

**COMMITTEE
ON
PAPERS LAID ON THE TABLE
(1988-89)**

(EIGHTH LOK SABHA)

TWENTY-SECOND REPORT

**(Action taken by Government on the recommendations/
observations of the Committee on Papers Laid on the
Table, made in their Fifteenth and Sixteenth Reports
(Eighth Lok Sabha).**

(Presented on the 20 NOV 1988)



**LOK SABHA SECRETARIAT
NEW DELHI**

November, 1988/Kartika 1910 (S)

Price : Rs 1 2-00

CONTENTS

	PAGE
COMPOSITION OF THE COMMITTEE	(iii)
INTRODUCTION	(iv)
REPORT Action taken by Government on the recommendations/observations made by the Committee on Papers Laid on the Table in their Fif- teenth and Sixteenth Reports (Eighth Lok Sabha)	1
APPENDIX Statements showing Action taken by Government on the recom- mendations/observations of the Committee on Papers Laid on the Table contained in their Fifteenth and Sixteenth Reports (Eighth Lok Sabha)	2

PERSONNEL OF THE COMMITTEE ON
PAPERS LAID ON THE TABLE
(1988-89)

1. Prof. Nirmala Kumari Shaktawat—*Chairperson*
2. Shri Sarfaraz Ahmad
3. Shri P. Appalanarasimham
4. Shri Prataprao B. Bhosale
5. Shri V. Kishore Chandra S. Deo
6. Shri Tarun Kanti Ghosh
7. Shri Mohan Lal Jhikram
8. Shri Nirmal Khatri
9. Shri Kinder Lal
10. Shri G. I. Patel
11. Shri Bajju Ban Riyan
12. Shri Azeez Sait
13. Shri Raj Karan Singh
14. Shri Tarlochan Singh Tur
15. Dr. Chandra Shekhar Verma

SECRETARIAT

- Shri K. C. Rastogi—*Joint Secretary.*
Shri G. S. Bhasin—*Deputy Secretary.*
Shri Swarn Singh—*Officer on Special Duty.*

INTRODUCTION

I, the Chairperson 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 Twenty-Second 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 Fifteenth and Sixteenth Reports (Eighth Lok Sabha).

2. The matters covered by this Report were considered by the Committee at their sitting held on 4-10-1988.

3. They considered and adopted this Report at their sitting held on 21 1988

NEW DELHI;
November, 1988

NIRMALA KUMARI SHAKTAWAT,
Chairperson,
Committee on Papers Laid on the Table.

REPORT

ACTION TAKEN BY GOVERNMENT ON THE RECOMMENDATIONS/OBSERVATIONS MADE BY THE COMMITTEE ON PAPERS LAID ON THE TABLE IN THEIR FIFTEENTH AND SIXTEENTH REPORTS (EIGHTH LOK SABHA)

The recommendations contained in the Fifteenth and Sixteenth Reports (Eighth Lok Sabha) of the Committee on Papers Laid on the Table, on which Government have taken action are shown in the statement at the Appendix alongwith the List of Government Reply.

2. The Committee are happy to note that all the recommendations contained in the aforesaid reports of the Committee on Papers Laid on the Table of Lok Sabha have been accepted for implementation. The Committee expect that effective steps will be taken by the Ministries concerned to ensure that in future there is no delay in laying on the Table of the House the Annual Reports and Audited Accounts of the organisations under their administrative control.

NEW DELHI;
November, 1988

NIRMALA KUMARI SHARTAWAT,
Chairperson,
Committee on Papers Laid on the Table.

APPENDIX

(Vide paragraph 1 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 Fifteenth and Sixteenth Reports (Eighth Lok Sabha)

Sl. No.	Para No.	Summary of recommendations/observations	Gist of Govt. reply/action taken
1	2	3	4
1	1.7 (15th Report) (8th Lok Sabha) Ministry of Textiles	<p>The Committee note that the Annual Report and Audited Accounts of the Indian Jute Industries Research Association, Calcutta for the year 1983-84 were laid on the Table of Lok Sabha on 17 May, 1986 i.e. after a delay of 4½ months. The delay had occurred at the stages of auditing of accounts, submission of the draft Audit Report, adoption of the annual report and audited accounts at the Annual General Meeting of the Association and also in laying them on the Table of the House by the Ministry of Supply and Textiles. The Committee further note that these documents for the subsequent year 1984-85, were placed before Parliament after a delay of about 2½ months.</p>	<p>The Government have noted the suggestions of the Committee. As suggested by the Committee the final schedule has been drawn up for submission of the Annual Report of the Indian Jute Industries Research Association to the Parliament.</p>

2 1.8 (15th Report) (8th Lok Sabha) Ministry of Textiles

As desired by the Committee concerted efforts have been made by the JJIRA and the Ministry and the time schedule laid down is being followed. As a result the Annual Report of the Association for the year 1985-86 and 1986-87 have been laid on the Tables of both the Houses of the Parliament on time. (*Vide* Ministry of Textiles O.M. No. 16-9-87-June, dated 7th March, 1988).

