

**COMMITTEE ON PAPERS  
LAID ON THE TABLE  
(1984-85)**

**(SEVENTH LOK SABHA)  
TWENTY-FIRST REPORT**

*(Presented on the 14 August, 1984)*



**LOK SABHA SECRETARIAT  
NEW DELHI**

*August, 1984 | Sravana, 1906 (Saka)*

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C O R R I G E N D A

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TWENTY FIRST REPORT OF COMMITTEE ON PAPERS  
LAID ON THE TABLE (1984-85)

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## INTRODUCTION

1. the Chairman 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 Twenty-first Report.

2. On examination of certain papers laid on the Table of Lok Sabha during the Twelfth, Thirteenth and Fourteenth Sessions (Seventh Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying the Annual Reports and Audited Accounts of (i) the Dental Council of India; (ii) the Indian Nursing Council; and (iii) the Central Council for Research in Homoeopathy, New Delhi. The Committee also examined the question of laying of Annual Reports and Audited Accounts of the Reserve Bank of India and considered two references from the Ministries of Rural Development and Shipping and Transport regarding laying of Annual Reports and Audit Reports of (i) the District Rural Development Agencies; and (ii) the Dock Labour Boards, respectively and have made certain recommendations. The conclusions of the Committee are reflected in the Report.

3. On 6 January, 1984, the Committee took oral evidence of the representatives of the Ministry of Shipping and Transport on the question of laying of Annual Reports and Audited Accounts of the Dock Labour Boards.

4. The Committee wish to express their thanks to the representatives of the Ministry of Shipping and Transport for furnishing information desired by the Committee.

5. The Committee considered and adopted this Report at their sitting held on 7 August, 1984.

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

New Delhi;

7 August, 1984

*16 Sravana 1906 (Saka)*

KRISHNA SAHI,

*Chairman*

*Committee on Papers laid*

*on the Table*

## CHAPTER I

### LAYING OF ANNUAL REPORTS AND AUDITED ACCOUNTS OF THE RESERVE BANK OF INDIA

The Annual Reports and Audited Accounts of the Reserve Bank of India are not laid on the Table of the House.

1.2 The Ministry of Finance, while explaining the reasons for not laying the Annual Reports and Audited Accounts of the Reserve Bank of India, had stated as under :

“There is no provision in the Statute for laying the Annual Report of RBI on the Table of the House. The Report is published in the Gazette of India. Copies of the Report are sent to Parliament Library for information of Hon' ble Members.”

1.3 During the Budget Session, 1983, the Ministry of Finance furnished copies of the Annual Report of RBI for the year 1981-82 for distribution to the Members of the Parliament. The Report was, however, not laid on the Table of the House.

1.4 The Committee on Papers laid on the Table held informal discussions with the representatives of the Reserve Bank of India at Bombay on 27 September, 1983 in the matter. The representatives of the Bank informed the Committee that the Annual Reports were not laid on the Table because there was no statutory requirement therefor. The Committee were also informed that RBI was the Bank of both the Centre and State Governments and the Annual Reports and the Accounts, if laid before Parliament, would be rendered subject to scrutiny by Parliament. The Committee were requested that in view of the special status enjoyed by RBI, laying of its reports should not be insisted upon.

1.5 In paragraph 3.5 of their First Report (Fifth Lok Sabha) the Committee on Papers laid on the Table had recommended that the Annual Report, Audited Accounts and Audit Reports of the autonomous organisations and statutory bodies should be laid on the Table of the House within nine months of the close of the accounting year. In paragraph 1.14 of their

**Second Report (Sixth Lok Sabha) the Committee further recommended as follows :**

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

**1.6** On being asked about the difficulties in laying the Annual Reports of the RBI on the Table of the House, the Ministry of Finance informed :

“The Reserve Bank of India Act, 1934 does not contain any provision requiring its Annual Reports and Accounts to be placed before Parliament. The recommendations made by the Committee on Papers laid on the Table (Sixth Lok Sabha) in its Second Report were examined in this Department and it was decided with the approval of the then Finance Minister that the RBI Act should not be amended and the Annual Reports and Accounts of the RBI should not be laid before Parliament in the interest of the autonomy of the Reserve Bank of India. However, it was accepted that the Reserve Bank of India should make available the copies of its Annual Report direct to the Members of Parliament.”

**1.7** The Annual Reports of Nationalised Banks are laid on the Table of the House. Asked as to why on the same analogy, the Annual Reports of the RBI are not laid, the Ministry of Finance stated :

“The Annual Reports of the Nationalised Banks containing Auditors' Reports and the Reports on their working and activities are laid before both the Houses of Parliament, in terms of Section 10 (8) of the Banking Companies (Acquisition & Transfer of Undertakings) Act, 1970 and that of 1980. But since the Reserve Bank of India Act does not contain any provision requiring its Annual Reports and Accounts to be placed before Parliament, its Annual Report is not laid before Parliament. However, as desired by the then Finance Minister the copies of the Annual Report of RBI are being made available direct to Hon'ble Members of Parliament by the Reserve Bank and are also placed in Parliament Library since 1978-79.”

1.8 The Committee considered the matter at their sitting held on 18 May, 1984.

1.9 The Committee note that Annual Reports and Accounts of the Reserve Bank of India—

- (i) are already published in the Gazette of India and can thus be quoted or made use of by any person;
- (ii) are already made available to Members of Parliament by circulating to them; and
- (iii) can in the above circumstances not by any stretch of imagination be treated as confidential or secret in nature.

The Committee, therefore, fail to appreciate the logic behind the reasoning of the Government that the mere fact of laying of the Annual Report and Accounts on the Table would undermine the autonomy of the Bank. The Committee accordingly do not see any valid objection to the laying on the Table of Annual Reports and Accounts of the Reserve Bank of India and, therefore, recommend that in future these Annual Reports and Accounts should be laid on the Table and, if necessary, the Reserve Bank of India Act, 1934 or the rules thereunder may be amended for the purpose.



## CHAPTER II

### REQUEST FROM THE MINISTRY OF RURAL DEVELOPMENT FOR WAIVING THE REQUIREMENT OF LAYING OF THE ANNUAL REPORTS AND AUDIT REPORTS OF THE DISTRICT RURAL DEVELOPMENT AGENCIES

2.1 The Annual Reports and Audited Accounts of the District Rural Development Agencies are not laid on the Table of the House.

2.2 According to the Ministry of Rural Development, the District Rural Development Agencies are autonomous bodies, registered under the Registration of Societies Act. These have been set up at district levels for implementation of the Integrated Rural Development Programme which are one of the major components of the 20-Point Programme. The Governing Body of the Agency is headed by the District Collector/Deputy Commissioner of the District concerned. The State Government, Central Government, Banks, Weaker Sections, Scheduled Castes and Scheduled Tribes are represented on the Governing Body which also include M.Ps. and M. L. As. Every Agency has a full time Chief Executive Officer who is either a senior scale officer of the I, A. S. or an officer of equivalent rank from State Services. These agencies are staffed fully by the State Government officials.

