C.B. II (CPL) No. 2

# COMMITTEE ON PAPERS LAID ON THE TABLE (1980-81)

# SEVENTH LOK SABHA

# SEVENTH REPORT

(Presented on - ] APR 1981



LOK SABHA SECRETARIAT NEW DELHI



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## PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE TABLE (1980-81)

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- 1. Dr. Rajendra Kumari Bajpai-Chairman
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#### SECRETARIAT

Shri S. S. Chawla-Senior Legislative Committee Officer.

\*Resigned w.e.f. 17-12-1980.

\*\*Nominated w.e.f. 25-10-1980 vice Shri K. Pradhani resigned.

#### INTRODUCTION

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

2. On examination of certain papers laid on the Table of Lok Sabha during the Seventh Session of Sixth Lok Sabha and First, Second and Third Sessions of Seventh Lok Sabha, the Committee have come to certain conclusions in regard to delay in laying before Parliament (i) Annual Reports of Indian Statistical Institute, Calcutta and (ii) Audited Accounts of Lalit Kala Akademi. The conclusions of the Committee are reflected in this Report.

3. The Committee considered and adopted the Report at their sitting held on 29 January, 1981.

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

RAJENDRA KUMARI BAJPAI, New Delhi; 6 February, 1981 17 Magha. 1902 (Saka). RAJENDRA KUMARI BAJPAI, Chairman, Committee on Papers laid on the Table.

#### **CHAPTER I**

## DELAY IN LAYING BEFORE PARLIAMENT ANNUAL REPORTS OF INDIAN STATISTICAL INSTITUTE, CALCUTTA

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The English and Hindi versions of Annual Reports and Accounts for 1975-76 and English version of Annual Report and Accounts for 1976-77 of the Indian Statistical Institute, Calcutta, were laid on the Table of Lok Sabha on the 7th March, 1979 along with a statement showing reasons (a) for delay in laying them and (b) for not laying simultaneously the Hindi version of the Report for 1976-77. 'Review' on the working of the Institute was not laid along with any of the above Reports. The Statement *inter alia* reads as under:—

"The Institute is an autonomous registered society receiving grants from the Department of Statistics to meet almost its entire expenditure. The Institute is entirely responsible for the finalisation of the annual reports (including audited accounts), their translation and printing and supply of copies. The Institute has been advised to adhere to the time schedule of a maximum of 9 months from the close of the financial year, prescribed by the Committee on Papers laid on the Table (1977-78) (In its Second Report) (Sixth Lok Sabha) and to streamline. strengthen and rationalise its machinery and also to include necessary provision in its Regulations. The Institute is hopeful of adhering to this schedule from the Report for 1978-79 onwards. The Hindi version of 1976-77 and the English and Hindi versions of 1977-78 Annual Reports, are being got expedited and will be placed before the House, as soon as available."

1.2. The Committee on Papers laid on the Table have, in para 3.5 of their First Report (Fifth Lok Sabha) laid down that Annual and Audit Reports of autonomous organisations should be laid on the Tables of both Houses of Parliament within 9 months of close of the accounting year. Thus, the Annual Reports of Indain Statistical Institute, Calcutta, for 1975-76 and 1976-77 should have been laid on the Table of the House by 31st December, 1976 and 31st December, 1977 respectively. 1.3. The Ministry of Planning in their communication dated the 18th April, 1980, furnished the following further information on the subject:

- (i) The ISI is an autonomous scientific society registered under the West Bengal Societies Registration Act of 1961 and is declared as an Institution of National Importance under the ISI Act, 1959 and received grants from the Department of Statistics for meeting almost its entire expenditure. The Audit of the accounts of the Institute is done by company auditors appointed by the Institute, after selection by the Government of India in consultation with the C & A.G. and the Institute, in terms of section 6(1) of the ISI Act. 1959. The entire responsibility for the completion of the audit of accounts; finalisation of the annual reports and the audited accounts, translation into Hindi and printing and supply of the requisite number of English Hindi versions copies of these documents. is that of the Institute. The Government of India have been placing the Annual Reports (including the audited accounts), both the English and Hindi versions, of the Institute, before Parliament, from time to time as and when these were made available to the Department.
- (ii) The date-wise position of different stages of Reports.

