C.B. II (CPL) No. 6

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COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1981-82)

ERS

(SEVENTH LOK SABHA)

ELEVENTH REPORT

(*Presented on* 8 APR 1982)

LOK SABHA SECRETARIAT
NEW DELHI

February, 1982/Magha, 1903 (Saka)
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CORRIGENDA

TO

ELEVENTH REPORT (SEVENTH LOK SABHA)
OF COMMITTEE ON PAPERS LAID ON THE TABLE

Para	Line	For	Read
2.3	1	taking	taken
2.7	11	last of November,	last week of November,
2.9	20	expeditions	expeditious
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PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE TABLE

(1981-82)

1. Dr. Rajendra Kumari Bajpai—*Chairman*
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3. Shri Arif Mohammad Khan
4. Prof. Ajit Kumar Mehta
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11. Shri Shivkumar Singh
12. Kumari Pushpa Devi Singh
13. Shri Mohd. Yusuf.

SECRETARIAT

Shri S. D. Kaura—*Chief Legislative Committee Officer.*

Shri M. G. Agarwal—*Senior Legislative Committee Officer.*

INTRODUCTION

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

2. On examination of certain papers laid on the Table of Lok Sabha during the First, Third, Fourth, Fifth and Seventh Sessions of Seventh Lok Sabha, the Committee have come to certain conclusions in regard to the delay in laying before Parliament (i) Annual Reports and Audited Accounts of the Textiles Committee, Bombay for the years 1977-78, 1978-79 and 1979-80; (ii) Annual Accounts and Audited Report thereon of the Banaras Hindu University; (iii) Annual Reports, Audited Accounts and Audit Reports thereon of the Chittaranjan National Cancer Research Centre, Calcutta for the years 1978-79 and 1979-80; and (iv) Annual Reports and Audited Accounts of the Export Inspection Council and Agencies for the years 1977-78, 1978-79 and 1979-80. The conclusions of the Committee are reflected in this Report.

3. The Committee considered and adopted this Report at their sitting held on 10 February, 1982.

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

NEW DELHI;
10 *February*, 1982
21 *Magha*, 1903 (*Saka*)

RAJENDRA KUMARI BAJPAI,
Chairman,
Committee on Papers laid on the Table.

CHAPTER I

DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF THE TEXTILES COMMITTEE, BOMBAY, FOR THE YEARS 1977-78, 1978-79 and 1979-80

The Annual Report and Audited Accounts of the Textiles Committee, Bombay for 1977-78 alongwith 'Review' and statement showing reasons for delay were laid on the Table of Lok Sabha on 19 December, 1980. The statement showing reasons for delay reads as under:

> "There has been some delay in presenting the Annual Report and Audited Accounts of the Textiles Committee for the year 1977-78. The Accounts of the Committee were audited by the auditors between July, 1978 and August, 1978 and the audited certificate was received on 30-4-1979. The Annual Accounts duly authenticated by the former Minister of State for Commerce was sent to the Lok/Rajya Sabha Sectt. on 18-8-1979, but the same was received back as the Lok Sabha was dissolved and the Rajya Sabha was not in Session. The revised instructions were communicated to the Textiles Committee in October, 1980.
>
> Preparation of the Review which was undertaken for the first time, thereafter its translation in Hindi and cyclostyling of extra copies of Annual Accounts took some more time."

1.2 The Annual Report and Audited Accounts of the Textiles Committee Bombay for 1978-79 alongwith 'Review' and statement showing reasons for delay were laid on the Table of Lok Sabha on 12 December, 1980. The statement showing reasons for delay reads as under:

> "There has been some delay in presenting the Annual Report and audited accounts of the Textiles Committee for the year 1978-79. The Accounts of the Committee were audited by the Auditors from July to August, 1979 and the Audit Certificate thereon was received from them in the month of December, 1979. The Annual Report and the Audited Accounts and Audit Report thereon and the Review on the working of the Committee after translation in Hindi were got printed and cyclostyled., which took some more time."

1.3 Sub-section (4) of Section 13 of the Textiles Committee Act, 1963 reads as under:

> "The accounts of the Committee as certified by the Comptroller and Auditor-General of India or any other person appointed by

him in this behalf, together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament."

1.4 Sub-rules (1), (2) and (6) of Rules 24 of the Textiles Committee Rules, 1965 provide as under:

(1) The Accounts of receipts and expenditure relating to each financial year together with the Auditor's Report thereon, shall be submitted to the Central Government as soon as may be, after the close of that year.

(2) The annual accounts and the Auditor's Report thereon shall be published in the Gazette of India after they have been laid before each House of Parliament.

*** *** ***

(6) The annual accounts shall be set out and produced by the Sections before the Auditors for scrutiny on or before the 31st July each year following the close of the financial year to which they relate.

1.5 The Committee on Papers laid on the Table in paragraph 3.5 of their First Report (Fifth Lok Sabha) recommended as under:

3.5. The Committee are of the opinion that normally the Annual Report and audited accounts of the autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or rules under which the organisation has been set up. To comply with this requirement proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it to Government for laying. If for any reasons the report, audited accounts and audit report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the

House meets, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period.

1.6 Explaining the reasons for laying the Annual Report and Accounts for 1978-79 of the Textiles Committee, Bombay earlier than those for 1977-78, the Ministry of Commerce stated in their reply as follows:—

"The Statement explaining reasons for delay for laying on the Table of the House Annual Reports and Accounts for the year 1977-78 which formed an essential part of documents to be laid on the Table of the House was received in the Ministry on 6-12-1980 from the Textiles Committee, Bombay. This was submitted for authentication to Minister of State for Commerce on 11-12-1980 and it was received back duly authenticated on 15-12-1980. This was despatched to Lok Sabha Secretariat on 16-12-1980 under No. 12020/3/80-TJ. II.

The Statement for delay for 1978-79 was received in the Ministry on 2-12-1980 from Textiles Committee and was submitted for authentication by Minister of State for Commerce on 6-12-1980. It was received back duly authenticated on 9-12-1980 and was despatched to the Lok Sabha Secretariat on 10-12-1980."

1.7 Explaining the time taken at various stages of the accounts, the Ministry intimated as under:

"Accounts for 1977-78 and 1978-79 were ready for audit on 15-7-1978 and 1-8-1979, respectively. One week was required for translation of the Reports into Hindi.

Printing and preparation of sets took three weeks. In all, therefore, one month was required for completing the work of translation into Hindi and preparation of sets."

1.8 In reply to a question as to how much time did it take to prepare the 'Review' on the Reports for 1977-78 and 1978-79, the Ministry stated:

"Textiles Committee received instruction for the preparation of 'Review' on the Report on 8-10-1980. 'Review' was completed by 31st October, 1980."

1.9 As regards reasons for taking more than 8 months time (from August, 1978 to April, 1979) in issuing the audit certificate in respect

of the accounts of the Textiles Committee for 1977-78, the Ministry stated:

> "The Accounts were received by Audit on 26th July, 1978 and final accounts on 21st August, 1978. After obtaining the requisite information desired by Audit, the draft Audit Report was issued by them on 4-12-1978. The comments of the Ministry on the Audit Report were made available on 22-1-1979. After scrutiny of the comments, with reference to the connected records, by the DAG, C.W. & M., Bombay, the audit Report was issued on 1st May, 1979."