2.3 The Integrated Rural Development Programme (IRD P) was introduced in 1978-79. During 1978-79, IRDP was a Central Sector scheme and 100% funds were released by the Govt. of India. Since 1979-80 the scheme had been implemented as a centrally sponsored scheme through the District Rural Development Agencies. These Agencies are financed on 50:50 basis by Central Government and the State Government. In the case of Union Territories, 100% funds were given by the Government of India. During the years 1979-80 and 1980-81 an amount of Rs. 5329.98 lakhs and Rs. 8258.45 lakhs, respectively were released as central share.

2.4 The Ministry of Rural Development had requested for waiving the requirement of laying the Annual Reports and Audited Accounts of the

District Rural Development Agencies, on the Table of the House. In this connection the Ministry had stated :

“There are about 400 such agencies functioning at present. Detailed guidelines for their functioning are laid down by the Ministry. The guidelines also include a detailed accounting procedure to be followed by the agencies. The staffing pattern to be followed by the Agencies is also laid down by the Ministry. The agencies have to keep their establishment costs within prescribed limits, For the programme, portion of the expenditure also, detailed guidelines have been laid down in regard to subsidy to be given to individual types of projects which could be taken up etc. The guidelines are evolved on the basis of the decisions taken by an inter-departmental committee for IRD on which the Planning Commission and the Ministry of Finance are represented.

“There is close monitoring by the Ministry of the progress in the implementation of the programme by the agencies. The agencies send monthly reports to the Ministry indicating the targets achieved by them under the programme. There is close supervision at the State level also over the implementation of the programme by the agencies.

“The accounts of DRDAs are audited by Chartered accountants. In addition, these are also subjected to audit by the Comptroller and Auditor General of India under Section 14 of the C. A. G.'s (Duties, Powers and Conditions of Service) Act 1971, as the DRDAs are financed by grants received from the Consolidated Fund of India/States. Any serious irregularity in the utilisation of funds coming to the notice of the CAG of India during the course of his audit would thus find a place in his audit report.

The annual report of the Ministry of Rural Development contains a chapter on the IRDP as well as outlays therefor for the plan period 1980-85 and annual plans.....Chapter III of the performance budget contains statistical information regarding the progress made by the programme during the years 1980-81 to 1982-83. It also gives state-wise information on releases made, expenditure incurred and credit mobilised under the programme. The annual report and the performance budget are circulated to Members of Parliament before the demands for grants of the Ministry come up for discussion.

Further, as the 400 DRDAs for the implementation of the Integrated Rural Development programme are scattered all over the country and some of them in for flung and not easily accessible areas, it will be

difficult to obtain audit reports from all of them and lay the same before Parliament in time."

2.5 The matter was considered by the Committee on Papers laid on the Table of Lok Sabha at their sitting held on 18 May, 1984.

2.6 The Committee note that there are about four hundred District Rural Development Agencies functioning at present all over India to implement the integrated Rural Development programme which is one of the major component of the 20 Point Programme. These agencies are financed on 50:50 basis by the Central Government and the State Government and in the case of the Union Territories 100% funds are given by the Government of India. The Committee also note that the Annual Report of the Ministry of Rural Development contain Chapter regarding Integrated Rural Development Programme as well as outlays therefor for the period 1980-85 and Annual Plans. Chapter III of the Performance Budget also contains statistical information on the progress made by the programme during the years 1980-81 to 1982-83 mentioning statewise information on releases made, expenditure incurred and credit mobilised under the programme.

2.7. The Committee agree that it would be a cumbersome task for the Ministry of Rural Development to collect and compile all the information within the prescribed period of 9 months from all the four hundred District Rural Development Agencies scattered all over the country. The Committee, therefore, do not insist on the laying of the Annual Reports and Accounts of the District Rural Development Agencies on the Table of the House. The Committee, however, desire that the details regarding the organisation, functioning, etc. of all the District Rural Development Agencies be suitably reflected in the Annual Reports of the Ministry of Rural Development in order to keep the Members of Parliament apprised about these agencies and their performance.

## CHAPTER III

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE DENTAL COUNCIL OF INDIA FOR THE YEAR 1981-82

3.1 The Annual Report and Audited Accounts of the Dental Council of India for the year 1981-82 were laid on the Table of Lok Sabha on 11 August, 1983 alongwith a statement explaining the reasons for delay and 'Review'. In terms of the recommendation of the Committee on Papers laid on the Table, made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these papers were required to be laid on the Table within 9 months of the close of the year, *i. e.* by 31.12.1981. The period of delay involved in laying the Annual Report for 1981-82, therefore, came to 7½ months.

3.2 In the statement laid on the Table on 11 August, 1983 the reasons for delay in laying the Annual Report for 1981-82 have been explained as under :

“In accordance with the instructions the Hindi version and English version of the Annual Report/Audit Report have to be laid on the Table of the House simultaneously. The delay in laying the reports of the Dental Council of India for 1981-82 is attributable to the following factors, spelt out in chronological order :

- |   |   |
|---|---|
| (1) Date of finalisation<br>of Report and Accounts. | 1. Cash Book was closed on 31.3.1982.<br>2. Other subsidiary accounts registers were finalised and closed on 24.5.1982.<br>3. Balance sheet and other accounts were finalised at the end of June 82 as the staff fully remained occupied in connection with the work of the meeting of the Executive Committee/General Body of the Council and other Sub-Committee held during the month of April and May 1982. |
|---|---|

- (2) **Date of submission to audit.** 17th July, 1982.
- (3) **Receipt of draft audit report.** 24th October, 1982.
- (4) **Date of replies given to audit queries.** Draft Audit Report was confirmed on 8th November, 1982.
- (5) **Date of receipt of final audit report.** 18th December, 1982.
- (6) **Adoption of annual report and accounts by the Executive Committee of the Council.** Since the final Audit report was received in the Council's Office on 18.12.1982 whereas the Final Agenda for the meeting of the Executive Committee of the Council held on 27.12.1982 had already been issued on 18.12.82 *i. e.* the due date as per the Regulations of the Council, therefore the aforesaid Audit Report on the accounts of the Council for the financial year 1981-82 was included in the Agenda of the next meeting of the Executive Committee scheduled for 7.4.1983 and accordingly these were considered and approved by the Executive Committee of the Council at its meeting held on 7.4.1983. Thereafter, as required under Regulation No.71 (iii) of the Dental Council of India Regulations 1956, the aforesaid audited accounts of the Council alongwith the observations of the Executive Committee of the Council (dated the 7th April, 1983) were submitted to the Ministry of Health and Family Welfare (Department of Health) on 10.5.1983.
- (7) **Translation and printing of annual reports and Accounts.** After the approval of Audit Report and Account by the Executive Committee the work of getting the Audit Report/Statement of Accounts and Annual Report on the activities of the Council translated into Hindi was initiated in the first week of May, 1983 which work including Hindi Stencil Cutting, Cyclostyling set

making could only be got completed in the last week of June, 1983 and on 2nd July, 1983. 100 copies each of English and Hindi version of:—

- (i) the Audit Report on the accounts of the Council for the year 1981-82 alongwith the Explanatory Notes thereon on the said Audit Report in a comparative form considered and approved by the Executive Committee of the Dental Council of India at its meeting held on 7.4.1983 and (ii) Annual Report on the activities of the Council for the year 1981-82 (covering period 1-1-1981 to 30-11-1981) were furnished to the Government of India on 2-7-1983.