( <b>a</b> )	when the accounts for 1975-76 and 1976-77 were compiled;	Compilation of the accounts was carried on along with the audit and completed for the year 1975-76 in February, 1977 and for 1976-77 in November, 1977:
( <b>b</b> )	when those accounts were sent to audit for auditing;	The auditors commenced work for 1975-76 in August. 1976 and for 1976-77 in July 1977.

- Audit for 1975-76 was completed on 7-3-77 and for 1976-77 on 30-12-77.
- Annual Reports for 1975-76 and 1976-77 were sent for printing in July, 1977 and July, 1978 respectively.
- Printed copies were received in June, 1978 and January, 1979. respectively.
- Copies of English version/Hindi version of the Annual Report for 1975-76 were received in the Department in September, 1978/January, 1979. English version copies of the Annual Report for 1976-77 were received in January, 1979.

- (c) when the audit was completed:
- (d) When the Annual Reports were sent to the Press for printing;
- (r) when the printed copies were received by the Institute;
- (f) when the printed copies were sent to the Ministry for laying on the Tables of the Houses:

- (iii) A 'Review' along with the Annual Reports of the Institute by the Ministry could not be laid in respect of these reports due to oversight. A Review by the Ministry will now be laid along with the Annual Reports as and when due.
- (iv) The Department became aware of the requirements to place the Annual Reports etc. of autonomous bodies within 9 months of the end of the Financial Year, only when a copy of the Second Report (Sixth Lok Sabha) of the Committee on Papers laid on the Table was received in February, 1978. In August, 1978 the Inistitute was informed of the requirements and advised to take necessary measures to strengthen, streamline and rationalise its machinery and procedures so that the auditing etc. was completed and the copies of the reports were made available by end of following November to the Department of Statistics and also to make suitable provisions in the Regulations of the Institute .... The Institute has taken suitable action which has enabled it to clear not only the backlog but also send the English version of the Annual Report for 1978-79 by January, 1980. A copy of the Institute's letter No. CAF/12-1-867 dated 27-2-1980 is enclosed (Appendix-I) for information."

1.4. Hindi version of the Annual Report for 1976-77 and English and Hindi versions of Annual Reports for 1977-78 and 1978-79 of the Indian Statistical Institute, Calcutta, were laid on the Table of Lok Sabha on 12 August, 1980 along with 'Review' and a statement showing reasons for delay in laying them. The statement showing reasons for delay reads as under:

"The Indian Statistical Institute is an autonomous/scientific registered society and has been declared as an Institution of National Importance under the Indian Statistical Institute Act, 1959. It receives grants from the Government of India for meeting almost its entire expenditure. In keeping with the recommendation of the Committee on Papers laid on the Table (1977-78) (Second Report, Sixth Lok Sabha), the Institute is making necessary provision in its Regulations for laying such reports on the Table of the House within 9 months of the close of the financial year. There has been some delay on the part of the Institute in submitting its annual report in time in the past due to various administrative reasons. The Institute has since streamlined its machinery and procedures to ensure submission of the annual reports in time. It has now cleared the entire back-log of reports, including the latest report for 1978-79."

1.5. The Committee note that the Annual Reports of the Indian Statistical Institute, Calcutta for the years 1975-76 and 1976-77 were laid on the Table of Lok Sabha as late as on 7 March 1979 i.e. after 35 months and 23 months respectively of the close of the relevant accounting year. Similarly, the Annual Reports for 1977-78 and 1978-79 were laid on the Table of Lok Sabha on 12 August 1980 i.e. after 28 months and 164 months respectively of the close of the The Committee feel that such delays relevant accounting year. deprive Members of Parliament of the timely information about the working of bodies/organisations like the Indian Statistical Institute. Calcutta, which receive large sums of money granted by Parliament. The Committee need hardly point out that the very purpose of laving the Reports and Accounts of organisations before Parliament ic defeated if they are not available to members before the demands for grants of the Ministry concerned are voted with a view to enabling them to express their views thereon and, caution the Ministry regarding the shortcomings, if any, in the affairs of the organisation.