The Committee are satisfied to note that there has been a definite improvement in the matter of laying the said documents on the Table of the House. The Committee, however, feel that if concerted efforts are made both by the Ministry and the Association, the required documents could be placed before Parliament without any delay. In order to achieve the desired result, the Committee urge upon the Ministry to draw up a time bound programme in consultation with the Research Association and the Audit authorities and follow the same seriously in order that the delay in submission of these documents to Parliament is eliminated altogether in future.

3 2.9 (15th Report) (8th Lok Sabha) Deptt. of Environment

In accordance with the recommendations of the Committee the Ministry of Environment & Forests has taken a decision to amend the relevant sections in the water (Prevention and Control of Pollution) Act, 1974 and the Air (Prevention & Control of Pollution) Act, 1981 by stipulating a limit of 4 months for the respective Boards to submit their Annual Report to the Central/State Government and for the Annual Report of the Board to be placed before Parliament/State Legislature within 9 months after

The Committee are concerned to note that the Department of Environment had failed to lay on the Table of the House the annual report and audited accounts of the Central Board for Prevention and Control of Water Pollution for 1983-84 simultaneously and within the stipulated period of nine months of the close of the accounting year. The Department had also not laid the delay statement and also their 'Review' on the performance of the Board. Further these documents for the year 1984-85 were pre-

sented to Parliament on 12 March, 1986 with the delay of two and half months and those for the year 1985-86 which were required to be laid on the Table of the House by 31 December, 1986 are yet to be laid. The Committee are surprised to note that the Department of Environment was not aware of the recommendation of the Committee on Papers Laid on the Table made in this regard in their First Report (Fifth Lok Sabha) presented to Lok Sabha on 8 March, 1976. Having now been aware of the said recommendation, the Committee trust that the Department of Environment and the Central Board for Prevention and Control of Water Pollution would take necessary steps to implement the same judiciously and if necessary, by amending the relevant act and rules in this behalf so as to ensure that in future these documents of the Board are placed before Parliament within the prescribed period of nine months from the close of the relevant accounting years.

the close of the previous financial year. The above provision is being incorporated in the Air (Prevention and Control of Pollution) Act, 1981 by amending Section 35 of the said Act.

The Air (Prevention and Control of Pollution) Amendment Bill, 1987 has been passed by the Lok Sabha on 11-11-1987 and is awaiting consideration by the Rajya Sabha. A similar provision has also been proposed to be included in the Water (Prevention and Control of Pollution) Amendment Bill by which among others, the relevant Section 39 of the Water Act is proposed to be amended. The Water (Prevention and Control of Pollution) Amendment Bill will be introduced in the Parliament in accordance with Article 252 (1) of the Constitution of India as soon as 2 or more States pass enabling resolutions authorising Parliament to enact on a State subject. One State has already passed the resolution. (Deptt. of Environment U.O. No. H-11019/2/85-CPW dt. 2-12-1987)

4 3.6 (15th Report) (8th Lok Sabha) Ministry of Agriculture (Deptt. of Rural Development)

The Committee note that the delay in submission of the annual reports and audited accounts of the People's Action for Development (India) New Delhi for the year 1984-85 had been primarily due to the time taken in compilation of accounts and appointment of auditors, auditing of the accounts and thereafter approval of these documents by the Governing Council and finally their laying on the Table of the House. There has been an abnormal delay in auditing which was taken up after six months of the close of the accounting year and as stated by the Ministry it was due to change in the Auditors in between. The delay of 3 months in placing these documents before the Governing Council has been attributed to the merger of PADI and CART.

The Committee further note that in spite of the assurance given by the Ministry in September, 1986 that the annual report and audited accounts of PADI for the year 1985-86 would be laid on the Table within the prescribed schedule, these documents have not been presented to Parliament till the end of January, 1986.

The observations of the Committee on Papers Laid on the Table (8th Lok Sabha) have been noted.

