

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

(SEVENTH LOK SABHA)

EIGHTEENTH REPORT

**[Action taken by Government on the recommendations/
observations of the Committee on Papers laid on the Table,
made in their Sixth and Ninth to Eleventh Reports
(Sixth Lok Sabha)]**

(Presented on the 2nd May, 1984)



LOK SABHA SECRETARIAT
NEW DELHI

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

<u>Page</u>	<u>Para</u>	<u>Line</u>	<u>For</u>	<u>Read</u>
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CONTENTS

	Page(s)
PERSONNEL OF THE COMMITTEE ON PAPERS LAID ON THE TABLE.....	(iii)
INTRODUCTION.....	(v)
CHAPTER I Implementation of recommendations/observations made by the Committee on Papers laid on the Table in paragraphs 1.57, 1.62, 1.63 and 1.71 of Sixth Report (Sixth Lok Sabha) regarding delay in laying Audit Reports and Annual Administration Reports of Delhi Development Authority.....	1
CHAPTER II Implementation of recommendations/observations of the Committee on Papers laid on the Table made in paragraphs 2.28 and 2.29 of their Sixth Report (Sixth Lok Sabha) regarding delay in laying Annual Reports of the Central Fisheries Corporation Limited, Howrah.....	7
CHAPTER III Action taken by Government on the recommendations/observations made by the Committee on Papers laid on the Table in their Sixth and Ninth to Eleventh Reports (Sixth Lok Sabha).....	13
APPENDIX	
I. Copy of letter No. K-11011/13/78-DDI(A) dated 18 October, 1978 from the Ministry of Works and Housing to DDA regarding laying of Audit Reports of DDA before both Houses of Parliament.....	14
II. Copy of letter No. K-11011/57/77-UDIB dated 26 June, 1978 from the Ministry of Works and Housing to DDA regarding delay in laying Audit Reports and Annual Administration Reports of DDA.....	16
Statement showing action taken by Government on the * Nominations/observations of Committee on Papers ** Nominations the Table made in their Sixth Report and Ninth to h Reports (Sixth Lok Sabha).....	17
IV Summary of Recommendations/observations.....	68

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

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

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

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

(iii)

PAPER

NO. 1

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INTRODUCTION

I, the Chairman of the Committee on Papers laid on the Table, having been authorised by the Committee to present the Report on their behalf, present this their Eighteenth 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 Sixth and Ninth to Eleventh 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. At their sitting held on 16 July, 1983, the Committee heard oral evidence of the representatives of (i) the Ministry of Works and Housing on implementation of recommendations made by the Committee in paragraphs 1.57, 1.62, 1.63 and 1.71 of their Sixth Report (Sixth Lok Sabha) regarding delay in laying Audit Reports and Annual Administration Reports of the Delhi Development Authority ; and (ii) the Ministry of Agriculture on implementation of recommendations made by the Committee in paragraphs 2.28 and 2.29 of their Sixth Report (Sixth Lok Sabha) regarding delay in laying Annual Reports of Central Fisheries Corporation, Howrah.

4. The Committee wish to express their thanks to the representatives of the Ministries of Works and Housing and Agriculture for furnishing information desired by the Committee.

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

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

NEW DELHI ;
25 April, 1984

5 Vatsakha, 1906 (Saka)

KRISHNA SAHI,
Chairman,
Committee on Papers laid on the Table

CHAPTER I

IMPLEMENTATION OF RECOMMENDATIONS MADE BY THE COMMITTEE ON PAPERS LAID ON THE TABLE IN PARAGRAPHS 1.57, 1.62, 1.63 AND 1.71 OF SIXTH REPORT (SIXTH LOK SABHA) REGARDING DELAY IN LAYING AUDIT REPORTS AND ANNUAL ADMINISTRATION REPORTS OF DELHI DEVELOPMENT AUTHORITY.

The Committee on Papers laid on the Table have recommended in paragraphs 1.57, 1.62, 1.63 and 1.71 of their Sixth Report (Sixth Lok Sabha) as follows :

- “1.57 The Committee, therefore recommend that Government should take immediate steps to frame the rules under Sections 25 and 26 of the Delhi Development Act, 1957 providing, in accordance with the recommendation of the Committee in para 3.5 of their First Report (Fifth Lok Sabha), for laying of Audit Report and Annual Administration Report together before Parliament within nine months of the close of the financial year to which the Report pertains.

- 1.62 The Committee hope that positive steps would now be taken by the Ministry in implementing the above recommendation in letter and spirit. To obviate delay in laying the Audit Report and Annual Administration Report of the Delhi Development Authority before Parliament in future, the Committee recommend that some time bond programme should be chalked out for completion of various stages of the Annual Report and Accounts so that the Annual Report and Audit Report are laid on the Table within the stipulated time.

- 1.63 The Committee hope that after the time limits are thus laid down, the Ministry would keep a strict watch on the affairs of the DDA to check any tendency of complacency on their part and to ensure complete observance of these schedules at different stages so that the Report and Accounts are laid before Parliament in time.

1.71The Committee trust that in future the Audit Report and the Annual Administration Reports of DDA will be laid together before both Houses within the scheduled time *i.e.* by 31st December next following the year to which the reports pertain.”

1.2 Regarding action taken by Government on the above-mentioned recommendations of the Committee, the Ministry of Works and Housing have stated as under :

“In para 3.5 of their First Report (Fifth Lok Sabha), the Committee *inter alia*, recommended that normally the annual reports 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, and that the two reports should be laid on the Table within nine 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, a proper time schedule should be laid down for compilation of the annual reports and accounts and their auditing.

The Committee has now recommended that rules under sections 25 and 26 of the Delhi Development Act, 1957 should be framed to provide for laying of the audit report and the annual administration report together before Parliament within nine months of the close of the financial year to which the report pertains. The position in regard to the annual administration report and the audit report of the Delhi Development Authority is stated below.

ANNUAL ADMINISTRATION REPORT :

According to the existing rules, the Delhi Development Authority is to submit to the Central Government not later than the 31st October next following a report of its activities during the preceding year. No definite date for laying of the report before both Houses of Parliament has been provided either in the Act or the rules thereunder. The Government has, however, accepted the recommendation of the Committee in para 3.5 of its First Report (Fifth Lok Sabha) about laying of the Annual Administration Report before both Houses of Parliament within nine months of the close of the financial year to which the report pertains (See Appendix I). In all cases of delay, the Government will lay a statement explaining the reasons why the report could not be presented within the stipulated period. The Government has also instructed

the Delhi Development Authority that the annual report should be laid before both Houses of Parliament not later than the 31st December next following the close of the financial year.

ANNUAL AUDIT REPORT

According to section 25(4) of the Delhi Development Act, 1957, the accounts of the Delhi Development Authority, as certified by the Comptroller and Auditor General of India or any other person appointed by him in this behalf together with the audit report thereon, are to be sent annually to the Central Government and that Government is to cause a copy of them to be laid before both Houses of Parliament. As stated above, the Committee in para 3.5 of their First Report (Fifth Lok Sabha) recommended that the audited report should be laid before Parliament within nine months of the close of the financial year. As it was found not possible to adhere to the time limit stipulated in para 3.5 in respect of audit report, and as recommended by the Committee in Para 1.62 in its Sixth Report (Sixth Lok Sabha) a definite time schedule (See Appendix II) laying down time limit for various stages involved in the preparation, submission, finalisation and laying of audited accounts has been finalised, in consultation with the Comptroller and Auditor General of India. According to these orders the audit report on the accounts of the Delhi Development Authority will be presented to both Houses of Parliament within 13-14 months after the close of the accounting year from the year 1977-78 onwards.

Thus it may not be possible to lay the Annual Administration Report and the Audit Report together before both Houses of Parliament.”

1.3 At their sitting held on 23 May, 1983, the Committee on Papers laid on the Table considered the matter and decided to hear oral evidence of the representatives of the Ministry of Works and Housing on the subject.

1.4 At their sitting held on 16 July, 1983, the Committee on Papers laid on the Table heard oral evidence of the representatives of the Ministry of Works and Housing in the matter.

1.5 During the course of evidence the Committee invited the attention of the representatives of the Ministry of Works and Housing to the action taken by Government on the recommendations made by the Committee on Papers laid on the Table in paragraphs 1.57, 1.62 and 1.71 of their Sixth Report (Sixth Lok Sabha) and enquired about the difficulties faced by the

Ministry/DDA in following the time limit prescribed by the Committee. The Joint Secretary, Ministry of Works and Housing explained that DDA had been following a time schedule which was laid down by them in consultation with C & A.G.

1.6 When pointed out that the time schedule laid down by DDA was at variance with that recommended by the Committee, the Finance Member, DDA explained :

“In course of compiling accounts, we are, in fact following the Government procedure.. But in addition to this, we also have to prepare the income and expenditure accounts, and the balance sheet of the general development accounts, the Nazul account and the ISBT account. I agree that we should keep down the time to the minimum. But we have 80 Engineering divisions. We have the J.J. Scheme. We explained to the Audit that all this would require some time for us to complete it. The C & A.G. then fixed 31 October as the date when they would require the accounts. According to the time schedule laid down, the DDA has, for the years 1979-80, 1980-81 and 1981-82, submitted the accounts to the Audit by due date, in fact, before that. From that point, always there has to be a lot of interaction between the Audit and the DDA in the matter of issuing of Inspection Memos. The Inspection Reports are discussed at the higher level. Then the draft Audit Report is prepared. This interaction between the DDA and the Audit was started on the 31st October.”

1.7 The Committee then pointed out that there were a number of organisations like the Employees' Provident Fund Organisation, Central Schools Organisation, Council of Scientific and Industrial Research, etc. having their branch units spread all over the country, which had already agreed to adhere to the time schedule for making available the accounts for audit each year by 30 June. The Committee made it clear to the representatives of the Ministry of Works and Housing that under no circumstances departure would be made from the already recommended time limit in the case of DDA.

1.8 While noting the directions of the Committee, the Vice-Chairman, DDA stated :

“.....The problem is that DDA is following a different pattern of accountancy, not the commercial accountancy. So, it would mean a major structural revision of the accounting practice. Therefore, while we note the direction of the Committee and we would wish to adhere to the time schedule, allow us an opportunity to see how this structural

change can be made. If I give a commitment which I cannot honour, I will not be happy. Since it calls for a drastic change of the entire procedure, allow us an opportunity to consider the various methods available and then report to you. But I am willing to give an assurance that we note your direction that you want it within a period and our endeavour would be in that direction."

