

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1983-1984)**

(SEVENTH LOK SABHA)

SEVENTEENTH REPORT

**[Action taken by Government on the recommendations/
observations of the Committee on Papers Laid on the Table,
made in their First to Fifth Reports-(Sixth Lok Sabha)]**

(Presented on the 2nd May, 1984)



**LOK SABHA SECRETARIAT
NEW DELHI**

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C O R R I G E N D A

T O

SEVENTEENTH REPORT OF COMMITTEE ON PAPERS
LAID ON THE TABLE (1983-84)

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PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE TABLE
(1983-84)

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

Shri R. S. Mani—*Senior Legislative Committee Officer.*

* Nominated w.e.f. 3-9-1983.

** Nominated w.e.f. 21-6-1983.

INTRODUCTION

1. 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 Seventeenth Report on the action taken or proposed to be taken by Government on certain recommendations/observations of the Committee on Papers Laid on the Table made in their First to Fifth Reports (Sixth Lok Sabha).

2. The matters covered by this Report were considered by the Committee at their sitting held on 23 May, 1983.

3. The Committee considered and adopted this Report at their sitting held on 24 April, 1984.

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

NEW DELHI;
25 April, 1984
5 Vaisakha. 1906 (Saka).

KRISHNA SAHI,
Chairman,
Committee on Papers Laid on the Table.

CHAPTER I

IMPLEMENTATION OF RECOMMENDATIONS/OBSERVATIONS MADE IN PARAGRAPHS 1.23 AND 1.26 TO 1.29 OF THIRD REPORT (SIXTH LOK SABHA) OF THE COMMITTEE ON PAPERS LAID ON THE TABLE REGARDING DELAY IN LAYING ANNUAL ACCOUNTS AND AUDIT REPORTS THEREON OF THE MAJOR PORT TRUSTS

The Committee on Papers laid on the Table made the following recommendation in paragraph 1.23 of their third Report (Sixth Lok Sabha):

"1.23 The Committee reiterate their earlier recommendation made in para 1.16 of the First Report (Fifth Lok Sabha) that after the close of the accounting year, all the Major Port Trusts should also complete their accounts within a period of 3 months and make them available for auditing. Auditing of accounts and furnishing replies to audit objection, if any, and also translation and printing of Reports should be completed within the next six months so that the reports and audited accounts are laid before Parliament within nine months, after the close of the accounting year. If for any reason the report and audited accounts cannot be laid within the stipulated period of nine months, the concerned Ministry should lay within 30 days of the 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."

1.2. In respect of the above recommendation, the Ministry of Shipping and Transport stated in their action taken reply, as follows :

"As the Committee is aware, the fiscal year of the Port Trusts, as in the case of all Government bodies closes on the 31st March and as per Schedule, the Annual Accounts/Audit Report are to be laid on the Table of both Houses of the Parliament by the 31st December. The Parliament is usually not in session in the last week/upto the end of December. It meets for Budget Session in February after the Winter Session is proprogued in the last/third week of December. As such because of the very tight schedule of

time for finalisation of the Audit Report by the Accountants General/Comptroller & Auditor General of India, the printing and submission of the Reports to the Ministry by the Port Trusts by 15th December and laying them on the Table of both Houses of Parliament by 31st December even if all the Annual Accounts/Audit Reports are ready for presentation to the parliament, may not be possible in the absence of the sittings of the two Houses in the last week upto end of December.

In view of the position explained above, it is requested that the recommendation may be reconsidered and the Committee may agree to the laying of the Reports within thirty days of the session of each House convened on or after the 1st January, failing which a statement giving reasons for delay may be laid within that period"

1.3. The Committee do not agree with the Ministry of Shipping and Transport for reconsideration of their earlier recommendation made in paragraph 1.23 of their Third Report (Sixth Lok Sabha) merely because the last date for laying the Annual Accounts and Audit Reports of the Major Port Trusts is 31 December, each year and the Parliament is usually not in session in the last week/upto the end of December. The Committee would like to point out that there are a number of other organisations and public undertakings whose Annual Reports and Accounts are laid on the Table during the Winter session. Should the Ministry of Shipping and Transport and the Port Trusts make some concerted efforts in this direction there may be no difficulty in laying the Annual Accounts and Reports during the Winter Session. However, in case, despite the efforts made, the Annual Accounts and Audit Reports thereon are received in the Ministry during the period between the date of termination of the Winter session and 31 December of a year, these should be laid on the Table during the first week of the Session following thereafter alongwith a statement explaining the reasons why these could not be laid during the Winter Session.

1.4. In paragraphs 1.26 and 1.29 of their Third Report (Sixth Lok Sabha), the Committee on Papers laid on the Table made the following recommendations/observations:

"1.26 The Committee note that the Annual Reports of the Port Trusts are not laid before Parliament. The Committee also note that Section 106 of the Major Port Trusts Act, 1963, provides for submission of detailed report of administration of the Ports to the Central Government every year. The last date for

submission of Annual Administration Reports to the Government is 31st October, every year and thereafter a 'Review' of each Report is prepared and submitted to the Minister for his information. These Reports are not laid before Parliament."

"1.29 The Committee are therefore, of the opinion that the Annual Administration Reports which apart from dealing with accounts cover many other important activities like Port operations, shipping, financial position, labour welfare and industrial relations etc. of the Port Trusts, should be laid before Parliament along with 'Review' thereof in addition to the laying of the Audit Reports so that Parliament may have the complete picture of the functioning and activities of the Port Trusts. The Committee trusts that the Ministry will take necessary steps in this regard."

1.5. The Ministry of Shipping and Transport while expressing their views on the above recommendations, stated as under :

"The Committee have formed the above opinion keeping in view the recommendations of the Public Accounts Committee and its own earlier recommendation wherein the Parliamentary scrutiny of autonomous Boards receiving grants-in-aid or being financed from the consolidated Fund of India was under their consideration.

It may, however, be pointed out that in the case of Port Trusts, no grants-in-aid are given by the Government on the basis of the Vote of the Parliament. The Port Trusts are having their own independent sources of revenue and expenditure which are administered and controlled as per the provisions of the Major Port Trusts Act, 1963. The Port Trusts are not directly financed by the Central Government, except that loans are granted to some of them for development or to meet ways and means requirements. Calcutta Port Trust are being given a subsidy towards expenditure on river dredging and river maintenance in the Hooghly which is of national importance and the Port Trust is not the sole beneficiary of the waterway.

The Public Accounts Committee is already exercising authority by way of scrutiny of the functioning of Ports from time to time and its Reports are available to the Members of Parliament.

In view of the position explained above, it is requested that the recommendations of the Committee may be reconsidered and not made applicable the Port Trusts".

1.6. In September, 1983, the Committee on Papers laid on the Table undertook an on-the-spot study visit to Bombay Port Trusts, Bombay and held discussions with the representatives of the Port Trust on the question of laying of its Annual Administration Report on the Table of the House.

1.7. During the course of discussion, the representative of the Bombay Port Trust stated that there was no provision in the Major Port Trust Act, 1963 for laying of Annual Administration Report on the Table of the House. He was, however, of the view that both the Annual Administration Report and Audited Accounts of the Port Trusts should be laid on the Table as the Audited Accounts by themselves did not give a complete picture of the functioning of the Port Trust.

1.8. The Committee fail to appreciate the logic behind the contention of the Ministry of Shipping and Transport that since the Major Port Trusts do not receive any grant-in-aid from Government, their Annual Administration Reports are not laid on the Table of the House whereas the Annual Accounts and Audit Reports of the Port Trusts are being laid on the Table irrespective of the fact that they receive no grants from the Government. The Committee feel that the Major Port Trusts, being statutory bodies, are accountable to parliament in terms of Section 103 (2) of the Major Port Trusts Act, 1963 and it is but imperative that their Annual Administration Reports are laid on the Table of the House so as to enable the Members of Parliament to assess and appreciate the functioning of the Port Trusts. Laying of Annual Accounts without the Annual Administration Report serves no purpose, in as much as the Annual Accounts do not, by themselves, present any assessment of the functioning of an Organisation. As the Annual Administration Reports of the Port Trusts are prepared and submitted to the Ministry of Shipping and Transport, there should be no reason to withhold them from parliament.

1.9. The Committee, therefore, reiterate their earlier recommendation made in paragraph 1.29 of their Third Report (Sixth Lok Sabha) and trust that the Ministry of Shipping and Transport would make arrangements for laying the Annual Administration Reports alongwith the Annual Accounts and Audit Reports of the Major Port Trusts. The Committee also recommend that the Ministry of Shipping and Transport should initiate action to amend suitably the relevant provisions of the Major Port trusts Act, 1963 to provide for laying of Annual Administration Reports of the Port Trusts, on the Table of the House within 9 months of the close of the accounting year.

