

COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1982-83)

(SEVENTH LOK SABHA)

THIRTEENTH REPORT

(Presented on 3 May, 1983)



LOK SABHA SECRETARIAT
NEW DELHI

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PAPERS LAID ON THE TABLE (7 LS)

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PERSONNEL OF THE COMMITTEE ON PAPERS LAID
ON THE TABLE

(1982-83)

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2. Shri S.D. Kaura—*Chief Legislative Committee Officer*
3. Shri T.E. Jagannathan—*Senior Legislative Committee Officer.*

* Nominated w.e.f. 14-10-1982 *vice* Shrimati Mohsina Kidway resigned.

** Nominated w.e.f. 1-3-1983 *vice* Shri K. Vijaya Bhaskara Reddi resigned.

*** Nominated w.e.f. 12-7-1982.

INTRODUCTION

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

2. On examination of certain Papers laid on the Table of Lok Sabha during First, Third, Fourth, Seventh, Eighth, Ninth, Tenth and Eleventh Sessions (Seventh Lok Sabha) the Committee have come to certain conclusions in regard to delay in laying (i) Hindi versions of Interim and Final Report of National Commission on Agriculture on 'Forest Research and Education' and 'Desert Development'; (ii) Annual Reports and Audited Accounts of the National Institute of Homoeopathy, Calcutta; (iii) Annual Reports and Audited Accounts of the Cotton Corporation of India Limited, Bombay; and (iv) Annual Reports and Audited Accounts of the Wool and Woollens Export Promotion Council, New Delhi. The Committee also considered a reference from the Ministry of Education and Culture seeking clarification regarding laying of Annual Report/Audit Report of the Administrative Staff College of India, Hyderabad before Parliament and have made certain recommendations. The conclusions of the Committee are embodied in the Report.

3. On 14 July, 1981, the Committee took evidence of the representatives of the Ministry of Education and Culture on the question of laying of Annual Report/Audit Report of the Administrative Staff College of India, Hyderabad before Parliament. On 22 September, 1982, the Committee took evidence of the representatives of the Ministry of Health and Family Welfare regarding delay in laying Annual Reports and Audited Accounts of the National Institute of Homoeopathy, Calcutta.

4. The Committee wish to express their thanks to the Officers of the Ministries of Education and Culture and Health and Family Welfare for furnishing information desired by the Committee.

5. The Committee considered and adopted this Report at their sitting held on 28 April, 1983.

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

NEW DELHI ;
28 April, 1983

8 Vaisakha, 1905(8)

KRISHNA SAHI ;
Chairman,

Committee on Papers laid on the Table.

CHAPTER I

DELAY IN LAYING OF HINDI VERSIONS OF INTERIM AND FINAL REPORTS OF NATIONAL COMMISSION ON AGRICULTURE ON 'FOREST RESEARCH AND EDUCATION' AND 'DESERT DEVELOPMENT'

The Minister of State in the Ministry of Agriculture (Department of Agriculture and Cooperation) laid on the Table of Lok Sabha Hindi version of Interim Reports of the National Commission on Agriculture on (i) Forest Research and Education ; and (ii) Desert Development, on 21 December, 1981. English version of these Interim Reports was laid on the Table of Lok Sabha on 22 April, 1974 and thus there is a delay of 7 years and 8 months in laying the Hindi version of the Reports. The final Reports of the Commission in English were laid on the Table on 12 March, 1976.

1.2. In the statement of reasons for delay, laid alongwith the Interim Reports, the Minister explained the delay as under :

“Due to acute shortage of staff in Hindi Division of the Department, the Hindi translation of these two interim reports was assigned to Hindi officers of other Ministries in 1974. Since they could not deliver goods, these reports had to be withdrawn in October/November, 1977 and the translation work entrusted to the Hindi Translation Cell specially created for the purpose of translating the reports of the National Commission on Agriculture. As the aforesaid cell was already fully occupied with the translation work of the voluminous Abridged Report of the Commission, it could take up the job of translating the 2 Interim Reports in June, 1978.

The Cell had to face a lot of practical difficulties in completing the job *e.g.*, the report on 'Forest Research and Education' contained an organisational chart (proposed) on Forest Research & Education in India and the report on 'Desert Development' had a map of Rajasthan. Since these jobs could be handled only by a draughtsman, a post had specially to be created, which took sometime. On completion of the work relating to the preparation of the aforesaid organisational

chart by the draughtsman, tenders for printing it were invited. The printing job was completed towards the end of 1979 and the chart could be inserted in the Hindi version of the report only thereafter. In the meanwhile the Government of Rajasthan as well as the Survey of India Office, Dehradun, were approached for Hindi versions of cities, towns and villages given in the map of Rajasthan. The Western Circle of the Survey of India Office, Jaipur was also approached for the requisite information. Despite hectic efforts made, nothing could become available till October, 1980. An officer was then specially deputed to bring the information from the Office of the Election Commission, Jaipur. On the basis of information obtained from that office a map was attempted, which was sent to the Survey of India Office, Dehradun, for its approval. It was received back only in January, 1981. The map was got printed and a copy was again sent to Survey of India Office, Dehradun, for vetting. This was received back in March, 1981. On the advice of that office, necessary corrections were carried out and map got re-printed for incorporation in the Hindi version of the report."

1.3. As regards laying of English and Hindi versions of the Reports, the Committee had in paragraph 2.15 of their First Report (Fifth Lok Sabha), presented to Lok Sabha on 8 March, 1976 recommended as under :

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

1.4. The matter was considered by the Committee at their sitting held on 20 January, 1982.

1.5. The final Reports of the Commission (Hindi version) were laid on the Table of Lok Sabha on 19 April, 1983, after a delay of more than 7 years. In the statement laid alongwith the Reports, the Ministry

of Agriculture (Department of Agriculture and Cooperation) have explained the delay as under:

“The National Commission on Agriculture submitted its final report to the Government in 1976. English version of these reports was laid on the Table of the House on the 12th March, 1976. This Report consisted of 15 parts on different agricultural and allied disciplines containing 6341 printed pages and 16 volumes of Statewise Rainfall and Cropping Pattern Reports having 1332 pages. Besides, these reports contained as many as 53 charts and 121 maps.

Translation of these reports into Hindi was taken up immediately on their submission by the Commission. Since the staff in Hindi Division was considered inadequate for this work, a separate Hindi Translation Cell, exclusively for this job, was set up in June, 1976. However, the full complement of staff sanctioned for the Cell got in position in February, 1977.

Among the various factors contributing to unavoidable delay in the completion of translation work, were (i) the staff in the Cell was new to the highly scientific and technical terminologies used by the Commission in its Reports. The Hindi Officers had to consult quite frequently the experts, the dictionaries and outside agencies (including the Central Translation Bureau and the Commission for Scientific and Technical Terminology of the Ministry of Education) to find proper Hindi equivalents; (ii) drawing up of 121 maps and 53 charts, was entrusted to a Senior Draftsman, who joined only in May, 1979. Since it was found that the intricate work of preparation of maps and charts could not be accomplished by the Draftsman, part of work relating to 60 large sized maps was entrusted to a Contractor in October, 1981 (iii) the maps prepared by the Draftsman and the Contractor had to be sent to the Survey of India, Dehradun, for their approval, as required under the instructions. The maps were modified on the suggestions received from the Survey of India and sent again to them for final vetting/approval. The last lot of maps, duly vetted by the Survey of India, was received on 20th August, 1982, after active follow up at senior level; and (iv) the reports were sent for printing to eight Government of India presses, located at New Delhi, Faridabad, Simla, Nilokheri, Nasik and Coimbatore in April, 1982. Despite the best efforts by the Department, printing of the Reports in Hindi took a considerable time.

The Government, however, sincerely regrets the delay in laying before the August House the Hindi version of the Reports of the National Commission on Agriculture."

1.6. The Committee feel concerned to note that despite the clear guidelines laid down by them in para 2.15 of their First Report (Fifth Lok Sabha) for laying English and Hindi versions of Reports, Hindi versions of Interim Reports of the National Commission on Agriculture on 'Forest Research and Education' and 'Desert Development' were laid on the Table of Lok Sabha on 21 December, 1981, after about 8 years of laying of English versions of these Reports on 22 April, 1974.

1.7. It is disquieting to note that the English version of the final Reports of the Commission was laid on the Table on 12 March, 1976 but their Hindi version has been laid on 19.4.1983, after more than 7 years of laying of the English version.

