, 1985, *i.e.*, within 9 months of the close of the accounting year. Thus, the period of delay involved in the above case worked out to 7½ months.

1.3. In the delay statement, the reasons for delay in laying the Annual Report and Audited Accounts had been explained as under :

“The Annual Report and the Audited Statements of Accounts of the Indian Council of Philosophical Research, New Delhi for the year 1984-85 were required to be laid before both the Houses of Parliament by 31.12.1985. However, the documents could not be laid before Parliament by the prescribed date. A statement indicating in chronological order dates of finalisation of Accounts and Audit Report of the Council is given below :

1. Receipt of Annual Accounts by the Director of Audit, Central Revenues, New Delhi from the Council. 3.7.1985
2. Duration of Audit 5.9.1985 to 19.9.1985
3. Discussion of Inspection Report 23.9.1985
4. Draft Audit Report sent by Director of Audit, Central Revenues to the Council for comments. 31.10.1985
5. Receipt of Council's comments in the Office of the Director of Audit, Central Revenues. 8.11.1985
6. Issue of English version of Audit Report by the Director of Audit, Central Revenues, 12.12.1985

7. Issue of Hindi version of Audit Report by the Director of Audit, Central Revenues. 27.12.1985
8. Adoption of Audit Report by the Governing Body of the Council. 14.2.1986

It took some time to finalise the draft delay statement in consultation with the Comptroller & Auditor General of India. The Audit Report together with the Annual Report of the Council is now laid on the Table of the two Houses of Parliament."

1.4. The Ministry of Human Resource Development (Department of Education) were requested to furnish information on certain points. The points and the replies received from the Ministry thereto on 30 September, 1986 were as under :

<i>Points</i>	<i>Replies</i>
1. The dates when—	
(a) The Annual Accounts of the Council for the year 1984-85 were compiled and were ready for auditing;	2.7.1985
(b) Annual Report of the Council was adopted by the Governing Body of the Council;	The Annual Report was adopted at the General Body meeting of the Council of Philosophical Research held on 12.9.1985.
(c) Translation of Annual Report in Hindi was undertaken and time taken therein;	To weeks.
(d) Annual Report and Audited Accounts were sent for printing and time taken in printing;	Documents were cyclostyled by office of the Council; only the cover pages were got printed. About one month was taken for these jobs.
(e) Printed copies were received by the Council;	Copies of Annual Report were received by 24.11.1985, while copies of Audited Annual Accounts were received on 20.1.1986.
(f) Printed copies of the Annual Report and Accounts were forwarded to the Ministry for being laid on the Table of Lok Sabha;	Copies of Annual Report were sent to the Ministry on 25.11.1985 whereas copies of Audited Annual Accounts were received by the Ministry on 21.1.1986.

- (g) The Annual Report and Audited Accounts of the Council for the years 1980-81, 1981-82 and 1982-83 were laid on the Table of Lok Sabha.

No Report was laid for the year 1980-81 as the Council was reconstituted in July, 1981 and started functioning by October, 1981.

The Annual Report and Audited Accounts of the Council for the years 1981-82 and 1982-83 were laid on the Table of the Lok Sabha on 5th March, 1983 and 29th March, 1984 respectively.

- II. The remedial measures taken or proposed to be taken by the Ministry and Council to ensure that documents would be placed before Parliament without any delay in future.

The Council has been pursuing with the Audit to start Audit of their Accounts immediately. As a result of this an audit team is already at work in the Council. The matter will continue to be pursued with the Audit to supply the Audit Report, both Hindi and English versions soon after the audit is over.

Necessary action to lay the above documents before Parliament will be taken immediately on receipt of requisite number of copies from the Council.

1.5. The Annual Report and Audited Accounts together with the Review for the year 1985-86 were laid on the Table of Lok Sabha on 5 March, 1987 with the delay of about 2 months.

1.6. At their sitting held on 12 February, 1987, the Committee considered the whole matter and decided to call the representatives of the Ministry of Human Resource Development to know their view points.

1.7. The Committee heard the views of the representatives of the Ministry of Human Resource Development (Department of Education) on 3 April, 1987.