CHAPTER II

ACTION TAKEN BY GOVERNMENT ON THE RECOMMENDATIONS/ OBSERVATIONS MADE BY THE COMMITTEE ON PAPERS LAID ON THE TABLE IN THEIR FIRST TO FIFTH REPORTS (SIXTH LOK SABHA)

2.1. The recommendations/observations made in the First to Fifth Reports (Sixth Lok Sabha) of the Committee on Papers laid on the Table, on which Government have taken action/have been shown in a statement at Appendix-I. The other recommendations/observations which have not been included in Chapter-I and Appendix-I were narrative in character.

2.2. The Committee note with satisfaction the action taken by Government on their recommendations/observations made in their First to Fifth Reports (Sixth Lok Sabha) as indicated in Appendix-I.

NEW DELHI

KRISHNA SAHI

24 April, 1984

Chairman

4 Vaisakha, 1906 (Saka) Committee on Papers Laid on the Table.

APPENDIX I

(Vide para 2.1 of Chapter II)

Statement showing Action taken by Government on the Recommendations/Observations of the Committee on Papers laid on the Table made in their First to Fifth Reports (Sixth Lok Sabha)

Sl. No.	Reference to Para Nos. of the Report	Summary of recommendations/ observations	Gist of Govt.'s reply/ action taken
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1.		3	4
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1.	<p>First Report (Sixth Lok Sabha) 1.9</p>	<p>The Committee note that under the Rules of the Institute, the Annual Report is to be submitted 'not later than 31st August' following the close of the financial year and the Annual Statement of Accounts with Audit Report thereon is to be submitted 'not later than 31st December'. But they are surprised to find that in spite of the above stipulations in the Rules, the Annual Statement of Accounts is generally taken up for audit in January/February following the close of the financial year. They regret to note that the time-schedule prescribed for laying the Annual Reports and the Annual Statements of Accounts together with Audit Reports thereon in respect of the Institute has</p>	<p>The recommendations/observations made by the Committee on Papers laid on the Table have been brought to the notice of the Director, All India Institute of Medical Sciences, New Delhi for compliance. These recommendations have been noted by the Ministry of Health and Family Welfare and necessary follow-</p>
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not been adhered to and there has been considerable delay in laying the said Annual Reports/Annual Statements of Accounts on the Table of Lok Sabha. The Committee also regret to note that the instructions contained in the Brochure on "Procedure to be followed by Ministries in connection with Parliamentary work" regarding laying of a Statement, giving reasons for the delay, along with the documents, have not been followed.

**2. First Report
(Sixth Lok Sabha)
1-10**

With a view to avoid delay in laying the Annual Statements of Accounts together with Audit Reports thereon the Committee would like to re-emphasize their recommendation contained in para 1-16 of the First Report (Fifth Lok Sabha) that as in the case of autonomous organisations, the Institute should complete its accounts within a period of three months after closing of the financial year and make them available for auditing. Auditing of the accounts and furnishing replies to audit objections, if any and also translation and printing should be completed within the next six months so that the Audited Accounts are laid before Parliament within nine months after the close of the accounting year. The Committee need hardly emphasise that the Annual Reports and the Annual Statements of Accounts together with Audit Reports thereon in respect of the Institute should invariably be laid before both Houses of Parliament each year by the 30th September and 31st December following respectively as prescribed. In case the House is not in Session during that period then these Reports should be laid as soon as the House assembles thereafter. However, if it is not possible for the

up action is being taken.
[M/o Health & F.W. O.M.
No. V. 16012/10/78-ME(PG),
dated the 6th December, 1978]

The recommendations/observations made by the Committee on Papers Laid on the Table have been brought to the notice of the Director, All India Institute of Medical Sciences, New Delhi for compliance. These recommendations have been noted by Ministry of Health and Family Welfare and necessary follow-up action is being taken.
[M/o Health & Family Welfare O.M No. V. 16012/10/78-ME(PG) dt. 6th December, 1978].

Government to lay the said Reports/Annual Statements of Accounts within the prescribed dates, a Statement giving reasons for the delay and the probable date by which the particulars document is expected to be laid, should invariably be laid on the Table of both Houses of Parliament within 30 days of the expiry of prescribed period or as soon as the House meets, whichever is later.

3. First Report
(Sixth Lok Sabha)
1.11.

The Committee would also like to re-emphasize their earlier recommendation contained in para 2.15 of the First Report (Fifth Lok Sabha) that the Government should impress upon all the Ministries/Departments that ordinarily both the English and Hindi versions of Annual Reports/Audit Reports/Documents should be laid on the Table of both Houses of Parliament simultaneously. However, in exceptional cases, where it is not possible to lay both the versions simultaneously the Ministry/Department concerned should, while laying one version which is ready, invariable 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.

(i) The recommendations/ observations made by the Committee on Papers Laid on the Table have been brought to the notice of the Director, All India Institute of Medical Sciences, New Delhi for compliance. These recommendations have been noted by the Ministry of Health and Family Welfare and necessary follow-up action is being taken.

[O. M.No. V.16012/10/78-
MB(PG), dated the 6th
December, 1978]

(ii) Recommendation circulated to all Ministries/Departments of Govt. of India by the Ministry of Finance vide their O.M.No.BPE/GL-030/77/FIN/14 (2)/Adv(F)/77 dated the 22nd September, 1977.

4. First Report
(Sixth Lok Sabha)
2.19

The Committee note with concern that though nearly Rs. 11.00 crores have been contributed from the Consolidated Fund of India for the setting up of State Warehousing Corporations, by way of equity and loans, Parliament has no means to know whether the funds advanced for the promotion of warehousing facilities etc. have been used for the purpose and benefits have therefrom accrued to the national economy. The Ministry's representative, during evidence, had stated : "Even as things are at present, we do not have the necessary grip over their (State Warehousing Corporations) administrative and financial functions to ensure a proper return on the money we have invested." The Committee feel that Government will devise suitable means not only to exercise financial control but also to ascertain whether the funds sanctioned are being put to use they were meant and full return of the money is being obtained. The Committee also feel that a review on the working of all the State Warehousing Corporations depicting the true picture of the Central investment

Noted by the Ministry of Agriculture (Department of Food). A review of the working of the State Warehousing Corporations can be done only if the Annual Accounts along with their audited accounts of the SWCs are received by the Central Warehousing Corporation well before the compilation of their own Annual Account. As there is considerable delay generally in the finalisation of accounts of many SWCs, only a general review of the working of

should be included in the Annual Report of the Central Warehousing Corporation so that the Parliament is apprised of the proper utilisation of the funds invested.

the SWCs on the basis of the information available with the Central Warehousing Corporation would be included in its Annual Report.

[Vide O.M.No. 6-33/77-SG, dated the 16th February, 1978]

5. First Report
(Sixth Lok Sabha)
2.20

The Committee regret to note that there has been considerable delay in the finalisation and auditing of annual accounts of certain State Warehousing Corporations in as much as the accounts for 1970-71 onwards in certain cases have not been audited and are awaiting appointment of auditors. The Committee are surprised that even after the Committee of Officers, appointed by the Central Warehousing Corporation in 1969, had gone into the working of the State Warehousing Corporations the position has not changed. The Committee of Officers had found many deficiencies in the working of these Corporations and some cases of fraud had also come to their notice. It is needless to point out that unless the annual accounts of a Corporation are finalised and audited in time, financial health of an organisation cannot be ascertained. As a result, the corrective measures, where necessary, are delayed which, in consequence, adversely affect the efficient functioning of the Corporation. The

Noted by the Ministry of Agriculture (Department of Food). The official Directors nominated by the Central Warehousing Corporation would be asked to send the periodical reports to the CWC.

[Vide O.M.No. 6-33/77-SG, dated the 16th February, 1978]

Committee are of the view that the Ministry of Agriculture and Irrigation should in consultation with the Comptroller and Auditor General lay down suitable guidelines which should ensure timely preparation and auditing of accounts. They feel that the Directors nominated on the Boards of the State Warehousing Corporation should have necessary expertise helpful for the efficient working of the Corporations and they should be in a position to impress upon the Boards the urgency and importance of timely finalisation and auditing of the annual accounts. The Committee are also of the view that the official Directors, so nominated, should be required to send periodical reports on the state of affairs of the State Warehousing Corporations to the Government so that the activities of the Corporations are watched and monitored, where necessary, in the right direction.

6. First Report
(Sixth Lok Sabha)
22.1

The Committee agree with the views expressed by the representative of the Ministry of Agriculture and Irrigation (Department of Food) that the nominees of the Central Warehousing Corporation, as at present, do not and cannot play an effective role in protecting the interests of the Central Government and in ensuring a proper return on the funds invested. The Committee are of the view that there is no point in nominating such Directors on the Boards of the State Warehousing Corporations who cannot play their role as effectively as is expected from them. The Committee, therefore

Noted by the Ministry of Agriculture (Department of Food). The various provisions of the Warehousing Corporations Act, 1962 (58 of 1962) are being reviewed.
[Vide O.M.No. 6-33/77 SG, dated the 11th February, 1978]

recommend that the Government might consider the feasibility of amending the Warehousing Corporations Act, 1962 so that officers of a senior level from the Central Warehousing Corporation and the Ministry could be nominated on the Boards of the State Warehousing Corporations. The Committee also urge upon the Government to devise other ways and means so as to have an effective control on the efficient working of the State Warehousing Corporations with a view to ensure proper utilisation of the funds invested, in the interests of national economy.