1.9 Since the Annual Administration Report and the Audited Accounts of the DDA had not been laid together on the Table of the House, the Committee enquired whether the witness agreed that these should be laid together so that the House had a complete picture of the DDA. The Joint Secretary, Ministry of Work and Housing stated :

"I agree that it is extremely desirable that both the documents should be placed on the Table of the House as soon as possible and, if possible, together. Five years ago when this matter was discussed, some difficulties were expressed and there was some misapprehension at that time. We will now take note of the Committee's views that both the documents should be laid on the Table of the House together within a period of nine months and have consultations with the DDA and C & AG to see what steps we can take to reduce the time by effecting major structural revision of the accounting practice of DDA."

1.10 From the time schedules (Appendices I and II) laid down by the Delhi Development Authority, the Committee find that the Annual Administration Report of the Delhi Development Authority would be laid on the Table of the House within nine months of the close of the accounting year whereas its Audited Accounts would be laid on the Table within 13 to 14 months of the close of the accounting year. The Committee feel that unless both the time schedules are in consonance with each other as also with their recommendation contained in paragraph 3.5 of First Report (Fifth Lok Sabha) the purpose of laying of the Annual Administration Report and Audited Accounts of Delhi Development Authority on the Table of the House would be defeated.

1.11 The Committee are not at all convinced with the argument advanced by the representative of the Delhi Development Authority, during evidence, that the Delhi Development Authority, being a large organisation having several Engineering Divisions and J.J. Schemes etc., and different types of accounts, it has not been possible to adhere to the time limit recommended by the Committee in the case of Annual Accounts of Delhi Development Authority. In this connection, the Committee would like to advise the DDA which is having its offices in Delhi only, to follow suit the procedure followed by Organisations/Undertakings like the

Central Schools Organisation, Employees Provident Fund Organisation and Indian Air lines etc. which, despite their branch units spread all over the country are strictly adopting the time limit of nine months for laying their Reports and Accounts on the Table of the House without any difficulty.

1.12 The Committee are, therefore, not inclined to make any departure from the time limit already recommended by them in paragraph 3.5 of their First Report (Fifth Lok Sabha) in the case of laying of Audited Accounts of the Delhi Development Authority. The Committee, therefore, recommend that the Ministry of Works and Housing should, in consultation with the Delhi Development Authority and Comptroller and Auditor General of India, revise the time schedule relating to the Annual Accounts of the Delhi Development Authority so as to bring it in line with the aforementioned recommendation. The Committee trust that the Ministry of Works and Housing would take necessary action in the matter so that both the Annual Administration Report and Audited Accounts of DDA are laid on the Table together within 9 months of close of the accounting year.

CHAPTER II

IMPLEMENTATION OF RECOMMENDATIONS OF THE COMMITTEE ON PAPERS LAID ON THE TABLE MADE IN PARAGRAPHS 2.28 AND 2.29 OF THEIR SIXTH REPORT (SIXTH LOK SABHA) REGARDING DELAY IN LAYING ANNUAL REPORTS OF THE CENTRAL FISHERIES CORPORATION LIMITED, HOWRAH

2.1 The Committee on Papers laid on the Table have recommended in paragraphs 2.28 and 2.29 of their Sixth Report (Sixth Lok Sabha) as follows :

“2.28 The Committee are concerned to note that the Annual Report of the Central Fisheries Corporation for the year 1975-76 has not been laid before Parliament even after a lapse of 25 months of the close of accounting year. Likewise, the Annual Report for 1976-77 has also not been laid within the stipulated period of 9 months of the close of the accounting year. Further, in terms of the recommendation made in para 4.16 of Second Report (Fifth Lok Sabha) a statement indicating the reasons for not laying the Report within the prescribed period has also not been laid within seven days of reassembly of the House in February, 1978. The Committee feel that the Ministry have not given due importance to the recommendation of the Committee and failed to take requisite steps to ensure compliance with the recommendation of the Committee. Even the new procedure adopted by them with effect from April, 1977 in maintaining the unit accounts in Head Office, which according to the Ministry, was expected to help reduce the delay, has not improved the position. The Committee, therefore, recommend that the Ministry should chalk out a time bound programme for being followed strictly at various stages of compilation of the Annual Report of the Corporation and the Ministry should also keep themselves in constant touch with the Corporation so as to be in possession of full facts of the progress of the report in order to ensure that the reports of the Corporation are laid before Parliament within the stipulated period of nine months as contemplated in the Committee's recommendation made in para 4.16 of their Second Report (Fifth Lok Sabha).”

“2.29 The Committee hope that the Ministry of Agriculture and Irrigation would make all out efforts to see that the reports of the Central Fisheries Corporation which are in arrears are laid before both the Houses of Parliament within next six months and all future reports are laid within the period of 9 months of the close of the accounting year and the work relating to laying of report is not allowed to fall into arrears.”

2.2 The Ministry of Agriculture have in the action taken replies in respect of the above recommendations, stated :

“Due to the continuing uncertainty about the future of the Central Fisheries Corporation right from 1971, the finalisation of accounts, annual reports etc. of the Corporation are in arrears. In May, 1978, the Government has taken a decision to wind up the Corporation. This decision is also being re-examined in the light of the 49th Report of the Committee on Public Undertakings. Because of the continuing uncertainty, shortage of and demoralisation of staff, non-availability of suitable personnel from open market and non-cooperation of existing staff etc., it is very difficult to catch up with the arrears and lay up-to-date reports on the Table of the Houses of Parliament in time. Despite these difficulties the Ministry is making best efforts to see that laying of reports of Central Fisheries Corporation is not allowed to fall into arrears by keeping a constant watch on the progress of finalisation and presentation of annual reports by the Central Fisheries Corporation.”

2.3 At their sitting held on 23 May, 1983, the Committee on Papers laid on the Table considered the matter regarding action taken by Government on the recommendations made in paras 2.21 to 2.29 of their Sixth Report (Sixth Lok Sabha). The Committee noted that the Annual Report of the Central Fisheries Corporation last laid on the Table of Lok Sabha on 29 March, 1982 related to the year 1977-78. From the statement of reasons for delay laid alongwith the said Annual Report, the Committee noted that the following factors were responsible for the delay :

- (i) delay in finalisation of accounts of the Corporation for the previous year ;
- (ii) uncertain future of the Corporation consequent upon the decision to wind it up and suspension of its business since September, 1977 ; and
- (iii) shortage of accounts knowing staff and officers in the Corporation.

The Committee decided to hear the oral evidence of the representatives of the Ministry of Agriculture in the matter.

2.4 At their sitting held on 16 July, 1983, the Committee on Papers laid on the Table heard oral evidence of the representatives of the Ministry of Agriculture on the subject.

2.5 During evidence, on being enquired about the corelation between the decision taken by the Government to wind up the Corporation and the delay in finalising the accounts and Reports of the Corporation, the Secretary, Ministry of Agriculture stated :

“The Central Fisheries Corporation was born in September, 1965 as a registered public sector company in order to primarily supply fish to the population of Calcutta at a reasonable rate and to collect fish, transport it under refrigerated conditions and so on from various parts of the country so that both the consumers in Calcutta benefit as well as the producers of fish outside Bengal also benefit. But somehow or other, it appears that this Corporation was born under an evil star. Right from the beginning it started incurring very heavy losses. I have got the figures of losses from year to year. The losses went on mounting somehow. In 1969 the Board of Directors felt that it was high time that somebody looked into the whole thing and made recommendations whether we should continue it or not. They appointed a Committee and the Committee submitted their report in June, 1969. According to that Committee, it was found that unless the Corporation diversified its activities and got co-operation from the West Bengal Government and so on, the losses could not be reduced. The West Bengal Government was requested in October, 1969, to take over the Corporation. This indicates that the Board of Directors thought that diversification would not meet the situation and, therefore, they wanted to hand over the Corporation to West Bengal Government. The State Government refused to take over. Therefore, a note was prepared in June, 1971 for the Cabinet for winding up the Corporation.

Bangladesh came into existence at that time and it was expected that if the Corporation imports fish from Bangladesh, it would make some profit. As a matter of fact, fish imports were made for two or three years, from Bangladesh in large quantity. The Corporation started making profit but unfortunately again when the import of fish stopped the Corporation again incurred losses.

In 1976, when import of fish from Bangladesh completely ceased, the second Review Committee was appointed and it stated that the Corporation cannot stand on its own legs and it should be transferred to West Bengal Government.

In September, 1977, all commercial transactions of this Corporation were stopped.

In 1978, the Cabinet decided to wind up the Central Fisheries Corporation.

In 1979, the Madras Unit of Central Fisheries Corporation was closed and the staff was retrenched.

In 1981, the present Government took a final decision that the Central Fisheries Corporation should be wound up and all the employees of the Central Fisheries Corporation were retrenched by May, 1982, and it has since been liquidated under the orders of the High Court on 17 June, 1983, and an official liquidator has been appointed.

I took you through this very tragic history of this Corporation only to indicate that within four years of its existence, the whole atmosphere became a little uncertain. Everybody started talking about its liquidation or transfer to the West Bengal Government and, as a result of this, the staff which were mostly on deputation to this Corporation and those who were working in the Corporation on regular appointment, were not taking interest. The deputationists wanted to revert. The accountants left the Corporation and those who stayed wanted to prolong the work by delaying it in such a manner that the accounts were not prepared. The annual reports were delayed and that caused all sorts of delay which is regrettable. There were long delays and because of the peculiar situation of the Central Fisheries Corporation, the delay seemed to be unavoidable."

2.6 As regards the delay in finalising the accounts of the Corporation, the witness explained that since the Corporation had imported fish from Bangladesh for two or three years and the accounts from Bangladesh were also to be collected, finalised and audited, finalisation of accounts also took some time apart from collecting them. The Corporation had some offices in Delhi, Ahmedabad, Madras and Chandigarh from where accounts had also to be collected. He further explained that the difficulty of getting the reports translated into Hindi was another cause of delay. Because of non-availability of

Hindi translation, the Annual Reports could not be placed on the Table of the House in time.