(8) Furnishing of copies of the Report and Accounts to the Ministry for laying on the Table of the House.

The reports complete in all respects were received in the Ministry of Health and Family Welfare on 13-7-1983.”

3.3 On being enquired the reasons for delay in submission of the Annual Report to the Ministry after one month of its approval on 7.4.1983 by the Executive Committee of the Council, the Ministry of Health and Family Welfare stated that under the Regulation of the Council, the minutes of the Executive Committee were to be sent to the President and, after having been attested by him, to the members for comments, if any, before they could be given effect. That process was completed and then the audit report was submitted.

3.4 Asked to explain the reasons for not laying the Annual Report and Audited Accounts on the Table of Lok Sabha in the month of July, 1983, when the Monsoon Session had already commenced on 25 July, 1983, the Ministry informed that after the receipt of the documents, formalities relating to the laying of papers in Parliament had to be complied with. That process was completed in the first week of August, 1983.

3.5 In reply to a query as to when the Annual Report and Audited Accounts for the period from 1976-77 to 1980-81 were laid on the Table of

Lok Sabha, the Ministry stated that the Annual Reports and Audited Accounts of the Council for the periods from 1979-80 to 1980-81 were laid on the Table of Rajya Sabha on 4-5-1983 and in Lok Sabha on 5-5-1983. The reports for the earlier period were not laid before Parliament.

3.6 Regarding steps that had been taken to ensure laying of the Reports in time in future, the Ministry informed that the Council had been asked to furnish the Reports in time in future.

3.7 The Annual Report and Audited Accounts of the Dental Council of India, New Delhi for the year 1982-83 and 'Review' thereon were laid on the Table of Lok Sabha on 8 March, 1984, with a statement explaining the reasons for delay as under :

"The delay in laying of the reports is due to the late receipt of the audit reports. Also, the Council has no arrangements for Hindi translation and private arrangements had to be made therefor. Consequently, the reports were received in the Ministry at the fag end of the last session of Parliament and could not be laid during that Session. The various stages of the process are given below in chronological order :—

1. The period during which the accounts were audited by the Directorate of Audit, Central Revenues. 23-6-1983 to 27-6-1983
2. Date of receipt of the Audited Report. 7-10-1983
3. Adoption of the Report by the General Body of the Council. 27-10-1983
4. Date of receipt of the English and Hindi version of the Annual and Audit Report in the Ministry. 13-12-1983"

3.8 The Committee note that the Annual Reports and Audited Accounts of the Dental Council of India for 1981-82 and 1982-83 were laid on the Table of Lok Sabha on 11 August, 1983 and 8 March, 1984, respectively *i. e.* after a delay of about 7½ months and 2¼ months. The Committee find that the final Audit Report in respect of 1981-82 was received in the Council on 18.12.1982 but it was adopted by the Executive Committee of the Council only on 7-4-1983, *i. e.* after about 3½ months. The Council also took 3 months from 7-4-1983 to 2-7-1983 in translating and cyclostyling the Annual Report and Audited Accounts. Similarly the Directorate of Audit, Central Revenues took about 3 months in submitting the

**Audit Report to the Council for the year 1982-83. The Committee feel that the Council did not make serious efforts to finalise the Annual Reports and Audited Accounts at different stages.**

**3.9 The Committee, therefore, recommend that the Ministry of Health and Family Welfare should in consultation with the Dental Council of India draw up a time bound programme and make some officer responsible in the Ministry and the Council to ensure strict compliance of the same with a view to obviate delay in laying the Annual Reports and Audited Accounts of the Council, in future.**

**3.10 The Committee, however, note with satisfaction that the delay which was  $7\frac{1}{2}$  months in the case of Annual Report and Audited Accounts for 1981-82 has come down to  $2\frac{1}{4}$  months in the case of Annual Report and Audited Accounts for 1982-83. The Committee desire the Ministry to make concerted efforts so as to sustain the improvement and eliminate the delay completely.**



## CHAPTER IV

### DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF THE INDIAN NURSING COUNCIL FOR THE YEAR 1981-82

4.1 The Annual Report and Audited Accounts of the Indian Nursing Council for the year 1981-82 were laid on the Table of the Lok Sabha on 11 August, 1983, along with a statement explaining the reasons for delay and 'Review'. In terms of the recommendation of the Committee on Papers laid on the Table, made in paragraph 3.5 of their First Report (Fifth Lok Sabha), these papers were required to be laid on the Table within 9 months of the close of the year, i. e. by 31 December, 1982. The period of delay involved in laying the Annual Report and the Audited Accounts for 1981-82, therefore, came to 7½ months.

4.2 In the statement laid on the Table on 11 August 1983, the reasons for delay in laying the Annual Report and Audited Accounts for 1981-82 had been explained as under :

"In accordance with the Rajya Sabha Secretariat Office Memorandum No. RS-26 (97)/82-Com. I, dated the 8th September, 1982, both English and Hindi version of the annual report/audit report have to be laid on the Table of the House.

The reasons for delay in submission of the report are as follows :—

- |   |           |
|---|-----------|
| 1. Date on which accounts were ready for audit.   | 31.3.1982 |
| 2. Date on which audit authorities were informed about readiness of accounts and request for audit. | 6.7.1982  |
| 3. The date on which audit authorities undertook the job.   | 29.7.1982 |
| 4. Date on which the final audit report was received from Audit authorities.                        | 29.1.1983 |

5. Date on which the translation of annual report/  
audit report into Hindi was completed.

9.5.1983

The English and Hindi version of these documents for year 1981-82 are being laid on the Table of the House."

4.3 On being enquired, the Ministry of Health and Family Welfare in November, 1983, informed that the request was made on 6 July, 1982 to the Director of Audit, Central Revenues for appointment of Statutory Auditors. The Statutory Auditors were appointed on 29 July, 1982 the job of auditing was completed by Auditors on 3 August, 1982, the Annual Report and Audit Report were sent for translation into Hindi on 23 April, 1983 and the Annual Report and the Audited Accounts were received in the Ministry on 12 May, 1983 for laying on the Table of the House.

4.4 On being asked about (i) the reasons for not laying printed copies of Annual Report and the Audited Accounts on the Table of Lok Sabha; (ii) when the Annual Reports and Audited Accounts for the period from 1976-77 to 1980-81 were laid on the Table of Lok Sabha; and (iii) the steps taken to ensure laying of Reports in time in future, the Ministry of Health and Family Welfare in their communication dated 29 December 1983, intimated as under :

"(i) The Council is a grant-in-aid body with no resources of its own and therefore may not be in a position to afford the cost of printing etc.

(iii) The reports for the year 1979-80 and 1980-81 were forwarded to the Lok Sabha Rajya Sabha Secretariat on 3.5.83 for laying before Parliament. The earlier reports were not laid before Parliament.

(iii) The Council has been asked to furnish the reports in time in future."

4.5 The Annual Report and Audited Accounts of the India Nursing Council for the year 1982-83 were laid on the Table of Lok Sabha on 8 December, 1983 together with 'Review'. There was, therefore, no delay in laying these papers.