7. First Report

(Sixth Lok Sabha)
2.22

The Committee note that the Annual Report for 1975-76 of the Central Warehousing Corporation was laid on the Table of Lok Sabha on the 25th October, 1976, without a 'Review' on the working of the Corporation. The Committee would like to reiterate the recommendation contained in para 4.18 of their Second Report (Fifth Lok Sabha) and urge upon Government that while laying the Annual Report of any Corporation before Parliament, the concerned Ministry should also lay alongwith the Report a 'Review' on the working of the Corporation.

(i) The recommendation has been noted by the Ministry of Agriculture (Department of Food) vide their O.M.No. 6-33/77-SG, dated the 16th February, 1978.

(ii) The recommendation circulated to all Ministries/Departments of Government of India by the Ministry of Finance vide their O.M.No. BPE/ GL-030/77/ FIN/ 14 (2) Adv (F)/77, dated 22nd September, 1977.

8. Second Report
(6th L. S.) 1.5

The Committee note that the Annual Reports of the National Book Trust containing unaudited statement of accounts are laid before Parliament as the Rules of the Trust do not provide for inclusion of an audited statement of accounts in its Annual Reports.

The National Book Trust has since decided to lay the audited statement of accounts along with the Annual Report on the Table of the Sabha.

[Vide M/o Edu. & S.W.O.M.
No. H. 11013/17/77-PU
dated 3rd July, 1978]

9. Second Report
(6th L. S.) 1.6

The Committee are happy to note that Reports of the Trust are laid by the Ministry of Education, Social Welfare and Culture who are administratively concerned with it even though the Rules of the Trust do not provide for laying of its Annual Report before Parliament.

The National Book Trust is in the process of amending their rules to provide for laying of Annual Report/Audited accounts on the Table of Sabha.
[Vide M/o Edu. & S. W.
O. M. No. H. 11013/17/77-
PU, dated 3rd July, 1978]

10. Second Report
(6th L. S.) 1.7

The Committee are concerned to note that the Ministry of Education, Social Welfare and Culture had advised its various Sections, on the basis of the advice given by the Ministry of Finance and the Department of Parliamentary Affairs, that Annual Reports of the autonomous organisations whose bye-laws, rules do not provide for the laying

The general instructions making it obligatory on the part of the autonomous organisations to lay their Annual Report/Audited accounts on the Table of

of the Reports and whose Reports have not been laid in the past, need not be presented to Parliament.

the Sabha have since been issued and necessary action to provide laying of Reports etc. in their bye-laws is being taken by the concerned organisations.

[Vide M/o Edu & S. W. O. M. No. H. 11013/17/77-PU, dated 3rd July, 1978]

11. Second Report
(6th L. S.) 1.8

The Committee need hardly stress that the main purpose of laying before Parliament of Reports and audited accounts of the autonomous organisations receiving financial assistance out of moneys voted by Parliament is to keep Parliament apprised about the working of those organisations and their activities. This purpose is defeated if the Annual Reports are laid before Parliament without the audited statements of accounts.

The recommendation has been circulated by the Department of Parliamentary Affairs to all Ministries/Departments of Government of India vide their O. M. No. F. 28 (3)/78- Leg. dated 8th November, 1978.

12. Second Report
(6th L. S.) 1.12

The Committee, therefore, recommend that all statutory/Autonomous Organisations, Public Undertakings, Corporations Joint ventures, Societies etc, which are financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of shares, subsidies, grants-in-aid etc, either wholly or

The recommendation has been circulated by the Department of Parliamentary Affairs to all Ministries/Departments of Government of India vide their O. M. No. F. 28 (3)

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.

78-Leg, dated 8 November, 1978.

**13. Second Report
(6th L.S.) 1.13**

The Committee trust that Reports and audited accounts of the National Book Trust and other such organisations which are financed by the Government of India, would in future be laid before both Houses of Parliament, every year, within the stipulated period of 9 months after the close of their accounting year as earlier recommended by the Committee in para 3.5 of their First Report (Fifth Lok Sabha).

The Ministry of Education is following the recommendation of the Committee.

**14. Second Report
(6th L.S.) 1.14**

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

The recommendation has been circulated by the Department of Parliamentary Affairs to all Ministries and Departments of Government of India vide their O.M.No.F.28(3)/78-Leg dated 8 November, 1978.

The observations of the Committee have been noted. The Coir Board is instructed to avoid delays in future in sending the reports to be placed on the Table of the House. The Administrative Section is also instructed to be vigilant in this regard [*vide* Ministry of Industry (Department of Industrial Development) O.M.No. 15/3/78-ICC dated 15-3-1979]

The Committee are concerned to note that the Audit Report on the accounts of the Coir Board for 1973-74 was laid on the Table of Lok Sabha as late as 11-8-1976 i.e. after more than 28 months of the close of the financial year, without giving any reasons for delay in laying the Audit Report. Further the Audit Reports for 1974-75 and 1975-76 were laid on 3-11-76 and 15-6-77, again after 19 months and 14½ months, respectively, after the close of the financial year to which they pertained.

15. Second Report
(6th L. S.) 2.10

The Committee also note that the Annual Report of the Coir Board for the years 1973-74 and 1974-75 were laid before Lok Sabha on 25-7-1975, and 25-5-1976 respectively, after about 16 months and 14 months of the close of the financial year to which they pertained. The Half-yearly Report for the period from 1-4-1975 to 30-9-1975 was laid on the Table of Lok Sabha on 30-10-76.

16. Second Report
(6th L. S.) 2.11

The Committee are perturbed to note that the Ministry of Industry who are administratively responsible for the affairs of the Coir Board did not take any corrective measures to avoid these inordinate delays even when it is provided in Rule 27 of the Coir Industry Rules, 1954

17. Second Report
(6th L. S.) 2.12

that the Board shall submit to the Central Government a half yearly report and an Annual Report on its activities and the working of the Act. within three months from the expiry of the period to which the report relates. Further, section 19 of the Coir Industry Act, 1953 lays down that a copy of every such report (half-yearly and annual) shall as soon as may be after it is received by the Central Government, be laid before both Houses of Parliament.

18. Second Report

(6th L. S.) 2.13. From the explanation given by the Ministry of Industry about the delay in laying the Audit Report for 1973-74 the Committee find that the accounts of the Board were audited during the period from 27-7-74 to 28-8-74 and the Audit Report along with certified copy of the annual accounts were sent by the Accountant General, Kerala to the Ministry on 16-1-1976, i.e. after 16½ months of auditing of the accounts. Thereafter the Ministry took 7 months more and laid the Audit Report before Lok Sabha on 11-8-1976. Regarding the reasons for delay in laying the Audit Report the Ministry have explained in a routine way that the Audit Report and certified accounts were received only in English and their translation into Hindi took time. The Committee are not convinced with the reasons advanced by the Ministry and feel that if the Ministry had been more vigilant in the matter, the Audit Report (both English and Hindi versions) could have been

laid before Lok Sabha earlier than 11-8-1976 as two Sessions of the House were held from 5-1-1976 to 6-2-1976 and 8-3-1976 to 7-5-1976, after the Audit Report was received by the Ministry.

19. Second Report
(6th L. S.) 2.14

After examining the whole matter the Committee have come to the conclusion that the period prescribed under Rule 18(2) of the Coir Industry Rules, 1954 regarding submission of audited accounts and Audit Report thereon to Central Government as soon as may be after such accounts are audited and in any case, not later than three months from the close of the year in which they are audited-is ambiguous and can be construed to mean that if for any reason the accounts are audited after a lapse of one or two years, it would be a sufficient compliance of the provisions if they are laid on the Table within three months of the close of the year in which audit is completed. Further, Section 17(4) of the Coir Industry Act, 1953 also does not prescribe any time limit for laying the Audit Report before both Houses of Parliament.

Noted :- necessary instructions are under issue to Coir Board to adhere to time schedule strictly [Vide M/o Industry (Deptt. of Industrial Development, O. M. No. 15/3/78 ICC dt. 15-2-1979)]

20. Second Report
(6th L. S.) 2.15

To obviate delay in laying the Audit Report before Parliament the Committee are of the view that some definite schedule laying down time-limit for various stages involved in preparation, submission, finalisation and laying of the audited accounts should be fixed. With a view to

avoid delays in laying of Audit Reports on the accounts of the Coir Board in future the Committee reiterate the recommendation made in their First Report (Fifth Lok Sabha) and recommend that after the close of the accounting year the Coir Board should complete its accounts within a period of 3 months and make them available for auditing. Auditing of the accounts and furnishing replies to audit objections, if any, and also translation and printing of Audit Report should be completed within the next six months so that the audited accounts and Audit Report thereon are laid before Parliament within nine months after the close of the accounting year. If for any reason the Audit Report cannot be laid within the stipulated period of nine months the Ministry of Industry (being the administrative Ministry) should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the audit Report could not be laid within the stipulated period.