1.10 The Committee on Papers laid on the Table in para 1.14 of their Second Report (Sixth Lok Sabha) recommended as under:

> "..... 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 accounting year so that Parliament is apprised of their activities."

1.11 The Annual Report and Audited Accounts of the Textiles Committee for the year 1979-80 were laid on the Table of Lok Sabha on 10 April, 1981 without 'Review' and statement of reasons for delay.

1.12 The Committee are concerned to note that the Annual Reports and Audited Accounts of the Textiles Committee, Bombay, for the years 1977-78, 1978-79 and 1979-80 were laid on the Table of Lok Sabha as late as on 19 December, 1980, 12 December, 1980 and 10 April, 1981, respectively and as such these involved delay of about 23½ months, 11½ months, 3½ months respectively in terms of the recommendation of the Committee on Papers laid on the Table made in para 3.5 of their First Report (Fifth Lok Sabha).

1.13 The Committee are surprised to find that the Ministry of Commerce, who were in possession of copies of Annual Report and Audited Accounts for the year 1977-78 in August, 1979 when Lok Sabha was dissolved, found it necessary to issue fresh instructions to the Textiles Committee regarding laying the Report and accounts before Parliament and that too after 9 months of the reconstitution of the Seventh Lok Sabha during which period the Lok Sabha had already held three sessions. The Committee feel that since the Ministry had already copies of the report and accounts available with them which could be laid on the Table of the

House at the first available opportunity, there was no necessity of issuing fresh instructions to the Textiles Committee. The Committee are constrained to observe that the Ministry of Commerce have tried to justify the delay caused at their end by advancing such reasons which do not stand scrutiny. Had the Ministry been vigilant, the delay could have been minimised to a great extent if not totally avoided and the Annual Report and Accounts for 1977-78 could well be laid during the First Session of the Seventh Lok Sabha held in January, 1980.

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

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

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

1.17 The Committee find that the Textiles Committee Act, 1963 and rules made thereunder, do not prescribe any time limit for laying Annual Report and Accounts of the Textiles Committee before Parliament. The Committee, therefore, recommend that the Ministry of Commerce should take necessary steps to amend the Textiles Committee Rules so as to provide therein a period of nine months after the close of the accounting year for laying before Parliament the Annual Report and Audited Accounts of the Textiles Committee as recommended by the Committee in Para 3.5 of their First Report (Fifth Lok Sabha) and para 1.14 of their Second Report (Sixth Lok Sabha).

1.18 The Committee note that the Ministry of Commerce have not laid alongwith the Annual Report and Audited Accounts of the Textiles Committee, Bombay, for 1979-80 their own 'Review' on the working thereof. The Committee need hardly stress that 'Review' of Government on the

working of an Organisation is essential as it enables the Members of Parliament to have an idea of the functioning of the Organisation during a particular year. The Committee hope that in future, the Ministry of Commerce would invariably lay their own 'Review' while laying Annual Reports and Accounts of the Textiles Committee on the Table of the House.

CHAPTER II

DELAY IN LAYING ANNUAL ACCOUNTS AND AUDIT REPORTS THEREON OF THE BANARAS HINDU UNIVERSITY, VARANASI

The Annual Accounts and Audit Report thereon of the Banaras Hindu University, Varanasi, for the year 1978-79 were laid on the Table of Lok Sabha on 15 December, 1980. In terms of the recommendation of the Committee made in para 1.16 of their First Report (Fifth Lok Sabha) the audited accounts should have been laid on the Table by 31 December, 1979 *i.e.* within 9 months of the close of the accounting year and thus involved delay of about one year. The Minister did not lay any statement giving reasons for delay alongwith the audited accounts on the Table of the House.

2.2. On 2 February, 1980 the Ministry of Education and Culture laid before Lok Sabha a consolidated statement showing reasons for delay in laying the Annual Reports and audited accounts of the University Grants Commission and the Central Universities. In that statement, the reasons for not laying the audited accounts of the Banaras Hindu University for 1978-79 within the stipulated period of 9 months were explained as under:

> "Despite all out efforts made by the University, the Annual Accounts could not be compiled on the date as the reconciliation of monthly figures and the annual adjustment could not be completed in time due to certain administrative inconveniences. The Accounts could be finalised and Audit commenced in the first week of October, 1979 and completed by the end of December, 1979. Replies to a few Audit comments are being sent to the Accountant General shortly by the University."

2.3. On the matter being taking up with them, the Ministry of Education and Culture explained the delay as under:

> "It is stated that the accounts of the Banaras Hindu University for the year 1978-79 could be finalised in the first week of October, 1979 due to certain administrative inconveniences and despite best efforts on the part of the University. The audit of accounts was, however, commenced immediately and was completed by the end of December, 1979. Thereafter, clarifications and further information were sought by audit by means of 670 notes issued by audit out of which 570 notes were duly replied to by the University during the period of the stay of

audit party in the University *i.e.* upto the last week of December, 1979 and replies to remaining notes were furnished thereafter. The final audit report was however, made available by the Accountant General to the University in the last week of September, 1980; immediately thereafter the audit report was submitted to the Finance Committee and Executive Council of the University as required under the statutory provisions. The audit report after it was got printed made available to the Ministry in the Second week of November, 1980".

2.4 As regards the steps taken by the Ministry to ensure laying of the accounts of the Banaras Hindu University before Parliament in time in future, the Ministry of Education and Culture stated as follows:—

"The prescribed schedule for finalising the audit of accounts and submission to the Ministry was brought to the notice of all the Central Universities including Banaras Hindu University at the level of Joint Secretary and it was impressed upon them to ensure that the schedule is strictly adhered to. This was followed by reminders and also one from Education Secretary to the Vice-Chancellor for expediting the audit of accounts. Similar letters were also sent at higher level to the concerned Accountant General impressing upon them that the prescribed time schedule is adhered to strictly and audit of accounts is finalised within the shortest possible time through discussions avoiding prolonged correspondence etc."

2.5 As regards the position of the audited accounts of the University for 1979-80 (due for laying by 31 December, 1980) the Ministry informed:

"The audit of accounts for 1979-80 is under progress and finalisation of audit report is likely to take some time, as such it cannot be stated at this stage as to by which date the University would be able to make available the audited accounts to the Ministry after going through the procedural requirement."

2.6 In a statement laid on the Table on 8 May, 1981, the Ministry of Education & Culture explained the delay in laying the audited accounts for 1979-80 of Banaras Hindu University as under:

"Compilation of accounts could be done by the University in August, 1980 while the audit was continued from 18 August, 1980 to 13 December, 1980 by Accountant General, Allahabad. The audit had to be suspended from 27 August, 1980 to 14 September 1980 on account of unprecedented floods and unsettled conditions in Allahabad due to riots. The audit

was resumed from 15 September, 1980 and with a view to complete the same by the stipulated date audit party was also strengthened. However, on account of agitation followed by strike by non-teacher staff of the University the audit was again suspended from 15 November, 1980 to 26 November, 1980. The audit was concluded on 13 December, 1980. Thereafter time was taken by the University in replying to rough audit notes. On 4 March, 1981, draft inspection report has been sent to the University by audit, for their comments, before finalisation."