1.8. During evidence on being asked to explain the reasons for taking up the auditing of accounts by Auditors after 2 months of their handing over to them and taking of 3 months for issue of Audit Report after completion of audit by Auditors, the Special Secretary, Department of Education stated that it was for the Audit Department to explain the matter. From the side of the Department of Education it could be only presumed that the delay was due to a number of other institutions in line whose accounts were to be audited. The witness also stated that the Council had been reminding the Audit Department to

expedite the auditing for early submission of the audit report. He, however, promised to take up the matter with the Audit Department to initiate immediate action for auditing of the accounts as soon as received from the Council. The witness added that he had already apologised for the delay in bringing out the Hindi version. The witness further informed that in order to comply with the recommendation of the Committee, to lay the annual reports and audited accounts within the stipulated period of nine months from the close of the accounting year, a time schedule has since been drawn up, to be followed strictly in future.

1.9. With regard to supply of printed copies of the Annual Reports and Audited Accounts to Members of Parliament, which was to follow within a month of submission of these documents in cyclostyled form, the witness while expressing his ignorance of the Committee's recommendation made in this regard assured that henceforth an endeavour would be made to lay these documents before Parliament in printed form.

1.10. The Committee are unhappy to note the delay of more than seven months and two months respectively in laying on the Table, the Annual Reports and Audited Accounts of the Indian Council of Philosophical Research, New Delhi for 1984-85 and 1985-86, which were laid on the Table of Lok Sabha on 7 August, 1986 and 5 March, 1987 respectively, despite the recommendation made by the Committee in para 3.5 of their First Report (Fifth Lok Sabha) presented to the House on 8 March, 1976 that reports 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. The Committee had also recommended that in order to comply with this requirement, proper time schedule should be laid down for compilation of accounts and their auditing. The Committee further recommended that normally a period of 3 months should 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 report and sending it to Government for laying on the Table of the House. If for any reason the report, audited accounts, 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.

1.11. From the information furnished by the Ministry of Human Resource Development (Department of Education) the Committee find that while the Annual Accounts in respect of 1984-85 were given for auditing on 3 July, 1985, auditing was taken up by Auditors on 5 September, 1985, i.e., after a lapse of more than 2 months. Whereas the auditing of accounts was over on 19 September, 1985, Audit Report was issued on 27 December, 1985, i.e. after a lapse of more than

three months. The Ministry was in possession of both Annual Report and Audited Accounts on 21 January, 1986, but it was laid on the Table of Lok Sabha on 7 August, 1986, i.e. after a lapse of more than 6½ months. This displays a complacent attitude on the part of the Council and an unsatisfactory role played by the Ministry of Human Resource Development in the matter of laying of annual reports and audited accounts of the Council on the Table of the House. A statutory requirement or direction from Parliament for laying the reports and accounts has to be given precedence over all other considerations.

1. 12. The Committee find that the Ministry of Human Resource Development (Department of Education) had tried to justify the delay of 6½ months on their part, stating that it took some time to finalise the draft delay statement in consultation with the Comptroller and Auditor General of India. The Committee trust that the Ministry would henceforth finalise the delay statement by adopting a sincere and coordinated approach with the C & A.G. in the matter well in advance.

1. 13. The Committee further note that the Ministry of Human Resource Development has drawn up a time schedule for finalisation of Annual Reports and accounts of the Council. The Committee would like to point out that mere time schedule would not serve the purpose, unless it is observed with the requisite seriousness. The Committee, therefore, recommend the Ministry of Human Resource Development and the Council to fix responsibility at a senior level to ensure strict compliance of the time schedule so drawn up for the purpose.

1. 14. The Committee also note that the Annual Report and Audited Accounts of the Council were laid on the Table of the House in cyclostyled form. These documents were never printed and copies circulated to the Members of Parliament. In this connection the Committee would like to invite attention of the Ministry of Human Resource Development to their recommendation made in para 2.14 of their Third Report (Fifth Lok Sabha) presented to Lok Sabha on 30 August, 1976 wherein it has been suggested that in case the printed copies of the documents were not ready in time, cyclostyled copies of the report and accounts might be laid on the Table of the House. The Committee would therefore, like to reiterate their aforesaid recommendation that with a view to avoid delay cyclostyled copies of the reports may be laid on the Table of the House. However, this should not become a regular feature and effort should be made to make available printed copies of the documents to members as early as possible, but in no case later than a month after the submission of the cyclostyled report.

CHAPTER II

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE GAS AUTHORITY OF INDIA LTD., NEW DELHI FOR THE YEAR 1984-85

The Annual Report, Audited Accounts and the 'Review' thereon of the Gas Authority of India Limited, New Delhi for the year 1984-85 were laid on the Table of Lok Sabha on 12 August, 1986, along with a copy of the delay statement.