1.8. The Committee are not convinced with the arguments advanced by the Ministry of Agriculture in support of their having delayed the above Reports that they did not have arrangements for translation of Reports. The Committee feel that much of the delays could be obviated if the Ministry had exercised due caution and shown promptness in making adequate arrangements for translation of the Reports in Hindi. The Committee feel that these abnormal delays are inexcusable. The Ministry should have taken timely steps to make necessary arrangements for translation so as to ensure laying of Hindi versions of Reports in time.

1.9. The Committee cannot, therefore, help expressing their displeasure over the perfunctory manner in which the whole matter regarding translation of Reports has been handled which resulted in these inordinately long delays in laying the above Interim Reports and also the Hindi version of the final Reports of the Commission.

1.10. The Committee are of the view that the very purpose of laying the Reports on the Table is defeated if they are not laid in time. In order to avoid such delays in future, the Committee feel that the only solution is the creation of a monitoring cell in the Ministry to keep a watch over the position of papers/reports meant for laying before Parliament.

CHAPTER II

LAYING OF ANNUAL REPORT/AUDIT REPORT OF THE ADMINISTRATIVE STAFF COLLEGE OF INDIA, HYDERABAD BEFORE PARLIAMENT

2.1. In para 1.12 of their Second Report (Sixth Lok Sabha), the Committee on Papers laid on the Table have recommended that :

“.....all the Statutory/Autonomous organisations, public Undertakings, Corporations, Joint Ventures, Societies etc., which are financed out of funds drawn from the Consolidated Fund of India after being voted by the Parliament, in the form of shares, subsidies, grants-in-aid etc., either wholly or partly should lay their Annual Reports/Audit Reports (both English and Hindi versions) before both Houses of Parliament irrespective of the fact whether the Statutes, Rules or Regulations of such organisations provide therefor or not and whether they are registered under the Companies Act, 1956 or not.”

2.2. In February, 1978 the then Ministry of Education, Social Welfare and Culture (Department of Education) sought clarification on the point whether the above recommendation of the Committee would apply to laying of Annual Report/Audit Report of the Administrative Staff College of India, Hyderabad, which is not receiving any regular grant-in-aid from the Ministry. In this connection, the Ministry stated :

“In Technical Education Bureau of the Ministry one Section is dealing with 11 autonomous Institutions out of which 10 are wholly financed by the Central Government. The Rules and Regulations of those 10 institutions provide that the Institutes shall submit annually, within six months of the closing of the previous year, to the Central Government a report on the working of the institute in the previous year together with the audited statement of accounts showing the receipts and expenditure of the previous year. In compliance with this provision, these institutions are sending their Annual Reports and audited statement of accounts to this Ministry

every year. Even though it is not provided in the Rules and Regulations, in pursuance of recommendations of P.A.C. made in para 18 of their 18th Report (1958-59) these reports and statements are laid on the table of both the Houses of Parliament every year.

The 11th institution, namely the Administrative Staff College of India, Hyderabad is a self-supporting institution and is managed by a Court of Governors which includes a representative of the Central Government. The College is not wholly or regularly financed by the Central Government but receives ad hoc assistance from time to time.

The Memorandum of Association and Rules and Regulations of the College do not contain any provision that makes it incumbent on the part of the College to submit an Annual Report/Audit Report to the Central Government.

According to the recommendations of the Committee on Papers laid before Parliament, it is necessary that the Institutions partly financed by the Government also submit an annual report and audit report to the Ministry for being laid before the Houses of Parliament.

Since the Administrative Staff College is not receiving any regular grant-in-aid from the Ministry but is being assisted from time to time for specific schemes and is not receiving any assistance during some years, advice is solicited, whether it is necessary to lay the Annual Report/Audit Report of the College before the Houses of Parliament.

If it is to be laid, then it may kindly be clarified whether it is necessary to lay it for each and every year or it is enough if it is laid only for those years, during which the college received assistance from the Central Government."

2.3. At their sitting held on 28 March, 1978, the Committee considered the whole matter and were of the view that :

"the Ministry should lay the Annual Report/Audit Report of the College pertaining to that year during which it received any assistance from the Government."

2.4. On being communicated the above decision of the Committee, that Ministry requested for reconsideration of the matter in view of the following facts :

"The Administrative Staff College, Hyderabad is an autonomous institution not wholly or regularly financed by the Government of India, even though assistance is provided for *ad hoc* schemes from time to time, as follows :

- (a) Assistance for meeting deficit of expenditure on training of participants from Central/State Government, Public Sector Undertakings, and non-member organisations.
- (b) *Ad hoc* interest free loan and outright grant for specific scheme like construction of building.

The status of this college *vis-a-vis* Government has a clear distinction from that of other autonomous institutions wholly financed by the Government, whose reports are annually placed before Parliament. The nature of this College does not entail any involvement on the part of the Central Government in the conduct of its affairs, as would be evident from the following facts :

- (a) The affairs of the College are managed by a Court of Governors, whose Chairman is not appointed by the Government.
- (b) The College is entirely autonomous and not bound by Rules and Regulations of the Government.
- (c) The Memorandum of Association of the College does not require it to submit a report of its performance to Central Government nor imposes an obligation to abide by the directives of the Government.
- (d) The major part of the income of the College is self-generated and the quantum of Government contribution constitutes only a fraction of the net income.

In view of the above facts, this Ministry is still of the view that the Annual Report of Administrative Staff College of India, Hyderabad may not be placed before Parliament unlike in case of other institutions wholly financed and controlled by the Government. If, however, this is not acceptable to the

Committee on Papers, it is suggested that as an alternative to laying separate report of the College before Parliament, a brief resume of its activities highlighting the Government's contribution towards its expenditure may be included in the Annual Report of this Ministry which is presented to Parliament every year."

2.5. At their sittings held on 11 January 1979 and 4 October, 1980, the Committee examined the matter and decided to call the representatives of that Ministry to hear their views.

2.6. At their sitting held on 14 July, 1981, the Committee heard the representatives of the Ministry of Education and Culture on the subject.

2.7. In reply to a question about the purpose and authority under which financial assistance was provided by the Ministry to the Administrative Staff College of India, Hyderabad, the Secretary, Ministry of Education & Culture informed the Committee that the purpose of the Administrative Staff College was to increase the Management Education in the Planning of our country and to improve the administration. Officers went for training in this College. People from the Private Sector were also sent there to understand the modes of management. Its Board of Governors consisted of officers from the Planning Commission, Ministry of Education and the Private Sector. No substantial aid was given by the Ministry to the College. The help given to the College was in the shape of subsidy, like the loan for construction of its building. The college had a budget of 1½ crore rupees, out of which the Ministry of Education contributed only 2½ lac rupees which was not much. The subsidy was given to the College to make up its loss in expenditure. Its Board of Governors was responsible for looking into its managements and drawbacks etc. If the Ministry asked for their accounts then the question of economy would arise. On being enquired about the Report of the College, the representative of the Ministry informed that the Report of the Board of Governors was examined in the Ministry.

2.8. On a suggestion that since the grant was given to the College out of the Consolidated Fund of India, its audited accounts pertaining to that year for which the grant was given should be laid on the Table, the witness stated that the accounts of the College were audited by the Chartered Accountants. There was a Standing Committee of the college

which looked into the audited accounts. The internal arrangement of the college was such that the financial aspect was fully kept in view. Since the college was not a Government institution, its rules were not like Government rules. The College had framed its own rules which had been approved by the Board of Governors and the General Body. The accounts of the college were audited by the Chartered Accountants in accordance with those rules. As regards grant to the College from the Consolidated Fund of India, the representative of the Ministry explained that the grant was given to the college by the Ministry of Education and the Budget of the Ministry was presented to Parliament. The purpose for which the grant of Rs. 2½ lakhs was given was reflected in the Budget and it was the Ministry's responsibility to see whether the grant had been properly utilized or not.

2.9. On his attention being drawn to the earlier decision of the Committee that the Annual Report and Audit Report of the College relating to that year during which the grant was given should be laid on the Table, the representative of the Ministry stated :

"I just want to make the submission that it is in the technical sense that it can be called a grant. It is only a subsidy for that purpose and it is for the services rendered. In that sense it is not a grant that we are giving.

My second submission is that the Education Ministry is giving this kind of small grant to a very large number of institutions."

2.10. "Regarding Parliament's control over the grant given to the College, the Committee were informed that 'The control of Parliament is exercised through the Education Ministry's Budget for the small amounts that we give to the institutions.'"