2.7 The Annual Accounts together with the Audit Report of the Banaras Hindu University for the year 1979-80 were laid on the Table of Lok Sabha on 24 December, 1981 after a delay of one year. In the statement laid alongwith the accounts, that Ministry have explained, *inter alia*, the reasons for delay as under:

"....The Accountant General, U.P. forwarded to the University the Audit Report on the accounts on 14 July, 1981. Thereafter the Audited Accounts were required to be approved by the Finance Committee and the Executive Council of the University before these were printed. The printed copies of the Accounts were received in the Ministry in the last of November, 1981."

2.8 On being enquired if the Banaras Hindu University Act has been amended to provide for laying of the Annual Report of the University before Parliament, the Ministry stated:

"The Banaras Hindu University is functioning since 1969 under a Presidential Ordinance converted into an Act and a comprehensive legislation is required to be introduced in Parliament in due course. The provision for laying of annual reports before Parliament would be incorporated while introducing the said legislation."

2.9 In a statement laid on the Table of Lok Sabha on 12 March, 1979 showing the reasons for delay in laying the Annual Reports together with Annual Accounts and Audit Reports of Central Universities before Parliament, the Minister of Education and culture *inter-alia* stated:

"The Annual Accounts together with Audit Reports of the Aligarh Muslim University and the Banaras Hindu University for 1976-77 and 1977-78 and of the North-Eastern Hill University for the years 1975-76, 1976-77 and 1977-78 and those of the Delhi University, Jawaharlal Nehru University, Hyderabad University and Visva-Bharati for the year 1977-78 could not

be laid on the Table of the two Houses of Parliament within the stipulated period for the following reasons:—

The various Central Universities had not been following the time schedule prescribed by the Committee on Papers laid on the Table for completion of various stages of action, with the result that delay has taken place successively in laying the various Annual Accounts before Parliament. Recently, steps have been taken to streamline the entire procedure. Time-schedule has been communicated to all the Central Universities and they have been advised to ensure its compliance. Education Secretary has personally addressed letters to the Vice-Chancellors asking them to take all possible steps to see that the Accounts are finalised and submitted to concerned Accountants-General in time and the audit is also reminded periodically. The University Grants Commission has also issued necessary instructions to the Central Universities. A Meeting of the Finance Officers of the Central Universities was also convened by the University Grants Commission to discuss this problem and guidelines for expeditions completion of Accounts were formulated."

2.10 In regard to the steps taken to ensure laying of Annual Accounts & Audit Reports of the Central Universities in time, the Ministry stated as follows:

"As a result of the above steps, it has been possible to clear the backlog, and it is expected that soon the position will be up-to-date. The Annual Accounts for 1976-77 in respect of Banaras Hindu University and those for 1977-78 in respect of Delhi University have already been received by the Government and action is being taken to lay them on the Table of the two Houses shortly. The Annual Accounts due from other Universities are also expected to be received by Government before the end of the Budget Session, 1979 of Parliament."

2.11 As regards laying of Annual Reports of the Central Universities, the Ministry stated:

".....decision has been taken by Government to lay the Annual Reports for 1977-78 before Parliament in respect of Aligarh Muslim University, Hyderabad University, North-Eastern Hill University and Visva-Bharati, as the Acts of these Universities have provision for submission of Annual Report to the Visitor. As the decision was taken only recently, the Universities have not been able to follow the prescribed time-schedule in this

case also. Copies of Annual Report have already been received from the Hyderabad University and the Visva-Bharati and action is being taken to lay the same before Parliament. It is expected that copies of the Report will be received from the remaining two Universities, namely Aligarh Muslim University and North-Eastern Hill University, before long. The Annual Reports of the other three Universities, namely, Banaras Hindu University, *Delhi University and Jawahar Lal Nehru University will be laid on the Table only after a provision for the purpose is made in their Acts of Incorporation."

2.12 The Committee are distressed to note that the Annual Accounts and Audit Reports thereon of the Banaras Hindu University for the years 1978-79 and 1979-80, which in terms of the recommendation of the Committee made in paragraph 1.16 of their First Report (Fifth Lok Sabha) should have been laid before Parliament by 31 December 1979 and 31 December, 1980 were actually laid on 15 December, 1980 and 24 December, 1981 respectively, after a delay of almost one year in each case. The Committee also note that the Accounts and Audit Report of the University for the year 1980-81 which have also become due for laying are yet to be laid.

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

2.14 The Committee note that the auditing of the accounts for 1978-79 which commenced in October, 1979 was completed by the end of December, 1979 and during this period the University could furnish replies only to 570 audit notes out of 670 and replies to the remaining 100 audit notes were furnished thereafter. The final audit report was made available by the Accountant General U.P. to the University in the last week of September, 1980. Similarly the accounts for 1979-80 were audited from 18 August, 1980 to 13 December, 1980 and during this period the auditing had to be suspended twice due to floods and strike. The draft inspection report was sent to the University by the Accountant General, U.P. on 4 March, 1981 and final Audit Report on 14 July, 1981, because the University took time in replying to the rough audit notes. From the facts

*Annual Report for 1979 laid on the table on 23 December, 1980.

placed before them, the Committee find that the University is mainly responsible for the delay because the University not only took inordinately long time in compiling the accounts but also in furnishing replies to the audit notes. The Committee are not convinced with the explanations given by the Ministry of Education and Culture for delay in finalisation of the accounts and their auditing for these two years. The Committee feel that had the University followed the time schedule laid down by the Committee, there was no reason that the accounts would not have been compiled, audited and presented to Parliament in time. The Committee cannot help but express their dissatisfaction over such manner of finalisation of accounts by the Banaras Hindu University. The Committee are of the view that if the accounts are not maintained properly and finalised in time, audit thereof is bound to take extra time which will ultimately lead to delay in laying the accounts on the Table of the House. After examining the whole matter the Committee are constrained to conclude that their aforesaid recommendation in this regard is not being given the attention it deserves.

2.15 The Committee would, therefore, like to reiterate their recommendation made in para 1.16 of their First Report (Fifth Lok Sabha). The Committee hope that the annual accounts and audit report thereon for the year 1980-81 would be laid before Parliament without any further delay, along with a detailed statement of reasons for delay, and in future the audited accounts would be laid on the Table in time.

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

CHAPTER III

DELAY IN LAYING ANNUAL REPORTS, AUDITED ACCOUNTS AND AUDIT REPORTS THEREON OF THE CHITTARANJAN NATIONAL CANCER RESEARCH CENTRE, CALCUTTA, FOR THE YEARS 1978-79 AND 1979-80

The Annual Report, Audited Accounts and Audit Report thereon for the year 1978-79 in respect of the Chittaranjan National Cancer Research Centre, Calcutta, were laid on the Table of Lok Sabha on 9 April, 1981. In terms of the recommendation of the Committee made in paragraph 3.5 of their First Report (Fifth Lok Sabha) these papers ought to have been laid on the Table by 31 December, 1979, *i.e.*, within 9 months of the close of the accounting year and thus the delay involved in laying them on the Table comes to 15 months.