2.2. In terms of the recommendation of the Committee on Papers laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), these documents were required to be laid on the Table of Lok Sabha by 31 December, 1985 *i.e.* within nine months of the close of the accounting year. Thus the period of delay involved in this case worked out to about 7½ months.

2.3. In the delay statement, the reasons for delay in laying the Annual Report and Audited Accounts had been explained as under :

"Gas Authority of India Limited was incorporated under the provisions of the Companies Act, 1956 on 16-8-1984. As per the articles of Association of GAIL, the first Annual General Meeting of the Company has to be held within 18 months from the date of its incorporation. Hence the first Annual General Meeting of the GAIL was held on 27-12-1985. Subsequently there was delay in printing the Annual Report.

In view of the above, the first Annual Report of GAIL could not be placed before the House during the last Winter Session or the Budget Session of Parliament."

2.4. In this connection, the Ministry of Petroleum and Natural Gas were requested on 14 August, 1986 to furnish information on certain points. The points on which the information was sought and the replies furnished on 3 September, 1986 by the Ministry thereto are as under :

Points

Replies

I. The dates when—

- | | |
|---|---|
| (a) the accounts of the Gas Authority of India Limited for the year 1984-85 were compiled and were ready for audit; | The Accounts of GAIL for the financial year 1984-85 were compiled and were ready for audit by the end of September, 1985. |
|---|---|

- (b) the accounts were submitted to the Auditors for auditing; The accounts were submitted to the Statutory Auditors for auditing by end of September, 1986.
- (c) the auditing of those accounts were undertaken by Auditors and completed; The auditors had taken up the audit of the accounts simultaneously when the accounts were being compiled at various offices. However, final accounts were taken up for audit from September, 1985. The accounts were put up to the Board in the meeting held 28-11-1985 after audit was over and were approved by the Board.
- (d) Audit Report was received in the Gas Authority of India Limited; The Audit Report by the Statutory Auditors was received on 28-11-1985.
- (e) Annual Report was compiled; Annual Accounts and Director's report thereupon was adopted by the shareholders in the First Annual General Meeting held on 27-12-1985.
- (f) Annual Report and Audited Accounts were translated into Hindi; and The Hindi translation of the Annual Report and Audited Accounts were finalised on 4-7-1986.
- (g) Annual Report and Audited Accounts were sent to the Ministry for laying on the Table of the House. Annual Report and Audited accounts were sent to the Ministry on 24-7-1985.
- II. Whether the recommendation of the Committee on Papers laid on the Table contained in paragraph 4.16 of their Second Report (Fifth Lok Sabha) was communicated to the Authority. If so, the reasons for not complying with the recommendation of the Committee. The recommendation of the Committee on Papers laid on the Table was communicated to all Public Sector Undertakings including GAIL vide Ministry's Circular dated 22-12-1984 and 30-6-1985. However, in view of the special circumstances mentioned above GAIL could not comply with the schedule mentioned therein.
- III. Whether any time schedule has been laid down for processing of various stages of the Annual Report and accounts; and if so, the details thereof. The time schedule has since been prepared.

IV. The remedial measures taken by the Ministry and the Authority to ensure timely presentation of the documents in future.

Instructions have already been issued to all Public Sector Undertakings under the Ministry to ensure timely presentation of the documents. They were instructed to draw up a time bound programme in the different stages of processing the Report and Accounts, namely, compilation of accounts, auditing of accounts, translation, printing of Annual Reports and Audited Accounts etc.

2.5. The Annual Report, audited Accounts and 'Review' of the Gas Authority of India Limited for the year 1985-86 were laid on the Table of Lok Sabha on 2 December, 1986 without any delay.

2.6. The matter was considered by the Committee on Papers laid on the Table at their sitting held on 27 May, 1987.

2.7. The Committee note that the Annual Report together with the Audited Accounts of the Gas Authority of India Limited, New Delhi for the year 1984-85 were laid on the Table of Lok Sabha on 12 August, 1986. In accordance with the recommendation of the Committee on Papers laid on the Table contained in para 4.16 of their Second Report (Fifth Lok Sabha), the Annual Report and Accounts ought to have been laid within nine months of the close of the accounting year *i.e.* by December, 1985. There was thus a delay of about $7\frac{1}{2}$ months in laying the documents on the Table of the House.