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|---------------------------------------|---|---|
| 21. Second Report
(6th L. S.) 2-16 | As regards Half-yearly/Annual Reports of the Coir Board, the Committee are of the view that Half-yearly/Annual Reports on the activities of the Board and the working of the Act should be submitted by the Coir Board to the Ministry within three months from the expiry of the | The Recommendation is accepted. The Coir Board is instructed to adhere to the time-limit suggested. [Vide M/o Industry (Deptt. of |
|---------------------------------------|---|---|

period to which the report relates as provided in Rule 27 of the Coir Industry Rules, 1954 and the Ministry in turn should lay that report before Parliament as soon as possible after it is submitted to them by the Board but in no case later than three months after its receipt in the Ministry. If for any reason the Half-Yearly or Annual Report cannot be laid within the time so prescribed, a statement explaining the reasons why the report could not be laid within the stipulated time may be laid within that period, if the House is in Session or if the House is not in Session then, within one week of the Commencement of the following Session.

22. Second Report
(6th L. S.) 2.17

The Committee further recommend that in order to avoid delay in laying the report in future the Ministry of Industry should keep in constant touch with the Board to ensure timely submission of the Half-yearly/Annual Reports of the Board so that these do not fall into arrears.

Noted by th Ministry of
Industry (Deptt. of Indus-
trial Development) Vide their
O.M. No. 15/3/78-ICC dt
15-2-1979.

23. Second Report
(6th L. S.) 2.18

As regards delay in auditing, the Committee suggest that the Ministry may take up the matter with the Finance Ministry/Audit authorities to devise suitable methods to ensure auditing of accounts within time.

24. Second Report
(6th L. S.) 2.19

To remove any ambiguity about time schedules for submission and laying of the Reports and audited accounts

Accepted the recommendation
[Vide M/o Industry (Deptt.)

Industrial Development) O.
M. No. 15/3/78-ICC dt.
15-2-1979]

before Parliament, the Committee recommend that the Ministry might consider the feasibility of amending the relevant provisions of the Act/Rules to bring them in accord with the recommendations of the Committee.

25. Second Report
(6th L. S.) 2.20

The Committee need hardly stress that English and Hindi versions of Half-Yearly/Annual Reports and Audit Reports of the Coir Board should be laid simultaneously. In case both the versions cannot be laid simultaneously, in accordance with the recommendation of the Committee made in para 1.11 of their Second Report (Fifth Lok Sabha) the version which is ready should be laid as soon as it is ready. This relaxation should not be taken to imply that the other version can be laid as and when it is convenient to the Ministry but it must be laid within two months of the laying of the first version or as early as possible during the next Session, whichever is earlier.

Noted by the Ministry of Industry (Deptt. of Industrial Development) *Vide* their O.M. No. 15/3/78-ICC dt. 15-2-1979.

26. Second Report
(6th L. S.) 3.5

The Committee feel that the Ministry of Education, Social Welfare and Culture have not followed the exact import of the recommendations of the Committee regarding laying of 'Review' on the working of the autonomous bodies made in paras 4.18 of their Second Report (Fifth Lok Sabha), and 2.52 of their Fourth Report (Fifth Lok Sabha). The idea behind the Committee's

Circulated by the Department of Parliamentary Affairs to all Ministries/Government of India *Vide* their O.M. No. F. 27(3)/78-Leg. dt. 8-11-1978.

of Industrial Development)
O. M. No. 15/3/78-ICC dt.
15-2-1979.

recommendations was that the administrative Ministry should examine the Annual Reports of the autonomous organisations under their control, before these were laid before Parliament, to ensure that the funds given to these organisations as grants-in-aid etc. had been utilised by them to achieve the objectives for which they had been set up. The basic idea was to ensure constant watch by the concerned administrative Ministries on the activities of the autonomous organisations.

**27. Second Report
(6th L. S.) 3.6**

The Committee are of the view that laying of 'Review' along with 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.

28. Second Report
(6th L. S.) 3.7

Circulated by the Department
of Parliamentary Affairs to
all Ministries/Departments of
Government of India *vide*
O. M. No. F. 28 (3)/78-Leg.
dt. 8-11-1978.

29. Second Report
(6th L. S.) 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'.

30. Third Report
(6th L. S.) 1.17

The Committee are concerned to note that in spite of a time schedule laid down by the Ministry for submission of Annual Accounts by the Port Trusts to the Audit and submission of Audit Report by the Audit to Government, the Audit Reports in respect of all the Port Trusts for the years 1972-73, 1973-74 and 1974-75 were laid on the Table after considerable delay. The Audit Reports for 1972-73 of all the major Port Trusts were laid before Parliament after a lapse of 12 to 41 months of the close of the accounting year and the Audit Reports for 1973-74 after 13 to 35 months of the close of the accounting year. Similarly, in the case of the Audit Reports for 1974-75 the time taken in laying the same before Parliament ranges from 14 to 24 months after the close of the accounting year.

The observations of the Committee have been noted. The Port Trusts and the Accountants General concerned have already been requested to follow a time schedule as per Ministry's letter No. PGA-8/77, dated the 30th March, 1977. (*vide* Min. of Shipping & Transport U. O. No. PGA-22/78 dt. 16 November, 1978.)

31. Third Report
(6th L. S.) 8.18

The Committee are not convinced with the reasons advanced by the Ministry for the delay in laying the Audit Report of Cochin Port Trust for the year 1972-73. The Committee are of the view that the first strike in the Cochin Port Trust being over in January-February, 1973, the Port Trust authorities got full one year till February, 1974 when the Dock labourers went on strike once again and the intervening period was sufficient to complete the accounts and to submit the same to the Audit whereas the Port Trust could send the accounts in May, 1974 only. The Committee are surprised that the reasons given for

The observations of Committee have been noted. In this Ministry's letter No. PG A-8/77 dated the 30th March, 1977 all the major Ports and the concerned Accountants General have been requested to adhere to the time-schedule for examination and finalisation of accounts and the audit reports thereon (*vide*

delay in respect of the Audit Reports for 1973-74 and 1974-75 are identical to those given in the case of 1972-73. Although the second strike of Dock labourers was called off in the early months of 1974 yet the time schedule laid down for completing the accounts was not adhered to in respect of the Reports for 1973-74 and 1974-75.

**32. Third Report
(6th L. S.) 1.19**

The Committee also note that the prescribed time for auditing of accounts and submission of Audit Reports for 1972-73, 1973-74 and 1974-75 to the Government was 6 months but the Audit could not adhere to that time schedule. The Committee, after perusing the delay statements laid along with the Audit Reports before Parliament feel that the time taken by the Audit could be reduced if the accounts were prepared carefully leaving no scope for queries by the Audit. It is of no use if accounts are prepared within the time specified therefor and handed over to the Audit without ensuring that the accounts are complete in every respect. The Committee are therefore, of the opinion that the Ministry should impress upon all the Major Port Trusts to ensure that their accounts are submitted to the Audit not only in time but also complete in every respect. Thereafter if, for any reason, a query is made by the Audit that should be attended to and resolved carefully and with promptitude. Where feasible clarifications sought by the audit may be given at a meeting of the officers conducting the audit and the accounts

Min. of Shipping & Transport
U. O. No. PGA-22/78, dated
November, 1978.)

The recommendation/observation of the Committee has been noted. The Port Trusts have been suitably instructed (*vide* Min. of Shipping & Transport U. O. No. PGA-22/78 dated January, 1979.)

officers of the Port Trust and all points settled there-at after discussion instead of entering into long and protracted correspondence.

33. Third Report
(6th L. S.) 1-20

The Committee are happy to note that the Audit Reports of all the Major Port Trusts for the year 1975-76 which were laid on 6-4-1977 were in time. Since Parliament was not in session during the month of December, 1976 when the Reports were required to be laid, the Reports could only be laid in the next session of Lok Sabha held from 23-3-1977 to 7-4-1977.

Noted.
(vide M/O Shipping & Transport U. O. No. PGA-22/78, dated November 1978.)

34. Third Report
(6th L. S.) 1-21

As regards the Audit Reports for 1976-77 which have not been laid before Parliament within nine months of the close of the accounting year i. e. by 31st December, 1977, the Committee feel that the instructions issued by the Ministry to the Major Port Trusts *vide* their circular dated 30-3-1977 and the recommendation made by the Committee in this regard have not been followed. The Committee are of the view that in case the copies of the Audit Reports of Port Trusts are not forthcoming within the time prescribed for the purpose the Ministry should promptly take up the question of delay with the Port Trusts to find out where the delay was and suggest measures to expedite the finalisation or printing etc. of the Reports.

The recommendation of the Committee has been noted. The Port Trusts have been advised to eliminate delay and in cases it occurs, to take necessary remedial measures to expedite the finalisation, printing etc. of the Reports. (vide Ministry of Shipping & Transport U. O. No. PGA-37/78, dated December, 1978.)