3.2 In the delay statement laid on the Table alongwith the Annual Report and Accounts on 9 April, 1981, the Minister of State in the Ministry of Health and Family Welfare explained the delay as under:

> "Chittaranjan National Cancer Research Centre, Calcutta was established under the agreement between the Government of India and the Desh Bandhu Memorial Trust on the 6th March, 1957.
>
> Chittaranjan National Cancer Research Centre, Calcutta could not submit the audited accounts, audit report and Annual Report for the year 1978-79 in time, owing to difficulties in getting their Annual Report translated into Hindi. As the Centre has no arrangements for translation of technical report into Hindi, the translation work was done through the Central Hindi Directorate, Calcutta and was completed only by February, 1981."

3.3 On matter being taken up with the Ministry of Health and Family Welfare regarding the dates of compilation of accounts of the Centre for 1978-79 and their submission to the Director of Audit, Central Calcutta for auditing the accounts, the Ministry informed that the accounts were compiled in May, 1979 and the Director of Audit, Central Calcutta informed the Centre that they would audit the accounts at the premises of the Centre in June, 1979 but they actually audited during the period from 13 July, 1979 to 25 July, 1979. The Audit Report was received by the Centre on 23 October, 1979.

3.4 As regards the steps taken by the Centre to adhere to the time schedule laid down by the Committee in paragraph 3.5 of their First Report (Fifth Lok Sabha) for laying the Annual Report and Accounts, the Ministry stated:

> "The Chittaranjan National Cancer Research Centre, Calcutta was not aware of the recommendation of the Committee made in paragraph 3.5 of their first report (Fifth Lok Sabha) regarding the decision about the laying of audited accounts, audit report and annual report of all grantee institutions on the Table of the Sabhas. The decision as contained in the Ministry of Finance O.M. No. 13(1)-E(Coord)/78 dated the 31st January, 1979 was intimated to the Research Centre on 20th April, 1979 with directions to furnish adequate number of copies of relevant accounts for the year 1978-79 both in English and Hindi versions. The Centre informed this Ministry about their difficulties to get these documents translated into Hindi at their end on 23-5-80. In reply, the Centre was advised on 28-7-1980 to make local arrangements for the translation of these documents. The Centre, with the approval of its Governing Body, entrusted the work to the Central Hindi Dte., Calcutta who delivered copies of the documents in Hindi version on 12-3-81. These documents were received in this Ministry on 30-3-81 and were furnished to the Lok Sabha Secretariat on 4-4-81."

3.5 In regard to the arrangements made by the Centre for translation of the report and accounts into Hindi to ensure their laying before Parliament in time, the Ministry stated that the Centre had been advised to make regular arrangements for this purpose.

3.6 On being enquired about the date of laying of the Annual Report and audited accounts for 1977-78 and when the report and accounts for 1979-80 were expected to be laid, the Ministry of Health and Family Welfare in their communication dated 15 July, 1981 stated:

> "The accounts for the year 1977-78 have not been laid on the Table of the Lok Sabha as the decision conveyed by the Ministry of Finance on Department of Family Welfare File No. A. 60011/6/80-Policy(P) clearly indicated that the accounts for the year 1978-79 of all bodies etc. receiving grants on or after 31-1-79 during 1978-79 will be required to be laid before Parliament. As regards the accounts for 1979-80, the audited accounts and the audit report thereon both in English and Hindi version and Annual Report in English version only have already been received in this Ministry. Only Hindi version of the Annual Report for the year 1979 is yet awaited from the Central Hindi

Dte. Calcutta. As soon as the Hindi version of the Annual report is received, these documents will be laid on the Table of Sabhas."

3.7 As regard the steps taken by the Ministry to ensure timely laying of Reports and accounts of the Centre before Parliament in future, it has been stated:—

"The Ministry has time and again stressed the need for furnishing the required documents timely so that these could be placed on the Table of the Sabhas within the stipulated period. These directions shall be further pursued to ensure compliance."

3.8 The Annual Report, audited accounts and Audit Report of the Centre for the year 1979-80 were laid on the Table on 26 November, 1981, *i.e.*, after a delay of 11 months. In the delay statement laid alongwith the Report and accounts, the Minister had given the same reasons which were given for the 1978-79 Report. The Annual Report and audited accounts for 1980-81, which were required to be laid before Parliament by 31 December, 1981, have not so far been laid.

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

3.10 The Committee note that though the accounts for the year 1978-79 were compiled by the Centre in May, 1979, audited by the Director of Audit, Central Calcutta in July, 1979 and the Audit Report was also received in the Centre on 23 October, 1979 i.e., well within the time limit prescribed by the Committee, yet it took the centre more than 17 months to complete other formalities before the same could be laid on the Table of the House on 9 April, 1981. The Committee further note that the audited accounts and audit report thereon (both English and Hindi versions) for the year 1979-80 and English version of the Annual Report for 1979 were received in the Ministry by July, 1981. These papers which could have been laid before Parliament during the Sixth Session held from 17 August, 1981 to the September, 1981, were actually laid on 26 November, 1981. The Committee have, therefore, come to the inescapable conclusion that neither the Centre nor the Ministry of Health and Family Welfare took earnest efforts to comply with

the relevant recommendation of the Committe. The Committee take exception to this abnormal and avoidable delay on the part of both the Centre and the Ministry. The Committee feel that had the Ministry been vigilant the delay could have been avoided.

3.11 The Committee are surprised to note that the Ministry of Health and Family Welfare who wrote to the Centre on 20 April, 1979 for adequate number of copies of the accounts for the year 1978-79 were informed after 13 months on 23 May, 1980 by the Centre their difficulty in getting the documents translated into Hindi. The Committee also note that the Centre took 7-1/2 months to get the documents translated and supplied the same to the Ministry on 30 March, 1981 after having been advised (by the Ministry) on 28 July, 1980 for making local arrangements for the translation of the documents. The Committee further note that despite the Centre having been advised by the Ministry to make regular arrangement for the translation of the Report and accounts, the Centre expressed the same difficulty for getting the Report and accounts for the year 1979-80 translated into Hindi.

3.12 The Committee are not satisfied with the stereotyped reasons given by the Ministry for delay in laying the Annual Report and audited accounts for the year 1978-79 and 1979-80. The Committee cannot help expressing their displeasure over the carelessness on the part of the Centre in taking 13 months in informing the Ministry about their difficulties in getting the accounts for the year 1978-79 translated into Hindi. The Ministry also cannot absolve itself of the responsibility for such delay as no serious efforts seem to have been made by them to get the work expedited in order to adhere to the time schedule laid down by the Committee. The Committee are of the view that had the Centre been serious and concerted efforts made to tide over the difficulty of getting the documents translated into Hindi, there was no reason why the documents for the year 1979-80 would not have been translated and laid before Parliament in time, especially when the Centre had faced this very problem earlier for 1978-79.