2.8. The Committee find from the information furnished by the Ministry that the delay took place mainly at the stages of compilation of accounts, holding of Annual General Meeting of the Company, translation and printing of the Annual Report and Audited Accounts. The time schedule as recommended by the Committee, was not followed by the Authority. The Committee recommend that in future, the time schedule, as recommended by the Committee for processing of various stages of the Report and the accounts should be strictly adhered to and a senior officer of the Ministry as well as of the Gas Authority of India Ltd. be made responsible to contemporaneously watch the progress of action to ensure that the required documents are laid on the Table of the House within the prescribed time limit.

2.9. The Committee, however, note with satisfaction that the delay has been eliminated in the case of the Annual Report and Audited Accounts of the Company for the year 1985-86 and hope that this improvement will be sustained in future.

CHAPTER III

DELAY IN LAYING AUDITED ACCOUNTS OF NATIONAL INSTITUTE OF MENTAL HEALTH AND NEURO SCIENCES, BANGALORE FOR THE YEAR 1984-85

The Audited accounts of National Institute of Mental Health and Neuro Sciences, Bangalore, for the year 1984-85 were laid on the Table of Lok Sabha on 14 August, 1986, along with a statement explaining the reasons for delay. Annual Report and Review on working of the Institute for the period 1984-85 had been laid earlier on the Table of Lok Sabha on 24 April, 1986.

3.2. In terms of the recommendation of the Committee on Papers laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these papers were required to be laid on the Table within 9 months of the close of the accounting year, i.e., by 31 December, 1984. There has thus been delay of 7.5 months in laying the papers on the Table of Lok Sabha.

3.3. In the statement, laid on the Table, on 14 August, 1986, the reasons for delay had been explained as under :

“In accordance with the relevant instructions the Annual Report/Audit Report for the year 1984-85 in respect of National Institute of Mental Health and Neuro Sciences, Bangalore were to be laid on the Table of the Houses by 31-12-1985.

Annual Reports both in English and Hindi alongwith Government review were furnished to the Houses on 21-4-1986 and the same were laid in Lok Sabha on 24-4-1986 and in Rajya Sabha on 30-4-1986.

Audit Reports/Statements of Account for the year 1984-85 could not be laid in time as there was some delay in the completion of audit of the Institute and also the preparation of Hindi version took some more time. The same are laid now.”

3.4. In this connection, the Ministry of Health and Family Welfare (Department of Health) were requested to furnish additional information which was received on 19 September, 1986 and is as follows :

Points

Replies

I. Dates when—

- | | |
|---|----------------|
| (a) The Annual Accounts for 1984-85 were compiled and given to audit; | September 1985 |
|---|----------------|

- | | |
|--|---|
| (b) Query, if any, received from audit, resolved and the accounts returned to them; | Queries were received from Audit on 21-12-1985. After getting the replies from various Departments, the accounts along with the replies to observations were returned on 15-3-1986. |
| (c) Auditing of accounts concluded : | On 21-3-1986. |
| (d) Annual Report and Audited Accounts were adopted by Annual General Body Meeting of the Institute : | The Report was placed before the Finance Committee of the Institute on 14-8-1986 and its approval is awaited. |
| (e) Translation of annual report and accounts undertaken and completed : | On 13-6-1986. |
| (f) English and Hindi versions of the report and accounts were sent to printers and time taken in printing : | June, 1986, Hindi version received back from the Printers during August, 1986. (2 months). |
| (g) Printed copies were received by the Institute from Printers : | In August, 1985. |
| (h) Copies were sent to the Administrative Ministry for being laid on the Table of Lok Sabha : | In August, 1986. |

3.5. The Annual Report of the Institute for the year 1985-86 was laid on the Table of Lok Sabha on 7 May, 1987 with a delay of about 4 months.

3.6. The matter was considered by the Committee on Papers laid on the Table at their sitting held on 27 May, 1987.

3.7. The Committee are unhappy to note that the Annual Report of the National Institute of Mental Health and Neuro Sciences, Bangalore for the year 1984-85 was laid on the Table of Lok Sabha on 24 April, 1986 after a delay of about four months whereas the Audited Accounts for the same year were laid separately on 14 August, 1986 involving a delay of about 7½ months. Similarly, the Annual Report for 1985-86 was laid on the Table of Lok Sabha on 7 May, 1987 i.e. after a delay of about 4 months whereas the Audited Accounts for the year 1985-86 have not been laid so far. The Committee are unhappy to note that the Annual Reports and the Audited Accounts are not presented to the House simultaneously. The idea behind laying these two documents together on the Table of the House is to keep Members of Parliament fully informed of the perfor-

mance and achievements of the organisation. This purpose is defeated if both these documents are not presented to Parliament simultaneously and within the prescribed period of nine months from the close of the accounting year.