1.6. The Committee, therefore, reiterate their earlier recommendation made in paragraph 3.5 of their First Report (Fifth Lok Sabha) which prescribes a period of 9 months after close of the accounting year for laying Annual Reports and Accounts of autonomous organisations and hope that a proper time schedule would be laid down to ensure strict compliance with the aforementioned recommendation and to obviate delay at different levels.

1.7. The Committee are surprised to find that despite their recommendation made in paragraph 2.15 of their First Report (Fifth Lok Sabha) which, inter alia lays down that where it is not possible to lay both English and Hindi versions of Reports simultaneously, the version which is not ready should be laid on the Table either in the same session or by the end of next session, the Department of Statistics took as long as 17 months in laying Hindi version of the Annual Report of Indian Statistical Institute, Calcutta for 1976-77 after laying English version thereof on the Table of the House. The Committee feel that the Department of Statistics have not taken any concrete steps to ensure expeditious translation of the Reports into Hindi and laying them on the Table of the House in time.

1.8. The Committee, therefore, re-emphasise their aforesaid recommendation made in para 2.15 of their First Report (Fifth Lok Sabha) and hope that in future the Ministry would see that the recommendation is implemented in letter and spirit.

1.9. On perusal of the statement showing reasons for delay in laying the Annual Reports of Indian Statistical Institute, Calcutta for the years 1975-76 to 1978-79, the Committee find that the Ministry have not specifically mentioned the stages of the Annual Reports and accounts where delay mainly occurred. The Committee, therefore, recommend that in the statements of reasons for delay the Ministry/Department should clearly and invariably mention in chronological order the dates of finalisation of reports and accounts, their submission to Audit, issue of Inspection Reports replies given on points raised in the reports and the receipt of audit report from the Audit, their translation and printing and sending copies thereof to Government for laying on the Table of the House, so that the House may identify the stage and extent of delay and suggest remedial measures therefor.

#### CHAPTER D

# DELAY IN LAYING BEFORE PARLIAMENT AUDITED ACCOUNTS OF LALIT KALA AKADEMI

2.1. The Audited Accounts for 1977-78 and Annual Report for 1978-79 of the Lalit Kala Akademi were laid on the Table of Lok Sabha on 2 February, 1960 along with a statement (Appendix II) showing reasons for delay in laying the accounts for 1977-78 and a 'Review' on the working of the Akademi.

2.2. According to the statement of reasons for delay the Akademi took 81 months in compiling the accounts for 1977-78 and thereafter Audit took about 7 months in furnishing Audit Report to the Akademi. In terms of the Committee's recommendation contained in para 1.16 of their First Report (Fifth Lok Sabha) the accounts should be compiled within 3 months of close of the accounting year and within the next 6 months all other formalities like auditing of accounts, printing and translation of Audit Report etc. should be completed and accounts and Audit Report laid on the Table of the House. Thus, the Audited Accounts for 1977-78 should have been laid on the Table of the House by 31 December, 1978.

2.3. On 17 March, 1980, the Minister of Education and Culture laid a statement on the Table of Lok Sabha explaining reasons why the accounts for 1978-79 could not be laid within the stipulated period of 9 months. The statement reads as under:

"The Lalit Kala Akademi is an autonomous organisation under the Department of Culture registered under the Societies Registration Act, 1860. The Committee on Papers Laid on the Table in their Second Report (Sixth Lok Sabha) had recommended that all autonomous organisations financed out of the funds drawn from the Consolidated Fund of India should lay their Annual Reports Audit Reports before both Houses of Parliament. The copies of the Annual Reports of Lalit Kala Akademi for the year 1978-79 have been laid on the Table of Lok Sabha and Rajya Sabha on 2-2-1980 and 4-2-1980 respectively.

The copies of the audited accounts of the Lalit Kala Akademi for the year 1978-79 which were required to be laid before both Houses of Parliament by 31st December, 1979 could not be submitted to the Parliament within the stipulated period. The accounts of the Akademi are expected to be sent to the Director of Audit in the first week of March 1980. The completion of the audit is likely to take some time and the audited accounts of the Lalit Kala Akademi for the year 1978-79 will be placed on the table of the Lok Sabha/Rajya Sabha in the next winter session of the Parliament (1980)."