The Accounts for 1985-86 were closed by the end of June, 1986 and the Final Audit Certificate was obtained on 16 October, 1986. These, however, could not be placed on the Table of the House before December 1986 due to merger of both PADI and CART and due to delay in formation of the General Body and Executive Committee of CAPART. However, the Annual Report along with its accounts for the financial year 1985-86 of PADI were approved by the General Body in the meeting held on 21 August, 1987. These documents duly authenticated by Minister of State (Rural Development) were sent to the Lok Sabha Secretariat on 27-8-87 for laying on the Table of the House. The Lok Sabha Secretariat, however, did not accept them. These documents will now be laid on the Table of the House during its next session. (Ministry of Agriculture O.M. No. A-60011/41/85-CAPART (RD) dated 17-9-1987).

5. 3.7 (15th Report)
(8th Lok Sabha)
Ministry of Agriculture
(Deptt. of Rural Development)

The Committee are of the opinion that their recommendation made in para 4.16 of their Second Report (Fifth Lok Sabha) which enjoins upon governmental organisations to lay their annual reports and audited accounts on the Table of the House, within 9 months of the close of the financial year, had not been brought to the notice of PADI authorities by the Ministry of Agriculture (Department of Rural Development) for their compliance. In this connection the Committee would also like to draw attention to their recommendation made in para 3.5 of their First Report (Fifth Lok Sabha) that normally a period of 3 months should be sufficient for compilation of accounts and their submission to Audit; the next 6 months might be given for auditing of accounts, translation and printing of the report and accounts; approval by the General Body and sending it to Government for presentation to Parliament. The Committee feel that with concerted efforts on the part of the Ministry of

The observations of the Committee have been noted. As desired by the Committee a time-schedule has been drawn up in consultation with CAPART for compiling the accounts, their auditing, approval by the General Body, printing and sending the copies of the Report and documents to the Ministry so that the House within 9 months of the closing of the accounting year. Time schedule has been drawn up and has also been referred to the Director of Audit, Commerce, Works & Misc. for their concurrence. (Vide M/o Agriculture O.M. No. A-60011/41/85-CAPART dated 17-9-87).

Agriculture and by drawing up of a time schedule for various stages of processing the documents in coordination with the Council for Advancement of People's Action and Rural Technology (CAPART), the chances of delay in laying the documents of that organisation before Parliament could be eliminated in future. The Committee would also like the Ministry to explore the possibility of making arrangements well in advance in consultation with C&AG for getting the accounts audited and thereby avoiding delay on this account in future.

6 3.8 (15th Report)
(8th Lok Sabha)
Ministry of Agriculture
(Deptt. of Rural Development)

The Committee further note that the 'Review' on the functioning of PADI has not been laid on the Table along with the reports and accounts in accordance with the Committee's recommendation made in para 3.8 of their Second Report (Sixth Lok Sabha) mentioning therein the salient points of achievement of the organisation, its financial stability and other details of the scheme and programme for the future. Where the report or the audit report mentioned any serious irregularity or any other matter of importance which needed corrective

The observations of the Committee have been noted. Such a 'Review' has been prepared in respect of the Annual Report and accounts of PADI for 1985-86 and will be laid on the Table of the House during the next session along with other documents. [Vide M/o Agriculture O.M. No. A-60011/41/85/CAPART (RD) dt. 17-9-87].

action or further enquiry, it is expected of the Government to include in the 'Review' the remedial steps which had been taken or are proposed to be taken in that direction.

7 4.6 (15th Report)
(8th Lok Sabha)
Ministry of Agriculture
(Deptt. of Agriculture and
Cooperation)

From the information furnished by the Ministry of Agriculture (Department of Agriculture & Eooperation) the Committee find that the delay was mainly at the stages of appointment of Statutory Auditors, compilation of accounts and their auditing. The Committee do not appreciate the justification advanced by the Ministry that the long time taken by the Statutory Auditors was on account of delay in receipt of Audit Report from outside units located in various parts of the country. The Committee feel that adequate vigilance was not exercised

The suggestions of the Committee on Papers Laid on the Table of Eighth Lok Sabha have been noted for compliance and that in future efforts are being made to ensure that the reports are laid on the Tables of the House within the stipulated time frame. (Vide Ministry of Agriculture U.O. No. H-11011/1/87-CT dated 25-11-1987).

by the Ministry to ensure commencement of audit well in advance followed by expeditious auditing of the accounts. Presumably the Council had also not apprised the Ministry of the problem of appointment of Statutory Auditors which had caused considerable delay in presenting the documents before Parliament. The Committee are glad to note the remedial measures that have since been taken by the Ministry and the NCCI to ensure timely submission of annual reports and audited accounts of the Council by appointing the statutory auditors well in time.