3.8. The Committee would like to emphasise that as recommended by them in para 3.5 of their First Report (Fifth Lok Sabha) the Annual Report and Audited Accounts of all the organisations should as far as possible be presented to Parliament together with a view to enabling the House to have a complete picture of the working of that body before the Demands for Grants of the concerned Ministry are taken up for consideration. The Committee desire that the Ministry of Health and Family Welfare should lay down a time table for completion of various stages such as compilation of accounts, their auditing, holding of Annual General Meeting, translation, printing and sending the Annual Reports and Audited Accounts for laying on the Table of the House. The Committee are of the view that if the Ministry is vigilant in the matter, there is no reason why the documents in question cannot be finalised and laid before Parliament within the stipulated time.

CHAPTER IV

DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF SEAMEN'S PROVIDENT FUND ORGANISATION FOR THE YEAR 1984-85

The Annual Report and Audited Accounts of Seamen's Provident Fund Organisation for the year 1984-85 were laid on the Table of Lok Sabha on 14 August, 1986 alongwith a copy each of the Delay statement and 'Review'.

4.2. In terms of the recommendation of the Committee on Papers laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha) these documents were required to be laid on the Table of Lok Sabha by 31 December, 1985, i.e. within 9 months of the close of the accounting year. Thus, there has been delay of about 7½ months in laying the documents on the Table.

4.3. In the Delay Statement, reasons for delay in laying the Annual Report and Audited Accounts had been explained as under :

"The Annual Report for the year 1984-85 on the working of the Seamen's Provident Fund Organisation was to be approved by the Board of Trustees of the Seamen's Provident Fund at their 54th meeting fixed on 23-1-1986. However, the proceedings of the meeting could not be held on account of objection raised by one of the members. The Annual Report was finally approved by the Board of Trustees in their meeting held on 8-3-1986. Subsequently, the Commissioner of Seamen's Provident Fund Organisation was unable to get the Hindi version of the Report printed because of a strike among the printing workers. As a result the complete printed version of the Report could be made available by him only on 3-6-1986. The Ministry are, therefore, now laying the Annual Report and Accounts for the year 1984-85 on the working of Seamen's Provident Fund Organisation, on the Table of the House."

4.4: The Ministry of Transport (Department of Surface Transport) were requested to furnish information on certain points. The points and replies received thereto on 19 September, 1986 are as under :

<i>Points</i>	<i>Replies</i>
1. Dates when— (a) Annual Report for 1984-85 was finalised;	Annual Report for 1984-85 was finalised by the Board of Trustees, Seamen's Provident Fund Organisation at its 54th meeting held on 8-3-1986.

- (b) Annual Accounts were compiled and given to audit; Annual Accounts for 1984-85 were completed and submitted to the Audit on 23-8-1985 for audit/inspection which was conducted from 23-8-85 to 3-9-85.
- (c) Query, if any, received from the audit, resolved and the accounts returned to them; Query was raised by Audit on 18-11-1985 as under :
- (i) Who is empowered to approve accounts and whether the accounts are approved.
 - (ii) Clarification regarding the closing balance of Rs. 2,71,183.85 in Receipt and Payment Accounts. Above queries were resolved and the Audit Officer was informed accordingly on 26-11-85 by the S.P.F. Commissioner requesting to issue Audit Certificate.
- (d) Auditing of accounts were concluded; Certified Accounts together with the Audit Certificate were received by the S.P.F, Commissioner from the Audit Officer on 29-11-1985. The certified Accounts were also furnished to this Department by the Director of Audit, OAD(C), Bombay on 29-11-85.
- (e) Annual Accounts were adopted by the Board of Trustees; As per the practice being following since the inception of Seamen's Provident Fund Organisation right back in 1966-67, the Inspection/Audit Report and Audit Certificate were submitted to the Board of Trustees, for information. Accordingly on receipt of certified accounts together with the certificate from the Audit Officer for the year 1984-85, the Annual Accounts were placed before the Board of Trustees at the 54th Meeting held on 8-3-1986.
- (f) Translation of report and accounts was undertaken and completed; Translation of Annual Report was undertaken on 9-3-86 and completed 16-3-1986 and the translation of Annual Accounts was undertaken on 3-1-1986 and completed on 4-1-1986.