35. Third Report
(6th L. S.) 1.22
- The Committee need hardly stress that the Annual Accounts and Audit Reports thereon in respect of Port Trust wherein huge investments have been made by Government should be laid before Parliament in time so that Parliament may be apprised of their actual working from year to year. Such belated action in laying these accounts defeats the very purpose of giving a true picture to Parliament of their activities and working and also prevents Parliament from suggesting corrective action in time where necessary.
- The observations of the Committee have been noted. (Vide Ministry of Shipping and Transport U. O. No. PGA 22 /78 dated November, 1978).

36. Third Report
(6th L. S.) 1.24.
- The Committee find that additional time taken by the Audit for supply of Hindi version of the Audit Report as also the delay on the part of Port Trusts in getting the Reports printed, both the English and Hindi versions, further adds to the delay in laying the Reports before Parliament. The Committee would like to impress upon the Ministry to ensure compliance with their recommendations made in the First Report (Fifth Lok Sabha) vide paras 2.17 and 2.18 that the Hindi version of Reports and Accounts should be prepared concurrently with the English version thereof in order that both the versions can be laid on the Table simultaneously. To achieve that end action should be taken in advance to settle the rates etc.
- The recommendation has been noted. The Port Trusts have been asked that in order to avoid printing delay, the rates with the printing presses should be settled in advance so that calling of quotations, scrutiny and finalisation of the job requirements is settled sufficiently in advance and steps are taken for simultaneous printing of the Report in English

and Hindi. (*vide* Ministry of Shipping & Transport U. O. No. PGA-36/78 dated December, 1978).

Noted : (*vide* Ministry of Shipping & Transport U. O. No. PGA-22/78 dated November, 1978).

with the printing presses so that such negotiations at the eleventh hour are avoided.

The Committee also re-emphasise their recommendation contained in para 2.15 of First Report (Fifth Lok Sabha) which lays down that ordinarily both the English and Hindi versions of Reports should be laid on the Table simultaneously. However in exceptional cases, where it is not possible to lay both the versions simultaneously Ministry 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.

The Committee's recommendations have been noted for compliance. Ministry will make every endeavour in future to place the Annual Reports of Public Sector Undertakings under its control within the time limit prescribed by the Committee on

The Committee are concerned to note that the Annual Reports for 1974-75 and 1975-76 of the Indian Telephone Industries, Ltd., Bangalore and Hindustan Teleprinters Ltd., Madras were laid together on the Table of Lok Sabha as late as 23-6-1977 inspite of their recommendation made in para 4.16 of Second Report (Fifth Lok Sabha)--presented on 12-5-1976--that reports of Government companies pertaining to the periods upto the end of 1974-75 should be laid on the Table, along-

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37. Third Report
(6th L. S.) 1.25

38. Third Report
(6th L. S.) 2.24

with statements showing reasons for delay in laying, by 31st December, 1976. The Committee had also recommended that reports for the year 1975-76 and subsequent years should be laid on the Table within 9 months of the close of the accounting year. The Committee had further recommended that where it was not possible for the Government to lay the Report of any company within that period they should lay on the Table within 30 days from the expiry of the period of nine months a statement explaining the reasons for not laying the Reports and if the House was not in session at that time, the statement should be laid on the Table within seven days of re-assembly of the House.

39. Third Report
(6th L. S.) 2.25

The Committee are constrained to observe that despite the clear guidelines laid down by them for laying the reports of Government companies on the Table neither the prescribed time schedule has been observed by the Ministry in laying the reports of Indian Telephone Industries Limited and Hindustan Teleprinters Limited for the years 1974-75 and 1975-76 nor any statements showing reasons for not laying the reports within prescribed time, laid within time.

Papers laid on the Table in its Second Report (para 4.16) (Fifth Lok Sabha). In fact the Annual Reports of ITI and HTL for 1976-77 were placed on the Tables of both the Houses within the time limit prescribed by the Committee. (*vide* Ministry of Communications O. M. No. U. 38022/2/77-Fac. dated 3 July, 1978).

The Committee's recommendation has been noted for compliance in future. This Ministry will henceforth make every endeavour to place the Annual Reports of Public Undertakings under its control within the time limit prescribed by the Committee on Papers laid on the Table in its Second Report (para 4.16) (Fifth Lok Sabha). The Annual Reports of ITI

and HTL for 1976-77 were placed on the Tables of both the Houses within the time limit prescribed by the Committee. (*vide* Ministry of Communications O. M. No. U. 38022/2/77-Fac. dated 3 July, 1978).

The Committees' recommendation has been noted for compliance. (*vide* Ministry of Communications O. M. No. U. 38022/2/77-Fac. dated 3 July, 1978).

The delay in placing the Annual Reports of Indian Telephone Industries Limited and Hindustan Teleprinters Ltd. for the years 1974-75

The Committee need hardly re-emphasise that with a view to give timely information to Parliament of the activities of these companies, reports of Government Companies should in future be laid on the Table within nine months of the close of the accounting year as laid down in para 4.16 of their Second Report (Fifth Lok Sabha) and where this is not possible for any reasons, a statement should be laid on the Table of the House explaining the reasons why it is not possible to lay the report within the prescribed time and when was the report expected to be laid on the Table.

The Committee note that printed copies of English version of the Reports of Indian Telephone Industries Ltd. and Hindustan Teleprinters Limited for 1974-75 were received in the Ministry on 1.11-1975 and 27.2-1976, respectively, but the same were laid on the Table on 23-6-1977, i.e.

40. Third Report
(6th L. S.) 2.26

41. Third Report
(6th L. S.) 2.27

after 20 months and 16 months, respectively, of their receipt from the concerned Company.

before Parliament is regretted. Corrective measures have already been taken. (*vide* Ministry of Communications O. M. No. U. 38022/2/77-Fac. dated 3 July, 1978).

42. Third Report
(6th L. S.) 2-28

From the explanation of the Ministry the Committee also find that printed copies of Hindi version of the Reports for 1974-75 of both the companies were received in the Ministry on 12-11-1976 and for 1975-76 in early 1977. The Committee further noted that typed copy of Hindi version of the report for 1974-75 of the Indian Telephone Industries Limited was received in the Ministry for scrutiny on 19-12-1975 but the Ministry took about six months in vetting that report.

On the advice of this Ministry both Indian Telephone Industries Limited and Hindustan Teleprinters Limited have made their own arrangements commencing from the year 1976-77 for translation and printing of the Hindi version of their Annual Reports. However, delay in vetting of Hindi version of Annual Report of Indian Telephone Industries for 1974-75 is regretted. Appropriate measures have already been taken to ensure that such delay do not recur. (*vide* Ministry of Communications O. M. No. U. 38022/2/77-Fac. dated 3 July, 1978).

43. Third Report
(6th L. S.) 2.29

The Committee are not convinced with the explanation of the Ministry that the reports for 1974-75 and 1975-76 could not be laid on the Table earlier than 23-6-1977 as there were only two short sessions of Lok Sabha held from 25-10-76 to 5-11-76 and 25-3-77 to 7-4-77. The Committee also feel that the practice being followed by the Ministry to lay the English and Hindi versions of the Reports together only on a day allotted to the Ministry for answering questions should not be blindly followed and under no circumstances it should be made a ground for delaying the laying of papers before Parliament.

The Committee's observations have been noted for compliance in future. (vide M/O Communications O. M. No. U. 38022/1/77-Fac. dated 3 July, 1978).

44. Third Report
(6th L. S.) 2.30

The Committee are sorry to say that the statement of reasons for delay, laid alongwith the reports, were not prepared by the Ministry with due care. The Committee are not convinced with the explanations of the Ministry given in support of their having delayed the laying of reports and are constrained to observe that—

(i) short sessions do not prohibit Ministries from laying their reports on the Table. As there is always a time gap between the date of issue of notification regarding commencement of the session and the actual date of commencement of the session, each Ministry is expected to initiate action as soon as date for commencement of the session is announced, for laying on the Table of the House the papers, which

The factual mistake which occurred through an oversight in the statement indicating reasons for delay in placing the Annual Reports of Indian Telephone Industries Limited and Hindustan Teleprinters Limited for 1974-75 before Parliament, is deeply regretted. Every efforts will henceforth be made to adhere to the time schedule prescribed by the Committee on Papers laid on the Table in its

are ready, at the earliest opportunity during the session;

Second Report (para 4.16) for laying the Annual Reports of Public Undertakings. The Committee's recommendation, in this regard, has been carefully noted for future guidance and compliance. (*vide* M/O Communications O. M. No. U. 38022/2/77-Fac. dated 3 July, 1978).

(ii) the question of laying of reports for 1974-75 in either version during the short session held from 25-10-76 to 5-11-76 does not arise as the Hindi versions of the reports were received in the Ministry on 12-11-76 whereas the session had terminated on 25-11-76. The Ministry have misled the House by giving the incorrect information. Steps should be taken to ensure that similar situations do not recur.