2.11. In reply to a question if the Ministry were satisfied with the Annual Report received from the College, the witness stated :

"Yes, it is because the Government is represented there as they have agreed to have three members of the Government. When we give a subsidy we have to justify it to the Public Accounts Committee and also to the Comptroller and Auditor General. So we exercise the necessary check. Even if it is only a small amount, yet we are to satisfy ourselves."

2.12. On examination of the information so far received from the Ministry of Education and Culture, the Committee find that the Administrative Staff College of India, Hyderabad is neither a Government Institution nor is wholly or regularly financed by the Central Government but receives *ad hoc* assistance from time to time for specific purposes. The Committee further find that the *ad hoc* assistance given by the Ministry to the College in the form of subsidy constitutes only a small portion of the total budget of the College and is reflected in the Budget of the Ministry of Education and Culture, which is presented to Parliament.

2.13. The Committee are, therefore, inclined to agree with the Ministry of Education and Culture that laying of the Annual Report/Audit Report of the College on the Table might not be insisted upon. The Committee, however, recommend that the Ministry should in future, include in its own Annual Report a brief description of the activities of the College, the financial assistance given by the Government in a particular year and the purposes for which the assistance so given has been utilized.

CHAPTER III

DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF THE NATIONAL INSTITUTE OF HOMOEOPATHY, CALCUTTA

3.1. The Annual Report and audited accounts of the National Institute of Homoeopathy, Calcutta for 1978-79 were laid on the Table of Lok Sabha on 11 March, 1982 with a statement showing reasons for the delay. While laying the said report and accounts, the Minister of Health and Family Welfare did not lay the 'Review' of Government on the working of the Institute.

3.2. The statement of reasons for delay in laying the Annual Report and audited accounts for 1978-79 reads as under :

"Based on the recommendations of the Committee on Papers laid on the Table (6th Lok Sabha) that all Statutory/Autonomous Organisations, Public Undertakings, Corporations, Societies etc. which are financed out of the funds drawn from the consolidated fund of India, should lay their Annual Reports and Audited Accounts (Both English & Hindi) before both Houses of Parliament, irrespective of the fact whether the statutes, rules and regulations of such Organisations provide therefor or not and whether they are registered under the Company's Act, 1956 or not, the Ministry of Finance had amended the General Financial Rules to the extent that it has been made obligatory on the part of all bodies/institutions/organisations to which grants are made by the Government to lay their Annual Reports and Audited Accounts on the Table of Parliament within 9 months of closing of the financial year of the grantee institution. The Ministry of Finance further decided in January, 1981 that the Audited Accounts and Annual Reports of all Autonomous Bodies etc. will be required to be laid from the year 1978-79. Accordingly, the statutory bodies/autonomous organisations under the Ministry of Health and Family Welfare were advised to submit their Annual Reports and Audited Accounts for placing before the Parliament.

The Annual Report and Audited Accounts of the Institute could not be placed before the Parliament as Audit Report from the Director of Audit, Central, Calcutta, who had conducted the audit of the accounts of the Institute was not available. The Director of Audit, Central, Calcutta, has now informed *vide* his letter dated 2nd February, 1982 that in the absence of specific instructions regarding preparation of Audit Report for the year 1978-79 for presentation before Parliament which were received from the Comptroller and Auditor General of India only on 24.9.1981, no separate Audit Report over and above the Inspection Report was prepared. Separate Audit Report is, however, being prepared from the year 1979-80 onwards. It has further been stated that though no separate Audit Report was prepared for the year 1978-79 the position in respect of the accounts for that year has been reflected in the Audit Report for the year 1979-80."

3.3. The Committee on Papers laid on the Table have recommended in paragraph 1.12 of their Second Report (Sixth Lok Sabha), presented to the Lok Sabha on 22 December, 1977, as under :

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

3.4. The Committee on Papers laid on the Table have also recommended in paragraphs 3.6 to 3.8 of their Second Report (Sixth Lok Sabha) as under :

"3.6 The Committee are of the view that laying of 'Review' alongwith the Annual Report of the organisation need not be confined only to Companies incorporated under the Companies Act, 1956. Even in the case of autonomous bodies, Government should examine the reports submitted by such bodies and prepare a 'Review' giving salient points of achievements, total expenditure incurred by the Government on the body, how far

the autonomous body has achieved the objects for which it was set up and what are the salient features of its future programme. Where the Report or the Audit Report mentioned any serious irregularity or any other matter of importance which needed corrective action or further enquiry, it was expected that Government made a mention in the Review of the action being taken in that direction. However, where information on all the aforesaid matters is already available in the report and Government have nothing to add thereto, Government should, in accordance with the recommendation made by the Committee in para 4.18 of their Second Report (Fifth Lok Sabha), lay on the Table along with report a statement saying that they are in agreement with the report and hence no 'Review' is being laid.

3.7. The Committee feel it necessary to emphasise that the requirement to lay the 'Review' should not be treated as a mere formality by the Government and the 'Review' laid should not be just stereotype.

3.8. The Committee hope that the administrative Ministries will critically examine Annual Reports/audited statements of accounts of the autonomous organisations under their control and invariably lay along with the Report/audited statement of accounts their own assessment before Parliament in the form of 'Review'."

3.5. On being asked whether the Ministry of Health and Family Welfare are aware of the above recommendations of the Committee and if so, the reasons for not laying their own 'Review' on the working of the Institute, the Ministry replied as under :

"Yes. The position has been made clear in the explanatory note for delay."

3.6. As regard the date-wise position of the Annual Report and Audited Accounts of the Institute for the year 1978-79 at various stages, the Ministry informed as under :

- | | |
|---|-----------------|
| (i) the date when the accounts
for 1978-79 were ready | 1.10.1979 |
| (ii) the date when accounts
were handed over to the
Audit | 3.10.1979 |

- | | | |
|--|---|---|
| <p>(iii) the date when the draft audit report was received</p> <p>(iv) the date when draft audit report was sent to Audit.</p> <p>(v) the date when final audit report was received.....</p> | } | <p>The Director of Audit Central, Calcutta in his letter dated 2 February, 1982 has informed that in the absence of specific instructions regarding preparation of Audit Report for the year 1978-79 for presentation before Parliament, which were received by him from the Comptroller and Auditor General of India only on 24.9.81, separate Audit Report over and above the Inspection Report was prepared. The audit of accounts for the year 1978-79 was conducted and the Inspection Report alongwith audit certificate was issued by the Director of Audit, Central, Calcutta on 14.7.1980.</p> |
| <p>(vi) the date when Annual Report and Audited Accounts were ready.</p> | | <p>5.11.1980</p> |
| <p>(vii) the date when copies of the Annual Report and accounts for 1978-79 were furnished to the Ministry.</p> | | <p>1.9.1981"</p> |

3.7. At their sitting held on 22 September, 1982, the Committee on Papers laid on the Table heard oral evidence of the representatives of the Ministry of Health and Family Welfare, in the matter.

3.8. On being enquired when the decision of the Ministry of Finance for laying the Annual Reports and audited accounts from 1978-79 onwards of all autonomous bodies receiving grants from the Government was communicated to the Ministry of Health and Family Welfare, the representative of the Ministry stated that on a reference made by the Ministry of Health and Family Welfare, the Ministry of

Finance clarified to the Finance Division of the Ministry of Health and Family Welfare on 16 January, 1981 that the Annual Report, audited accounts and Audit Report for the year 1978-79 and succeeding years should be laid on the Table of Lok Sabha. In fact, the Ministry of Health and Family Welfare came to know of those instruction on 13 March, 1981 and thereafter, the Institute of Homoeopathy, Calcutta, was informed on 23 March, 1981 to supply copies of Annual Reports and audited accounts for 1978-79 for laying before Lok Sabha.

3.9. As regards the steps taken by the Ministry to see that the Annual Report and audited accounts were laid on the Table as early as possible, the representative of the Ministry stated that the papers were ready to be laid on the Table during the Winter Session of 1981 but the Audit Report, which was an essential part of the Annual Report was not available from Audit. In the case of 1978-79 Report, the Director of Audit, Central, Calcutta, had issued only an Audit Certificate and not the Audit Report. He clarified on 2 February, 1982 that he would cover the Audit Report obligation alongwith the 1979-80 annual accounts and Audit Report. The witness further explained that in January, 1979 the Comptroller and Auditor General entrusted the responsibility for audit of accounts of the National Institute of Homoeopathy, Calcutta, to the Director of Audit, Central, Calcutta who issued the Audit Certificate (not the Audit Report) on 14 July, 1980. Later on, on receipt of instructions from the Ministry of Finance on 16 January, 1981, the C&A.G. directed the Director of Audit on 24 September, 1981 to issue the Audit Report, as the Audit Certificate on the accounts of the Institute for 1978-79 was not adequate. On 2 February, 1982, the Director of Audit informed that "I will not be able to issue an Audit Certificate." In view of that, the Ministry laid on the Table of Lok Sabha the Annual Report and the audited accounts of the Institute for 1978-79 on 11 March, 1982, without the Audit Report.