2.4. On being asked about (i) the reasons for not complying with the Committee's recommendations contained in paragraph 1.16 of their First Report (5LS) and (ii) the steps proposed to be taken to eliminate delay at various stages leading to finalisation of accounts of the Akademi, the Department of Culture by their communication dated 16 May, 1980, intimated as under:

- "(i) The Lalit Kala Akademi prepares its accounts in the form of (i) Receipt and Payment Accounts; (ii) Income and expenditure account; and (iii) Balance Sheet. The Head Office of the Akademi has to depend on Regional Offices to prepare its final accounts, and it takes time to collect the requisite information and compile it from various regional offices. The delay in laying the Audited Accounts for 1978-79 is also attributed to inadequate staff in the Akademi.
- (ii) A Committee as recently reviewed the staff position in the Akademi and suggested measures for improvement which is being looked into. The Chairman of the Akademi has also been apprised of the need to adhere to the schedule of submission of papers to the Parliament in future."

2.5. Asked about the date when the annual accounts for the year 1978-79 of the Akademi were sent to Audit for auditing and the likely date of their laying on the Table of the House, the Department of Culture by their communication dated 27 Septmeber, 1980 furnished the following information:

- "(i) the accounts of the Lalit Kala Akademi were sent to the office of the Director of Audit, on 3-4-1980.
- (ii) Draft Audit Report has been received from the Director of Audit on 21-7-80. Akademi's comments on the draft audit report are being finalised and will be forwarded to the Director of Audit latest by 4-10-80. As soon as it is received from the Lalit Kala Akademi, the same shall be laid on the Table of both Houses."

2.6. The Committee note that the Audited Accounts of Lalit Kala Akademi for the year 1977-78 were laid on the Table of Lok Sabha as late as 2 February 1960 i.e. after 22 months of close of the accounting year. The Committee find that the delay occurred mainly at the stage of compilation of the accounts because the Akademi took about 81 months (instead of 3 months) in compiling those accounts.

2.7. The Committee are concerned to note that despite the assurance given by the Minister of Education and Social Welfare in a statement laid on the Table of Lok Sabha on 17 March, 1980 that the Audited Accounts for 1978-79 would be laid during the winter Session-1980, the said accounts have not so far been laid. The committee take a serious note of this and feel that no care was taken by the Minister. The Committee desire that the Audited Accounts of the Akademi for 1978-79 should be laid on the Table of the House without any further delay.

2.8. The Committee find that as in the case of Annual Accounts for 1977-78, the Lalit Kala Akademi also took quite a long time i.e. about one year, in compiling and submitting the accounts for 1978-79 to Audit. The Committee are not convinced with the reasons advanced by the Department of Culture that it took considerable time to collect requisite information from regional offices of the Akademi. The Committee feel that three months period prescribed in paragraph 1.16 of Committee's First Report (Fifth Lok Sabha), is quite sufficient for an organisation to collect information from its various branches and offices and to compile that information, provided the books of accounts are maintained properly.

2.9. While reiterating their earlier recommendation made in paragraph 1.16 of their First Report (Fifth Lok Sabha), the Committee feel that a time bound programme is imperative for completing action at various stages of the Annual Accounts and Reports of the Akademi to ensure laying of Annual Accounts and Reports on the Table of the House within the prescribed time limit i.e. within 9 months of the close of the accounting year.

NEW DELHI; 29 January, 1981 9 Magha, 1902 (Saka). RAJENDRA KUMARI BAJPAI Chairman,

Committee on Papers laid on the Table.

#### APPENDIX I

#### (Vide para 1.3 of the Report)

COPY OF LETTER NO. CAF/12-1/867 DATED 27 FEBRUARY, 1980 FROM SHRI N. SRINIVASAN, OFFICER ON SPECIAL DUTY, ISI, TO SHRI R. N. SAXÉNA, DEPUTY SECRETARY, MINIS-TRY OF PLANNING, DEPARTMENT OF STATISTICS.