4.6 The Committee note that the Annual Report and Audited Accounts of the Indian Nursing Council for the year 1981-82 which were required to be laid by 31 December, 1982, were actually laid on the Table of Lok Sabha on 11 August, 1983, i.e. after a delay of 7½ months.

4.7 From the information supplied by the Ministry of Health and Family Welfare, the Committee further note that the accounts for 1981-82 were ready for audit on 31 March, 1982 but the Audit authorities were informed about that only on 6 July, 1982 *i.e.* after about 3 months of the finalisation of accounts. The Committee fail to understand as to why the Council sat over the accounts for three months without approaching the Audit authorities. The Committee must clarify that the time schedule for compilation of annual reports and accounts and for auditing of the accounts laid down in paragraph 3.5 of the First Report of the Committee (Fifth Lok Sabha) prescribes only the outer limits of various stages and it was not and indeed it could not have been the intention of the Committee that at each stage the maximum time must necessarily be taken. There cannot be any bar to handing over the accounts to Audit before expiry of the period of 3 months after close of the accounting year allowed by the Committee. Had the Council approached the Audit immediately after compilation of the accounts for 1981-82, there would have definitely been no delay in laying the Annual Report and Audited Accounts on the Table of the House. The Committee hope that the Council will be very careful in future in this regard.

4.8 The Committee, however, note with satisfaction that the Annual Report and Audited Accounts of the Council for the year 1982-83 were laid on the Table in time, *i. e.* on 8 December, 1983. The Committee hope that this trend would be sustained and the Annual Reports and Audited Accounts of the Council would continue to be laid on the Table of the House in time, in future.

## CHAPTER V

### DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF THE CENTRAL COUNCIL FOR RESEARCH IN HOMŌEOPATHY, NEW DELHI FOR THE YEAR 1981-82.

5.1 The Annual Report and Audited Accounts and Audit Report thereon of the Central Council for Research in Homoeopathy, New Delhi for the year 1981-82 were laid on the Table of Lok Sabha on 25 August, 1983, alongwith a statement explaining the reasons for delay. 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 year, *i.e.* by 31-12-1982. The period of delay involved in laying the Annual Report for 1981-82, therefore, was about 8 months.

5.2 In the statement laid on the Table on 25 August, 1983, the reasons for delay in laying the Annual Report for 1981-82 had been explained as under :—

“The Annual Report/Audited Accounts of the Central Council for research in Homeopathy, New Delhi, for the financial year 1981-82 could not be laid before the Lok Sabha as these documents were received from the Council on the 10th August, 1983.

“The Council had finalised its accounts for the year 1981-82 for submission to the Audit on the 11th September, 1982 and the accounts were actually submitted to the Audit on the 13th September, 1982. After conducting inspection of the accounts, the audit had given their draft report which was received in the Council on the 3rd February, 1983. The Council had submitted its reply to the audit queries on the 24th February, 1983. The final Audit Report was received on the 6th April, 1983. The Annual Report and Accounts were adopted by the Government Body of the Council in its 5th meeting held on the 20th July, 1983 and these were received by the Ministry of Health and Family Welfare from the Director of the Council on 10.8.1983.

The Council has been suitably advised that in future, timely action should be taken to ensure submission of the Annual Report and Accounts to the Government so that the time schedule fixed by the Parliament for submission of these documents, is strictly adhered to."

5.3 The Ministry of Health and Family Welfare, on being asked in November, 1983, the reasons for taking about 5½ months from 1-4-82 to 11-9-82 by the Council to compile the accounts for the year 1981-82 as against 3 months prescribed for the purpose by the Committee on Papers laid on the Table, stated that it took some time to obtain complete accounts from many field units of the Council spread all over the country and compile the same before submission to Audit.

5.4 Asked to explain the reasons for Audit taking about 5½ months time to audit the accounts and furnishing the draft Audit Report to the Council, the Ministry of Health and Family Welfare informed that the Ministry was not aware of it. The Ministry further stated that the Central Audit Report (Civil) for the year 1982-83 would contain a factual paragraph about delay in finalisation of the audit of the autonomous bodies.

5.5. As regards the reasons for taking about 33 months time for adopting the Report by the Governing Body of the Council, the Ministry indicated that the meetings of the Governing Body of the Council are convened as per convenience of the Union Health Minister who is President of the Governing Body.

5.6 Regarding steps taken by the Ministry to ensure laying of the Reports in time in future, it was stated that the Council had been informed about the need to submit the Annual Reports and Audited Accounts for laying before Parliament, in time. It was also stated that the release of grant to the Council was linked with the progress made in finalisation of accounts, their audit, preparation of Annual Report, etc. It was further stated that the Council had also issued suitable instructions to all concerned to furnish the requisite information well in time.

5.7 A statement explaining the reasons for not laying the Annual Report and Audited Accounts of the Council for the year 1982-83 within the stipulated period of 9 months was laid on the Table of Lok Sabha on 1 March 1984. The Annual Report and Audited together with 'Review' thereon for the year 1982-83 were however, laid on 12 April, 1984.

5.8 In the statement laid on the Table of Lok Sabha on 1 March, 1984,

the reasons for delay in laying the Annual Report and Audited Accounts for 1982-83 had been explained as under :

“The Annual Accounts could be finalised by the Council and sent to the Director of Audit, Central Revenue, New Delhi on the 5th November, 1983. The Accounts were audited during November, 1983 itself and the draft audit report was received on the 21st December, 1983. Replies to the audit queries were sent on the 2nd January, 1984. A final audit report has been received on the 10th February, 1984. The draft of the Annual Report and its translation into Hindi is ready with the Council. The draft Annual Report would be placed before the Governing Body for adoption in its next meeting. Thereafter, printed annual report and audited accounts and audit report would be laid on the Table of the Lok Sabha.

The Annual Accounts of the Council could not be finalised by the 30th June, 1983, as the post of Accounts Officer in the Council remained vacant from 10th March, 1983 to 10th June, 1983. When the new incumbent of the post was working overtime to finalise the accounts, unfortunately, he had to proceed on leave from 27th August, 1983 because he had an attack of retinal haemorrhage. He could not resume duty even after remaining on leave for more than a month and had to be reverted.”

5.9 The Committee on Papers laid on the Table considered the matter at their sitting held on 18 May, 1984.

5.10 The Committee note that the Annual Reports and Audited Accounts of the Central Council for Research in Homoeopathy, New Delhi for the years 1981-82 and 1982-83 were laid on the Table of Lok Sabha on 25 August, 1983 and 12 April, 1984 respectively 1984 i.e., after a delay of 9 months and 3½ months respectively. The Committee find that the Council took 5½ months and 10 months in compiling its accounts for 1981-82 and 1982-83 respectively, as against normal period of 3 months allowed by the Committee. The Committee regret to observe that their recommendations contained in paragraphs 1.16 and 3.5 of the First Report (Fifth Lok Sabha) were not followed by the Council in letter and spirit. The Committee feel that much of the delay could have been avoided, had the Ministry of Health and Family Welfare been vigilant and kept a close watch over the finalisation of accounts of the Council and auditing thereof.