- (g) English and Hindi versions of report and accounts were sent to Printers and time taken in printing;
- (i) English version of Annual Report was given to Printers on 18-3-86 and printed copies were received from Printers on 30-4-86 *i.e.* after 1 month and 14 days.
- (ii) Hindi version of Annual Report was given to Printers on 30-3-86 and printed copies were received only on 2-6-86 *i.e.* after 2 months and 4 days.
- (h) Printed copies were received from the Printers; and Printed copies of English and Hindi versions of Annual Report were received from Printers on 30-4-86 and 2-6-86 respectively as stated at para (g) above.
- (i) Copies forwarded to the administrative Ministry for being laid on the Table of Lok Sabha. 120 printed copies of English version of Annual Report were handed over to this Department by the S.P.F. Commissioner through special messenger on 5-5-86 and similar number of copies of Hindi version were sent this Department on 3-6-86. Action to lay the Report on the Table of the House was taken by this Department only after both English and Hindi versions of the Report were received from SPF Commissioner.

4.5 The Annual Report and Audited Accounts of the organisation for the year 1985-86 were laid on the Table of Lok Sabha on 12 March, 1987 with a delay of about 2½ months.

4.6 The matter was considered by the Committee on Papers laid on the Table at their sitting held on 27 May, 1987.

4.7 The Committee are concerned to note that despite the clear guidelines laid down by them in para 4.16 of their Second Report (Fifth Lok Sabha), for laying Annual Reports and Audited Accounts of Governmental Organisations on the Table of the House within nine months of the close of the accounting year, the documents of the Seamen's Provident Fund Organisation for the year 1984-85 were laid on the Table of Lok Sabha on 14 August, 1986 *i.e.*, after a delay of about 7½ months. The Committee find that the delay had occurred at all stages of finalisation of annual accounts. Five months were taken in compilation of accounts instead of the time limit of 3 months laid down by the Committee. Thereafter, the auditing of accounts took a long time and the meeting of the Board of Trustees of the organisation could not be held in time for the adoption of the accounts. Printing of Annual Report (Hindi) was also delayed inordinately.

4. 8. In order to eliminate such delays in future, the Committee recommend that the Ministry of Transport (Department of Surface Transport) should, in consultation with the Seamen's Provident Fund Organisation and Audit authorities lay down a time schedule for the compilation of accounts, their auditing, adoption of annual Reports and accounts, translation, printing etc. which should be strictly adhered to in order that the documents are sent to the Ministry for laying on the Table of the House within nine months of the close of the accounting year.

NEW DELHI;
13 August, 1987
22 Sravana, 1909 (S)

NIRMALA KUMARI SHAKTAWAT,
Chairperson,
Committee on Papers laid on the Table.

- (g) English and Hindi versions of report and accounts were sent to Printers and time taken in printing;
- (i) English version of Annual Report was given to Printers on 18-3-86 and printed copies were received from Printers on 30-4-86 *i.e.* after 1 month and 14 days.
- (ii) Hindi version of Annual Report was given to Printers on 30-3-86 and printed copies were received only on 2-6-86 *i.e.* after 2 months and 4 days.
- (h) Printed copies were received from the Printers; and Printed copies of English and Hindi versions of Annual Report were received from Printers on 30-4-86 and 2-6-86 respectively as stated at para (g) above.
- (i) Copies forwarded to the administrative Ministry for being laid on the Table of Lok Sabha. 120 printed copies of English version of Annual Report were handed over to this Department by the S.P.F. Commissioner through special messenger on 5-5-86 and similar number of copies of Hindi version were sent this Department on 3-6-86. Action to lay the Report on the Table of the House was taken by this Department only after both English and Hindi versions of the Report were received from SPF Commissioner.

4.5 The Annual Report and Audited Accounts of the organisation for the year 1985-86 were laid on the Table of Lok Sabha on 12 March, 1987 with a delay of about 2½ months.