2.7 The witness further stated that the Annual Report of the Corporation for the year 1980-81 had already been sent on 14 July, 1983 for laying on the Table of the House. Regarding the Annual Report for the year 1981-82 of the Corporation, the witness stated as under :

“The Board has passed the accounts for 1981-82 on 1st June, 1983, but because of liquidation the Annual General Meeting could not be held and papers under law have to be sent to the official liquidator. The papers have been sent to the Official Liquidator. We are now in touch and in consultation with the Ministry of law on further steps to be taken in placing the annual report before Parliament.”

2.8 As regards the position of the Annual Report of the Corporation for the year 1982-83, the witness stated :

“That is being prepared. × × × × × × Official Liquidator has also come in the picture now. We have been advised that all these papers will have to be sent to the Official Liquidator. In what from the Report has to be prepared is being considered. In consultation with the Ministry of Law and according to their advice, we will submit the Report at the earliest.”

2.9 The Annual Reports of the Central Fisheries Corporation for the years 1979-80 and 1980-81 were laid on the Table of Lok Sabha on 26 July, 1983 alongwith a delay statement in each case. According to the delay statement, the main reasons for delay were :

- (i) delay in finalisation of accounts of the previous year ;
- (ii) abnormal conditions prevailing in the Corporation consequent upon decision taken to wind up the Corporation ; and
- (iii) dearth of competent and experienced accounts knowing staff in the Corporation.

2.10 The Committee note that the Annual Report of Central Fisheries Corporation for the year 1978-79 was laid on the Table of Lok Sabha on 14 March, 1983 and the Annual Reports of that Corporation for the years 1979-80 and 1980-81 on 26 July, 1983, after a delay of 38½ months, 31 months and 19 months, respectively.

2.11 The Committee do not appreciate the argument of the Ministry of Agriculture that the decision to wind up the Corporation led to delay in finalisa-

tion of its accounts and consequently in laying the Annual Reports and Accounts on the Table of the House. The Committee feel that merely the decision taken by Government to wind up the Corporation should not have affected the work relating to finalisation of accounts. There is no relationship between the decision to wind up the Corporation and the finalisation of the accounts of the Corporation. Even prior to the decision taken for winding up the Corporation, the position regarding laying of the Annual Reports and Accounts of the Central Fisheries Corporation was no better. The Annual Reports for the years 1972-73 and 1973-74 were laid on the Table of Lok Sabha as late as on 26 October, 1976 and that of 1974-75 on 13 June, 1977. The Committee are constrained to observe that neither the Ministry of Agriculture nor the Corporation had been serious enough, in the past, to see that the Annual Reports of the Corporation were laid on the Table in time. The Committee have no doubt that had the Ministry and the Corporation been vigilant and had made concerted efforts, the Annual Reports of the Central Fisheries Corporation could have been laid on the Table in time.

2.12 The Annual Reports of the Central Fisheries Corporation for the years 1981-82 and 1982-83 which were required to be laid on the Table of the House by 31 December 1982 and 31 December, 1983, respectively have not so far been laid. The Committee desire the Ministry of Agriculture to take suitable steps to ensure expeditious and early finalisation of the said reports so that these are laid on the Table of the House without any further delay.

CHAPTER III

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

3.1 The Recommendations/observations made in the Sixth and Ninth to Eleventh 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-III. The other recommendations/observations which have not been included in Chapters I and II and Appendix-III were narrative in character.

3.2 The Committee note with satisfaction the action taken by the Government on their recommendations/observations made in their Sixth and Ninth to Eleventh Reports (Sixth Lok Sabha), as indicated in Appendix-III.

NEW DELHI :

KRISHNA SAHI

24 April, 1984
4 Vaisakha, 1906 (s)

Chairman,
Committee on Papers laid on the Table

APPENDIX I

Copy of letter No. K- 11011/13/78 DDI (A), dated 18th October 1978. From the M/o Works & Housing to DDA.

SUB : Laying of Audit Report and Annual Report of Delhi Development Authority before both Houses of Parliament.

I am directed to invite your attention to the provisions of sub-section (4) of section 25 and section 26 of the Delhi Development Act, 1957 which envisage that the Central Government should lay a copy of the Audit Report and the Annual Report of the Delhi Development Authority before both Houses of Parliament. The Delhi Development Authority (Miscellaneous) Rule 5 requires the Authority to submit to the Central Government not later than the 31st October following the close of a financial year a report of its activities during the year. No specific date has, however, been laid down for submission of the Audit Report to the Central Government. In its 6th Report the Committee on Papers laid on the Table (6th Lok Sabha) (Para 1.48) has noted with serious concern that Government has not yet attempted to frame rule under section 26 of the Act fixing a date for laying the Annual Administration Report before both Houses of Parliament, as has been done for submission of the Report to Government.

2. It has now been decided that the two reports namely, (i) Annual Report and (ii) Audit Report will, be laid on the Table of both Houses of Parliament not later than the dates indicated against each :—

- | | |
|---|---|
| (i) Annual Report under section 26 of D.D. Act, 1957 : | 31st December next following the close of the financial year to which the Report relates. |
| (ii) Audit Report under section 25(4) of D.D. Act, 1957 : | 31st May of the next financial year (i.e. 14 months after the close of the financial year). |

3. To adhere to these dates it is necessary that the two reports be sub-

mitted to the Central Government with the requisite number of copies (both in English and Hindi) by the dates indicated below :—

(i) Administration Report—31st October.

(ii) Audit Report —15th April.

Please adhere to these dates.

APPENDIX II

Copy of O.M. No. K-11011/57/77-UDIB dated the 26th June, 1978 from the Ministry of Works and Housing to the Vice-Chairman, D.D.A. Vikas Minar, New Delhi.

SUB : Delay in laying Audit Reports and annual Administration Reports of the Delhi Development Authority.

Pursuant to the recommendation of the Committee on Papers laid on the Table of the Lok Sabha that some definite time-schedule laying down time-limit for various stages involved in the preparation, submission, finalisation and laying of audited accounts should be fixed, it has been decided in consultation with the Comptroller & Auditor General of India to lay down the following schedule insofar as the Audit Reports on the Accounts of D.D.A. are concerned :

(a) Receipt of the Annual Accounts from D.D.A.—	31st October
(b) Completion of Audit.	7th January
(c) Completion of discussion on Inspection Report.	15th January
(d) Issue of Draft Audit Report to D.D.A.	7th February
(e) Issue of Inspection Report	15th February
(f) Receipt of D.D.A.'s comments on Draft Audit Report.	7th March
(g) Issue of Audit Report.	7th April

Besides, the Chief Accounts Officer of the D.D.A. has been made responsible for watching the timely submission of the Accounts and the disposal of matters connected with the submission of the Audit Report to the Parliament. It is expected that by observing the above schedule, the Audit Report on the Accounts of D.D.A. would be presented to the Parliament within a period of 13-14 months after the close of the accounting year.

APPENDIX III

(Vide paragraph 3·2 of the Report)

Statement showing action taken by Government on the recommendations/observations of the Committee on Papers laid on the Table made in their Sixth and Ninth to Eleventh Reports (Sixth Lok Sabha)

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|----|----------------------------|--|---|
| 1. | Sixth Report (6th LS) 1·44 | The Committee are shocked to note that although Section 25(4) of the Delhi Development Act, 1957 lays down that the accounts of the authority as certified by the Comptroller and Auditor-General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annual to the Central Government and that Government shall cause a copy of the same to be laid before both Houses of Parliament, the laying on the Table of Audit Report on the accounts of the Delhi | Observations noted by Government vide the M/o. Works and Housing O.M. No. K-110 11/42/78- DDA(G) dated 24 October 1978. |
|----|----------------------------|--|---|

Development Authority for 1971-72 was badly delayed and the report was laid on the Table of Lok Sabha as late as 23-8-1976, i.e. 53 months after the close of the financial year. The position regarding laying of Audit Reports for 1972-73, 1973-74 and 1974-75 is no better in as much as these were laid on the Table of the Lok Sabha on 29-10-1976, 20-6-1977 and 1-8-1977 respectively, after 43 months, 39 months and 28th months of the close of the financial year to which they pertained.

The horrible delays have kept Parliament in the dark for years together about accounts of the Delhi Development Authority, and its performance and the tasks for which it was set up. This is a serious matter because if any serious irregularity, embezzlement, or misappropriation comes to the notice of the House after lapse of such a long time, House may find itself to be completely helpless in taking timely corrective action as the chances are that in the meantime the persons responsible for that state of affairs

—do—

2. Sixth Report (6th LS) 145

might have retired from service or may otherwise not be there for action being taken against them.

3. Sixth Report (6th LS) 1,46

The Committee note from the Audit Report for 1971-72 that the Audit observations contained in 549 paragraphs of 89 Inspection Reports issued upto 31st March, 1972 were outstanding till January, 1975, as detailed below :—

Year	Number of Ins-pection Reports	Number of Paragraphs outstanding
1967-68	20	70
1968-69	14	92
1969-70	16	99
1970-71	14	99
1971-72	25	189
	89	549

The Ministry of Works and Housing had convened a meeting on 9th October, 1978 to which the representatives of the Delhi Development Authority, Comptroller and Auditor General and the Ministry of Finance were invited. It has been decided that the Delhi Development Authority should set up an Internal Audit Wing under one Accounts Officer. The proposed Wing is to liquidate the old as well as the current audit observations and to take suitable steps to ensure minimum scope of audit observations in future. A drill has been provided under which the Delhi Development Authority is to report to the Government fortnightly from the first week of January, 1979 on-

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4. Sixth Report (6th LS) 1.47

The Committee find from the above wards, the progress made in clearing data that the number of outstanding audit observations is mounting up every year and it has reached the maximum number of 189 in 1971-72. The Committee apprehend that if these audit observations are not attended to and cleared urgently these are bound to increase further and cause delay in laying of future audit reports. The Committee recommend that the Ministry of Works and Housing who are administratively concerned with the affairs of the Delhi Development Authority and the Ministry of Finance should review the position and take immediate steps in consultation with the Audit to liquidate these accumulated audit observations at an early date, and devise some suitable procedure for the future to minimise the scope for audit observation.