5.11 The Committee, therefore, reiterate their recommendations contained in paras 1.16 and 3.5 of their First Report (Fifth Lok Sabha) and hope

**that the Ministry of Health and Family Welfare would take steps and prepare a time bound programme to ensure timely laying of the Annual Reports and Audited Accounts of the Council on the Table of the House and make some officer responsible for monitoring the progress and timely execution.**

**5.12. The Committee, however, note with satisfaction that the delay has come down from 9 months in the case of Annual Report and Audited Accounts of 1981-82 to 3½ months in the case of Annual Report and Audited Accounts of 1982-83 and hope that this improvement in laying the Annual Reports and Audited Accounts of the Council will be sustained and the Ministry of Health and Family Welfare would be watchful enough to ensure that the delay is totally eliminated.**

## CHAPTER VI

### EXEMPTION SOUGHT BY THE MINISTRY OF SHIPPING AND TRANSPORT FROM THE REQUIREMENT OF LAYING ANNUAL REPORTS/AUDITED ACCOUNTS OF THE DOCK LABOUR BOARDS

6.1 The Committee on Papers laid on the Table have made the following observations/recommendations in paragraphs 1.10 and 1.11 of their Sixth Report (Seventh Lok Sabha) :

“1.10 From the information furnished by the Ministry, the Committee find that the Research Institutes do not receive grants directly from the Central Government out of the Consolidated Fund of India but are supported by the Indian Council of Social Science Research out of the funds of the Council.

1.11. In view of the difficulties expressed by the Ministry of Education and Social Welfare, the Committee do not insist on the requirement of laying of separate Annual Reports/Audit Reports before Parliament in respect of the Research Institutes. The Committee, however, recommend that the Indian Council of Social Science Research, which directly finances and controls the Research Institutes and whose Annual Report is laid on the Table should in future, incorporate invariably in its Annual Report a detailed chapter about the Research Institutes giving an account of the functioning of each Institute/Centre financed by the Council, the amount of grant, both recurring and nonrecurring, given to each of them as also the activities pursued by each Institute/Centre during the year.”

6.2. In view of the above mentioned recommendations of the Committee the Ministry of Shipping and Transport sought exemption from the requirement of laying the Annual Reports and Audited Accounts of the Dock Labour Boards. The point-wise information furnished by that Ministry through the Department of Parliamentary Affairs, in support of their request for exemption, in as follows :



**“(i) The names of the Institutes to which the recommendation of the Committee made in para 1.11 of thier Sixth Report (Seventh Lok Sabha) is proposed to be made applicable**

The Dock Labour Boards at the Major Ports of Bombay, Calcutta Madras, Visakhapatnam, Cochin, Mormugao and Kandla set up under the Dock Workers (Regulation of Employment) Act. 1948. The audit of the accouts of the Dock Labour Boards is governed by Section 5C (2) of the Dock Workers (Regulation of Employment) Act, 1948 which reads as under :—

“(2) The accounts of the Board shall be audited annually by the Comptroller and Auditor General of India or by such auditors qualified to act as auditors of companies under the law for the time being in force relating to companies, as the Government may appoint.”

Till recently the accounts of the Mormugao Dock Labour Board were audited by a firm of Auditors. However, at the request of the Mormugao Dock Labour Board sanction of the Government was accorded for entrusting the auditing of the accounts of the Mormugao Dock Labour Board by the Comptroller & Auditor General of India. The Accountant General (Central), Bombay conducted the audit of the accounts of the Mormugao Dock Labour Board for the year 1979. The Comptroller & Auditor General of India, New Delhi has raised the question of placing the audited accounts and reports thereon before the Parliament.

**(ii) The source through which those Institutes are financed**

The Dock Labour Boards administer Schemes framed under the Dock Workers (Regulation of Employment) Act, 1948. The Dock Workers (Regulation of Employment) Schemes framed under the Act seek to regulate the employment of certain specific categories of Dock workers. The Dock Labour Boards are of the statutory bodies under the Ministry of Shipping and Transport. They function on 'No profit-No loss basis'. The Dock Labour Board collect levy from Stevedores/Employers to meet the cost of administering each Scheme. The levy is meant to meet the difference between wages of workers for the days of their work and minimum guaranteed wages and other statutory

commitments such as Attendance Allowance, provident Fund, Gratuity, Administrative charges etc.

- (iii) **The names of the Central Organisations which control those institutes and whether they are fully financed by that organisation**

The Dock Labour Boards are tri-partite bodies set up under the Dock Workers (Regulation of Employment) Scheme, 1948 with equal representatives of Government, Dock Workers and Employers of Dock workers. The Act is at present administered by the Ministry of Shipping & Transport. There is no Central Organisation controlling the Dock Labour Boards. But, the Ministry of Shipping and Transport is the administrative Ministry. As already stated above the Dock Labour Boards function on 'No profit No loss basis'. However, loans are granted to Dock Labour Boards by the Central Government as and when necessary to meet their statutory commitments and to finance Voluntary Retirement/ Forfeiture of Employment Schemes. Loans and subsidies are also granted on approved scales under Housing Scheme for Dock workers.

- (iv) **The Ministry which administers and controls those Central Organisations**

The Dock Labour Boards are statutory bodies under the control of this Ministry. The Chairman of the Port Trust is the Chairman of the corresponding Dock Labour Board.

- (v) **The amount of financial assistance given to each of the Institutes during the years 1978-79, 1979-80 and 1980-81**

The following financial assistance by way of subsidy under the Housing Scheme for Dock workers was granted to various Dock Labour Boards during the last 5 years upto 1981-82 :—

(i) Bombay DLB	Rs. 2.54 lakhs in 1981-82
(ii) Calcutta DLB	Rs. 63000 in 1977-78 Rs. 63000 in 1981-82
(iii) Mormugao DLB	Rs. 54000 in 1979-80 Rs. 54000 in 1981-82

(iv) Kandla DLB	Rs. 50000 in 1977-78
	Rs. 72000 in 1980-81
	Rs. 72000 in 1981-82

- (vi) Whether Annual Reports and Audit Reports of those Central Organisations are laid on the Table; if so, the dates of laying of their reports before Parliament, for the years 1977-78, 1978-79 and 1979-80**

There is no provision in the Dock Workers (Regulation of Employment) Act, 1948 for laying the audit reports/annual reports before the Parliament. As such no report has so far been laid before the Parliament.

- (vii) Difficulties envisaged regarding : laying of Reports/Accounts of these Institutes before Parliament**

- (a) The Dock Labour Boards are given financial assistance by the Central Government in the shape of subsidy at 25% and loan at 50% of the cost of construction or the prescribed ceiling cost, whichever is less. The present prescribed ceiling cost at various Dock Labour Boards varies between Rs. 5100 to Rs. 7100 in respect of double storeyed houses and between Rs. 6750 and Rs. 8450 in respect of multi-storeyed houses. Thus, under the scheme a Dock Labour Board is entitled to a subsidy varying between Rs. 1400 to Rs. 2100 for each house built whereas the present cost of a house constructed under the Scheme is near about Rs. 25000.
- (b) The Dock Labour Boards of Madras, Cochin and Visakhapatnam have not been given any subsidy during the last 7 years including 1982-83.
- (c) During the last 5 years the total amount of subsidy given to some of the Dock Labour Boards was Rs. 6.82 lakhs only. The Bombay Dock Labour Board was given a subsidy of Rs. 2.54 lakhs in 1981-82 whereas it did not receive any subsidy during the last over ten years. Two statements at Appendices I & II indicate that the expenditure of the Dock Labour Boards run into crores of rupees and the subsidy at any stage did not account for 0.1% either of expenditure or income of Calcutta Dock Labour Board and in case of Bombay and Mormugao Dock Labour Boards the extent of subsidy has not exceeded 0.3%. The extent of subsidy in case of Kandle Dock Labour Board has been about 1%.