N. Srinivasan, Officer on Special Duty (Administration & Finance)

Dear Shri Saxena,

This refers to your letter D.O. No. H.12015|1|78|ISI|E.II dated 7 September, 1979 and your subsequent reminders on the action taken to submit annual reports including audited statements of accounts in time for presentation in Lok Sabha.

While there has been some delay in the past, the system of finalisation of accounts has now been streamlined in the Institute. Further, at the suggestion of the Government, the Institute has already incorporated in its Memorandum of Association an amendment regarding the finalisation of the audited statement of accounts and annual report to be placed before the General Body of the Institute. Specific provision has now been made in the Memorandum of Association of the Institute for presenting the Annual Report and audited statement of accounts to the General Body sufficiently in advance so as to enable the Government to place it before the Lok Sabha within nine months after the completion of the financial year.

We may also state that the annual report and audited statement of accounts had been submitted to the Government this year much earlier than usual. The English version has already been submitted to the Government in early January 1980, and the Hindi version which is under translation will be submitted soon.

Thanking you,

Yours sincerely, Sd/-(N. SRINIVASAN)

Shri R. N. Saxena, Deputy Secretary to the Government of India, Ministry of Planning, Department of Statistics, Sardar Patel Bhavan, Parliament Street, New Delhi-110001.

#### APPENDIX II

# (Vvde para 2.1 of the Report) MINISTRY OF EDUCATION AND CULTURE (DEPARTMENT OF CULTURE)

### Statement explaining reasons for delay in laying the Audited Accounts of the Lalit Kala Akademi, New Delhi for the year 1977-78 on the Table of the Lok Sabha Rajya Sabha:

The Annual Report of Lalit Kala Akademi, New Delhi for the year 1977-78 was laid on the Tables of Lok Sabha and Rajya Sabha on the 30th April, 1979 and 2nd May, 1979 respectively. The Audited Accounts of the Akademi for the year 1977-78 could not be laid on the Table along with the Annual Report as the audit report was not received till then. Audited Accounts together with the Audit Report thereon was received from the Akademi at the end of August, 1979 but the report could not be laid on the Table of Parliament as the Lok Sabha was dissolved immediately thereafter.

(i)	Date on which copies of the Annual accounts for 1977-78 were supplied to Audit	13-12-1978
(ii)	Duration of the audit	18-12-1978 to 10-1-1979
(iii)	Date of discussion of Inspection Report for 1977-78	, 12-1-1 <b>979</b>
(iv)	Date on which the draft audit report was received from the Director of Audit, Central Revenues	7-6-197 <b>9</b>
(v)	Date on which the draft Audit Report was replied	<b>19-6</b> -1979
(vi)	Date of receipt of copy of final Audit Report (English version only) from the Director of Audit, Central Revenues	12-7-1 <b>979</b>

(vii) Date of receipt of the Hindi version of the Audit Report from the Director of
Audit, Central Revenues 25-7-1979
(viii) Date of receipt of requisite number of copies of the Audited Accounts and audit report (English and Hindi versions) in the Department of Culture from the Lalit Kala Akademi 24-8-1979

3. The Audited Accounts of the Lalit Kala Akademi for the year 1977-78 along with the audit report thereon, both in English and Hindi, are now laid on the Table of the House.

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Sd/-

(B. SHANKARANAND)

Minister of Education, Health and Social Welfare.

#### APPENDIX III

Summary	of	<b>Recommendations/Observations</b>	contained	in	the
Report					

	Reference Para No. ( the Report	of Observations
1	2	3
1	1.5	The Committee note that the Annual Reports of the Indian Statistical Institute, Calcutta for the years 1975-76 and 1976-77 were laid on the Table of Lok Sabha as late as on 7 March 1979 i.e. after 35 months and 23 months respectively of the close of the relevant accounting year. Similarly, the Annual Reports for 1977-78 and 1978-79 were laid on the Table of Lok Sabha on 12 August 1980 i.e., after 28 months and 16½ months respectively of the close of the relevant accounting year. The Committee feel that such delays deprive Members of Parliament of the timely information about the working of bodies/ organisations like the Indian Statistical Institute, Calcutta, which receive large sums of money granted by Parliament. The Committee need hardly point out that the very purpose of laying the Reports and Accounts of organisations before Parliament is defeated if they are not available to members before the demands for grants of the Ministry concerned are voted with a view to en- abling them to express their views thereon and,
2	1.6	caution the Ministry regarding the shortcomings, if any, in the affairs of the organisation. The Committee, therefore, reiterate their