(iii) It is not necessary that reports and other papers should be laid on the Table only on days allotted to the Ministry for answering questions. Under no circumstances the mere fact that no day had been allotted to a Ministry for answering questions should be made a ground for delaying the laying of the paper.

(iv) It is clear from the written information furnished to the Committee that the matter regarding laying of reports of both the companies (both the years) before Parliament was brought to the notice of the Minister of Communications only in June, 1977 although the papers to be laid were available much earlier. There has been avoidable delay on the part of the Ministry in laying on the Table the report.

45. Third Report
(6th L.S.) 2.31

The Committee feel that if the Ministry had been vigilant and had taken prompt action in the matter, the reports for 194-75 and 1975-76 could have been laid during the Session held in March, 1977.

The lapse in not placing of the Annual Reports of Indian Telephone Industries Limited and Hindustan Teleprinters Ltd. for 1974-75 and 1975-76 in the March, 1977 Session of the Parliament is regretted. (vide M/o Communications O.M.No. U. 38022/2/77-Fac. dated 3rd July, 1978).

46. Third Report
(6th L.S.) 2.32

The Committee are of the view that if both the Hindi and English versions of the reports were not ready for laying within the prescribed period of nine months, the English version, which was

The Committee's recommendation has been carefully noted for comp-

liance in future. (vide M/o Communications O/M No. U. 38022/2/77-Fac. dated 3 July, 1978).

ready should have been laid in time. The procedure for meeting such contingencies is already laid down by the Committee in para 2.15 of their First Report (Fifth Lok Sabha) which provides 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, the Ministry/Department should lay the version which is ready and while laying that version they 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.

The lapse is regretted. The Committee's recommendations and directions will be strictly complied with in future. (vide M/o Communications O.M. No. U. 38022/2/77-Fac. dated 3 July, 1978).

These norms will be observed strictly in future. Actually the Annual Reports of ITI

The Committee are surprised to note that no officer of the Ministry had pointed out that Hindi version could be laid subsequently in terms of the recommendation of the Committee. The Committee take a serious view of non-compliance of their recommendation. The Committee reiterate their recommendation made in para 2.15 of their First Report (Fifth Lok Sabha) and trust that the Ministries would follow in future directions of the Committee in their letter and spirit.

The Committee note that in order to cut delays in laying the reports in future the job of translation and printing of reports had been entrusted to Hindi Cells which have been opened in Bangalore and Madras and that within one month of the date of

47. Third Report
(6th L.S.) 2.33

48. Third Report
(6th LS) 2.34

holding of Annual General Meeting of the Company both versions of the reports would be got printed and placed before Parliament in the Session following the receipt of reports in the Ministry. The Committee trust that the Ministry will observe these norms in future.

and HTL for 1976-77 were prepared and placed on the Tables of both the Houses after observing these norms. (*vide* M/o Communications O.M. No. U. 38022/2/88-Fac. dated 3 July, 1978).

49. Third Report (6th L.S.) 2.35

The Committee also note that the job of supervising the work relating to the laying of reports before Parliament within the stipulated period is being entrusted to the Deputy Secretary in-charge of Parliament Section of the Ministry. The Committee trust that the Ministry would be quite watchful in future and the work relating to the laying of reports before Parliament would not be allowed to fall into arrears. The Committee hope that the Ministry will keep report with the concerned company and see that the report is laid on the Table within the scheduled time. The Committee also hope that progress of papers required to be laid on the Table of the House will be reviewed by the Ministry every month. The Committee feel that had the statement of pending cases prepared by the Ministry for the period from June to November, 1976 correctly reflected the position regarding laying of reports of Indian Telephone Industries Limited and Hindustan Teleprinters Limited, the delays in laying these reports would have been cut short. Whenever any delay

Orders have already been issued entrusting the Deputy Secretary in-charge of Parliamentary work in this Ministry, the responsibility for ensuring that the Annual Reports of IIT Ltd. and HTL as well as other reports/papers are laid on the Tables of Lok Sabha and Rajya Sabha within the prescribed time limit. The Committee's other observations have been noted for future guidance and compliance. (*vide*

is involved the statement of pending cases will show a faithful record of the progress and steps taken to cut delay and no case relating to a paper to be laid on the Table will be left unrecorded.

50. Third Report
(6th L.S.)
2.36

The Committee recommend that Ministries before laying reports or other papers on the Table of the House should thoroughly check them to ensure that the facts stated therein are correct in all respects. In this connection it may be noted that presentation of incorrect statement of facts before the House is a serious matter and may be taken to constitute a breach of privilege and contempt of the House.

51. Third Report
(6th L.S.)
2.37

The Committee also recommend that Ministries/Departments should lay their Reports and other documents on Table of the House, within the prescribed time limit, no matter if session held after the papers are ready is a short one or no day has been allotted to a Ministry for answering questions in that session

52. Fourth Report
(6th L.S.)
1.9

The Committee note that the recommendation made in para 1.21 of the third Report (Fifth Lok Sabha) was based not on strict legal position but on propriety, in tune with the spirit behind the maxim that Lok Sabha controls the Government

M/o Communications
O.M. No. U. 38022/2/
77-Fac. dated 3 July,
1978).

The Committees' recommendation has been noted for future guidance and strict compliance. (vide M/o Communications O.M. No. U. 38022/2/77-Fac. dated 3 July, 1978).

The Committee's recommendation has been noted for compliance. (vide M/o Communications O.M. No. U. 38022/2/77-Fac. dated 3 July, 1978).

The recommendations of the Committee have been accepted and circulated to all the Ministries/

purse and in line with the direction given by the Speaker. Further, there are many parliamentary conventions which derive their authority not from provisions of the law but from high parliamentary traditions. For instance, Government are free to take a policy decision at any time and to announce it, yet it has been held that propriety demands that the decisions should be announced first to the House, if it is in session, and then released to the Press.

**53. Fourth Report
(6th L.S.)**

1.10

Nevertheless, taking into consideration the difficulties pointed out and the objections raised by Minister of Finance in implementing the recommendation of the Committee made in paragraph 1.21 of their Third Report (Fifth Lok Sabha) and the legal position expounded by the Attorney General of India in his opinion on the issues referred to him by the Speaker, the Committee on re-consideration of the matter recommend that it may not be necessary for Government to bring a resolution before Lok Sabha authorising them to withdraw a specified amount from the Contingency Fund of India for expenditure on a 'New Service' even at a time when Lok Sabha is in session. The Committee leave it to Government to decide in what cases it would be necessary to withdraw advance from the Contingency Fund for expenditure on a 'New Service' when Lok Sabha is in Session. As far as possible, before such withdrawal is made, the concerned Minister may make a Statement on the floor of the House for information giving details of the amount and the

Departments of Central Government for implementation. [vide M/o Finance (Department of Economic Affairs) O.M. No: F8 (35)-B(R&A) /78 dated 28-6-1978].

scheme for which money is needed. In emergent cases, however where it is not possible to inform the Members in advance, the withdrawal may be made from the Contingency Fund and soon thereafter a statement may be laid on the Table of the House for the information of the Members.

54. Fifth Report
(6th LS) 1.26

On examination of the statements showing reasons for delay laid along with the Reports of Damodar Valley Corporation, the Committee note that one of the reasons for delay, which was common in all the cases, was the requirement that the Audit Report should contain the Annual Accounts and the Annual Report. The Committee also note that Damodar Valley Corporation Act, 1948 is silent about this requirement and it is Rule 31 of the Damodar Valley Corporation Rules which lays down that the Audit Report shall be printed along with the Annual Accounts and Annual Report. The Committee fail to understand as to why instead of taking steps to remove the obstacles coming in the way of presenting in time the Reports before Parliament, the Ministry have been repeating the same reasons for delay again and again. The Committee wish to point out that large sums of money are granted by Parliament for being spent on the Corporations and bodies like Damodar Valley Corporation. It is, therefore, imperative that Parliament is informed in time if these sums are properly utilised for the purpose for which they were sanctioned. The very

Noted [*vide* M/o Energy
(Deptt. of Power) O.M.
No. 11(3)/78-D-II dated
28.7.1978].

purpose of requirement about submission of Reports and Accounts is defeated if at the time of voting the Demands for Grants out of which funds are made available to the Corporation, the latest report on the working and audited accounts of the Corporation are not available to Members.

55. Fifth Report
(6th LS) 1.27

The Committee note that the provision of Section 45 of the Damodar Valley Corporation Act, 1948 and Rules 25 and 31 of the Damodar Valley Corporation Rules, 1948 are not compatible and this fact has also been admitted by the Ministry of Energy. The Committee are surprised to note that since 1948 when the Damodar Valley Corporation Rules came into being, neither the Ministry concerned nor the Damodar Valley Corporation itself made any attempt to remove the incompatibility between the provisions of the Act and Rules. The Committee would like the Ministry to go into this aspect deeply to find out when this incompatibility first came to notice and why no steps could be taken earlier to set the position right.