3.10. When asked about the manner in which the Ministry kept a watch over the utilization of funds granted to the Institute and determined grants for the following years, the representative of the Ministry stated :

"Normally the funds are released after a great deal of examination by us. As soon as vote on account is passed by Parliament, we release on account payment for two months. The first regular release of grant is made by us after receipt of the unaudited accounts for the previous year and not

before that. Subsequent instalments are released only after audited accounts are received and again we satisfy ourselves about the trend of expenditure. Therefore, the grant is released to the institution after a thorough scrutiny of the various requirements which are stipulated by us. No instalment of grant is released without the concurrence of the Finance Division of the Ministry. Both they and we insist that prior conditions should be satisfied before grants are released. Therefore, we keep a considerable amount of check on the release of grants and utilisation of grants. So far as this institute is concerned it is a very small organisation. Plan allocation till 1981-82 amounted to Rs. 4.80 lakhs and non-plan amount amounted to Rs. 3.20 lakhs. The total expenditure-plan and non-plan for this institute for the year 1981-82 amounted to over Rs. 8 lakhs or so."

3.11. When pointed out that it was mandatory on the part of the Ministry to lay a Review alongwith the Report, the witness stated :

"We should have submitted a review alongwith the other documents. It was a failure on our part. We have not gone through the instructions carefully. My statement is not a correct statement. I would like to correct that statement. We shall do so so far as 1979-80 and 1980-81 are concerned."

3.12. As regards strict observance of time schedule laid down by the Committee and avoidance of delay in laying the Annual Report and Audit Report of the Institute in future, the representative of the Ministry informed that the Annual and Audit Reports of the Institute for the year 1979-80 would be laid on the Table of Lok Sabha in the ensuing session i.e. Tenth Session. He added that the Ministry hoped to lay the Annual and Audit Reports of the Institute for 1980-81 during the Tenth Session but some delay had occurred due to Hindi translation. The Audit office was also finding it difficult to furnish Hindi version of the Audit Report. The Ministry could not translate the Audit Report from English into Hindi as it was statutorily the responsibility of the Audit office and without Hindi version, the papers could not be laid on the table. He, however, informed the Committee that the Annual and Audit Reports of the Institute for the years 1980-81 and 1981-82 would be laid on the Table during the Budget Session of 1983.

3.13. On being asked about some solution for surmounting the

difficulty of preparing Hindi translation of the Report and accounts, the witness suggested :

“Since this obligation is Constitutional, it may be worthwhile to suggest that the annual report and the annual accounts and the audit report is translated generally in the Central Organisation at Delhi where there are strong Hindi cells. For example, in our Ministry, there is a Hindi Cell. They are working overtime during Parliament Session, but during inter-session they have got some time. They can utilise their expert service for translation.

Similarly, take the case of Comptroller and Auditor General of India. In the Central unit, they have got sufficient machinery to do the job. Instead of Director of Central Audit, Madras or Trivandrum or Calcutta or Shillong or Gauhati to translate the version from English into Hindi, it should be done by the office of the Comptroller and Auditor General of India. Similarly, the annual report should be translated by the Hindi cell of the Ministry concerned. This would save a great deal of time.”

3.14. The Annual Report and Audited Accounts of the National Institute of Homoeopathy, Calcutta for the year 1979-80 were laid on the Table of Lok Sabha on 4 November, 1982 alongwith 'Review' and statement showing reasons for delay.

3.15. The statement, showing reasons for delay, read, *inter alia*, as under :

“The Annual Report/Audited Accounts and Audit Report of the National Institute of Homoeopathy, Calcutta for the financial year 1979-80 could not be laid before the Lok Sabha/Rajya Sabha as the Report and accounts were adopted by the Governing Body of the Institute on the 27th January, 1982. The Audit Report on the Accounts of the Institute for the year 1979-80 (English version only) was received from the Director of Audit, Central, Calcutta on the 11th January, 1982.

The Report (both in English and Hindi) duly bound, was received in the Ministry from the Institute on the 7th October, 1982.”

3.16. The Annual Report and Audited Accounts of the National Institute of Homoeopathy, Calcutta for the year 1980-81 were laid on the Table of Lok Sabha on 24 February, 1983 alongwith 'Review' and a statement showing reasons for delay.

3.17. The statement showing reasons for delay in laying the above Report and Accounts, read, *inter alia*, as under :

"The Annual Report/Audited Accounts and Audit Report of the National Institute of Homoeopathy, Calcutta ; for the financial year 1980-81 could not be laid before the Lok Sabha earlier as the Report and Accounts were adopted by the Governing Body of the Institute, only in November, 1982. The Audit Report and Accounts of Institute for the year 1980-81 (English version only) was received from the Director of Audit, Central, Calcutta, on the 11th May, 1982.

The Report (both English and Hindi) was received in the Ministry from the Institute on the 30th December, 1982."

3.18. The Committee note that the Annual Report and Audited Accounts of the National Institute of Homoeopathy, Calcutta for the year 1978-79 were laid on the Table of Lok Sabha on 11 March, 1982, after a delay of more than 26 months. The Committee further note that the above Annual Report and Audited Accounts of the Institute were laid on the Table of the House for the first time on the advice given by the Ministry of Finance in January, 1981 on the basis of the recommendation of the Committee made in paragraph 1.12 of their Second Report (Sixth Lok Sabha), presented to the Lok Sabha on 22 December, 1977. The Committee feel concerned to note that, despite their aforementioned recommendation being clearly worded, the Ministry took as long as 3 years after presentation of the said Report to the House, in arriving at the conclusion that the Annual Report and Audited Accounts of the Institute should be laid on the Table of the House. The Committee feel that if the Ministry had approached them in the matter for advice, much of the delay could definitely have been avoided. The Committee hope that the Ministry would be careful in this regard in future.

3.19. The Committee further note that the Annual Reports and Audited Accounts of the National Institute of Homoeopathy, Calcutta for the years 1979-80 and 1980-81 were laid on the Table

of Lok Sabha after a delay of 20 months and 14 months, respectively. The Committee are distressed to find that the reasons for delay in laying the Reports and accounts have not been adequately spelt out in the statements laid on the Table along with the above papers. These statements lack information required for identifying the stages where the delay actually occurred. The Committee are constrained to observe that the Ministry of Health and Family Welfare have treated the requirement of laying of statement of reasons for delay as a mere formality. The Committee take a serious note of this lapse on their part.

3.20. The Committee, therefore, recommend that the statement of reasons for delay should invariably indicate, in chronological order, the dates of finalisation of Report and Accounts, their submission to audit, receipt of draft audit report, replies given on audit queries, receipt of final audit report, translation and printing of Annual Report and Accounts, adoption of the Annual Report and Accounts by the General Body, furnishing of copies of the Report and Accounts to the Ministry for laying on the Table of the House, etc., so that the House may identify the stage and extent of delay and suggest remedial measures where required.

3.21. The Committee note that the Annual Report and Audited Accounts of the Institute for the year 1981-82, which were required to be laid on the Table of the House by the end of December, 1982, are yet to be laid. During the course of evidence, the representative of the Ministry of Health and Family Welfare had informed that these would be laid on the Table of the House during the Budget Session, 1983. The Committee would like the Ministry to take urgent steps to lay the said Annual Report and Accounts without any further delay. The Committee hope that after clearing the backlog, the Ministry would strictly observe the guidelines laid down by the Committee and lay the Annual Reports and Audited Accounts of the Institute in time, in future.

3.22. As regards the difficulties expressed by the representative of the Ministry regarding translation of the Annual Reports and Audited Accounts of the Institute into Hindi, the Committee recommend that since the laying of both the English and Hindi versions of the Annual Reports and Accounts simulta-

neously is a regular feature, permanent satisfactory arrangements should be made for Hindi translation of the Annual Reports and Accounts of the Institute. The Committee further recommend that if, for any reason, it is not possible for a Ministry to lay both the versions simultaneously, the version which is ready should be laid on the Table alongwith a statement explaining the reasons for not laying the other version. The other version should be laid on the Table either during the same session or at the most by the end of the next session.