5. Sixth Report (6th LS) 1.48

The Committee further note with serious concern that Government have not so far made any attempt to frame any rule under section 26 of the Act fixing a definite date for laying of the Annual Report. According to Rule 5 of the Delhi Development (Miscellaneous) Rules, 1959, the Delhi Development Authority is to submit to the Central Government not later than the 31st October

Administration Report before both Houses of Parliament as has been done for submission of the Report to Government. The Committee strongly deprecate this procrastination in framing of Rules even after 20 years of the enforcement of the Delhi Development Act, 1957.

next following a report of its activities during the preceding financial year. No definite date for laying of Annual Administration Report before both Houses of Parliament has been provided either in the Delhi Development Act, 1957 or in the said Rules. In accordance with the recommendations of the Committee in para 3.5 of its First Report (Fifth Lok Sabha) for laying of the Audit Report and Annual Administration Report together before Parliament within nine months of the close of the financial year to which the reports pertain, every effort will be made to lay the Annual Administration Report within the stipulated period of nine months i.e., by 31st December each year. The said recommendation of the Committee in respect of the Annual Administration Report has been accepted by the Government. Directions have now been issued in the

Ministry of Works and Housing letter No. K-11011/13/78-DDI (A) dated the 18th October, 1978 laying down a definite date, namely 31st December each year, by which copies of the Annual Administration Report must be laid before both Houses of Parliament. It is, therefore, not considered necessary to frame any rule fixing such a date in this behalf. [Vide M/o Works and Housing O.M. No. K-11011/44/78-DDI (A) dated 24 October, 1978].

6. Sixth Report (6th LS) 1.49
- The Committee feel surprised to find that DDA took about 20 years to make an attempt to frame the Delhi Development Authority (Budget and Accounts) Rules, 1977 as the same was set up in 1957. Even now these rules have not been finalised. The Committee are distressed to note that in the proposed draft rules no time schedules for the finalisation of the accounts, their submission to audit and to the Ministry and finally for laying them
- It would not be quite correct to say that an attempt was made to prepare the Delhi Development Authority (Budget and Accounts) Rules, 1977 after the lapse of about 20 years. In fact the first set of Rules was framed within two years of its constitution. The Government had already framed the following rules, namely :
- (i) The Delhi Development Authority (Maintenance of Current

before Parliament have been prescribed. The Committee suggest that an independent high-powered Committee should be set up to pin-down the responsibility for this criminal negligence.

- Accounts) Rules, 1959 ;
- (ii) The Delhi Development Authority (Preparation of Budget) Rules, 1960; and
 - (iii) The Delhi Development Authority (Preparation of Annual Accounts) Rules, 1964.

2. Necessary steps are being taken to finalise the Delhi Development Authority (Budget and Accounts) Rules, 1978, in a consolidated form which would repeal the above Rules.

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(Vide M/o Works & Housing O.M. No. K-11011/45/78-DDI-A, dated 24 October 1978).

7. Sixth Report (6th LS) 1:52

The Committee are not at all convinced with the routine type of explanation given by the Ministry of Works and Housing that preparation of accounts is a time-consuming process. The Committee are of the view that if the accounts are maintained properly and the necessary entries are made

The observation of the Committee have been noted.

Hindi version of the annual accounts are proposed to be submitted to the AGCR simultaneously with the English version in order to observe the date fixed.

in time in the accounts books, registers and ledgers prescribed for the purpose and the progress of maintenance of accounts is watched and test checked periodically by some responsible senior officer in the Authority there is no reason why the accounts should not be finalised in time and laid before Parliament alongwith the Annual Administration Report of the DDA every year within the prescribed time. The Committee are of the view that if accounts are kept properly and entries made in the books are checked periodically, the discrepancies, if any, are bound to come to notice within the minimum lapse of time and the chances of audit queries at the time of auditing of accounts can to a greater extent be minimised. The Committee are of the opinion that the difficulties expressed by the Ministry in maintenance of accounts are not real if

A procedure has been prescribed whereby accounts are reconciled monthly and discrepancies settled with promptitude, thus avoiding delay in the submission of the annual accounts. (vide Ministry of Works and Housing O.M. No. K-111011/46/78-DDIA dated the 24 October 1978).

viewed in the light of the fact that various Branches/Sections of the Authority are located in Delhi and the Discrepancies in the accounts could be rectified by personal discussions amongst the concerned officers rather than entering into protracted correspondence.

8. Sixth Report (6th LS) 1:58

The Committee note that the Ministry of Works and Housing did not even care to lay on the Table statements explaining reasons for delay in laying the Audit Report for 1971-72 and the Annual Administration Report for 1974-75 at the time of laying these Reports before Lok Sabha on 23-8-1976.

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The observations of the Committee have been noted.

As regards submission of Annual Administration Report a time schedule has similarly been laid down as recommended by the Committee in para 3.5 of their First Report (Fifth Lok Sabha) and every effort will be made to adhere to the time schedule. (Vide Ministry of Works and Housing O.M. No. K-11011/49/78-DDI (A), dated 24 October, 1978).

9. Sixth Report (6th LS) 1:59

The Committee are not convinced with the stock reply given by the Ministry in either case in support of their not having laid the delay statements that no specific time limit has been prescribed in the Delhi Development Act, 1957 for laying the Audit Report or the Annual Administration Report on the activities of DDA on the Tables of the Two Houses as the same

do not fall under the categories of Rules, Regulations or Act and further no statements were laid during the previous years when the Reports were laid on the Table of Lok Sabha. The Committee are surprised to find that the Ministry have in their note dated 12-8-77 tried to justify the lapse on their part in not laying the delay statements by stating that no such delay statement was called for either by Lok Sabha or Rajya Sabha in respect of the Audit Reports or Annual Administration Report for the previous years when those were laid on the Tables of the Houses, although there was delay in laying them.

The Committee's suggestion has been noted.

10. Sixth Report (6th LS) 1'64 In case of any difficulty in getting the Audit Report from Audit in time the matter may be taken up with the Ministry of Finance or Audit Authorities to settle some agreed programme in this regard.

11. Sixth Report (6th LS) 1'65 The Committee, however, note that

DDA has in order to avoid delay in laying the Audit Reports before Parliament in future, introduced the system of reconciliation of accounts every month which was not being done earlier regularly. The Committee hope that once the accounts are reconciled and text checked every month it would be possible for DDA to finalise the accounts properly and in time and leaving little scope for audit queries.

12. Sixth Report (6th LS) 1-66

The Committee note that a Committee of Experts has been set up on 25 October, 1977 under the Chairmanship of the Director General of the Bureau of Public Enterprises and consisting of representatives of the Ministry of Works and Housing, the Financial Adviser and also Vice Chairman of DDA to find out how far this Authority can be made an efficient instrument in fulfilling the objectives for which it was set up, with reference to its past deficiencies. In addition to this, the Committee of Experts has been particularly asked to study the financial procedures at present being followed by DDA and to suggest

The Committee of Experts which submitted its report in June, 1978 has gone into the question of delay in laying on the Table of Parliament the Annual Administration Report and audited report of the Authority and has suggest ways to eliminate such delays. Its main recommendations in this behalf are :—

(i) The DDA should gear up the machinery in its Head Office to keep all the relevant information up to date and also lay down a time schedule to complete the work much ahead of the due date.

modifications and also to look into the various financial activities to see how far they are in conformity with the regulations laid down by the Government from time to time. The Committee were also informed by the representative of the Ministry of Finance during evidence that the question of examination of past delays and the extent of responsibility involved on the part of Audit or the DDA will also be referred to the Committee. The report of the Experts Committee was expected by 28 February 1978.

13. Sixth Report (6 th LS) 1'67

The Committee hope that the Committee of Experts might be going into all aspects of the working of the DDA and their recommendations might cover the various matters promised to be referred to them by the Ministry during evidence before the Committee on Papers laid on the Table. The Committee trust that the Expert Committee would submit their

(ii) Till the DDA strengthens its accounting set up to achieve the objective of presentation of the audited accounts within six months after the close of the year, some assistance may be sought for from the Chartered Accountants.

(iii) The Finance Member/Chief Accounts Officer should be given specific responsibility to ensure that Annual Administration Report and Audit Report are presented in time.

2. On the 27 June, 1978 Government appointed an Empowered Committee to consider the observations of the Experts Committee. The Empowered Committee reported on 28-8-1978. (*Vide M/o Works and Housing O.M. No. K-11011/51/78DDI (A)*, dated 24 October 1978).

report expeditiously. The Committee may be informed of the recommendations of the Expert Committee in case Government do not lay its report on the Table of the House.

14. Sixth Report (6th LS) 1-68

The Committee note that the Audit Report and the Annual Administration Report of the Delhi Development Authority are not reviewed by the Ministry, at present before laying them before Parliament and no separate review is laid. The Committee recommend that the Ministry of Works and Housing who are concerned with the DDA at present should examine the Reports after these are submitted to them by the DDA in future and prepare a 'Review' on the working of the Authority giving salient points of the achievements, how far the Authority has achieved the objects for which it was set up and what are the salient features of its future programme. Where the Audit Report and Annual Administration Report mentioned any serious irregularity or any other matter of importance which needed correc-

The Committee's recommendations have been noted for compliance. (Vide Ministry of Works and Housing O.M. No. K-11011/52/78-DDI dated the 24 October, 1978).

ive 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 Audit Report/Annual Administration 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 alongwith report a statement saying that they are in agreement with the report and hence no 'Review' is being laid.

15. Sixth Report (6th LS) 1969

The Committee hope that the Ministry of Works and Housing will in future analytically examine the Audit Report/Annual Administration Report of the Authority and invariably lay alongwith the Audit Report/Annual Administration

Report their own assessment before Parliament in the form of 'Review'.

16. Sixth Report (6th LS) 2:22

The Committee further note that in spite of the recommendation made by them in para 4:18 of Second Report (Fifth Lok Sabha) presented on 12 May, 1976 that the Administrative Ministry should, while lying the reports of Government Companies, lay their own 'Review' also on the Tables of both the Houses of Parliament, on the working of those companies, the Ministry of Agriculture under whose administrative control the Central Fisheries Corporation falls have failed to lay the review by the Government on the annual reports for 1972-73 and 1973-74. While noting with satisfaction the information given by the Ministry that the 'Review' would be submitted in future the Committee wish to point out that the Ministry should have taken steps to comply with the recommendations made by the Committee as soon as it was circulated to Ministries soon after presentation of

The omission regarding placing the Review by the Administrative Ministry alongwith the Reports of 1972-73 and 1973-74 is regretted. However, the directions of the Committee have been followed in presenting the Annual Report for 1974-75.