Rule 25 of the Damodar Valley Corporation Rules requires that the Annual Accounts of the Corporation would be prepared within six months of the end of each financial year. If in accordance with this Rule the accounts are prepared by the end of September each year it would not be possible to make available the Annual Report including the Audit Report to the participating Governments by 15th October as stipulated in Section 45(4) of the DVC Act.

The possibility of advancing the date for the completion of the account was first considered in 1965. While the Audit had been insisting that the Annual Accounts should be made available to them by 31st July the DVC were not able to adhere to this schedule. A proposal to amend Section 45 (4) of the DVC Act had also been considered from time to time. However, it has been held in abeyance on two accounts viz. (i) to gain experience to draw workable schedule and to revise the date on a realistic basis and (ii) to take action regarding this amendment simultaneously with some other amendments which would require to be carried out pursuant to the proposals for re-organisation of the DVC

which have been under consideration.

After prolonged consultations between the DVC and the Director of Commercial Audit a schedule for preparation of the Audit Report was first prepared in March/May, 1972. According to this schedule the Audit Report was expected to be ready by the 15th of April each year. It was however, insisted upon by the DVC that the Annual Report is made available for presentation to the Parliament by the 31st December each year. On further deliberations the DVC, in consultation with the Audit prepared a revised schedule whereby the Annual

Report would be ready by the 31st January following.

As a result of the efforts put in, the time taken in the preparation of the Annual Report has been progressively reduced. It was expected that the Audit Report for 1976-77 would be available substantially according to the revised schedule but the working of the Corporation was disturbed as a result of the intensive agitation of trade unions, apprentices etc. at the headquarters and in the field units from July 1977 onwards and therefore the preparation of the Report got

delayed. Even so, the printed copies of the Audit Report were received from the DVC on 15th April 1978 and presented to the Parliament on the 10th/11th May, 1978 along with the REVIEW of the Government. The presentation of the Report to the Parliament was thus delayed by a period of about 4 months after the 31st December 1977. Though delayed, the time taken for presenting the Annual Report for 1976-77 was much less than for the Reports for the earlier years. [vide M/O Energy (Deptt. of Power) I O.M. No. 11 (3) / 78-D-II, dated 28-7-1978].

56. Fifth Report
(6th L. S.) 1.28

The Committee recommend that each Ministry should undertake periodical review of the provisions in the Acts, Rules and Regulations, Articles of Association etc. regarding compilation and laying before Parliament of Reports and Accounts of Corporations, Companies or autonomous bodies and take urgent steps to remove any lacunae and to incorporate suitable provisions therein to ensure that Reports and Accounts thereof are compiled and laid before Parliament within the prescribed time. So far as the Dindor Valley Corporation Act and Rules are concerned they should also be amended in order not only to remove any inconsistency between various provisions but also to bring them in accord with the recommendations made by this Committee in their reports regarding timely submission of Reports and Accounts.

(i) DVC is the only Corporation under the Department of Power which has been established under an Act of Parliament. The other Corporations/Autonomous bodies are set up under the Companies Act, 1956.

Steps have been taken to work out a revised schedule for the preparation of the Annual Report of the DVC so that it may be available for presentation to the Parliament by the 31st December each year. After such a schedule has been prepared and tried for one year, necessary action to amend the DVC Act/Rules will be taken. [vide M/O Energy (Deptt. of Power) O. M. No. 11(3)/78-D-II, dated 28-7-78].

57. Fifth Report 1.30
(6th LS)

The Committee note that according to the revised time schedule laid down by the Ministry in April, 1976 for compilation of accounts, finalisation of Audit Report thereon by the Audit and printing of the Reports etc; the Ministry would receive the copies of Reports for laying after one year of close of the accounting year. The Committee find that this time schedule is not in consonance with the recommendation of the Committee made in paragraph 3.5 of their First Report. (Fifth Lok Sabha). The Committee are, therefore, of the opinion that the time schedule laid down by the Ministry should be further amended after consultation with the Ministry of Finance and C & AG in such a manner that after the close of the accounting year the Corporation may have 3 months at its disposal to compile its annual accounts and send them to the Audit for auditing and during the next 6 months all other stages like issue of comments by Audit furnishing replies by the Damodar Valley Corporation to queries raised by the Audit, printing and translation of reports and accounts etc. should be gone through and the Reports should be laid before each House of Parliament by the 31st December every year.

(ii) Circulated to all Ministries/Depts. of Govt. of India by Deptt. of Parliamentary Affairs vide their O. M. No. F. 28. (3)/78-Leg. dated 23 June, 1978.

Noted. Steps are being taken to work out a revised schedule for the preparation of the Annual Report of the DVC keeping in view the recommendations of the Committee. [vide M/o Energy (Deptt. of Power) O.M. No. 11(3)/78-D-II, dated 28-7-1978].

58. Fifth Report 1.31
(6th LS)

The Committee further note that the Annual/Audit Report of the Damodar Valley Corporation for the year 1976-77 has not been Parliament by the due date i.e. 31st December, 1977. Further in terms of recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha) a statement indicating the reasons why the Report could not be laid within the prescribed time has also not been laid before the House soon after commencement of the Fourth Session of Lok Sabha which commenced on February 20, 1978. The Committee have inevitably to conclude that the recommendations made by this Committee are not receiving serious attention and respect which they deserve.

59. Fifth Report 1.32
(6th LS)

The Committee would, therefore, reiterate their recommendation made in para 3.5 of First Report (Fifth Lok Sabha) which is as follows :-

“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

The Annual Report for 1976-77 was laid before the two House of Parliament on 10th/11th May, 1978. All out efforts were made to lay the Report before the Parliament of the Budget Session. However, delay was caused because of certain staff agitations going on in the DVC [vide M/o Energy (Deptt. of Power) O.M. No. 11 (3) 78-D-II, dated 28-7-1978].

Noted (vide M/o Energy (Deptt of Power) O.M. No. 11 (3)/78-DII, dated 28-7-1978).

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.'

The Committee hope that positive steps would now be taken by the Ministry in implementing the above recommendation in letter and spirit.

60. Fifth Report 1.33 (6th LS) The Committee note that the Audit in Audit Report on the accounts of Damodar Valley Corporation for 1972-73 has observed at page 232 :

“Internal Audit work for the year 1972-73 could not be carried out according to the Annual programme for the year. Out of 140 units to be covered as per annual programme for internal audit, only 67 units were actually covered in internal audit during the year. The Corporation did not assign any reason as to why the audit could not be completed according to the audit programme.

No manual outlining the scope and programme of work of internal audit has been finalised as yet (August, 1974) though it was stated by the Corporation in September, 1972 that the manual was under finalisation.”

61. Fifth Report 1.34 (6th LS) The Committee would like to point out that unless care is taken to lay down proper procedures and schedules at every stage, submission of Reports and Audited Accounts are bound to get delayed. The Committee are not convinced with the explanation given by the representative of the Ministry that Steps are being taken to work out a revised schedule in keeping with the recommendations of the Committee.

The DVC have intimated that the Internal Audit Manual was finalised in 1975. [vide M/o Energy (Deptt. of Power). O.M. No. 11(3)/78.D-II, dated 28-7-1978].

“the schedule was between DVC and Audit”. The Committee cannot appreciate the stand of the Ministry that they do not interfere if the agreed time schedule as between DVC and Audit is not complied with by either of these two. The Committee are of the opinion that the Audit Report should be critically examined in the Ministry and any irregularities pointed out by the Audit should be mentioned in the ‘Review’ along with remedial measures taken with a view to assure the House that no such irregularity would be repeated in future. This will also enable the House to judge whether the steps taken are adequate or if anything further is to be done.

62. Fifth Report
(6th LS)

The Committee would like to reiterate their recommendation made in para 3.8 of Second Report (Sixth Lok Sabha) and hope that the Ministry of Energy will critically examine Annual Reports/Audited statements of accounts of the Damodar Vally Corporation and lay alongwith the Reports their own assessment in the form of ‘Review’ giving salient points of achievements, total funds of the Government involved, how far the Corporation 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 mentions any serious irregularity or any other matter of importance which needed corrective action or further enquiry, it was expected that Government should make a mention thereof in the ‘Review’ together with the action taken. However where information on all the aforesaid matters is already available in the Report and the Government have

The Committee’s recommendations in regard to the examination of the Audit Report and preparation of the Government ‘Review’ are noted. [vide M/o Energy (Deptt. of Power) O. M. No. 11 (3)/78-D-II, dated 28-7-1978].

Noted [vide M/o Energy (Deptt of Power) O.M. No. 11(3)/78-D-II, dated 28-7-1978].

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.