(d) As already stated the Dock Labour Boards of Madras, Visakhapatnam and Cochin did not receive any subsidy during the last 7 years, and it may not be, therefore, necessary to lay their accounts on the Table of the Houses of Parliament. The same is true in respect of Bombay Dock Labour Board for the years 1977-78 to 1980-81, Calcutta Dock Labour Board for the years 1978-79 and 1979-80, Mormugao Dock Labour Board for the years 1977-78, 1978-79, 1979-80 and 1980-81 and Kandla Dock Labour Board for 1978-79 and 1979-80. Thus, it may not be necessary to lay on the Table of the Houses of Parliament the reports of some of the Dock Labour Boards during the particular year when they have not received any subsidy and report (s) of the Dock Labour Board (s) may be laid when the subsidy is given during a particular year. In other words this will present a situation of presenting report of a Dock Labour Board during the year when the subsidy is drawn and not presenting the report for another year when they have not received any subsidy under the Housing Scheme for Dock workers.

(c) Considering the amount of subsidy given to the Dock Labour Boards, the placing of Audited Accounts/Annual Reports before the Parliament may not be insisted upon."

6.3 The Committee on Papers laid on the Table have in paragraphs 1.12 and 1.14 of their Second Report (Sixth Lok Sabha), recommended as follows:

"1.12 The Committee, therefore, recommend that all Statutory/Autonomous Organisations, Public Undertakings, corporations Joint ventures, Societies etc., which are financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of shares, subsidies, grants in aid etc. either wholly or partly should lay their Annual Reports/Audit Reports (both English and Hindi versions) before both Houses of Parliament irrespective of the fact whether the Statutes, Rules or Regulations of such organisations provide therefor or not and whether they are registered the Companies Act, 1956 or not.

1.14 The Committee further recommend that Government might consider the feasibility of amending, where necessary the relevant Statutes/Rules Regulations of such organisations to make it obliga-

tory on the part of the administrative Ministry concerned to lay the Annual Reports/Audit Reports of such organisations under their administrative control before Parliament within nine months of the close of accounting year so that Parliament is apprised of their activities.”

6.4 At their sitting held on 6 January, 1984, the Committee on Papers laid on the Table considered the matter and decided to hear the representatives of the Ministry of Shipping and Transport in the matter.

6.5 As their sitting held on 17 May, 1984, the Committee On Papers laid on the Table took oral evidence of the representatives of the Ministry of Shipping and Transport on the subject.

6.6 During evidence, on being asked, the Additional Secretary, Ministry of Shipping and Transport stated that the Dock Labour Boards were statutory bodies set up under the Dock Workers (Regulation of Employment) Act, 1948 and the Annual Reports and Accounts of the Boards were not required to be laid on the Table as there was no provision for the same in the aforesaid Act. Moreover, the Dock Labour Boards did not receive regular grant-in-aid/subsidy from the Government and whatever financial assistance was given to the Boards in the shape of subsidy that constituted less than 1% of the annual expenditure of those Boards.

6.7 On an enquiry as to when the Ministry came to know the recommendation of the Committee on Papers laid on the Table, contained in paragraph 1.12 of their Second Report (Sixth Lok Sabha) presented to the House on 22 December, 1977, the witness stated that it was in February 1982, when the Comptroller and Auditor General of India raised the question of laying of Audited Accounts of the Boards on the Table of the House, in the course of auditing the accounts of the Mormugao Dock Labour Board.

6.8 When asked as to why the Ministry did not follow the aforementioned recommendation of the Committee in the case of Dock Labour Boards, the witness stated that the said recommendation was a general one and as such, it did not specifically relate to the Dock Labour Boards. The witness, however, admitted the lapse on the part of the Ministry for not having acted upon the recommendation of the Committee.

6.9 On enquiry whether the C & A. G., while suggesting laying of the Audited Accounts of the Dock Labour Boards, had given any reasons

therefor, the witness stated that the C & A. G. had only sought a clarification whether the accounts were to be laid on the Table of the House. The clarification sought by C & A. G. was examined in the Ministry and that led the Ministry to approach the Committee for exemption from laying the accounts of the Boards on the Table of the House.

6.10 Asked whether the Annual Reports and Audited Accounts of the Dock Labour Boards were received in the Ministry every year, the witness replied in the affirmative. He further informed that if the Committee so decided, the Ministry would lay the same on the Table of the House.

**6.11 The Committee note that—**

- (i) the Dock Labour Boards are statutory bodies set up at all the Major Port Trusts. The Chairman of the Port Trust is the Chairman of the Corresponding Dock Labour Board. The Audit Reports of all the Major Port Trusts are laid on the Table of the House;**
- (ii) the Dock Labour Boards are under the administrative control of the Ministry of Shipping and Transport. The Annual Reports and Audited Accounts of these Boards are received in the Ministry of Shipping and Transport; and**
- (iii) the accounts of the Dock Labour Boards are subject to audit by the Comptroller and Auditor General of India.**

The Committee feel that the above facts are adequate enough for the Dock Labour Boards to lay their Annual Reports and Audited Accounts on the Table of the House. The Committee do not see any justification in the plea taken by the Ministry of Shipping and Transport that there are no provisions in the Dock Workers (Regulation of Employment) Act, 1948 enjoining upon the Government to lay the Annual Reports and Audited Accounts of the Boards on the Table of the House. Since the Dock Labour Boards are accountable to the Ministry of Shipping and Transport as also to the Comptroller and Auditor General of India, propriety demands that they should also be accountable to Parliament irrespective of the quantum of grant/subsidy/loan received by them.

6.12 The Committee further note that the Ministry of Shipping and Transport have based their request for exemption from laying the Annual Reports and Audited Accounts of the Dock Labour Boards on the recommendations made by the Committee on Papers laid on the Table in paragraphs 1.10 and 1.11 of their Sixth Report (Seventh Lok Sabha) whereby the Minis-

try of Education and Social Welfare were granted exemption from laying separate Annual Reports and Audited Accounts of Research Institutes which were supported by the Indian Council of Social Science Research. The Committee find that the position of Dock Labour Boards is different from that of the Research Institutes under the Indian Council of Social Science Research. The Dock Labour Boards are under the direct control of the Ministry of Shipping and Transport whereas the Research Institutes were under the direct control of the Indian Council of Social Science Research and not the Ministry of Education and Social Welfare. Thus, no parallel can be drawn between the Dock Labour Boards and the Research Institutes.