4.6 The matter was considered by the Committee on Papers laid on the Table at their sitting held on 27 May, 1987.

4.7 The Committee are concerned to note that despite the clear guidelines laid down by them in para 4.16 of their Second Report (Fifth Lok Sabha), for laying Annual Reports and Audited Accounts of Governmental Organisations on the Table of the House within nine months of the close of the accounting year, the documents of the Seamen's Provident Fund Organisation for the year 1984-85 were laid on the Table of Lok Sabha on 14 August, 1986 *i.e.*, after a delay of about 7½ months. The Committee find that the delay had occurred at all stages of finalisation of annual accounts. Five months were taken in compilation of accounts instead of the time limit of 3 months laid down by the Committee. Thereafter, the auditing of accounts took a long time and the meeting of the Board of Trustees of the organisation could not be held in time for the adoption of the accounts. Printing of Annual Report (Hindi) was also delayed inordinately.

4. 8. In order to eliminate such delays in future, the Committee recommend that the Ministry of Transport (Department of Surface Transport) should, in consultation with the Seamen's Provident Fund Organisation and Audit authorities lay down a time schedule for the compilation of accounts, their auditing, adoption of annual Reports and accounts, translation, printing etc. which should be strictly adhered to in order that the documents are sent to the Ministry for laying on the Table of the House within nine months of the close of the accounting year.

NEW DELHI;
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NIRMALA KUMARI SHAKTAWAT,
Chairperson,
Committee on Papers laid on the Table.

APPENDIX

Summary of recommendations/observations contained in the Report

Sl. No.	Reference to para No. of the report	Summary of recommendations/observations
1	2	3
1	1.10	<p>The Committee are unhappy to note the delay of more than seven months and two months respectively in laying on the table, the Annual Reports and Audited Accounts of the Indian Council of Philosophical Research, New Delhi for 1984-85 and 1985-86, which were laid on the Table of Lok Sabha on 7 August, 1986 and 5 March, 1987 respectively, despite the recommendation made by the Committee in para 3.5 of their First Report (Fifth Lok Sabha) presented to the House on 8 March, 1976 that reports 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. The Committee had also recommended that in order to comply with this requirement, proper time schedule should be laid down for compilation of accounts and their auditing. The Committee further recommended that normally a period of 3 months should be sufficient for compilation of accounts and their submission to Audit; the next 6 months might be given for auditing for accounts; for printing of report and sending it to Government for laying on the Table of the House. If for any reason the report, audited accounts, 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.</p>
2	1.11	<p>From the information furnished by the Ministry of Human Resource Development (Department of Education) the Committee find that while the Annual Accounts in</p>

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respect of 1984-85 were given for auditing on 3 July, 1985 auditing was taken up by Auditors on 5 September, 1985, *i.e.*, after a lapse of more than 2 months. Whereas the auditing of accounts was over on 19 September, 1985, Audit Report was issued on 27 December, 1985 *i.e.* after a lapse of more than three months. The Ministry was in possession of both Annual Report and audited Accounts on 21 January, 1986, but it was laid on the Table of Lok Sabha on 7 August, 1986, *i.e.* after a lapse of more than 6½ months. This displays a complacent attitude on the part of the Council and an unsatisfactory role played by the Ministry of Human Resource Development in the matter of laying of annual reports and audited accounts of the Council on the Table of the House. A statutory requirement of direction from Parliament for laying the reports and accounts has to be given precedence over all other considerations.

3 1.12 The Committee find that the Ministry of Human Resource Development (Department of Education) had tried to justify the delay of 6½ months on their part, stating that it took some time of finalise the draft delay statement in consultation with the Comptroller and Auditor General of India. The Committee trust that the Ministry would henceforth finalise the delay statement by adopting a sincere and coordinated approach with the C & A.G. in the matter well in advance.

4 1.13 The Committee further note that the Ministry of Human Resource Development has drawn up a time schedule for finalisation of Annual Reports and accounts of the Council. The Committee would like to point out that mere time schedule would not serve the purpose, unless it is observed with the requisite seriousness. The Committee therefore, recommend the Ministry of Human Resource Development and the Council to fix responsibility at the senior level to ensure strict compliance of the time schedule so drawn up for the purpose.

5 1.14 The Committee also note that the annual Report and Audited Accounts of the Council were laid on the Table of the House in cyclostyled form. These documents were never printed and copies circulated to the Members of

Parliament. In this connection the Committee would like to invite attention of the Ministry of Human Resource Development to their recommendation made in para 2.14 of their Third Report (Fifth Lok Sabha) presented to Lok Sabha on 30 August, 1976 wherein it has been suggested that in case the printed copies of the documents were not ready in time, cyclostyled copies of the report and accounts might be laid on the Table of the House. The Committee would therefore, like to reiterate their aforesaid recommendation that with a view to avoid delay cyclostyled copies of the reports may be laid on the Table of the House. However, this should not become a regular feature and effort should be made to make available printed copies of the documents to members as early as possible, but in no case later than a month after the submission of the cyclostyled report.