63. Fifth Report 2.6
(6th LS)

The Committee are unhappy to note that laying of the audited accounts together with the Audit Reports of the Employee's State Insurance Corporation for the years 1972-73, 1973-74 and 1974-75 has been badly delayed and these were laid on the Table of Lok Sabha on 6th April, 1977 under Section 36 of the Employees' State Insurance Act, 1948 after 48 months, 26 months and 24 months, respectively, of the close of the financial year to which the reports pertained. The Committee further note that the audited accounts and Audit Report thereon for 1975-76 were laid on the Table on 17-11-1977, again after 20 months of the close of the financial year. The Committee feel that even if the period of delay is calculated on the basis of the time schedule laid down under rule 41 of the Employees' State Insurance (Central) Rules, 1950 (*i e.* from the first of March next, following the close of the financial year concerned) it comes to 36 months, 24 months and 12 months in the case 1972-73, 1973-74 and 1974-75 reports, respectively, and 8 months in the case of 1975-76 report. The Committee feel that such recurring delays are indefensible. The Committee are sorry to say that the Corporation has failed to follow even its own time schedule prescribed in Rule 41 of the Employees'

The observations of the Committee have been noted. Steps have been taken to ensure that in future the audited account are laid on the Table in time. [*vide* M/o Labour O.M. No. G-25012/1/77-HI, dated 22-12-1977].

State Insurance (Central) Rules, 1950 in making the annual accounts together with the auditor's report thereon and the Annual Report on the work and activities of the Corporation available to the Central Government for being placed before Parliament.

64. Fifth Report 2.7
(6th LS)

From the delay statements laid alongwith the audited accounts for 1972-73, 1973-74 and 1974-75 on the Table on 6-4-1977 and for 1975-76 on 17-11-77 the Committee note that the Corporation took more than 13 months, 6 months, 3 months and 4 months respectively, to consider and adopt the reports after their receipt from AGCR.

The delay was mainly in consideration and adoption of the audit report by the Standing Committee and ESIC Corporation. However, steps are now being taken to ensure that the annual report and audit report are placed before the Standing Committee and ESIC Corporation in November/December, for consideration and adoption and if necessary, special meetings of the Standing Committee/ESIC may be called, for the purpose. (M/O Labour O. M. No. G-25012/1/77-HI dated 22-12-1977).

66. Fifth Report 2.8
(6th LS)

The Committee are constrained to observe that the Ministry of Labour who are administratively responsible for the affairs of the Employees' State Insurance Corporation did not take any tangible steps to avoid these inordinate delays and failed to pursue the matter with the Corporation even when it is provided in Rule 4) of the Employees' State Insurance (Central) Rules, 1950 that the annual account together with the auditor's report thereon and the annual report on the work and activities of the Corporation shall be submitted to the Central Government not later than the first of March, next following the close of the financial year concerned for being placed before the Parliament.

66. Fifth Report 2.9
(6th LS)

The Committee feel that the aforesaid delays could have been avoided if the Corporation and the Ministry of Labour had been watchful and had pursued the matter with the Accountant General Central Revenues with due promptitude.

It has been decided to take more effective steps to ensure that the Corporation complies with the requirement of the rules and recommendations of the Committee (*vide* M/o Labour O.M. No. G-250/21/77-HI, dated 22.12.1977):

The observation of the Committee have been noted, for necessary action in futur. (*vide* M/o Labour O.M. No. G-25012/1/77-HI dated 22.12.79).

67. Fifth Report

(6th LS) 2.10

The Committee are also unable to appreciate the rationale behind prescribing full one year's time under Rule 41 of the Employees' State Insurance (Central) Rules, 1950 for the Corporation to submit its annual accounts together with the Auditor's report thereon and the annual report on the work and activities of the Corporation to the Central Government for being placed before Parliament. The Committee are of the view that the real purpose of laying the Annual Report and audited accounts together before Parliament is to keep Parliament fully apprised of the activities of the Corporation and this purpose is defeated if these documents are laid separately and also not within a reasonable time of the close of the financial year of the Corporation.

The existing time schedule for laying of the annual report and the audit report, was prescribed in consultation with the Lok Sabha Secretariat and is in consonance with the Government's decision on the recommendation of the Estimates Committee (1959-60) that the annual report and the audit report may be presented, as far possible, at the time of budget discussion. Not with standing the position explained above, it has been decided to comply with the revised time schedule recommended by the Committee. (vide M/o Labour O.M. No. G-25012/1, 77-HI, dated 22.12.1979).

68. Fifth Report
(6th LS) 2.11

The Committee, therefore, reiterate their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha) that the Annual Report together with the audited accounts and audit report thereon of the Corporation for a particular year should in future be laid before Parliament together, every year, within a stipulated period of 9 months after the close of the financial year to enable the Parliament to have complete picture of the working of the Corporation to achieve that end the Committee recommend that the Ministry of Labour, being the administrative Ministry concerned with the affairs of the Employees' State Insurance Corporation, might consider the feasibility of amending the relevant provisions of the Act and Rules framed thereunder to bring them in conformity with the recommendations of this Committee.

The recommendation of the Committee has been accepted and action is being taken to amend Rule 41 of the ESI (Central Rules, 1950), which lays down the time schedule for submission of annual report and audited account so as to bring it in conformity with the recommendation of the Committee (Vide M/o Labour O.M. No. G-25012/1/77-HI dated 22.12.1979).

69. Fifth Report
(6th I.S.) 2.12

The Committee further recommend that in order to avoid delay in laying the Annual Report, audited accounts and audit report thereon together before Parliament in future, the Ministry of Labour should keep itself in constant touch with the Corporation and draw some time schedule in consultation with them in order to ensure timely submission of these documents to the Ministry so that these are laid before Parliament within 9 months of the close of the financial year. The Ministry should also ensure that laying of the Annual Reports and accounts of the Corporation do not fall into arrears in the future.

The recommendation of the Committee has been noted: for necessary action. M/o Labour O.M. No. G-25012/1/77-HI, dated 22-12-1979

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70. Fifth Report 2.13
(6th L.S.)

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As regards delay in auditing of the accounts the Committee suggest that Ministry of Labour may take up the matter with the Finance Ministry/Audit authorities to devise suitable methods and lay down proper time schedules to ensure auditing of accounts and clearance of audit objections within a specified time, not exceeding six months in any case.

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The ESI Corporation has already suggested a revised time schedule to the audit authorities and efforts will be made to ensure that the revised time schedule is strictly adhered to. (Ministry of Labour O. M. No. G-25012/1/77-HI dated 22.12.1979).

APPENDIX II

Summary of recommendations/observations contained in the Report

Sl. No.	Reference to Para No	Summary of recommendations/Observations
1.	2.	3
1.	1.3	<p>The Committee do not agree with the Ministry of Shipping and Transport for reconsideration of their earlier recommendation made in paragraph 1'23 of their Third Report (Sixth Lok Sabha), merely because the last date for laying the Annual Accounts and Audit Reports of the Major Port Trusts is 31 December, each year and the 'Parliament is usually not in session in the last week/ upto the end of December'. the Committee would like to point out that there are a number of other organisations and public undertakings whose Annual Reports and Accounts are laid on the Table during the Winter session. Should the Ministry of Shipping and Transport and the Port Trusts make some concerted efforts in this direction, there may be no difficulty in laying the Annual Accounts and Reports during the Winter Session. However, in case, despite the efforts made, the Annual Accounts and Audit Reports thereon are received in the Ministry during the period between the date of termination of the Winter session and 31 December of a year, these should be laid on the Table during the first week of the Session following thereafter along with a statement explaining the reasons why these could not be laid during the Winter Session.</p>
2	1.8	<p>The Committee fail to appreciate the logic behind the contention of the Ministry of Shipping and Transport that since the Major Port Trusts do not receive any grant-in-aid from Government, their Annual Administration Reports are not laid on the Table of the House where as the Annual Accounts and Audit Reports of the Port Trusts are being laid on the Table irrespective of the fact that they receive no grants from the Government. The</p>

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Committee feel that the Major Port Trusts, being statutory bodies, are accountable to Parliament in terms of Section 103 (2) of the Major Port Trusts Act, 1963 and it is but imperative that their Annual Administration Reports are laid on the Table of the House so as to enable the Members of Parliament to assess and appreciate the functioning of the Port Trusts. Laying of Annual Accounts without the Annual Administration Report serves no purpose, in as much as the Annual Accounts do not, by themselves, present any assessment of the functioning of an Organisation. As the Annual Administration Reports of the Port Trusts are prepared and submitted to the Ministry of Shipping and Transport there should be no reason to withhold them from Parliament.

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The Committee, therefore, reiterate their earlier recommendation made in paragraph 1'29 of their Third Report (Sixth Lok Sabha) and trust that the Ministry of Shipping and Transport would make arrangements for laying the Annual Administration Reports alongwith the Annual Accounts and Audit Reports of the Major Port Trusts. The Committee also recommend that the Ministry of Shipping and Transport should initiate action to amend suitably the relevant provisions of the Major Port Trusts Act, 1963 to provide for laying of Annual Administration Reports of the Port Trusts, on the Table of the House within 9 months of the close of the accounting year.

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The Committee note with satisfaction the action taken by Government on their recommendations/observations made in their First to Fifth Reports (Sixth Lok Sabha) as indicated in Appendix - I.

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		19.	M/s. Ashoka Book Agency, BH-82, Poorvi Shalimar Bagh, Delhi-110033
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