[Ministry of Agriculture (Deptt. of Agriculture and Cooperation) O.M. No. 1-4/78-Fy (Adm) dated 5-5-1980].

the report rather than giving an assurance now that they would lay the review by Government along with future Reports of the Company. The Committee cannot help expressing their unhappiness over the casual manner in which the Ministry have treated their recommendation. The Committee trust that the Ministry would be watchful in future to avoid recurrence of such lapses.

17. Sixth Report (6th LS) 2-23

The Committee are concerned to find that notwithstanding the relaxation given by them to the Government vide para 4'16 of Second Report (Fifth Lok Sabha) for laying by December, 1976, Reports of Government Companies, which were in arrears, in respect of the Periods upto 1974-75, the laying of the Annual Reports of the Central Fisheries Corporation for 1974-75 was delayed and the Report was laid before Lok Sabha as late as 13-6-77. Although the Corporation had handed

The Annual Report for 1974-75 of the Central Fisheries Corporation could not be laid on the Table of the Houses of Parliament during the March-April 1977 Session as after the receipt of Hindi version on 16-2-77, when the papers were submitted for authentication by Minister (A & I) it was decided to elaborate the statement of reasons for delay in laying the report on the Table of the House. After the revision of English version

over, in time, the printed copies of the Report both English and Hindi version on 4-12-1976 and 6-2-1977, respectively, for being laid on the Table of both the Houses of Parliament, yet the Ministry of Agriculture failed to lay without any plausible reason the Reports during the following session of Lok Sabha held in March/April 1977. The Committee take a serious view of it and feel that had the Ministry been more vigilant and had realised the importance of laying the Reports before Parliament in time, the Report for 1974-75 would have been available to Members of Parliament in the First Session of Sixth Lok Sabha. The Ministry get the funds sanctioned by the Parliament for being invested in the Companies/Corporations etc. under their control and therefore, it is imperative that Parliament is apprised at a proper time, of the results achieved by those investments so that corrective measures, if found necessary, may be suggested in time for future guidance.

18. Sixth Report (6th LS) 2:24

The Committee find that the statutory Auditors were appointed for auditing the accounts of the Central Fisheries Corporation for both the years 1972-73 and 1973-74 after 6 months of the close of the accounting year to which they pertained. Again, the Statutory Auditors for-auditing the accounts for 1974-75 and 1975-76 were appointed after a period of 8 months and 10 months respectively, of the close of accounting year to which they pertained. The Committee are of the opinion that unless some positive steps are taken either to clear the arrears or way is found for appointment of Statutory Auditors even when the previous years' accounts and the Report of the Statutory Auditors under Section 619A (3) of the Companies Act, 1956 have not been received and past delays are not allowed to be a contributory factor in the appointment of Statutory Auditors for the subsequent year, the delays in laying the Reports are bound to

In compliance with the Committee's recommendations for avoiding delay in appointment of statutory auditors, the auditors appointed for 1976-77 have also been appointed to audit the annual accounts for 1977-78. According to the present decision of the Board of Directors, the accounts are being finalised upto the year 1977-78 for purpose of approaching the Registrar for voluntary liquidation of the Company in accordance with the decision of the Government to wind up the Company. However, in view of the observations of the Committee on Public Undertakings in its 49th Report the matter is being submitted to the Cabinet. [M/o Agriculture (Deptt. of Agriculture & Cooperation) O.M. No. 1-4/78-Fy (Adm) dated 5 May, 1980].

persists. The Committee feel that earnest efforts are called for to rectify this situation. Immediate steps should be taken to evolve some procedure in consultation with the Comptroller and Auditor General of India and the Department of Company Affairs to ensure that Statutory Auditors are appointed with utmost promptitude.

19. Sixth Report (6to LS) 2-25

The Committee regret to find that the laying on the Table of the Annual Reports of the Central Fisheries Corporation Limited for years 1972-73, 1973-74 and 1974-75 was badly delayed and these reports were laid on the Table of the Lok Sabha after 28 months, 10 months and 8½ months respectively, of their adoption by the Corporation on 30-6-1974, 23-12-1975 and 27-9-1976, respectively in complete disregard of the provisions of section 619(A) (1) of the Companies Act, 1956 in terms of which the Annual Report of a Government Company is required to be prepared within 3 months of its Annual General

In compliance with the Committee's recommendations, the Ministry is keeping a close watch on preparation of annual reports of the Central Fisheries Corporation. But it has not been possible to get the reports prepared in time on account of uncertainty about the future of the Corporation and non-cooperation of Staff. [M/o Agriculture (Deptt. of Agriculture & Cooperation) O.M. No. 1-4/78-Fy (Adm) dated 5-5-1980].

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Meeting before which the audit report is placed and as soon as thereafter, laid before Parliament. The Committee are of the view that the Ministry of Agriculture who are administratively concerned with the functioning of the Corporation, should after convening the Annual General Meeting keep a close watch over the progress of the Report and where necessary, should, take positive steps to ensure that the laying of the Report is not delayed on account of any available circumstance.

The observations of the Committee regarding delay in getting the reports translated into Hindi has been noted. All efforts will be made to ensure that there is no undue delay in Hindi translation [M/o Agriculture (Deptt. of Agriculture & Cooperation) O.M. No. 1-4/78-Fy (Adm) dated 5-5-1980].

20. Sixth Report (6th LS) 2:26

The Committee further find that after the preparation of English version of the Reports the time taken in translation and printing thereof contributed maximum to the delay in laying those reports. The Committee note that in July, 1974 when the Corporation had expressed its difficulties in getting the Reports for 1972-73 translated into Hindi at its Office at Calcutta, the Ministry took upon them-

selves the responsibility of getting the same translated at Delhi. While the initiative taken by the Ministry for taking up the translation job is to be appreciated, the Committee are sorry to observe that the time taken (i.e. about 15 months) in translation into Hindi and printing of Report for 1972-73, consisting of 47 pages in all, is incomprehensible. Barring the Report for 1972-73, the time taken in printing and translation of the Reports for 1973-74 can also not be overlooked.

21. Sixth Report (6th LS) 2:27

The Committee are therefore, of the opinion that lack of translation facilities should not be made an excuse for delaying laying of important documents like reports of Government Companies. However, if the Central Fisheries Corporation experience any difficulty in getting the reports translated into Hindi, the Committee would like the Corporation to avail of the translation facilities offered by the Government of Uttar Pradesh (*vide* para 2:45 of Fourth Report, Fifth Lok Sabha) on

The Ministry has a separate unit for Hindi translation and the reports of the Central Fisheries Corporation were translated and got printed by this unit earlier. If there is unusual rush, with the Hindi Division, the Ministry would certainly take advantage of the suggestion by the Committee to avail the translation facilities offered by the Government of Uttar Pradesh. All possible steps will be taken to avoid delay in translation

payment basis. Again in case one version and printing. [M/o Agriculture of the Report is not ready in time, the (Department of Agriculture and other version which is ready should be Cooperation) O.M. No. 1-4/78-Fy laid alongwith a statement indicating the (Adm), dated 5-5-1980]. reasons for not laying the other version and 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 as recommended by the Committee in para 2.15 of the First Report (Fifth Lok Sabha). Further, with a view to obviate delay at printing stage the Committee would like to lay stress on the need for action being taken in advance to settle rates with the printing presses for their job requirement and no time should be wasted in negotiations with the Printing Presses at the eleventh hour.

22. Ninth Report (6th LS)

- 1.9 The Committee need hardly emphasise the need for laying of the Annual Reports etc. in time so that the House which sanctions huge sums of money out of Consolidated Fund of India for being spent on various organisations is informed in time how these moneys have been spent and also whether any irregularities or shortcomings are involved therein, before voting the amounts for the next financial year. The Committee, therefore, recommend that where it is not feasible for the Government to lay before the House the Reports and Accounts of an organisation within the prescribed time, a statement showing reasons for delay in laying these documents should invariably be laid along with those documents so that the House is apprised of the causes for the delay and may be in a position to examine them and suggest remedial measures for future guidance.

Government are in complete agreement with the recommendation of the Committee. The recommendation is now being followed in letter as well as in spirit. [M/o Education and Culture O.M.No. F. 10-139/79-Desk(U), dated 5-2-1980]

- 1.10 The Committee also impress upon all Ministries Departments that all (i) The recommendation of the Committee has been noted.

23. Ninth Report (6th LS)

documents/Papers/reports etc. meant for being laid before Parliament should be carefully examined and checked by a senior officer not below the rank of Deputy Secretary in the Ministry before they are laid on the Table with a view to ensure that they are complete in every respect and wherever along with the document any other statement is to be laid on the Table, it accompanies the document.

All documents will in future be examined and checked by a senior officer not below the rank of Deputy Secretary, before these are actually laid on the Table of the House. [M/o Education & Culture O.M. No.-F-10 139/79-Desk(U) dated 5-2-1980]

(ii) Circulated by D.P.A. to all Ministries/Departments of the Government of India *vide* their O.M. No. F. 28(5)/78-Leg. dated 5-1-1979.

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24. Ninth Report (6th LS)

The Committee, therefore recommend that a time bound programme should be chalked out by the Ministry in consultation with the audit authorities in such a manner that after the close of the accounting year, the annual accounts of the University Grants Commission are compiled and sent to Audit

The recommendations of the Committee have been brought to the notice of concerned organisations and every effort is being made to follow the time schedule prescribed by the

for auditing within 3 months of the close of the relevant accounting year and within the next, 6 months all other work relating to auditing of the accounts, furnishing replies to audit observations, printing, translation thereof in Hindi and sending the printed copies to the Ministry etc. is completed, so that these documents may be laid before Parliament within the prescribed period of 9 months after the close of the accounting year. The Ministry should also identify the stages where the delay usually occurs and take corrective measures therefor.