8 4.7 (15th Report)
(8th Lok Sabha)
Ministry of Agriculture
(Deptt. of Agriculture and
Cooperation)

The Committee, however, note with satisfaction that the report and audited accounts of the National Council for Cooperative Training, New Delhi for the year 1985-86 were laid on the Table of Lok Sabha on 28-8-1986 without any delay. The Committee hope that this trend will be maintained and the documents for future years will be laid on the Table within the stipulated time.

9 5.7 (15th Report)
(8th Lok Sabha)
Ministry of Surface Transport

The Committee note that the annual report and audited accounts of the Bombay Dock Labour Board were laid on the Table of Lok Sabha as late as on 31 July, 1986 i.e. after a delay of seven months and these documents for 1985-86 have not been laid so far.

The Annual Report and Audited Accounts of Bombay Dock Labour Board for the year 1985-86 have been laid on the Table of Lok Sabha on 5-7-87.

10 5.8 (15th Report)
(8th Lok Sabha)
Ministry of Surface Transport
(Labour Division)

The Committee are unhappy to note that one of the reasons that led to delay was that the Board compiled the accounts and handed over to the Auditors for auditing on 7 October, 1985, i.e. after 6-4 months of the close of the accounting year whereas the Committee have laid down not more than 3 months for the purpose. The Committee feel that the guidelines laid down by them in this regard in paragraph 3.5 of their First Report (Fifth Lok Sabha) have not been observed by the Bombay Dock Labour Board and the Ministry of Transport. The Committee hope that in future necessary steps would be taken by the authorities to ensure implementation of the said guideline in letter and spirit.

The directions of the Committee to scrupulously follow the guidelines laid down by the Committee for laying the annual reports before both Houses of Parliament within 9 months of the close of the accounting year have been noted for future compliance. Prompt action will be taken in future so that the reports are laid as soon as these are received in the Ministry. Necessary instructions have been issued to Bombay Dock Labour Board and other Dock Labour Boards to strictly comply with the time schedule prescribed by this Ministry in this regard. (Vide Ministry of Surface Transport O.M. No. H-11013/3/87-LII dated 2-11-1987).

11 5.9 (15th Report)
(8th Lok Sabha)
Ministry of Surface Transport
(Labour Division)

The Committee also regret to find that the copies of the annual report and audited accounts which were received in the Ministry on 9 April, 1986, were sent to Lok Sabha on 6 May, 1986, a day before the end of Budget Session and as such the documents could not be included in the List of Business and laid

on the Table of the House. Further these documents were laid in cyclostyled form for which there should not have been any delay as observed earlier by the Committee in paragraph 2.17 of their Eleventh Report (Sixth Lok Sabha) and again in paragraph 4.15 of their First Report (Eighth Lok Sabha) that in order to avoid delay, cyclostyled copies of the reports should be laid, provided does not become a regular feature and the printed copies are made available to Members as early as possible and in no case later than a month after the submission of a cyclostyled Report.

12 5.10 (15th Report)
(8th Lok Sabha)
Ministry of Surface Transport
(Labour Division)

The Committee urge upon the Ministry of Transport and the Bombay Dock Labour Board to follow the guidelines laid down by the Committee scrupulously and ensure that the required documents are laid before both the Houses of Parliament within 9 months of the close of the accounting year.

13 6.5 (15th Report)
(8th Lok Sabha)
Ministry of Agriculture
(Deptt. of Agriculture and
Cooperation)

The Committee note that in terms of the recommendation made in paragraph 3.5 of the First Report of the Committee (Fifth Lok Sabha), the laying before the Parliament annual report and audited accounts of the National Oil Seeds and Vegetable Oils Development Board for the year 1984-85 involve a delay of more

The observations of the Committee on Papers Laid on the Table (Eighth Lok Sabha) have been noted. As desired by the Committee, a time schedule has been drawn up in consultation with the National Oilseeds and Vegetable Oils Development Board for compiling the accounts, their auditing, approval by

4

3

than seven months. The Committee find from the statement showing reasons for delay and the subsequent information furnished by the Ministry of Agriculture (Department of Agriculture and Co-operation) that the delay occurred mainly at the stages of compilation of accounts and making them available to Auditors, auditing of accounts and laying the printed copies of the report and accounts by the Ministry of Agriculture on the Table of the House. The Committee feel that concerted efforts were not made either by the Ministry or by the Board to ensure timely compilation of accounts, their auditing and laying on the Table of the House.