3.13 The Committee feel that since both the Hindi and English versions of the Report and accounts are required to be laid before Parliament, adequate and timely arrangements for translation of such documents should have been made by the Centre. The Committee, therefore, recommend that in order to eliminate such delays in future, the Centre should now make permanent arrangement for translation of the Report and accounts. The Ministry should also remain in constant touch with the Centre to ensure observance of the time-limit laid down by the Committee in para 3.5 of their First Report (Fifth Lok Sabha).

3.14. The Committee trust that the Annual Report, audited accounts and Audit Report thereon of the Centre for the year 1980-81 would be laid before Parliament without any further delay, alongwith a statement giving detailed reasons for the delay. The Committee, however, hope that such delays would not recur.

CHAPTER IV

DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF THE EXPORT INSPECTION COUNCIL AND AGENCIES FOR THE YEARS 1977-78 AND 1979-80

4.1. The Annual Report and Audited Accounts of the Export Inspection Council and Agencies for the year 1977-78 together with 'Review' thereon were laid on the Table of Lok Sabha on 1 February, 1980 under sub-rule (3) of Rule 16 of the Export (Quality Control and Inspection) Rules, 1964. While laying the above Report and Accounts, the Minister of Commerce did not lay on the Table of the House any statement showing reasons for delay in laying them.

4.2. Sub-rule (3) of Rule 16 of the Export (Quality Control and Inspection) Rules, 1964 provides as under:—

> "The accounts of the Council as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament."

4.3. The Committee on Papers Laid on the Table recommended in para 3.5 of their First Report (Fifth Lok Sabha) as under:—

> "3.5. The Committee are of the opinion that normally the Annual Report and audited accounts of autonomous organisations should be presented to Parliament together to enable the House to have a complete picture of the working of that body. This decision should not be taken to imply that laying of reports and accounts could be delayed to any length of time. The Committee recommend that the Annual Report together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting year unless otherwise stipulated in the Act or rules under which the organisation has been set up. To comply with this requirement, proper time schedule should be laid down for compilation of Annual Report and accounts and their auditing. The Committee feel that normally a period of 3 months

would be sufficient for compilation of accounts and their submission to audit; the next 6 months might be given for auditing of accounts; for printing of the report and sending it to Government for laying. If for any reason the report, audited accounts and audit report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report and accounts could not be laid within the stipulated period."

4.4. In terms of the above recommendation of the Committee, the Annual Report and Audited Accounts for 1977-78 should have been laid on the Table of the House by 31 December, 1978. The Ministry of Commerce who were asked to furnish information about (i) the reasons for the delay in laying the Annual Report and Audit Report of the Council for 1977-78, and (ii) reasons for not laying statement of reasons for delay alongwith them, replied as under:—

"(i) The Audited Statement of Accounts and Audit Report thereon in respect of the Export Inspection Council and Agencies for the year 1977-78 were received from the Director of Audit, C.W. & M., New Delhi on 23 May, 1979. The audited statement of accounts and audit report thereon, were then translated in Hindi. Thereafter the English and Hindi versions of the audited statement of accounts, and audit report thereon was sent to the Press for printing and binding. The above drill took some time and by the time the audited statement of accounts and report thereon as well as review of the Report was ready, the Parliament was dissolved in August, 1979. Hence, printed report could be laid on the Table of the Lok Sabha on 1-2-1980.

(ii) It is regretted that the statement giving reasons for delay was not laid on the Table of the House and the need for laying such statement has been noted for future compliance."

4.5. The Annual Report together with Audited Accounts of the Export Inspection Council/Agencies for the year 1978-79 was laid on the Table of Lok Sabha on 8 August, 1980 alongwith 'Review' and a statement showing reasons for delay in laying the Report. The statement of reasons for the delay reads as under:—

"There has been some delay in presenting the Annual Accounts of the Export Inspection Council/Agencies for the year 1978-79. The accounts of the Council were audited by the office of

the A.G.C.W. & M., New Delhi during the period May—September, 1979 which were finally received by the Export Inspection Council on December 20, 1979. The audited statement of the accounts and audit report thereon after translation in Hindi were sent to the press for printing and binding which took some more time. Hence this delay in laying the Annual Report and Audited Statement of Accounts of the Export Inspection Council/Agencies for the year 1978-79."

4.6. On 18 September, 1980, the Ministry of Commerce were asked to furnish information about the time taken in compiling the annual accounts for 1977-78 and 1978-79 after the close of the relevant accounting year and the time taken in auditing the accounts, printing of Reports etc. The requisite information furnished by the Ministry is at *Appendix-I*.

4.7. When asked to take up with the Audit the question of delay in auditing the accounts of the Export Inspection Council and Agencies for the years 1977-78 and 1978-79, the Ministry of Commerce furnished on 24 April, 1981 the following information:

"(i) *Audit of the Accounts of Export Inspection Council & Export Inspection Agencies for the year* 1977-78.

A. G. (C.W.&M.) had been auditing the accounts of the Export Inspection Council/Agencies since its inception. However, the A.G.C.W.&M. stated in 1977 that Export Inspection Council may now arrange to have their accounts audited through Chartered Accountant etc. It was, however, felt both by the Export Inspection Council as well as the Ministry that the accounts of the Export Inspection Council/Agencies be audited by A.G.C.W.&M. to ensure that the amount paid to the Council from the Consolidated Fund of India is audited in the safe hands. Accordingly, A.G.C.W.&M. was requested to arrange the Audit of the Export Inspection Council/Agencies for the year 1977-78. Thereafter, the Office of the C.A.G. *vide* their letter dt. 31-5-78 advised the Council that the proposal regarding audit of the Export Inspection Council/Agencies would be considered if the Govt. took up the matter with audit authorities. The matter was taken up by the Ministry with the C.A.G. on 20.7.1978. After a lot of persuation A.G.C.W.&M. agreed to have the accounts of Export Inspection Council/Agencies audited for the year 1977-78 only by the end of September, 1978.

Thereafter the respective audit offices at Bombay, Calcutta, Delhi and Madras made programmes for audit of the accounts of Export Inspection Council/Agencies. The Audit could not be

taken up by the audit offices before October, 1978 and the audit was completed by the end of December, 1978. The audited statement of accounts were further reviewed, as per instruction of the office of the A.G.C.W.&M. and C.A.G. Office. Thus the final accounts together with the audit certificates were received from the Office of A.G.C.W.&M. New Delhi only on 30-5-1979.

(ii) *Audit of the accounts of Export Inspection Council/Agencies for the year* 1978-79.

A.G.C.W.&M. again desired that the Export Inspection Council/Export Inspection Agencies should have their accounts audited by Chartered Accountant. However, both Export Inspection Council and the Govt. again requested the Office of the A.G.C.W.&M. to have the accounts audited so as to ensure that the grant paid to the Council from the Consolidated Fund of India is properly utilised. After exchange of several letters, the A.G.C.W.&M. finally agreed to have the accounts of Export Inspection Council/Agencies for the year 1978-79 audited by them.

The audit was taken up by the respective offices by the end of May, 1979 and completed in September, 1979. The audited statement of accounts etc. were received from the office of A.G.C.W.&M. New Delhi on 20-12-1979.