Committee. For example, the U. G. C. were able to finalise their accounts for 1978-79 and forward them to the authorities on 26-6-79. The audit was conducted by the audit authorities from 29-7-79 to 12-10-79. The Audit Report was forwarded to the UGC on 15-12-79 and their comments on the audit observations were sent to the audit authorities on 24-12-79. The Director of Audit has already been requested to prepare a time-bound programme in such a way as to enable the UGC to furnish the printed copies of the accounts and the Audit Report thereon well in time so that these documents could be laid before the Parliament within the prescribed period of 9 months

after the close of the accounting year. [Ministry of Education and Culture O.M. NO.F. 10-139/79-Desk (U) dated 5-2-80]

25. Ninth Report (6th LS)

1.13

The Committee are distressed to note that the recommendation contained in para 1.16 of their First Report (Fifth Lok Sabha) which was presented to Lok Sabha as early as 8th March 1976, was not brought to the notice of the University Grants Commission in time by the Ministry of Education, Social Welfare and Culture nor any efforts were made to ensure its compliance by the autonomous/statutory organisations under the control of the Ministry. The Committee have no doubt that had the Ministry been vigilant and circulated these recommendations to all such organisations in time, the Annual Accounts and Audit Report of the University Grants Commission would have

The omission, which occurred due to some misunderstanding, is very much regretted. It has not been found possible pinpoint to the responsibility in this regard on any particular section or individual. The recommendations have since been brought to the notice of UGC and other organisations concerned, who are reminded periodically regarding the need to abide by the time-schedule prescribed. [M/o Education & Culture

been laid much earlier. The Committee further recommend that responsibility should be fixed for this omission and the concerned person should be punished sternly.

26. Ninth Report (6th LS)
1.14

The Committee also note that Annual report of University Grants Commission for the year 1976-77 was laid on the Table of Lok Sabha on 7th August, 1978, (i.e. after 16½ months of close of accounting year) and the Annual Accounts and Audit Report thereon of the Commission for the year 1976-77 were laid on 14th August, 1978 (i.e. after 16½ months of the close of accounting year). Further in terms of recommendation contained in para 3.5 of First Report of the Committee (Fifth Lok Sabha), if the Annual Report, Annual Accounts and Audit Report have not been laid within the prescribed period of 9 months, the Ministry concerned 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 could not be laid within that time. Such a

The past omission is regretted. The recommendations of the Committee are now being followed. [M/o Education & Culture O.M. NO. 10-139/79- Desk (U), dated 15-2-1980]

statement was neither laid in the case of Annual Report for 1976-77 nor in the case of Annual Accounts and Audit Report thereon for the year 1976-77 by the Ministry of Education, Social Welfare and Culture.

27. Ninth Report (6th LS)

1.15

The Committee take serious note of the carelessness on the part of the Ministry in not laying the 'Delay statement'. The Committee are constrained to observe that their recommendations have not been given serious attention and respect that they deserved. The Committee desire that this lapse should be brought to the notice of all concerned officers.

The observations of the Committee have been brought to the notice of all concerned. [Ministry of Education and Culture O.M. NO. 10-139-Desk (U) dated 5-2-1980].

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28. Ninth Report (6th LS)

1.17

The Committee, therefore, recommend that the Annual Report and Annual Accounts together with Audit report thereon should as far as possible be laid together before Parliament so that the

Action will be taken in future in accordance with the recommendations of the Committee. [Ministry of Education and

Parliament may have a complete picture of the accounts as well as the achievements of the University Grants Commission at the same time. In this connection, the Committee need hardly emphasise their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha). But the laying of Annual Report should not be delayed merely because the annual accounts and audit report thereon are not ready and vice-versa. Either of these two documents may be laid separately as soon as it is completed, if the other document is not ready and its completion is likely to take more than one month. In Such cases all efforts should be made to complete the other document as soon as possible and lay in the same session or at the most in the next session of the House.

Parliament may have a complete picture of the accounts as well as the achievements of the University Grants Commission at the same time. In this connection, the Committee need hardly emphasise their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha). But the laying of Annual Report should not be delayed merely because the annual accounts and audit report thereon are not ready and vice-versa. Either of these two documents may be laid separately as soon as it is completed, if the other document is not ready and its completion is likely to take more than one month. In Such cases all efforts should be made to complete the other document as soon as possible and lay in the same session or at the most in the next session of the House.

29. Ninth Report (6th LS)

1.18

The Committee are surprised to find from the statement showing reason for delay in laying the Annual Report for the year 1976-77 that after the close of the accounting year, University Grants

The recommendations of the Committee are now being followed. [M/o Education and Culture O.M. NO. 10-139/79-Desk (U), dated 5-2-1980]

Commission took about 11 months in compiling the Annual Report and 5 months in getting the Report printed. The Committee feel that had the Ministry or the University Grants Commission made earliest efforts, the annual report of University Grants Commission could have been laid in time. The Committee are, therefore, of the view that a time bound schedule should be drawn up for completing action at various stages like collection of necessary data or information, compilation translation and printing etc. of the Annual Report of the University Grants Commission so that it may be laid within the prescribed period.

30. Ninth Report (6th LS)

1.20

The Committee further recommend that a thorough probe should be made to pin down the responsibility of the officers who did not care to implement the recommendations of this Committee and the officers found guilty should be punished.

The past omissions or mistakes have occurred mainly due to lack of awareness and proper understanding in regard to implementation of the recommendations of the Committee. It is not

possible to pin-point the responsibility for this on any particular individual or section. All concerned have, however, been warned to be careful in future. The various recommendations of the Committee have also been widely circulated and all concerned have been asked to note them carefully for compliance. [M/o Education and Culture O.M. NO.F-10-139/79-Desk (U) dated 5-2-1980].

31. Niinth Report (6th LS)

2.4 The Committee note that the Annual Report and Audit Reports of Co-operative Societies, registered under the Co-operative Societies Acts, are not being laid before Parliament even though these societies receive financial assistance from Government by way of share capital, grants or subsidies etc., from the Consolidated Fund of India. The Committee are not convinced with the argument advanced by that Department that since Annual Reports and Audit Reports of

The recommendation of the Committee on Papers to the effect that the Annual Reports and Audit Report of Co-operative Societies registered under the Cooperative Societies Acts, which are financed out of funds dated Fund of India should drawn from the Consoli-

Co-operative Societies have never been laid before Parliament in the past it will be a departure from the past practice if these reports are laid now. The Committee do not visualise any difficulty in this respect nor the Department of Civil Supplies and Co-operation has pointed out any ground for exempting the co-operative societies from obligation of laying their Annual Reports etc., before the Parliament.

After considering all aspects of the matter, the Committee reiterate their earlier recommendation made in para 1.12 of their Second Report (Sixth Lok Sabha) and recommend that the Annual Reports and Audit Reports of Co-operative Societies registered under the Co-operative Societies Acts, which are financed out of funds drawn from the Consolidated Fund of India, should invariably be laid before both Houses of Parliament.

32. Ninth Report (6th LS)

2.5

invariably be laid before both Houses of Parliament has been communicated to the concerned organisations, viz. National Co-operative Union of India, National Agricultural Co-operative Marketing Federation of India, National Council for Co-operative Training, National Co-operative Consumers Federation Limited Indian Farmers Fertilizers Co-operative Ltd., Super Bazar, New Delhi, National Co-operative Land Development Banks Federation, The All India State Co-operative Banks Federation, National Federation of Co-operative Sugar Factories Limited, The All India Federation of Co-operative

Spinning Mills Limited, National Cooperative Housing Federation Limited, National Federation of Urban Cooperative Banks and Credit Societies, National Cooperative Dairy Federation of India and National Heavy Engineering Cooperative Limited. The above organisations have also been asked to forward copies of their Annual Reports and Audit Reports for the years 1976-77 and 1977-78 to the Department of Civil Supplies and Co-operation for being placed before the two House of Parliament beginning from the Budget Session commencing in February, 1979.

Ministry of Petroleum and the Department

of Industrial Development have also been requested to take necessary action in the matter with regard to such institutions controlled by those Departments, including Petrofils Cooperative Limited. The National Federation of Industrial Cooperatives Limited and the All India Handloom Fabrics Marketing Cooperative Society Limited. [M/o Commerce, Civil Supplies and Cooperation (Deptt. of Civil Supplies and Cooperation) O.M. No. R-11016/33/78-Coord. dated 6.2.79]

Action has been initiated to avoid such delays and submit the reports well in time. (Vide Deptt. of Culture

The Committee have no doubt that had the Ministry been a little vigilant and the Council had made earnest efforts to finalise and submit their accounts to AGCR, keep-

1.10

23. Tenth Report (6th LS)

ing in view the time schedule laid down in para 3.5 of the First Report of the Committee (Fifth Lok Sabha) presented on 8-3-76 and had also resolved audit queries promptly, the Annual Reports could have been laid much earlier.

34. Tenth Report (6th LS)

1.11

The Committee are of the view that the reports lose their importance if they are laid before Parliament after long delays as Parliament can neither exercise control nor suggest timely corrective steps.

(i) Noted by Deptt. of Culture (*Vide* O.M. No. F. 1-34/79-CHI, dated 31-8-1979).

(ii) Circulated by DPA to All Ministries/Deptts. of Govt. of India *Vide* their O.M, No. F. 28 (6)/79-Leg. dated 5-1-1979).

35. Tenth Report (6th LS)

1.12

The Committee are constrained to observe that their recommendation made in para 3.5 of First Report (Fifth Lok Sabha) is not being scrupulously followed by the Council and the Ministry. The Committee, therefore, reiterate that their recommenda-

(i) A time-schedule has been fixed and communicated to the Indian Council of Historical Research for preparing the accounts and Annual Report for submission within the prescribed bed (*Vide* Deptt. of

tion should be observed in its letter and spirit and in future the Annual Reports together with the accounts and audit reports thereon should be laid before both the Houses of Parliament within the prescribed period of 9 months after the close of the financial year. The Committee recommend that for this purpose, the Ministry of Education, Social Welfare and Culture should keep itself in constant touch with the Council to ensure timely finalisation of Annual Report, accounts and auditing and their submission to the Ministry for laying them on the Table within the stipulated time.

Culture O.M. No. F. 1-34/79-CHI, dt. 31.8.79
 (ii) Circulated by DPA to all Ministries/Depts. of Govt. of India *vide* their O.M. No. F. 28 (6)/79- Leg. dt. 31-8-1979.