3.23. While going through the Annual Reports and Audited Accounts of the Institute for the years 1979-80 and 1980-81, the Committee found that the dates on which the statements of accounts, audit certificates and audit reports were signed, had not been indicated. The Committee do not consider these documents complete. The Committee, would, therefore, like to emphasise that, while compiling the Annual Reports and Audited Accounts of an organisation, special care should be taken to ensure that these are complete in every respect.

CHAPTER IV

DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF THE COTTON CORPORATION OF INDIA LIMITED, BOMBAY

4.1. The Annual Report together with the Audited Accounts of the Cotton Corporation of India Limited, Bombay for the year ended 31 August, 1978 was laid on the Table of Lok Sabha on 30 January, 1980 under sub-section (1) of section 619A of the Companies Act, 1956, which reads as under :

“Where the Central Government is a member of a Government Company, the Central Government shall cause an annual report on the working and affairs of that Company to be :

- (a) prepared within three months of its annual general meeting before which the audit report is placed under sub-section (5) of section 619 ; and
- (b) as soon as may be after such preparation, laid before both Houses of Parliament together with a copy of the audit report and any comments upon, or supplement to the audit report, made by the Comptroller and Auditor General of India.”

4.2. While laying the above Annual Report and Audited Accounts, the Ministry of Commerce also laid on the Table of Lok Sabha their own ‘Review’ on the working of the Corporation and a statement showing reasons for the delay in laying them.

4.3. The statement of reasons for delay in laying the Annual report and Audited Accounts of the Cotton Corporation of India Limited, Bombay for the year ended, 31 August, 1978, reads as follows :

“The Annual General Meeting for considering and adopting the accounts for the financial year September, 1977—August, 1978 took place on 30th May, 1979 only. The accounts were thereafter printed and are being laid on the Table of the House.”

4.4. The Committee on Papers laid on the Table have recommended, *inter alia*, in paragraph 4.16 of their Second Report (Fifth Lok Sabha) which was presented to Lok Sabha on 12 May, 1976, as under :

“.....Reports of Government Companies should also be laid within 9 months of the close of the accounting year. The Committee further recommend that where it is not possible for the Government to lay the Report of any Company within that period they should lay on the Table a statement explaining the reasons for not laying the Reports within 30 days from the expiry of the period of nine months and if the House is not in Session at that time, the statement should be laid on the Table within seven days of re-assembly of the House.....”

4.5. On being asked whether the above quoted recommendation of the Committee was brought to the notice of the Cotton Corporation of India and whether any time schedule had been drawn for completing all the formalities required for laying the Annual Reports and Audited Accounts of the Corporation within the stipulated time, the Ministry of Commerce informed :

“The recommendations made by the Committee for laying the Report/Audited Accounts within 9 months of the close of the financial year have been brought to the notice of Cotton Corporation of India. The Corporation have a drill for the early finalisation of the accounts and for timely submission of the accounts and for timely submission of the same to the Parliament.”

4.6. Explaining the reasons for not laying any statement of reasons for delay in respect of the Annual Report and Accounts of the Corporation for the year ended 31 August, 1978, as per recommendation of the Committee made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), the Ministry stated :

“The outer date for placing the Annual Report of the Corporation for the year 1977-78 (September 1977 to August, 1978) before both the Houses of Parliament was 31.5.1979. The Annual General Meeting for considering and adopting the Accounts for the said year, however, took place on 30.5. 1979. As per recommendations made in para 4.16 of 1st Report (5th Lok Sabha) of the Committee, in case it is not possible for the Government to lay the Report of any company within the

prescribed period, they should lay on the Table a statement explaining the reasons for not laying the Report within 30 days of the expiry of the period of nine months and if the House is not in session at that time the statement should be laid on the Table within seven days of the re-assembly of the House. There was no session of Parliament in June, 1979. The next Lok Sabha Session from 9.7.1979 to 24.8.1979 unexpectedly got adjourned on 16.7.1979. The Report, along with the delay statement, was therefore submitted in the 1st Session of the Seventh Lok Sabha commenced in January, 1980."

4.7. As regards the steps taken or proposed to be taken to ensure timely laying of Reprints and Accounts of the Corporation on the Table of the House, the Ministry of Commerce informed :

"Cotton Corporation of India has instructions to ensure that the accounts are completed, got audited and got accepted by A.G.M. well before May of the next year so that the accounts can be placed before Parliament before the due date. These instructions will be reiterated."

4.8. The Annual Report together with audited accounts of the Cotton Corporation of India for the year ended 31 August, 1979 and 'Review' and 'statement of reasons for delay' were laid on the Table of Lok Sabha on 28.11.1980. In the statement of reasons for delay, the Ministry explained as follows :

"The accounts for the Corporation were finalised by the Statutory auditors and the Comptroller Auditor General on 23rd July, 1980. The accounts were approved and adopted in the Annual General Meeting held in July, 1980. The accounts were thereafter got translated into Hindi. As by that time the Parliament Session had come to a close, the accounts alongwith a review note ara being submitted for placing before the House as soon as it is reconvened."

4.9. On being so asked, the Ministry of Commerce (Department of Textiles) furnished the date-wise position of account of the Corporation for 1977-78 and 1978-79 as follows :

	<u>1977-78</u> (Sept. '77 to August, '78)	<u>1978-79</u> (Sept. '78 to August '79)
(a) When the account of the Corporation for 1977-78 (i.e. September 1977-August, 1978), 1978-79(i.e. September, 1978-August, 1979) were compiled.	16.10.1978	10.10.79
(b) Date of Appointment of Auditors.	July, 1978	July, 1979
(c) When the Accounts were submitted to Auditors.	October, 1978	October, 1979
(d) When the audited accounts and audit certificate were received in the Corporation.	30.5.1978	July, 1980
(e) When the Annual Report and accounts were sent for printing.	31.5.1979	23.7.1980
(f) When the printed copies were received by the Corporation.	June, 1979	8.8.1980
(g) When the copies of the report were furnished to the Ministry for laying on the Table of the House.	25.6.1979	September, 1980.

4.10. The Ministry of Commerce, who had again failed to lay the requisite statement of reasons for delay in respect of the Annual Report and Accounts for the year ended 31 August, 1979, in accordance with the recommendation of the Committee on papers laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), were asked to explain the reasons therefor. The Ministry then explained as under :

“There was clear possibility of the Statutory Auditors completing the audit of the accounts of 1978-79 of the Cotton Corporation of India and certifying the same before the outer date which was 31st May, 1980. The Annual General Meeting of the Corporation for adoption of the accounts was also scheduled for 30th May, 1980. For some unexpected reasons the Annual General Meeting had to be adjourned. Cotton Corporation of India could get the accounts certified by auditors only in July, 1980 and the same was adopted in the Annual General Meeting on 23rd July, 1980. Thereafter, the accounts were got printed and translated into Hindi version. By the time final printed copies and the Hindi version could be got ready by September, 1980, the House adjourned. We were thus hopeful of laying the Annual Report of the Corporation on the Table of both the Houses of Parliament in the June-August Session (9th June, 1980 to 18th August, 1980). Consequently submission of a statement explaining the reasons for not laying the Report before 31st May, 1980 was not considered at that stage. We tried our best to get the formalities completed and have the printed accounts in English and Hindi version ready for laying on the table of the House in August Session itself. The lapse is very earnestly regretted.”

4.11. The Annual Report together with Audited Accounts of the Corporation for the year ended 31 August, 1980, 'Review' of Government thereon and statement showing reasons for delay in laying the said Report and Accounts were laid on the Table of the Lok Sabha on 11 December, 1981.

4.12. The statement showing reasons for delay in laying the Annual Report and Audited Accounts for the year ended 31 August, 1981 reads as follow :

“The Accounts of the Corporation were finalised by the statutory Auditors and the Comptroller and Auditor General on 20.8.1981. The accounts were approved and adopted in the adjourned Annual General Meeting held on 5th September, 1981. Copies to the Annual Report were made available to this Department on 9th September, 1981 i.e. a few days before the end of the last Session of Parliament. As certain formalities had to be complied with before laying the Annual Report on the Table of the Houses, the same could not be

laid before the Parliament during the earlier Session. The accounts alongwith review note are being submitted for placing before both the Houses of Parliament in the Winter Session."

4.13. The Annual Report together with the Audited Accounts of the Corporation for the year ended 31 August, 1981, 'Review' of Government thereon and a statement showing reasons for delay were laid on the Table of Lok Sabha on 30 July, 1982.