6.13. The Committee, therefore, do not find any valid reasons to grant exemption to the Ministry of Shipping and Transport from the requirement of laying the Annual Reports and Audited Accounts of the Dock Labour Boards on the Table of the House. Since the Annual Reports and Audited Accounts of the Dock Labour Boards are received in the Ministry, there should not be any reason to withhold the same from Parliament.

6.14. The Committee recommend that the Annual Reports and Audited Accounts of all the Dock Labour Boards should in future be laid on the Table of the House alongwith a 'Review' of Government within 9 months of close of the accounting year and if necessary, an amendment may be made in the Dock Workers (Regulation of Employment) Act, 1948 or the rules, if any, made thereunder, in that regard.

NEW DELHI

7 August, 1984

16 Sravana 1906 (Saka)

KRISHNA SAHI

Chairman

Committee on Papers Laid on the Table

## APPENDIX I

(Vide paragraph 6.2 of Chapter VI)

### STATEMENT SHOWING THE INCOME AND EXPENDITURE IN RESPECT OF DOCK LABOUR BOARDS AND ALSO LOAN SANCTIONED

The financial position of the Dock Labour Board which was not sanctioned and subsidy during the last 5 years in connection with the houses for dock workers.

(Rs. in lakhs)

Year	<u>Income</u> total for both in General Fund & Welfare Fund	<u>Expenditure</u> all schemes	Percentage of expendi- ture to income	Amount of subsidy sanctioned and the purpose
<b>MADRAS DOCK LABOUR BOARD</b>				
1977-78	605.74	539.33	89.03	Nil
1978-79	680.87	464.35	68.19	Nil
1979-80	703.47	547.56	77.83	Nil
1980-81	658.99	582.71	88.42	Nil
1981-82	776.63	622.89	80.20	Nil
<b>VISAKHAPATNAM DOCK LABOUR BOARD</b>				
1977-78	199.80	340.91	170.5	Nil
1978-79	291.68	202.74	69.5	Nil
1979-80	272.82	204.06	74.7	Nil
1980-81	264.80	286.33	107.0	Nil
1981-82	356.34	281.40	78.9	Nil
<b>COCHIN DOCK LABOUR BOARD</b>				
1977-78	150.22	181.86	121	Nil
1978-79	170.36	91.80	54	Nil
1979-80	149.96	96.29	64	Nil
1980-81	110.07	157.72	143	Nil
1981-82	144.30	140.55	97	Nil



## APPNEDIX II

(Vide paragraph 6.2 of Chapter VI)

### THE FINANCIAL POSITION OF THE DOCK LABOUR BOARD WHICH RECEIVED SUBSIDY/LOAN FOR THE CONSTRUCTION OF HOUSES FOR THE DOCK WORKERS

(Rs. in lakhs)

Year	<u>Income</u> (total for Schemes)	<u>Expenditure</u> all	Percentage of expendi- ture to income	Amount of subsidy sanctioned and the purpose
<b>BOMBAY DOCK LABOUR BOARD</b>				
1977-78	605.67	531.75	87.80	—
1978-79	648.86	612.28	94.36	—
1979-80	727.29	703.44	96.72	—
1980-81	721.75	770.75	106.79	—
1981-82	961.49	865.40	90.00	2.54 for Housing Scheme
<b>CALCUTTA DOCK LABOUR BOARD</b>				
1977-78	1204.06	1112.88	92.12	0.63 for Housing Scheme
1978-79	1288.48	1664.48	129.13	—
1979-80	1605.38	1814.56	113.03	—
1980-81	1414.89	1708.48	121.09	—
1981-82	1754.34	1887.00	107.57	0.63 for Housing Scheme
<b>MORMUGAO DOCK LABOUR BOARD</b>				
1977-78	164.89	158.82	96.3	—
1978-79	152.92	140.49	91.8	—
1979-80	321.90	333.57	103.6	0.54 for Housing Scheme
1980-81	282.63	305.71	108.1	—
1981-82	214.89	272.00	126.5	0.54 for Housing Scheme
<b>KANDLA DOCK LABOUR BOARD</b>				
1977-78	43.51	62.89	144.5	0.50 for housing Scheme
1978-79	79.25	30.40	38.4	—
1979-80	74.79	49.70	66.5	—
1980-81	69.77	78.66	112.8	0.72 for Housing Scheme
1981-82	92.74	64.27	69.3	0.72 for Housing Scheme

### APPENDIX III

#### *Summary of Recommendations Observations contained in the Report*

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Sl. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
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| 1 | 1.9. | <p>The Committee note that Annual Reports and Accounts of the Reserve Bank of India—</p> <ul style="list-style-type: none"><li>(i) are already published in the Gazette of India and can thus be quoted Or made use of by any person;</li><li>(ii) are already made available to Members of Parliament by circulating to them; and</li><li>(iii) can in the above circumstances not by any stretch of imagination be treated as confidential or secret in nature.</li></ul> |
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The Committee, therefore, fail to appreciate the logic behind the reasoning of the Government that the mere fact of laying of the Annual Report and Accounts on the Table would undermine the autonomy of the Bank. The Committee accordingly do not see any valid objection to the laying on the Table of Annual Reports and Accounts of the Reserve Bank of India and, therefore, recommend that in future these Annual Reports and Accounts should be laid on the Table and, if necessary, the Reserve Bank of India Act, 1934 or the rules thereunder may be amended for the purpose.

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| 2. | 2.6. | <p>The Committee note that there are about four hundred District Rural Development Agencies functioning at present all over India to implement the</p> |
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integrated Rural Development programme which is one of the of major component of the 20Point Programme. These agencies are financed on 50 : 50 basis by the Central Government and the State Governments and in the case of the Union Territories 100% funds are given by the Government of India. The Committee also note that the Annual Report of the Ministry of Rural Development contain Chapter regarding Integrated Rurul Development Programme as well as outlays therefor for the period 1980-85 and Annual Plans. Chapter III of the Performance Budget also contains statistical information on the progress made by the programme during the years 1980-81 to 1982-83 mentioning statewide information on releases made, expenditure incurred and credit mobilised under the programme.

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2.7.

The Committee agree that it would be a cumbersome task for the Ministry of Rural Development to collect and compile all the information within the prescribed period of 9 months from all the four hundred District Rural Development Agencies scattered all over the country. The Committee, therefore, do not insist on the laying of the Annual Reports and Accounts of the District Rural Development Agencies on the Table of the House. The Committee, however, desire that the details regarding the organisation, functioning, etc of all the District Rural Development Agencies be suitably reflected in the Annual Reports of the Ministry of Rural Development in order to keep the Members of Parliament apprised about these agencies and their performance.

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3.8

The Committee note that the Annual Reports and Audited Accounts of the Dental Council of India for 1981-82 and 1982-83 were laid on the Table of Lok Sabha on 11 August, 1983 and 8 March, 1984, respectively *i.e.* after a delay of about 7½ months and 2½

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months. The Committee find that the final Audit Report in respect of 1981-82 was received in the Council on 18-12-1982 but it was adopted by the Executive Committee of the Council only on 7-4-1983, *i.e.* after about  $3\frac{1}{2}$  months. The Council also took 3 months from 7-4-1983 to 2-7-1983 in translating and cyclo-styling the Annual Report and Audited Accounts. Similarly the Directorate of Audit, Central Revenues took about 3 months in submitting the Audit Report to the Council for the year 1982-83. The Committee feel that the Council did not make serious efforts to finalise the Annual Reports and Audited Accounts at different stages.