The Committee, therefore, reiterate their earlier recommendation made in paragraph 3.5 of their First Report (Fifth Lok Sabha) which prescribes a period of 9 months after close of the accounting year for laying Annual Reports and

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Accounts of autonomous organisations and hope that a proper time schedule would be laid down to ensure strict compliance with the aforementioned recommendation and to obviate delay at different levels.

- 1.7 The Committee are surprised to find that despite their recommendation made in paragraph 2.15 of their First Report (Fifth Lok Sabha) which, inter alia lays down that where it is not possible to lay both English and Hindi versions of Reports simultaneously, the version which is not ready should be laid on the Table either in the same session or by the end of next session, the Department of Statistics took as long as 17 months in laving Hindi version of the Annual Report of Indian Statistical Institute, Calcutta for 1976-77 after laying English version thereof on the Table of the House. The Committee feel that the Department of Statistics have not taken any concrete steps to ensure expeditious translation of the Reports into Hindi and laying them on the Table of the House in time.
- 4 1.8 The Committee, therefore, re-emphasise their aforesaid recommendation made in para 2.15 of their First Report (Fifth Lok Sabha) and hope that in future the Ministry would see that the recommendation is implemented in letter and spirit.
- 5 1.9 On perusal of the statement showing reasons for delay in laying the Annual Reports of Indian Statistical Institute, Calcutta for the years 1975-76 to 1978-79, the Committee find that the Ministry have not specifically mentioned the stages of the Annual Reports and accounts where delay mainly occurred. The Committee, therefore, recommend that in the statements of reasons for delay the Ministry/Department should clearly and invariably mention in chronological order the

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dates of finalisation of reports and accounts, their submission to Audit, issue of Inspection Reports replies given on points raised in the reports and the receipt of audit report from the Audit, their translation and printing and sending copies thereof to Government for laying on the Table of the House, so that the House may identify the stage and extent of delay and suggest remedial measures therefor.

The Committee note that the Audited Accounts of Lalit Kala Akademi for the year 1977-78 were laid on the Table of Lok Sabha as late as 2 February 1980 *i.e.*, after 22 months of close of the accounting year. The Committee find that the delay occurred mainly at the stage of compilation of the account<sub>S</sub> because the Akademi took about  $8\frac{1}{2}$  months (instead of 3 months) in compiling those accounts.

The Committee are concerned to note that despite the assurance given by the Minister of Education and Social Welfare in a statement laid on the Table of Lok Sabha on 17 March, 1980 that the Audited Accounts for 1978-79 would be laid during the winter session—1980, the said accounts have not so far been laid. The Committee take a serious note of this and feel that no care was taken by the Ministry to implement the assurance given to the House by the Minister. The Committee desire that the Audited Accounts of the Akademi for 1978-79 should be laid on the Table of the House without any further delay.

The Committee find that as in the case of Annual Accounts for 1977-78, the Lalit Kala Akademi also took quite a long time *i.e.* about one year, in compiling and submitting the accounts for 1978-79 to Audit. The Committee are not convinced with the reasons advanced by the Department of Culture that it took considerable time to collect requisite information from re-

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gional offices of the Akademi. The Committee feel that three months' period prescribed in paragraph 1.16 of Committee's First Report (Fifth Lok Sabha), is quite sufficient for an organisation to collect information from its various branches and offices and to compile that information, provided the books of accounts are maintained properly.

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2.9

While reiterating their earlier recommendation made in paragraph 1.16 of their First Report (Fifth Lok Sabha), the Committee feel that a time bound programme is imperative for completing action at various stages of the Annual Accounts and Reports of the Akademi to ensure laying of Annual Accounts and Reports on the Table of the House within 9 months of the close of the accounting year.