4.14. The statement showing reasons for delay in laying the Annual Report and Audited Accounts of the Cotton Corporation of India Limited, Bombay for the year ended 31 August, 1981 reads as under ;

"All the necessary formalities were completed within the prescribed period i.e. by the 31-5-1982 for laying the Annual Report of Cotton Corporation of India for 1980-81 on the Table of both the Houses of Parliament. In fact, these papers were laid on the Table of Rajya Sabha on 6th May, 1982 during Budget Session of Parliament. As the Lok Sabha was adjourned a few days earlier (evening of 30th April, 1982) than the Scheduled date (6th May, 1982), these papers could not be laid on the Table of Lok Sabha within the Stipulated time limit. The Annual Report alongwith audited statement of Accounts and the Review statement are being submitted for placing the same before the Lok Sabha in the Monsoon Session."

4.15. The Committee note that the Annual Reports and Audited Accounts of the Cotton Corporation of India Limited, Bombay for the years ended 31 August, 1978, 31 August, 1979 and 31 August, 1980 were laid on the Table of Lok Sabha after a delay of 8 months, 6 months and 6½ months, respectively. The Committee find from the information furnished by the Ministry of Commerce that the delay occurred mainly at the stage of auditing of the accounts. The Committee feel that much of the delay could be avoided if the Ministry and the Corporation had been vigilant and had taken up the question of delay with the Auditors for expeditious auditing of the accounts.

4.16. The Committee further note that the Annual Report and Audited Accounts of the Corporation for the year ended 31 August, 1981, which were laid on the Table of Lok Sabha on 30 July, 1982, involved delay of only 2 months and that

too because the Lok Sabha was adjourned (on 30 April, 1982) a few days before the scheduled date *i.e.*, 6 May, 1982. The said Annual Report and Audited Accounts had, however, been laid on the Table of Rajya Sabha in time (*i.e.*, on 6 May, 1982).

4.17. The Committee note with satisfaction that the Ministry of Commerce have cleared the backlog and have now become up to date so far as the laying of Annual Reports and Audited Accounts of the Cotton Corporation of India on the Table of the House, is concerned. The Committee hope that the Ministry of Commerce would be watchful in future and would not allow the Reports of the Corporation to fall into arrears.

4.18. The Committee find that the financial year of the Cotton Corporation of India Limited, Bombay closes on 31 August every year whereas the financial year of Government of India closes on 31 March every year. The Committee need hardly point out that the idea behind laying of Annual Reports and Accounts of Government Companies on the Table of the House within nine months of close of accounting year, is to facilitate Members of Parliament to assess the working of those Companies before the Demands for Grants of the Ministries administratively concerned with them are discussed in the House. This can only be possible if the accounting year of the Company synchronises with the financial year of the Government. The Committee, therefore, recommend that the Ministry of Commerce should take necessary steps to bring the financial year of the Cotton Corporation of India Limited, Bombay in line with that of the Government of India.

CHAPTER V

DELAY IN LAYING ANNUAL REPORTS AND AUDITED ACCOUNTS OF THE WOOL AND WOOLLENS EXPORT PROMOTION COUNCIL, NEW DELHI.

5.1. The Annual Report alongwith Audited Accounts of the Wool and Woollens Export Promotion Council, New Delhi for the Year 1977-78 was laid on the Table of Lok Sabha on 1 August, 1980 without any 'Review' and statement showing reasons for the delay.

5.2. On being pointed out, the Ministry of Commerce laid on the Table of Lok Sabha on 19 December, 1980 a statement showing reasons for delay in laying the Annual Report and Audited Accounts of the Council for 1977-78, which reads as under :

"There has been some delay in presenting the Annual Report and Audited Accounts of the Wool & Woollens Export Promotion Council for the year 1977-78. The accounts of the Council were audited by the auditors in the middle of May, 1978, which were finally signed and delivered by them on 6-12-78. This report was approved by its Annual General Body meeting on 30-12-1978. The Annual Report and the Audited accounts and audit report thereon after translation in Hindi were got printed and cyclostyled, which took some more time.

These reports were sent to Lok Sabha/Rajya Sabha Secretariat for laying on the Tables of both the Houses but as there were no regular sessions of both the Houses, these were returned by both the Secretariats. Hence this delay in laying the Annual Reports and Audited statement of accounts of WWEPC for the year 1977-78. The reports have since been laid on the Tables of Lok Sabha and Rajya Sabha on 1st August, 1980, respectively."

5.3. As regards the reasons for not laying on the Table of the House 'Review' on the working of the Council, the Ministry informed :

"The report is mainly factual, suggestions made in the Report are examined from time to time. As such no review was laid alongwith the Report."

5.4. The Committee on Papers laid on the Table have recommended in paragraphs 3.6 to 3.8 of their Second Report (Sixth Lok Sabha), which was presented to Lok Sabha on 22 December, 1977, as under :

"3.6. The Committee are of the view that laying of 'Review' alongwith the Annual Report of the organisation need not be confined only to companies incorporated under the Companies Act, 1956. Even in the case of autonomous bodies, Government should examine the reports submitted by such bodies and prepare a 'Review' giving salient points of achievements, total expenditure incurred by the Government on the body, how far the autonomus body has achieved the objects for which it was set up and what are the salient features of its future programme. Where the Report or the Audit Report mentioned any serious irregularity or any other matter of importance which needed corrective action or further enquiry, it was expected that Government made a mention in the Review of the action being taken in that direction. However, where information on all the aforesaid matters is already available in the report and Government have nothing to add thereto, Government should, in accordance with the recommendation made by the Committee in para 4.18 of their Second Report (Fifth Lok Sabha), lay on the Table along with report a statement saying that they are in agreement with the report and hence no 'Review' is being laid.

3.7. The Committee feel it necessary to emphasise that the requirement to lay the 'Review' should not be treated as a mere formality by the Government and the 'Review' laid should not be just stereotype.

3.8. The Committee hope that the administrative Ministries will critically examine Annual Reports/audited statements of accounts of the autonomous organisations under their control and invariably lay along with the Report/audited statement of accounts their own assessment before Parliament in the form of 'Review'."

5.5. On being asked to intimate whether the recommendation of the Committee on Papers laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha) was communicated to the Wool and Woollens Export Promotion Council, the Ministry informed as follows :

“The recommendation of the Committee on Papers laid on the Table of the House (Sixth Lok Sabha—Second Report presented to Lok Sabha on 22 December, 1977) was brought to the notice of the Wool and Woollens Export Promotion Council on 2nd January, 1978 and the Council was requested to furnish the Annual Report for the 1977-78, accordingly.”

5.6. The Committee on Papers laid on the Table have recommended in paragraphs 3.5 of their First Report (First Lok Sabha) on 8 March, 1976 and 1.12 of their Second Report (Sixth Lok Sabha), presented to Lok Sabha on 22 December, 1977 as under :

“.....normally the Annual Report and audited accounts of autonomous organisations should be presented to Parliament together to enable the House to have 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.”

[IR(CPL 5LS), paragraph 3.5]

“.....all Statutory/Autonomous Organisations, Public Undertakings, Corporations, Joint Ventures, Societies etc., which are financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of

shares, subsidies, grants-in-aid etc., either wholly or partly should lay their Annual Reports/Audit Reports (both English and Hindi versions) before both Houses of Parliament irrespective of the fact whether the Statutes, Rules or Regulations of such organisations provide therefore or not and whether they are registered under the Companies Act, 1956 or not."

[2R (CPL-6LS), paragraph 1.12]

5.7. The Articles of Association of the Wool and Woollens Export Promotion Council do not provide for laying of Annual Reports and Accounts of the Council on the Table of the House.

5.8. The Committee on Papers laid on the Table have recommended in paragraph 1.14 of their Second Report (Sixth Lok Sabha), as under :

".....Government might consider the feasibility of amending, where necessary, the relevant Statutes/Rules and 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."

5.9. The Annual Report together with Audited Accounts of the Wool & Woollens Export Promotion Council for 1978-79 was laid on the Table of Lok Sabha on 21 November, 1980 alongwith a statement showing reasons for delay which reads as under :

"There has been some delay in presenting the Annual Report and Audited accounts of the Wool and Woollens Export Promotion Council for the year 1978-79. The accounts of the Council were audited by the Auditors in the 2nd week of May, 1979, which were finally received by the Wool & Woollens Export Promotion Council on 23-11-1979, as per information given by the Council. The Committee of Administration of Wool Woollens Export Promotion Council approved by the Annual Report and audited accounts in its meeting held on 14-12-1979. The accounts and audit report were signed and delivered by statutory auditors on 23-1-1980. The Annual Report and the Audited account and audited report thereon after translation in Hindi were got typed and

cyclostyled which took some more time. Hence this delay in laying the Annual Report and Audited statement of accounts of Wool and Woollens Export Promotion Council for the year 1978-79."