36. Tenth Report (6th LS)

1.13

As regards delay in auditing of the accounts, the Committee suggest that in case of any difficulty in getting the accounts audited and the audit report issued in time, the matter may be taken up with the Accountant General, Central Revenues to chalk out some agreed programme in consultation with them for auditing of accounts, issuing of In-

A schedule has been fixed for getting the Annual accounts audited and ICHR has been requested to approach this Ministry in case of difficulty so that the matter could be taken up with the AGCR at

specation Report, resolution of queries and finally for issuing audit report so that the whole exercise is completed within time and the laying of reports and accounts is not delayed.

appropriate level to expedite the audit report. (Vide. Deptt of Culture O.M. No. F. 1-34/79-CHI dated 31-8-1979).

37. Tenth Report (6th LS)

1.14

The Committee feel that though the provisions contained in Rules 44 (d) and 45 of the Memorandum of Association and Rules of the Indian Council of Historical Research are mandatory requiring the Government to lay certified accounts, audit report and annual report of the Council before both Houses of Parliament, yet these are not exhaustive in as much as they do not lay down any definite time schedules for finalisation of accounts, their submission to Audit for auditing, resolution of audit queries, preparation of Annual Report and its consideration and approval at the annual general meeting of the Council and finally for laying these documents before the Houses of Parliament.

I. C. H. R. has been requested to implement the recommendation. (Vide D/o Culture O.M. No. F. 34/79-CHI, dt. 31-8-1979).

38. Tenth Report (6th LS)

1.15

The Committee, therefore, recommend that the Ministry of Education, Social Welfare and Culture should consider the feasibility of amending the rules in consultation with Audit and the Council, for laying proper time schedules so that in future the whole process is completed in time and the annual report together with the certified accounts and audit report thereon are laid before Parliament within the time prescribed by the Committee in para 3.5 of their First Report (Fifth Lok Sabha).

I.C.H.R. has been requested to implement the recommendation (*Vide* D/O culture, O.M. No. F. 34/79 —CHI, dt. 31-8-1979).

39. Tenth Report (6th LS)

1.16

The Committee find that the dates on which the various persons had signed the statements of accounts appended to the Audit Reports have not been mentioned in these statements. This aspect was considered by the Committee in an earlier case also. While going through the reports of Indian Museum, Calcutta, Committee had noted that the dates on which the concerned officers had signed were missing in

Noted for compliance in future. *Vide* (Deptt. of Culture O.M. No. F. 1-34/79-CHI, dt 31-8-1979).

those reports. The Committee had in that case recommended in para 1.20 of their First Report (Fifth Lok Sabha) as under :

“The Committee would like to point out that such documents cannot be considered to be complete reports. The Committee would like to emphasise that before placing such reports before the House, the administrative Ministry should ensure that all the formalities had been gone into in compiling the report and that it is complete in all respect.”

40. Tenth Report (6th LS)

1.17

The Committee need hardly re-emphasise the need to ensure that the documents laid on the Table of the House are complete in all other respects and the dates on which these have been signed by the respective officers indicated therein.

41. Tenth Report (6th LS)

1.18

The Committee find that the Ministry have incorporated their ‘Review’ on the

(i) Noted for compliance in future *vide* Deptt.

working of the Council in the statements showing reasons for delay instead of laying the 'Review' separately before the House. The Committee feel that the practice of incorporating 'Review' in the statement of reasons for delay is not proper and recommend that the 'Review' should invariably be laid separately on the Table so that attention of the House is drawn to it specifically.

of Culture O.M. No. F. 1-34/79-CHI dt. 31-8-1979.
 (ii) Circulated by DPA to all Ministries/Depts. of Govt. of India vide their O.M. No. F. 28 (6)/79-Leg. dt. 5-1-1979.

42. Tenth Report (6th LS)

1.19 The Committee regret to note that statements in respect of 3 Annual Reports for the years 1974-75, 1975-76 and 1976-77 explaining the reasons why the reports and accounts could not be laid within the stipulated period were not laid. This clearly goes against the recommendations made by the Committee in para 3.5 of their First Report (Fifth Lok Sabha). The Committee, therefore, recommend that their said recommendation should be strictly followed and the delay statements should invariably be laid on the Table within the time specified therefore by the Committee.

Noted for compliance in future. (Vide Deptt. of Culture O.M. No. 1-34/79-CHI, dated 31-8-1979).

43. Tenth Report (6th LS)

1.20

From the statements of reasons for delay the Committee find that full details of the dates of finalisation of accounts and their auditing etc. as also of the finalisation, consideration and approval of the annual reports at the annual general meetings of the Council are not given. The Committee recommend that in the "statements of reasons for delay" Government should invariably indicate in chronological order the dates of finalisation of reports and accounts, their submission to audit, issue of Inspection Reports, replies given on points raised in the reports and finally the receipt of the audit report from the Audit authorities so that the House may identify the stage and extent of delay and suggest remedial measures therefore.

- (i) Noted for compliance in future (*Vide* Deptt. of Culture O.M. No. F. 1-34/79-CHI, dated 31-8-1979).
- (ii) Circulated by DPA to all Ministries/Depts. of Govt. of India (*Vide* their O.M. No. F 28 (6) 79-Leg. dt. 5-1-1979).

44. Eleventh Report (6th LS)

1.10

The Committee are not at all convinced with the reasons advanced by the Ministry that despite the standing instructions to the Corporation to send a statement of reasons for not laying the report in time, the Management of the Corporation did not furnish any delay statement and to avoid further delay the Ministry had to lay the reports

- Noted by the M/o Supply & Rehabilitation (Deptt. of Rehabilitation) O.M. No. 7 (6)/79-R.H.V. Desk II dated 30-6-1979.

without the delay statement. The Committee are of the view that the Ministry had failed to get the Annual Reports and delay statements from the Corporation in time due to laxity on their own part in exercising proper control over the Corporation. The Committee feel that the Ministry ought to have been more vigilant and should have pursued the matter more vigorously with the Corporation. Since the Ministry of Supply and Rehabilitation are administratively responsible for the affairs of the Corporation they cannot absolve themselves of the responsibility for delay in laying the reports of the Corporation.

45. Eleventh Report (6th LS)

1.11

Taking all the factors into consideration the Committee cannot but come to the conclusion that their recommendations are being paid scant attention both by the Corporation and the Ministry of Supply and Rehabilitation by not implementing them in letter and spirit. The Committee take a serious note of it. The Committee need hardly

The observations/recommendations have been brought to the notice of the Chairman of the Corporation to ensure their compliance by the Management. He has been particularly requested to ensure that the

stress that in order to give timely information to the Parliament about the working and performance of the Company, it is the duty of the administrative Ministry to see that the Company's annual and audit reports are laid within 9 months of the close of the accounting year as recommended in para 4.16 of their Second Report (Fifth Lok Sabha) and where it is not possible for any reason whatsoever, the Ministry should lay before Parliament a comprehensive statement explaining the reasons that led to delay in laying the Report within the stipulated period and when the report is expected to be laid before Parliament. The Committee would like to emphasise once again that in case it is not possible for the administrative Ministry to lay the report of any company in time, they should invariably lay on the Table the delay statement within 30 days from the expiry of the prescribed period of nine months and if Parliament is not in session at that time, then the delay statement should be laid within seven days of the commencement of the next session.

time schedule for laying the report in future is strictly adhered to. (*Vide*, M/o Supply and Rehabilitation OM No. 7 (6)/79-R.H.V Dask II, dated 30-6-1979).

46. Eleventh Report (6th L.S.)

1.12

From the delay statement laid on the Table on 28-8-1978 in respect of Annual Report of the Corporation for 1976-77 the Committee find that the Statutory Auditors were appointed in August 1977 and they made the audited accounts available to the Corporation in February, 1978. Thereafter the Corporation took six months (February to August, 1978) for holding the Annual General Meeting, translating the report into Hindi and for printing English and Hindi versions of the Report. The Ministry have not given complete details about the different stages through which the report passed, such as dates of completion of accounts, appointment of Statutory Auditors, auditing of accounts, resolution of audit objections, clearance of accounts by the Auditors, holding of Annual General Meeting etc., before it was laid on the Table on 28-8-1978. In the absence of these details the Committee is not in a position to pin-point as to where the delay had actually occurred. The Committee, therefore, recommend that in the statement of reasons for delay Government

Noted for compliance by the M/o Supply & Rehabilitation (Deptt. of Rehabilitation) Vide O.M. No. 7(6)/79-R.H.V. Desk II, dated 6-7-1979.

should invariably furnish complete details about the various stages of finalisation of the Report and accounts in order to apprise Parliament of the correct position and to identify the areas of delay. This will enable Parliament to suggest correct remedial measures, where necessary.

47. Eleventh Report (6th LS) 1.13 The Committee note that despite the assurance given by the Ministry in the delay statement laid with the Annual Report for 1976-77 that 'every effort would be made to avoid delay in laying the Report in future' the Annual Report for 1977-78, which was required to be laid by 31-12-1978, has not so far been laid. The Committee trust that the Annual Report for 1977-78 would be laid without any further delay and in case the Ministry expects any delay in laying the Report, it would lay the statement explaining the reasons thereof before Parliament promptly indicating the date by which it is expected to be laid.

Annual Report for 1977-78 was laid on the Table of Lok Sabha on 29-1-1980.

48. Eleventh Report (6th LS) 2.14

The Committee further note that in complete disregard of not only the instructions issued by the Lok Sabha Secretariat

and the date has been made to expedite the Hindi version of the reports etc. in

in 1962 and repeated from time to time through brochure on 'Procedure to be followed by Ministries in connection with Parliamentary work' that "whenever there is undue delay in laying a document (including the statutory rules etc.) on the Table of the House, concerned Ministry should also arrange to lay on the Table alongwith such document a statement giving reasons for delay", but also the instructions (which are contained in the 'Handbook of Orders' issued by the Ministry of Home Affairs regarding use of Hindi for official purposes of the Union) issued by the Ministry of Home Affairs as early as in 1969, that where, due to some very special reasons it is not possible to lay the Hindi version simultaneously with the English version, a brief statement explaining the reasons why the Hindi version could not be simultaneously laid, may also be laid on the Table of the Rajya Sabha/Lok Sabha, the Ministry of Agriculture and Irrigation did not care to lay the requisite statement while laying the

future. The delay that occurred is regretted and it is assured that this will not be repeated in future. (M/o Agriculture 'Irrigation, Deptt. of Agriculture O.M. No. 1-1/79-H.A. dated 6-7-1979).

English version of Interim Report of National Commission on Agriculture on certain important aspects of marketing and prices of cotton, jute, groundnut and tobacco, on the Table on 13-7-1975.