In view of the above the audit of the accounts of Export Inspection Council and Export Inspection Agencies for both the above years could not be taken up by the audit authorities earlier as they were engaged in auditing the accounts of other authorities and the audited accounts could not be placed before both the Houses of Parliament within the stipulated period."

4.8. The Annual Report and Audited Accounts of the Export Inspection Council and Agencies for the year 1979-80 were laid on the Table of Lok Sabha on 8 May, 1981 alongwith 'Review' of Government thereon. In terms of recommendation of the Committee on Papers laid on the Table, made in para 3.5 of their First Report (5th Lok Sabha), the Report and accounts in question involved delay of 4 months but the Ministry did not lay on the Table of the House the requisite statement showing reasons for delay alongwith those report and accounts.

4.9. The Committee note that in terms of their recommendations made in paragraph 3.5 of their First Report (Fifth Lok Sabha), the laying

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

4.10. The Committee regret to observe that the Ministry did not appear to have even checked whether the statements of reasons for delay which were required to be laid alongwith the Annual Reports and Audited Accounts for 1977-78 and 1979-80, were accompanying them or not. The Committee, therefore, need hardly impress upon the Ministry of Commerce that all documents/papers/reports etc., meant for being laid before Parliament, should be carefully examined and checked by a senior officer not below the rank of Deputy Secretary in that Ministry before they are laid on the Table with a view to ensure that they are complete in all respects.

4.11. From the information furnished by the Ministry of Commerce on 24 April, 1981, the Committee find that much time was lost first in the case of accounts for 1977-78 and again in the case of accounts for 1978-79 in setting the question as to which authority Accountant General (C.W.&M.) or the Chartered Accountant should audit the accounts of the Export Inspection Council and Agencies. As regards printing of the Annual Reports and Accounts, the Committee find that the printing press took only one month in printing the Annual Reports and Accounts for 1977-78 whereas it took 5 months in printing the Annual Report and Accounts for 1978-79. The Committee have no doubt that had this question of auditing of accounts been settled promptly when it arose in 1977-78 by holding discussion with the C.A.G. and the printing press advised to print the Annual Report and Audited Accounts for 1978-79 within a reasonable period of time, much of the delay in laying the Annual Reports and Accounts for 1977-78 and 1978-79 could have been eliminated. The Committee are constrained to observe that the Ministry did not take timely action to impress upon the Press the urgency of the matter and get printed the Annual Report and Accounts for 1978-79 more expeditiously. The Committee, therefore desire that the Ministry of Commerce should take urgent steps to decide as to who should audit the accounts of the Export Inspection Council and Agencies finally and should also keep a watch over the progress, finalisation, printing, translation etc. of the Annual Reports and Accounts of that Organisation to ensure that these are laid before both Houses of Parliament within nine months of close of the accounting years as recommended in paragraph 3.5 of the Committee's First Report (Fifth Lok Sabha)..

4.12. The Committee note that the Export (Quality Control and Inspection) Rules, 1964 do not prescribe any time limit for laying before Parliament Annual Reports and Accounts of the Export Inspection Council and Agencies. The Committee, therefore, recommend that the Ministry should amend these Rules expeditiously so as to provide therein a requisite period of nine months after close of the accounting year for laying the Annual Reports and Audited Accounts of the Export Inspection Council and Agencies before both Houses of Parliament as recommended by the committee in paragraph 3.5 of their First Report (Fifth Lok Sabha)

NEW DELHI;
10 *February*, 1982
21 *Magha*, 1903 (*Saka*).

RAJENDRA KUMARI BAJPAI
Chairman,
Committee on Papers laid on the Table.

APPENDIX I

(*Vide* para 4.6 of the Report)

No. 3 (26)/79-EIC/EP.

GOVERNMENT OF INDIA

Ministry of Commerce

New Delhi, the 3 October, 1980.

OFFICE MEMORANDUM

SUBJECT: Annual Report and audited accounts of the Export Inspection Council/Agencies for 1977-78.

The undersinged is directed to refer to the Lok Sabha Sectt. O. M. No. 81/2/4/CI/80, dt. the 18th September, 1980 on the above subject and to furnish the following para-wise information for consideration of the Committee on Papers laid on the Table of the Lok Sabha:—

(i) when the Annual Accounts of the Export Inspection Council/Agencies for the years 1977-78 and 1978-79 were compiled for being audited;	
for the year 1977-78. .	. 30th June, 1978.
for the year 1978-79.	. 15th May, 1979.
(ii) when the Annual Accounts for 1977-78 and 1978-79 were submitted to Audit for auditing.	
For 1977-78.	. The Office of A..G. C. W. & M. New Delhi was requested by the Export Inspection Council on 11-5-1978 to take up the audit of the EIC/EIA 1977-78. The accounts of the EIC/EIA were ready for submission to Audit on 30-6-1978. However, the accounts of the EIC/EIA

were audited by the A. G. C. E. W. &M. as follows:——

Name of Agency	Date of Audit
EIA-Bombay	10-10-1978
EIA-Madras	18-10-1978
EIA-Cochin	20-10-1978
EIC-Calcutta	25-10-1978
EIA-Calcutta	6-11-1978
EIA-Delhi	13-11-1978
ETA-Calcutta (Central Fund)	26-12-1978.

For 1978-79

The office of the A. G. C. W. & M., New Delhi, was requested by the EIC on 27-1-79 to take up the audit of the EIC/Agencies 1978-79. The accounts of EIC/Agencies were audited by the Office of the A. G. C. W. & M., New Delhi and its branch offices as follows:——

Name of Agency	Date of Audit
EIA-Bombay	12-7-1979
EIA-Madras	16-7-1979
EIA-Cochin	19-7-1979
EIC-Calcutta	21-5-1979
EIA-Calcutta	31-5-1979
EIA-Delhi	2-7-1979
EIA Calcutta (Central Fund)	4-9-1979

(iii) when the Annual Reports and Audited Accounts for 1977-78 and 1978-79 were sent to the Press for printing.

(i) For 1977-78 . . 12-6-1979

(ii) For 1978-79. . . 28-1-1980

(iv) when the printed copies were received:

For 1977-78 7-7-1979

For 1978-79 . 26-6-1980 in Calcutta) Despatched to Delhi on 1-7-1980 by Spl. Messenger.)

(v) when the copies of the Reports/ accounts were made available to the Ministry for laying before Parliament.

For 1977-78 .	11-7-1979
For 1978-79 . . .	8-7-1980

Sd/-

(C. B. Kukreti)
Joint Director.

To

The Chief Examiner of Bills and Resolution,
Lok Sabha Secretariat,
Parliament House,
New Delhi-110001.