Review on the working of the Council was not laid on the Table alongwith the above Report.

5.10. The Ministry of Commerce, while explaining the time taken at translation and printing stages of the Annual Report and Accounts for 1977-78 and 1978-79, stated as under :

Annual Report and Accounts for 1977-78 :

English version of the Annual Report and Accounts for 1977-78 was ready by March, 1979. As the Council does not have a regular arrangement for translation from English to Hindi, it took some time for the translation. The work of translating into Hindi was undertaken in the last week of March, 1979. The translator completed the work of translation and cutting the stencils of Hindi version in the third week of June, 1979.

Annual Report and Accounts for 1978-79 :

The Annual Report and Accounts for the year 1978-79 was ready in April, 1980. But in view of the fact that the Council does not have a regular arrangement for translation into Hindi, it took some time for translation. The job of translating it into Hindi was undertaken in the last week of June, 1980. The work of translation into Hindi and cutting of the stencils was completed towards the middle of September, 1980.

5.11. As regards the reasons for not laying 'Review' in the case of Annual Report and Audited Accounts for the year 19 8-79, the Ministry again stated as follows :

".....the report is mainly factual, and suggestions made in the report are examined from time to time and as such no separate 'Review' statement was laid on the Table of the House."

5.12. The Annual Reports and Audited Accounts of the Wool and Woollens Export Promotion Council, New Delhi for the years 1979-80 and 1980-81 were laid on the Table of Lok Sabha on 16 April, 1982 alongwith 'Review' of Government in each case. The statement showing

reasons for delay in laying the Annual Report and Audited Accounts for the year 1979-80 which was also laid on the Table, reads as follows :

“There has been some delay in presenting the Annual Report and Audited Accounts of the Wool and Woollens Export Promotion Council for the year 1979-80. Accounts of the Council were handed over to auditors in the first week of June, 1980, which were received by the Council from Auditors for adoption by the Committee of Administration of 22-4-1981, as per the information furnished by the Council. The Committee of Administration of WVEPC approved the Annual Report and the Audited Accounts in its meeting held on 3-6-1981. The accounts and audit report were signed and delivered by statutory auditors on 12-6-1981, which was finally approved by General Body Meeting held on 23-1-1982. The Annual Report and the Audited Accounts and audit report thereon after translation in Hindi were got typed and cyclostyled which took some more time. Hence this delay in laying the Annual Report and Audited Statement of Accounts of WVEPC for the year 1979-80.”

5.13. The Committee note that in terms of the recommendation made by them in paragraph 3.5 of their First Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts of the Wool and Woollens Export Promotion Council, New Delhi for the years 1977-78, 1978-79 and 1979-80 and 1980-81 involve delay of 19 months, 11 months, 15½ months and 3½ months, respectively. The Committee find from the statements showing reasons for delay in laying the Annual Reports and Audited Accounts of the Council for 1977-78, 1978-79 and 1979-80 that the delay occurred mainly at the stages of auditing of the accounts ; translation and printing of Annual Reports and Audited Accounts of the Council. The Committee feel that neither the Ministry of Commerce nor the Council have made any serious efforts to ensure timely auditing of the Accounts and translation and printing of Annual Reports and Audited Accounts.

5.14. In order to eliminate such delay in future, the Committee recommend that the Ministry of Commerce should, in consultation with the Wool and Woollens Export promotion Council, draw up a time schedule for the finalisation of the accounts and their auditing, compilation of Annual Report, translation, printing and approval of the Annual Report and Audited Accounts of the Council so that these are laid on the Table of the House within nine months of close of the accounting year as recommended in paragraph 3.5 of their First Report (Fifth Lok Sabha).

5.15. The Committee note that the Ministry of Commerce did not lay their own 'Review' alongwith the Annual Reports and Audited Accounts of the Council for the years 1977-78 and 1978-79 and it was only when their lapse was pointed out to the Ministry that they had laid their 'Review' alongwith the subsequent Annual Reports and Audited Accounts for the years 1979-80 and 1980-81. The Committee trust that the Ministry will be very careful in this regard in future and will invariably lay alongwith the Annual Reports and Audited Accounts of the Council, their own 'Review' on the working of the Council on the Table of the House.

5.16. The Committee further note that the Annual Reports and Audited Accounts of the Council for the years 1979-80 and 1980-81 were laid together on 16 April, 1982, after a delay of 15½ months and 3½ months, respectively but the Ministry of Commerce had laid on the Table of the House a statement showing reasons for delay only in respect of Annual Report and Audited Accounts for the year 1979-80. The Committee take a serious note of the non-compliance with their recommendation by the Ministry in respect of the 1980-81 Report and Accounts. The Committee need hardly emphasise that whenever the Annual Reports and Audited Accounts of an organisation are laid on the Table after the prescribed period, these should invariably be accompanied by a statement showing reasons why these could not be laid within the stipulated time. The Committee hope that the Ministry of Commerce would follow the guidelines laid down by the Committee in this regard in letter and spirit, in future.

5.17. The Committee also note that the Articles of Association of the Wool and Woollens Export Promotion Council do not prescribe any time limit for laying its Annual Report and Audited Accounts on the Table of the House. The Committee recommend that the Ministry of Commerce should take immediate steps to amend the relevant provisions of the Articles of Association of the Council so as to provide therein a period of nine months after close of the accounting year, for laying the Annual Reports and Audited Accounts of the Council on the Table of the House.

NEW DELHI

KRISHNA SAHI,

28 April, 1983

Chairman,

8 Vaisakha, 1905 (S)

Committee on Papers Laid on the Table,

APPENDIX I

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	1.6	The Committee feel concerned to note that despite the clear guidelines laid down by them in para 2.15 of their First Report (Fifth Lok Sabha) for laying English and Hindi versions of Reports, Hindi versions of Interim Reports of the National Commission on Agriculture on 'Forest Research and Education' and 'Desert Development' were laid on the Table of Lok Sabha on 21 December, 1981, after about 8 years of laying of English versions of these Reports on 22 April, 1974.
2	1.7	It is disquieting to note that the English version of the final Reports of the Commission was laid on the Table on 12 March, 1976 but their Hindi version has been laid on 19.4.1983, after more than 7 years of laying of the English version.
3	1.8	The Committee are not convinced with the arguments advanced by the Ministry of Agriculture in support of their having delayed the above Reports that they did not have arrangements for translation of Reports. The Committee feel that much of the delays could be obviated if the Ministry had exercised due caution and shown promptness in making adequate arrangements for translation of the Reports

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		in Hindi. The Committee feel that these abnormal delays are inexcusable. The Ministry should have taken timely steps to make necessary arrangements for translation so as to ensure laying of Hindi versions of Reports in time.
4	1.9	The Committee cannot, therefore, help expressing their displeasure over the perfunctory manner in which the whole matter regarding translation of Reports has been handled which resulted in these inordinately long delays, in laying the above Interim Reports and also the Hindi version of the final Reports of the Commission.
5	1.10	The Committee are of the view that the very purpose of laying the Reports on the Table is defeated if they are not laid in time. In order to avoid such delays in future, the Committee feel that the only solution is the creation of a monitoring cell in the Ministry to keep a watch over the position of papers/reports meant for laying before Parliament.
6	2.12	On examination of the information so far received from the Ministry of Education and Culture the Committee find that the Administrative Staff College of India, Hyderabad is neither a Government Institution nor is wholly or regularly financed by the Central Government but receives <i>ad hoc</i> assistance from time to time for specific purposes. The Committee further find that the <i>ad hoc</i> assistance given by the Ministry to the College in the form of subsidy constitutes only a small portion of the total budget of the College and is reflected in the Budget of the Ministry of Education and Culture, which is presented to Parliament.
7	2.13	The Committee are, therefore, inclined to agree with the Ministry of Education and Culture that

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laying of the Annual Report/Audit Report of the College on the Table might not be insisted upon. The Committee, however, recommend that the Ministry should in future, include in its own Annual Report a brief description of the activities of the College, the financial assistance given by the Government in a particular year and the purposes for which the assistance so given has been utilized.