49. Eleventh Report (6th LS)

2.15

The Committee also note that even after the presentation of their First Report (Fifth Lok Sabha) to the House on 8-3-1976, the Ministry of Agriculture and Irrigation did not make any earnest effort to comply with the recommendation contained in para 2.15 of that Report in order to ensure that no further delay was caused in laying the Hindi version of the Interim Report of National Commission on Agriculture. Instead the Ministry took 24 months in laying that report on the Table of Lok Sabha after the presentation of the First Report (Fifth Lok Sabha) to Lok Sabha. This leads to the obvious conclusion that the recommendations of the Committee were not taken seriously by the Ministry and scant attention was paid towards their implementation. As the Ministry of Agriculture and Irrigation have stated that action was being taken against those responsible for the delay, the

A note has been made to expedite the Hindi version of the reports etc. in future. The delay that occurred is regretted and it is assured that this will not be repeated in future. (*Vide* M/o Agriculture & Irrigation Deptt. of Agriculture O.M. No. 1-1/79-H.A. dt. 6-7-79).

Committee trust that adequate steps will be taken by them to avoid such delays in future.

50. Eleventh Report (6th LS) 2.16 From the information furnished by the Ministry of Law, Justice and Company Affairs, the Committee note that 8½ months time was taken in translating the Final Report, 1976 of the Wakf Inquiry Committee Parts I and II and then 4½ months time and 8½ months time was taken in printing parts I and II thereof respectively. Even considering the factors for delay like abolition of the Official Languages Commission and setting up of a new Wing *i.e.* Official Languages Wing, shortage of staff in that Wing and heavy translation work with the Wing etc., the Committee cannot help taking the view that the delay which had occurred at printing stage was inordinate and could be avoided.

Noted by the M/o Law, Justice & Company Affairs for compliance *vide* their O.M. No. No. F. 3 (1) /79-Parl. dt. 19-4-1980.

51. Eleventh Report (6th LS) 2.17 The Committee feel that if the Ministry had taken proper note of the recommenda-

tion contained in para 2.14 of the Third Report (Fifth Lok Sabha) presented to Lok Sabha on 30-8-1976 it could have laid the report in the cyclostyled form. The Committee would, therefore, like to reiterate their aforesaid recommendation that in order to avoid delay, cyclostyled copies of the Reports should be laid, provided this does not become a regular feature and the printed copies are made available to Members as early as possible, in no case later than a month after the submission of a cyclostyled Report.

52. Eleventh Report (6th LS)

2.18

The Committee need hardly stress their earlier recommendation made in para 2.15 of their First Report (Fifth Lok Sabha) that ordinarily both the English and Hindi versions of Reports/documents should be laid on the Table 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.

(i) Noted for compliance by the M/o Agriculture & Irrigation (Deptt. of Agriculture) *Vide* their O.M. No. 1-1/79-H.A. dated 6-7-1979).

(ii) Noted for compliance by the M/o Law, Justice & Co. Affairs *vide* their O.M. No. F. 3

(1)/79-Parl. dt.
19-4-80.

- 53. Eleventh Report (6th LS)** **2.19** The Committee note with satisfaction that the difficulties explained by the Ministry of Law, Justice and Company Affairs in their communication dated 10-4-1978 have since been overcome by them and adequate arrangements have since been made for the translation of reports of the Committee/Commissions into Hindi as stated by them in their subsequent communication dated 12-10-78. The Committee hope that in future both versions of reports/documents, etc. which are required to be laid before Parliament, would be laid by the Ministry of Law, Justice and Company Affairs simultaneously and in time.
- 54. Eleventh Report (6th LS)** **2.20** The Committees need hardly stress that all the Ministries and Departments of Government of India should draw up a phased programme for completing translation of reports/documents into Hindi within
- Noted by the Ministry of Law, Justice & Company Affairs vide their O.M. No. F. 3 (1)/79 Parl. dated 19-4-1980.
- (i) Noted for compliance by M/o Agriculture & Irrigation (Deptt. of Agriculture)

a specified period so that both English/Hindi versions are laid on the Table of the House simultaneously without delay.

vide their O.M. No. 1-1/79-H.A. dt. 6-7-1979.

(ii) Noted for compliance by M/o Law, Justice and Company Affairs, *vide* their O.M. No. F. 3 (1)/79-Parl. dt. 19-4-1980.

(iii) Circulated by D.P.A. to all Ministries/Depts. of Government of India *vide* their O.M. No. F. 28 (3)/79-Leg. dated 15-5-1979.

APPENDIX IV

SUMMARY OF RECOMMENDATIONS/OBSERVATIONS CONTAINED IN THE REPORT

Sl. No.	Reference to Para No.	Summary of recommendations/observations
1	2	3
1	1.10	From the time schedules (Appendices I and II) laid down by the Delhi Development Authority, the Committee find that the Annual Administration Report of the Delhi Development Authority would be laid on the Table of the House within nine months of the close of the accounting year whereas its Audited Accounts would be laid on the Table within 13 to 14 months of the close of the accounting year. The Committee feel that unless both the time schedules are in consonance with each other as also with their recommendation contained in paragraph 3.5 of First Report (Fifth Lok Sabha) the purpose of laying of the Annual Administration Report and Audited Accounts of Delhi Development Authority on the Table of the House would be defeated.
2	1.11	The Committee are not at all convinced with the argument advanced by the representative of the Delhi Development Authority, during evidence, that the Delhi Development Authority being a large organisation having several Engineering Divisions and J.J. Schemes etc., and different types of accounts, it has not been possible to adhere to the time limit recommended by the Committee in the case of Annual Accounts of Delhi Development Authority. In this connection, the Committee would like to advise the DDA which is having its

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offices in Delhi only, to follow suit the procedure followed by Organisations/Undertakings like the Central Schools Organisation, Employees Provident Fund Organisation and Indian Airlines etc. which, despite their branch units spread all over the country are strictly adopting the time limit of nine months for laying their Reports and Accounts on the Table of the House without any difficulty.

3

1.12

The Committee are, therefore, not inclined to make any departure from the time limit already recommended by them in paragraph 3.5 of their First Report (Fifth Lok Sabha) in the case of laying of Audited Accounts of the Delhi Development Authority. The Committee, therefore, recommend that the Ministry of Works and Housing should, in consultation with the Delhi Development Authority and Comptroller and Auditor General of India, revise the time schedule relating to the Annual Accounts of the Delhi Development Authority so as to bring it in line with the aforementioned recommendation. The Committee trust that the Ministry of Works and Housing would take necessary action in the matter so that both the Annual Administration Report and Audited Accounts of DDA are laid on the Table together within 9 months of close of the accounting year.

4

2.10

The Committee note that the Annual Report of Central Fisheries Corporation for the year 1978-79 was laid on the Table of Lok Sabha on 14 March, 1983 and the Annual Reports of that Corporation for the years 1979-80 and 1980-81 on 26 July, 1983, after a delay of 38½ months, 31 months and 19 months, respectively.

5

2.11

The Committee do not appreciate the argument of the Ministry of Agriculture that the decision to wind up the Corporation led to delay in finalisation of its accounts and consequently in laying the Annual Reports and Accounts on the

1

2

3

Table of the House. The Committee feel that merely the decision taken by Government to wind up the Corporation should not have affected the work relating to finalisation of accounts. There is no relationship between the decision to wind up the Corporation and the finalisation of the accounts of the Corporation. Even prior to the decision taken for winding up the Corporation, the position regarding laying of the Annual Reports and Accounts of the Central Fisheries Corporation was no better. The Annual Reports for the years 1972-73 and 1973-74 were laid on the Table of Lok Sabha as late as on 26 October, 1976 and that of 1974-75 on 13 June, 1977. The Committee are constrained to observe that neither the Ministry of Agriculture nor the Corporation had been serious enough, in the past, to see that the Annual Reports of the Corporation were laid on the Table in time. The Committee have no doubt that had the Ministry and the Corporation been vigilant and had made concerted efforts, the Annual Reports of the Central Fisheries Corporation could have been laid on the Table in time.

6

2.12

The Annual Reports of the Central Fisheries Corporation for the years 1981-82 and 1982-83 which were required to be laid on the Table of the House by 31 December 1982 and 31 December, 1983, respectively have not so far been laid. The Committee desire the Ministry of Agriculture to take suitable steps to ensure expeditious and early finalisation of the said reports so that these are laid on the Table of the House without any further delay.

7

3.2

The Committee note with satisfaction the action taken by Government on their recommendations/observations made in their Sixth and Ninth to Eleventh Reports (Sixth Lok Sabha), as indicated in Appendix-III.

**LIST OF AUTHORISED AGENTS FOR THE SALE OF
LOK SABHA SECRETARIAT PUBLICATIONS**

Sl. No.	Name of Agent	Sl. No.	Name of Agent
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GUJARAT		UTTAR PRADESH	
2.	The New Order Book Company, Ellis Bridge, Ahmedabad-6.	11.	Law Publishers, Sardar Patel Marg, P.B. No. 77, Allahabad, U.P.
MADHYA PRADESH		WEST BENGAL	
3.	Modern Book House, Shiv Vilas Palace, Indore City.	12.	Mrs. Manimala, Buys and Sells, 128, Bow Bazar Street, Calcutta-12.
MAHARASHTRA		DELHI	
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7.	M/s Usha Book Depot, Law Book Seller and Publishers, Agents Govt. Publications, 585, Chira Bazar, Khan House, Bombay-2.	16.	Bookwell, 4, Sant Nirankari Colony, Kingsway Camp, Delhi-9
8.	M & J Services, Publishers, Representative Accounts & Law Book Seller, Mohan Kunj, Ground Floor, 68, Jyotiba Fuele Road, Nalgaum-Dadar, Bombay-14.	17.	The Central News Agency, 23/90, Connaught Place, New Delhi.
9.	Subscribers Subscription Services India, 21, Raghunath Dadaji St., 2nd Floor, Bombay-1.	18.	M/s Rajendra Book Agency, IV-D/59, IV-D/50, Lajpat Nagar, Old Double Storey, New Delhi-110024
		19.	M/s Ashoka Book Agency, BH-82, Poorvi Shalimar Bagh, Delhi-110033.
		20.	Venus Enterprises, B-2/85, Phase-II, Ashok Vihar, Delhi.

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