APPENDIX II

Summary of Recommendations/Observations contained in the Report

S. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations
1	2	3
1	1.12	The Committee are concerned to note that the Annual Reports and Audited Accounts of the Textiles Committee, Bombay, for the years 1977-78, 1978-79 and 1979-80 were laid on the Table of Lok Sabha as late as on 19 December, 1980, 12 December, 1980 and 10 April, 1981, respectively and as such these involved delay of about 23½ months, 11½ months, 3½ months respectively in terms of the recommendation of the Committee on Papers laid on the Table made in para 3.5 of their First Report (Fifth Lok Sabha).
2	1.13	The Committee are surprised to find that the Ministry of Commerce, who were in possession of copies of Annual Report and Audited Accounts for the year 1977-78 in August, 1979 when Lok Sabha was dissolved, found it necessary to issue fresh instructions to the Textiles Committee regarding laying the Report and accounts before Parliament and that too after 9 months of the reconstitution of the Seventh Lok Sabha during which period the Lok Sabha had already held three sessions. The Committee feel that since the Ministry had already copies of the report and accounts available with them which could be laid on the Table of the House at the first available opportunity, there was no necessity of issuing fresh instructions to the Textiles Committee. The Committee are constrained to observe that the Ministry of Commerce have tried to justify the delay caused at their end by advancing such reasons which do

1	2	3
		not stand scrutiny. Had the Ministry been vigilant, the delay could have been minimised to a great extent if not totally avoided and the Annual Report and Accounts for 1977-78 could well be laid during the First Session of the Seventh Lok Sabha held in January, 1980.
3	1.14	The Committee note that the Ministry of Commerce have not laid on the Table any statement showing reasons for delay in laying the Annual Report and Audited Accounts of the Textiles Committee, Bombay, for the year 1979-80. The Committee are of the opinion that though the delay involved in laying the aforesaid report and accounts was not much yet the Ministry of Commerce should have laid on the Table the requisite statement. The Committee hope that such omission will not recur in future.
4	1.15	The Committee also note that the statement of reasons for delay laid alongwith the Annual Reports and Audited Accounts for 1977-78 and 1978-79 have not been drawn properly as they do not contain details about the date-wise position of the reports and accounts.
5	1.16	The Committee, therefore, recommend that in future, in the statement of reasons for delay, the Ministry of Commerce should give, in chronological order, the dates of finalisation of report and accounts, their submission to audit, issue of Inspection Reports, replies given on points raised in the audit reports and finally the receipt of the audit report from the Audit authorities so that the Committee may identify the stage at which the delay occurred and suggest remedial measures therefor.
6	1.17	The Committee find that the Textiles Committee Act, 1963 and rules made thereunder, do not prescribe any time limit for laying Annual Report and Accounts of the Textiles Committee before Parliament. The Committee, therefore, recommend that the Ministry of Commerce should take necessary

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		steps to amend the Textiles Committee Rules so as to provide therein a period of nine months after the close of the accounting year for laying before Parliament the Annual Report and Audited Accounts of the Textiles Committee as recommended by the Committee in Para 3.5 of their First Report (Fifth Lok Sabha) and para 1.14 of their Second Report (Sixth Lok Sabha).
7	1.18	The Committee note that the Ministry of Commerce have not laid alongwith the Annual Report and Audited Accounts of the Textiles Committee, Bombay, for 1979-80 their own 'Review' on the working thereof. The Committee need hardly stress that 'Review' of Government on the working of an Organisation is essential as it enables the Members of Parliament to have an idea of the functioning of the Organisation during a particular year. The Committee hope that in future, the Ministry of Commerce would invariably lay their own 'Review' while laying Annual Reports and Accounts of the Textiles Committee on the Table of the House.
8	2.12	The Committee are distressed to note that the Annual Accounts and Audit Reports thereon of the Banaras Hindu University for the years 1978-79 and 1979-80, which in terms of the recommendation of the Committee made in paragraph 1.16 of their First Report (Fifth Lok Sabha) should have been laid before Parliament by 31 December, 1979 and 31 December, 1980, were actually laid on 15 December, 1980 and 24 December, 1981 respectively, after a delay of almost one year in each case. The Committee also note that the Accounts and Audit Report of the University for the year 1980-81 which have also become due for laying are yet to be laid.
9	2.13	It is regrettable that despite the clear guidelines laid down by the Committee in their above recommendation that the accounts should be compiled and made available to Audit for auditing within 3

1	2	3
		months of the close of the accounting year, the accounts for the years 1978-79 and 1979-80 were compiled by the Banaras Hindu University in the first week of October, 1979 and August, 1980, respectively i.e. 7 months and 5 months after the close of the accounting year. The abnormally long time taken by the University in compilling the accounts after the close of each accounting year reflects a dismal picture of the state of affairs in the accounts department of the Banaras Hindu University.
10	2.14	The Committee note that the auditing of the accounts for 1978-79 which commenced in October, 1979 was completed by the end of December, 1979 and during this period the University could furnish replies only to 570 audit notes out of 670 and replies to the remaining 100 audit notes were furnished thereafter. The final audit report was made available by the Accountant General U.P. to the University in the last week of September, 1980. Similarly the accounts for 1979-80 were audited from 18 August, 1980 to 13 December, 1980 and during this period the auditing had to be suspended twice due to floods and strike. The draft inspection report was sent to the University by the Accountant General, U.P. on 4 March, 1981 and final Audit Report on 14 July, 1981, because the University took time in replying to the rough audit notes. From the facts placed before them, the Committee find that the University is mainly responsible for the delay because the University not only took inordinately long time in compiling the accounts but also in furnishing replies to the audit notes. The Committee are not convinced with the explanations given by the Ministry of Education and Culture for delay in finalisation of the accounts and their auditing for these two years. The Committee feel that had the University followed the time schedule laid down by the Committee, there was no reason that the accounts would not have been compiled, audited and presented to Parliament in time. The Committee

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		cannot help but express their dissatisfaction over such manner of finalisation of accounts by the Banaras Hindu University. The Committee are of the view that if the accounts are not maintained properly and finalised in time, audit thereof is bound to take extra time which will ultimately lead to delay in laying the accounts on the Table of the House. After examining the whole matter the Committee are constrained to conclude that their aforesaid recommendation in this regard is not being given the attention it deserves.
11	2.15	The Committee would, therefore, like to reiterate their recommendation made in para 1.16 of their First Report (Fifth Lok Sabha). The Committee hope that the annual accounts and audit report thereon for the year 1980-81 would be laid before Parliament without any further delay, along with a detailed statement of reasons for delay, and in future the audited accounts would be laid on the Table in time.
12	2.16	The Committee note that the Annual Report of the Banaras Hindu University is not being laid on the Table of the House as there is no provision in the Banaras Hindu University Act for laying the Annual Report. The Committee do not agree with the views of the Ministry of Education and Culture that the Annual Reports of the Banaras Hindu University, Delhi University and Jawaharlal Nehru University would be laid on the Table only after a provision for the purpose is made in their Acts of Incorporation. The Committee, however, note that the Ministry have started laying Annual Reports of the Delhi University before Parliament (annual report for 1979 was laid on the Table on 23 December, 1980). The Committee, therefore, recommend that as in the case of the Delhi University, the Ministry should also start laying Annual Reports of the Banaras Hindu University on the Table of the Houses without waiting for the amendment of the Banaras Hindu University Act for