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3.9.

The Committee, therefore, recommend that the Ministry of Health and Family Welfare should in consultation with the Dental Council of India draw up a time bound programme and make some Officer responsible in the Ministry and the Council to ensure strict compliance of the same with a view to obviate delay in laying the Annual Reports and Audited Accounts of the Council, in future.

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3.10.

The Committee, however, note with satisfaction that the delay which was  $7\frac{1}{2}$  months in the case of Annual Report and Audited Accounts for 1981-82 has come down to  $2\frac{1}{2}$  months in the case of Annual Report and Audited Accounts for 1982-83. The Committee desire the Ministry to make concerted efforts so as to sustain the improvement and eliminate the delay completely.

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4.6.

The Committee note that the Annual Report and Audited Accounts of the Indian Nursing Council for the year 1981-82 which were required to be laid by 31 December, 1982, were actually laid on the Table of Lok Sabha on 11 August, 1983, *i.e.* after a delay of  $7\frac{1}{2}$  months.

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4.7.

From the information supplied by the Ministry of Health and Family Welfare, the Committee further note that the accounts for 1981-82 were ready for audit on 31 March, 1982 but the Audit authorities were informed about that only on 6 July, 1982, *i.e.* after about 3 months of the finalisation of accounts. The Committee fail to understand as to why the Council sat over the accounts for three months without approaching the Audit authorities. The Committee must clarify that the time schedule for compilation of annual reports and accounts and for auditing of the accounts laid down in paragraph 3.5 of the First Report of the Committee (Fifth Lok Sabha) prescribes only the outer limits of various stages and it was not and indeed it could not have been the intention of the Committee that at each stage the maximum time must necessarily be taken. There cannot be any bar to handing over the accounts to Audit before expiry of the period of 3 months after close of the accounting year allowed by the Committee. Had the Council approached the Audit immediately after compilation of the accounts for 1981-82, there would have definitely been no delay in laying the Annual Report and Audited Accounts on the Table of the House. The Committee hope that the Council will be very careful in future in this regard.

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4.8.

The Committee, however, note with satisfaction that the Annual Report and Audited Accounts of the Council for year 1982-83 were laid on the Table in time, *i.e.* on 8 December, 1983. The Committee hope that this trend would be sustained and the Annual Reports and Audited Accounts of the Council would continue to be laid on the Table of the House in time, in future.

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5.10

The Committee note that the Annual Reports and Audited Accounts of the Central Council for

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		<p>Research in Homoeopathy, New Delhi for the years 1981-82 and 1982-83 were laid on the Table; of Lok Sabha on 25 August, 1983 and 12 April, 1984 respective <i>i.e.</i> after a delay of 9 months, and 3½ months respectively. The Committee find that the Council took 5½ month and 10 months in compiling iis accounts for 1981- 82 and 1982-83, respectively, as against normal period of 3 months allowed by the Committee. The Committee regret to observe that their recommendations contained in paragraphs 1.16 and 3.5 of the First Report (Fifth Lok Sabha) were not followed by the Council in letter and spirit. The Committee feel that much of the delay could have been avoided, had the Ministry of Health and Family Welfare been vigilant and kept a close watch over the finalisation of accounts of the Council and auditing thereof.</p>
11	5.11.	<p>The Committee, therefore, reiterate their recommendations contained in paras 1.16 and 3.5 of their First Report (Fifth Lok Sabha) and hope that the Ministry of Health and Family Welfare would take steps and prepare a time bound programme to ensure timely laying of the Annual Reports and Audited Accounts of the Council on the Table of the House and make some officer responsible for monitoring the progress and timely execution.</p>
12	5.12.	<p>The Committee, however, note with satisfaction that the delay has come down from 9 months in the case of Annual Report and Audited Accounts of 1981-82 to 3½ months in the case of Annual Report and Audited Accounts of 1982-83 and hope that this improvement in laying the Annual Reports and Audited Accounts of the Council will be sustained and the Ministry of Health and Family Welfare would be watchful enough to ensure that the delay is totally eliminated.</p>
13	611.	<p>The Committee note that— (i) the Dock Labour Boards are statutory bodies</p>

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set up at all the Major Port Trusts. The Chairman of the Port Trust is the Chairman of the Corresponding Dock Labour Board. The Audit Reports of all the Major Port Trusts are laid on the Table of the House;

(ii) the Dock Labour Boards are under the administrative control of the Ministry of Shipping and Transport. The Annual Reports and Audited Accounts of these Boards are received in the Ministry of Shipping and Transport; and

(iii) the accounts of the Dock Labour Boards are subject to audit by the Comptroller and Auditor General of India.

The Committee feel that the above facts are adequate enough for the Dock Labour Boards to lay their Annual Reports and Audited Accounts on the Table of the House. The Committee do not see any justification in the plea taken by the Ministry of Shipping and Transport that there are no provisions in the Dock Workers (Regulation of Employment) Act, 1984 enjoining upon the Government to lay the Annual Reports and Audited Accounts of the Boards on the Table of the House. Since the Dock Labour Boards are accountable to the Ministry of Shipping and Transport as also to the Comptroller and Auditor General of India, propriety demands that they should also be accountable to Parliament irrespective of the quantum of grant/subsidy/loan received by them.

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6.12.

The Committee further note that the Ministry of Shipping and Transport have based their request for exemption from laying the Annual Reports and Audited Accounts of the Dock Labour Boards, on the recommendations made by the Committee on Papers laid on the Table in paragraphs 1.10 and 1.11 of their Sixth Report (Seventh Lok Sabha) whereby

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the Ministry of Education and Social Welfare were granted exemption from laying separate Annual Reports and Audited Accounts of Research Institutes which were supported by the Indian Council of Social Science Research. The Committee find that the position of Dock Labour Boards is different from that of the Research Institutes under the Indian Council of Social Science Research. The Dock Labour Boards are under the direct control of the Ministry of Shipping and Transport whereas the Research Institutes were under the direct control of the Indian Council of Social Science Research and not the Ministry of Education and Social Welfare. Thus, no parallel can be drawn between the Dock Labour Boards and the Research Institutes.

15            6.13            The Committee, therefore, do not find any valid reasons to grant exemption to the Ministry of Shipping and Transport from the requirement of laying the Annual Reports and Audited Accounts of the Dock Labour Boards on the Table of the House. Since the Annual Reports and Audited Accounts of the Dock Labour Boards are received in the Ministry there should not be any reason to withhold the same from Parliament.

16            6.14.            The Committee recommend that the Annual Reports and Audited Accounts of all the Dock Labour Boards should in future be laid on the Table of the House alongwith a 'Review' of Government within 9 months of close of the accounting year and if necessary, an amendment may be made in the Dock Workers (Regulation of Employment) Act, 1948 or the rules, if any, made thereunder, in that regard.



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		20.	Venus Enterprises, B-2/85, Phase-II, Ashok Vihar, Delhi.

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