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The Committee note that the Annual Report together with the Audited Accounts of the Gas Authority of India Limited, New Delhi for the year 1984-85 were laid on the Table of Lok Sabha on 12 August, 1986. In accordance with the recommendation of the Committee on Papers laid on the Table contained in para 4.16 of their Second Report (Fifth Lok Sabha), the Annual Report and Accounts ought to have been laid within nine months of the close of the accounting year i.e. by December, 1985. There was thus a delay of about 7½ months in Laying the documents on the Table of the House.

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2.8

The Committee find from the information furnished by the Ministry that the delay took place mainly at the stages of compilation of accounts, holding of Annual General Meeting of the Company, translation and printing of the Annual Report and Audited Accounts. The time schedule as recommended by the Committee, was not followed by the Authority. The Committee recommend that in future the time schedule, as recommended by the Committee for processing of various stages of the Report and the accounts should be strictly adhered to and a senior officer of the Ministry as well as of the Gas Authority of India Ltd. be made responsible to contemporaneously watch the progress of action to ensure that the required documents are laid on the Table of the House within the prescribed time limit.

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8	2.9	<p>The Committee, however, note with satisfaction that the delay has been eliminated in the case of the Annual Report and Audited Accounts of the Company for the year 1985-86 and hope that this improvement will be sustained in future.</p>
9	3.7	<p>The Committee are unhappy to note that the Annual Report of the National Institute of Mental Health and Neuro Sciences, Bangalore for the year 1984-85 was laid on the Table of Lok Sabha on 24 April, 1986 after a delay of about four months whereas the Audited Accounts for the same year were laid separately on 14 August, 1986 involving a delay of about $7\frac{1}{2}$ months. Similarly, the Annual Report for 1985-86 was laid on the Table of Lok Sabha on 7 May, 1987 i.e. after a delay of about 4 months whereas the Audited Accounts for the year 1985-86 have not been laid so far. The Committee are unhappy to note that the Annual Reports and the Audited Accounts are not presented to the House simultaneously. The idea behind laying these two documents together on the Table of the House is to keep Members of Parliament fully informed of the performance and achievements of the organisation. This purpose is defeated if both these documents are not presented to Parliament simultaneously and within the prescribed period of nine months from the close of the accounting year.</p>
10	3.8	<p>The Committee would like to emphasise that as recommended by them in para 3.5 of their First Report (Fifth Lok Sabha) the Annual Report and Audited Accounts of all the organisations should as far as possible be presented to Parliament together with a view to enabling the House to have a complete picture of the working of that body before the Demands for Grants of the concerned Ministry are taken up for consideration. The Committee desire that the Ministry of Health and Family Welfare should lay down a time table for completion of various stages such as compilation of accounts, their auditing, holding of Annual General Meeting, translation, printing and sending the Annual Reports and Audited Accounts for laying on the Table of the House. The Committee are of the view that if the Ministry is vigilant in the matter, there is no reason why the documents in question cannot</p>

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be finalised and laid before Parliament within the stipulated time.

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4.7

The Committee are concerned to note that despite the clear guidelines laid down by them in para 4.16 of their Second Report (Fifth Lok Sabha), for laying Annual Reports and Audited Accounts of Governmental Organisations on the Table of the House within nine months of the close of the accounting year, the documents of the Seamen's Provident Fund Organisation for the year 1984-85 were laid on the Table of Lok Sabha on 14 August, 1986 i.e., after a delay of about $7\frac{1}{2}$ months. The Committee find that the delay had occurred at all stages of finalisation of annual accounts. Five months were taken in compilation of accounts instead of the time limit of 3 months laid down by the Committee. Thereafter, the auditing of accounts took a long time and the meeting of the Board of Trustees of the organisation could not be held in time for the adoption of the accounts. Printing of Annual Report (Hindi) was also delayed inordinately.

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4.8

In order to eliminate such delays in future, the Committee recommend that the Ministry of Transport (Department of Surface Transport) should, in consultation with the Seamen's Provident Fund Organisation and Audit authorities lay down a time schedule for the compilation of accounts, their auditing, adoption of annual Reports and accounts, translation, Printing etc. which should be strictly adhered to in order that the documents are sent to the Ministry for laying on the Table of the House within nine months of the close of the accounting year.