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		this purpose and simultaneously take immediate steps to amend the Act in question so as to provide for laying of Annual Reports and audited accounts of the University for the subsequent years together before Parliament.
13	3.9	The Committee feel concerned to note that the Annual Report, audited accounts of the Chittaranjan National Cancer Research Centre, Calcutta for the years 1978-79 and 1979-80 and the Audit Report thereon, which in terms of the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha) ought to have been laid before Parliament by 31 December, 1979 and 31 December, 1980, were actually laid on 9 April and 26 November, 1981, respectively, *i.e.*, after an inordinate delay of 15 months and 11 months. It is regrettable that the Annual Report, audited accounts and Audit Report for the year 1980-81, which also became due for laying are yet to be laid.
14	3.10	The Committee note that though the accounts for the year 1978-79 were compiled by the Centre in May, 1979, audited by the Director of Audit, Central Calcutta in July, 1979 and the Audit Report was also received in the Centre on 23 October, 1979 *i.e.*, well within the time limit prescribed by the Committee, yet it took the Centre more than 17 months to complete other formalities before the same could be laid on the Table of the House on 9 April, 1981. The Committee further note that the audited accounts and audit report thereon (both English and Hindi versions) for the year 1979-80 and English version of the Annual Report for 1979 were received in the Ministry by July, 1981. These papers which could have been laid before Parliament during the Sixth Session held from 17 August, 1981 to 18 September, 1981, were actually laid on 26 November, 1981. The Committee have, therefore, come to the inescapable conclusion that neither the Centre nor the Ministry of Health

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		and Family Welfare took earnest efforts to comply with the relevant recommendation of the Committee. The Committee take exception to this abnormal and avoidable delay on the part of both the Centre and the Ministry. The Committee feel that had the Ministry been vigilant the delay could have been avoided.
15	3.11	The Committee are surprised to note that Ministry of Health and Family Welfare who wrote to the Centre on 20 April, 1979 for adequate number of copies of the accounts for the year 1978-79 were informed after 13 months on 23 May, 1980 by the Centre about their difficulty in getting the documents translated into Hindi. The Committee also note that the Centre took 7½ months to get the documents translated and supplied the same to the Ministry on 30 March, 1981 after having been advised (by the Ministry) on 28 July, 1980 for making local arrangements for the translation of the documents. The Committee further note that despite the Centre having been advised by the Ministry to make regular arrangements for the translation of the Report and accounts, the Centre expressed the same difficulty for getting the Report and accounts for the year 1979-80 translated into Hindi.
16	3.12	The Committee are not satisfied with the stereotyped reasons given by the Ministry for delay in laying the Annual Report and audited accounts for the years 1978-79 and 1979-80. The Committee cannot help expressing their displeasure over the carelessness on the part of the Centre in taking 13 monhs in informing the Ministry about their difficulties in getting the accounts for the year 1978-79 translated into Hindi. The Ministry also cannot absolve itself of the responsibility for such delay as no serious efforts seem to have been made by them to get the work expedited in order to adhere to the time schedule laid down by the Committee. The Commitee are of the view that had the Centre been serious and concerted efforts

1	2	3
		made to tide over the difficulty of getting the documents translated into Hindi, there was no reason why the documents for the year 1979-80 would not have been translated and laid before Parliament in time, especially when the Centre had faced this very problem earlier for 1978-79.
17	3.13	The Committee feel that since both the Hindi and English versions of the Report and accounts are required to be laid before Parliament, adequate and timely arrangements for translation of such documents should have been made by the Centre. The Committee, therefore, recommend that in order to eliminate such delays in future, the Centre should now make permanent arrangements for translation of the Report and accounts. The Ministry should also remain in constant touch with the Centre to ensure observance of the time-limit laid down by the Committee in para 3.5 of their Firts Report (Fifth Lok Sabha).
18	3.14.	The Committee trust that the Annual Report, audited accounts and Audit Report thereon of the Centre for the year 1980-81 would be laid before Parliament without any further delay, alongwith a statement giving detailed reasons for the delay. The Committee, however, hope that such delays would not recur.
19	4.9	The Committee note that in terms of their recommendation, made in paragraph 3.5 of their First Report (Fifth Lok Sabha), the laying of Annual Reports and Audited Accounts of the Export Inspection Council and Agencies for the years 1977-78, 1978-79 and 1979-80 on the Table of Lok Sabha was delayed by 13 months, 7 months and 4 months, respectively, as these were laid on the Table on 1 February, 1980, 8 August 1980 and 8 May, 1981, respectively. The Committee further note that despite the delay in laying all the aforesaid Reports and accounts the Ministry of Commerce laid the requisite statement of reasons for delay only in the case of Annual Report and Audited accounts for 1978-79.

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20	4.10	The Committee regret to observe that the Ministry did not appear to have even checked whether the statements of reasons for delay which were required to be laid alongwith the Annual Reports and Audited Accounts for 1977-78 and 1979-80, were accompanying them or not. The Committee, therefore, need hardly impress upon the Ministry of Commerce that all documents/papers/reports etc., meant for being laid before Parliament, should be carefully examined and checked by a senior officer not below the rank of Deputy Secretary in that Ministry before they are laid on the Table with a view to ensure that they are complete in all respects.
21	4.11	From the information furnished by the Ministry of Commerce on 24 April, 1981, the Committee find that much time was lost first in the case of accounts for 1977-78 and again in the case of accounts for 1978-79-in settling the question as to which authority-Accountant General (C.W.&M.) or the Chartered Accountant-should audit the accounts of the Export Inspection Council and Agencies. As regards printing of the Annual Reports and Accounts, the Committee find that the printing press took only one month in printing the Annual Report and Accounts for 1977-78 whereas it took 5 months in printing the Annual Report and Accounts for 1978-79. The Committee have no doubt that had this question of auditing of accounts been settled promptly when it arose in 1977-78 by holding discussion with the C.A.G. and the printing press advised to print the Annual Report and Audited Accounts for 1978-79 within a reasonable period of time, much of the delay in laying the Annual Reports and Accounts for 1977-78 and 1978-79 could have been eliminated. The Committee are constrained to observe that the Ministry did not take timely action to impress upon the press the urgency of the matter and get the Annual Report and Accounts for 1978-79 printed more expeditiously. The Committee, therefore, desire that the Ministry of Commerce should

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		take urgent steps to decide as to who should audit the accounts of the Export Inspecion Council and Agencies finally and should also keep a watch over the progress, finalisation, printing, translation etc. of the Annual Reports and Accounts of that Organisation to ensure that these are laid before both Houses of Parliament within nine months of close of the accounting year as recommended in paragraph 3.5 of the Committee's First Report (Fifth Lok Sabha).
22	4.12	The Committee note that the Export (Quality Control and Inspection) Rules, 1964 do not prescribe any time limit for laying before Parliament Annual Reports and Accounts of the Export Inspection Council and Agencies. The Committee, therefore, recommend that the Ministry should amend these Rules expeditiously so as to provide therein a requisite period of nine months after close of the accounting year for laying the Annual Reports and Audited Accounts of the Export Inspection Council and agencies before both Houses of Parliament as recommended by the Committee in paragraph 3.5 of their First Report (Fifth Lok Sabha).

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