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3.18

The Committee note the Annual Report and Audited Accounts of the National Institute of Homoeopathy, Calcutta for the year 1978-79 were laid on the Table of Lok Sabha on 11 March, 1982, after a delay of more than 26 months. The Committee further note that the above Annual Report and Audited Accounts of the Institute were laid on the Table of the House for the first time on the advice given by the Ministry of Finance in January, 1981 on the basis of the recommendation of the Committee made in paragraph 1.12 of their Second Report (Sixth Lok Sabha), presented to the Lok Sabha on 22 December, 1977. The Committee feel concerned to note that, despite their afore, mentioned recommendation being clearly worded, the Ministry took as long as 3 years after presentation of the said Report to the House, in arriving at the conclusion that the Annual Report and Audited Accounts of the Institute should be laid on the Table of the House. The Committee feel that if the Ministry had approached them in the matter for advice, much of the delay could definitely have been avoided. The Committee hope that the Ministry would be careful in this regard in future.

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The Committee further note that the Annual Reports and Audited Accounts of the National

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Institute of Homoeopathy, Calcutta for the years 1979-80 and 1980-81 were laid on the Table of Lok Sabha after a delay of 20 months and 14 months, respectively. The Committee are distressed to find that the reasons for delay in laying the Reports and accounts have not been adequately spelt out in the statements laid on the Table along with the above papers. These statements lack information required for identifying the stages where the delay actually occurred. The Committee are constrained to observe that the Ministry of Health and Family Welfare have treated the requirement of laying of statement of reasons for delay as a mere formality. The Committee take a serious note of this lapse on their part.

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The Committee, therefore, recommend that the statement of reasons for delay should invariably indicate, in chronological order, the dates of finalisation of Report and Accounts, their submission to audit, receipt of draft audit report, replies given on audit queries, receipt of final audit report, translation and printing of Annual Report and Accounts, adoption of the Annual Report and Accounts by the General Body, furnishing of copies of the Report and Accounts to the Ministry for laying on the Table of the House, etc., so that the House may identify the stage and extent of delay and suggest remedial measures where required.

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3.21

The Committee note that the Annual Report and Audited Accounts of the Institute for the year 1981-82, which were required to be laid on the Table of the House by the end of December, 1982, are yet to be laid. During the course of evidence,

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the representative of the Ministry of Health and Family Welfare had informed that these would be laid on the Table of the House during the Budget Session, 1983. The Committee would like the Ministry to take urgent steps to lay the said Annual Report and Accounts without any further delay. The Committee hope that after clearing the backlog, the Ministry would strictly observe the guidelines laid down by the Committee and lay the Annual Reports and Audited Accounts of the Institute in time, in future.

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3.22

As regards the difficulties expressed by the representative of the Ministry regarding translation of the Annual Reports and Audited Accounts of the Institute into Hindi, the Committee recommend that since the laying of both the English and Hindi versions of the Annual Reports and Accounts simultaneously is a regular feature, permanent satisfactory arrangement should be made for Hindi translation of the Annual Reports and Accounts of the Institute. The Committee further recommend that if for any reason, it is not possible for a Ministry to lay both the versions simultaneously, the version which is ready should be laid on the Table alongwith a statement explaining the reasons for not laying the other version. The other version should be laid on the Table either during the same session or at the most by the end of the next session.

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3.23

While going through the Annual Reports and Audited Accounts of the Institute for the years 1979-80 and 1980-81, the Committee found that the dates on which the statements of accounts, audit certificates and audit reports were signed, had not been indicated. The Committee do not consider

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these documents complete. The Committee would, therefore, like to emphasise that, while compiling the Annual Reports and Audited Accounts of an organisation, special care should be taken to ensure that these are complete in every respect.

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4.15

The Committee note that the Annual Reports and Audited Accounts of the Cotton Corporation of India Limited, Bombay for the years ended 31 August, 1978, 31 August, 1979 and 31 August, 1980 were laid on the Table of Lok Sabha after a delay of 8 months, 6 months and 6½ months, respectively. The Committee find from the information furnished by the Ministry of Commerce that the delay occurred mainly at the stage of auditing of the accounts. The Committee feel that much of the delay could be avoided if the Ministry and the Corporation had been vigilant and had taken up the question of delay with the Auditors for expeditious auditing of the accounts.

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4.16

The Committee further note that the Annual Report and Audited Accounts of the Corporation for the year ended 31 August, 1981, which were laid on the Table of Lok Sabha on 30 July, 1982, involved delay of only 2 months and that too because the Lok Sabha was adjourned (on 30 April, 1982) a few days before the scheduled date i.e. 6 May, 1982. The said Annual Report and Audited Accounts had, however, been laid on the Table of Rajya Sabha in time (i.e. on 6 May, 1982).

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The Committee note with satisfaction that the Ministry of Commerce have cleared the backlog and have now become up-to-date so far as the laying of Annual Reports and Audited Accounts of the Cotton Corporation of India on the Table of the

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House, is concerned. The Committee hope that the Ministry of Commerce would be watchful in future and would not allow the Reports of the Corporation to fall into arrears.

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4.18

The Committee find that the financial year of the Cotton Corporation of India Limited, Bombay closes on 31 August every year whereas the financial year of Government of India closes on 31 March every year. The Committee need hardly point out that the idea behind laying of Annual Reports and Accounts of Government Companies on the Table of the House within nine months of close of accounting year, is to facilitate Members of Parliament to assess the working of those Companies before the Demands for Grants of the Ministries administratively concerned with them are discussed in the House. This can only be possible if the accounting year of the Company synchronises with the financial year of the Government. The Committee, therefore, recommend that the Ministry of Commerce should take necessary steps to bring the financial year of the Cotton Corporation of India Limited, Bombay in line with that of the Government of India.

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5.13

The Committee note that in terms of the recommendation made by them in paragraph 3.5 of their First Report (Fifth Lok Sabha), the Annual Reports and Audited Accounts of the Wool and Woollens Export Promotion Council, New Delhi for the years 1977-78, 1978-79 and 1979-80 and 1980-81 involve delay of 19 months, 11 months, 15½ months and 3½ months, respectively. The Committee find from the statements showing reasons for delay in laying the Annual Reports and Audited Accounts of the Council for 1977-78, 1978-79 and 1979-80 that the delay occurred mainly

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		<p>at the stages of auditing of the accounts ; translation and printing of Annual Reports and Audited Accounts of the Council. The Committee feel that neither the Ministry of Commerce nor the Council have made any serious efforts to ensure timely auditing of the Accounts and translation and printing of Annual Reports and Audited Accounts.</p>
19	5.14	<p>In order to eliminate such delay in future, the Committee recommend that the Ministry of Commerce should, in consultation with the Wool and Woollens Export Promotion Council, draw up a time schedule for the finalisation of the accounts and their auditing, compilation of Annual Report, translation, printing and approval of the Annual Report and Audited Accounts of the Council so that these are laid on the Table of the House within nine months of close of the accounting year as recommended in paragraph 3.5 of their First Report (Fifth Lok Sabha).</p>
20	5.15	<p>The Committee note that the Ministry of Commerce did not lay their own 'Review' along with the Annual Reports and Audited Accounts of the Council for the years 1977-78 and 1978-79 and it was only when their lapse was pointed out to the Ministry that they had laid their 'Review' along with the subsequent Annual Reports and Audited Accounts for the years 1979-80 and 1980-81. The Committee trust that the Ministry will be very careful in this regard in future and will invariably lay alongwith the Annual Reports and Audited Accounts of the Council, their own 'Review' on the working of the Council on the Table of the House.</p>
21	5.16	<p>The Committee further note that the Annual Reports and Audited Accounts of the Council for</p>

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the years 1979-80 and 1980-81 were laid together on 16 April, 1982, after a delay of 15½ months and 3½ months, respectively but the Ministry of Commerce had laid on the Table of the House a statement showing reasons for delay only in respect of Annual Report and Audited Accounts for the year 1979-80. The Committee take a serious note of the non-compliance with their recommendation by the Ministry in respect of the 1980-81 Report and Accounts. The Committee need hardly emphasise that whenever the Annual Reports and Audited Accounts of an organisation are laid on the Table after the prescribed period, these should invariably be accompanied by a statement showing reasons why these could not be laid within the stipulated time. The Committee hope that the Ministry of Commerce would follow the guidelines laid down by the Committee in this regard in letter and spirit, in future.

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5.17

The Committee also note that the Articles of Association of the Wool and Woollens Export Promotion Council do not prescribe any time limit for laying its Annual Report and Audited Accounts on the Table of the House. The Committee recommend that the Ministry of Commerce should take immediate steps to amend the relevant provisions of the Articles of Association of the Council so as to provide therein a period of nine months after close of the accounting year, for laying the Annual Reports and Audited Accounts of the Council on the Table of the House.