In order to eliminate delay in future, the Committee recommend that the Ministry of Agriculture should in consultation with the National Oil Seeds and Vegetable Oils Development Board, draw up a time schedule to compile the accounts, their auditing, approval by Board, translation, printing and sending the copies of reports and accounts to the Ministry

14 6.6 (15th Report)
(8th Lok Sabha)
Ministry of Agriculture and
(Deptt. of Agriculture and
Cooperation)

Board, translation, printing and sending the copies of reports and accounts to the Ministry so that the documents are laid on the Table of the House within nine months of the close of the accounting year. (*Vide* Ministry of Agriculture O.M. No. 2-1/85-CA VI dated 14-1-1988).

1

2

so that the documents are laid on the Table of the House within nine months of the close of the accounting year as recommended by the Committee in paragraph 3.5 of their First Report (Fifth Lok Sabha).

15 6.7 (15th Report) (8th Lok Sabha) Ministry of Agriculture (Deptt. of Agriculture & Cooperation)

The Committee also note that the copies of the annual report and audited accounts were submitted to the Ministry on 5 May, 1986. Thereafter the Ministry took 3 months in preparing the 'Review' of the activities and achievements of the Board and also finalising the statement indicating the reasons for delay. In order to eliminate delay on these accounts, the Ministry should direct the Board that in future when there is delay in submission, they should draft the delay statement and submit the same to the Ministry together with the copies of annual report and audited accounts. The Ministry should also prepare their 'Review' report without any loss of time and lay all these documents expeditiously on the Table of the House.

Suitable directions have been given to the National Oilseeds and Vegetable Oils Development Board, for compliance. (Vide Ministry of Agriculture No. 2-1/85-CA VI dated 14-1-1988).

16 6.8 (15th Report) (8th Lok Sabha) Ministry of Agriculture (Department of Agriculture and Cooperation)

The Committee further note that the annual report and audited accounts of the Board for the year 1985-86 which were required to be laid on the Table of the House by 31 December, 1986, have not

It has been decided that the Executive Director of the National Oilseeds and Vegetable Oilseeds Development Board and Officer on Special Duty (Crops) in the Department of Agriculture and

been laid within the stipulated period. The Committee express their displeasure over the recurring delay both on the part of the Board and the Ministry and desire that an Officer both in the Ministry and the Board should be made responsible to closely watch finalisation of the reports and accounts and ensure that they are placed before Parliament in time in future.

Cooperation will be responsible to closely watch finalisation of the reports and accounts and ensure that they are placed before Parliament in time. (*Vide* M/o, Agriculture D No. 2-1/85-CA VI dated 14-1-1988).

17 1.10 (16th Report) (8th Lok Sabha) Ministry of Human Resource Development (Deptt. of Education)

The Committee are unhappy to note the delay of more than seven months and two months respectively in laying on the table, the Annual Reports and Audited Accounts of the Indian Council of Philosophical Research, New Delhi for 1984-85 and 1985-86, which were laid on the Table of Lok Sabha on 7 August, 1986 and 5 March, 1987 respectively, despite the recommendation made by the Committee in para 3.5 of their First Report (Fifth Lok Sabha) presented to the House on 8 March, 1976 that reports together with the audited accounts and audit report thereon for a particular year should be laid on the Table within 9 months of the close of the accounting

Instructions have been issued to all the Bureau Heads/Divisional Heads, sections and Units in the Department of Education prescribing a time-schedule for processing of the annual reports, etc. and impressing on them to ensure that time-schedule is strictly observed, so that the annual reports and statement of accounts and audited reports thereon in respect of autonomous bodies fully funded by the Govt. are laid before the two Houses of Parliament by the prescribed date. [*Vide* Ministry of Human Resource Development (Deptt. of Education) O.M. No. F. 25-19/87-U.3 dated 21-12-1987].

year unless otherwise stipulated in the Act or Rules under which the organisation has been set up. The Committee had also recommended that in order to comply with this requirement, proper time schedule should be laid down for compilation of accounts and their auditing. The Committee further recommended that normally a period of 3 months should be sufficient for compilation of accounts and their submission to Audit; the next 6 months might be given for auditing of accounts; for printing of report and sending it to Government for laying on the Table of the House. If for any reason the report, audited accounts, audit report cannot be laid within the stipulated period of nine months, the Ministry should lay within 30 days of expiry of the prescribed period or as soon as the House meets, whichever is later a statement explaining the reasons why the report and accounts could not be laid within the stipulated period.

18 1.11 (16th Report)
(Eighth Lok Sabha)
Ministry of Human
Resource Development
(Deptt. of Education)

From the information furnished by the Ministry of Human Resource Development (Department of Education) the Committee find that while the Annual Accounts in respect of 1984-85 were given for auditing on 3 July, 1985 auditing

Noted for guidance. [Vide Ministry of Human Resource Development (Department of Education) O.M. No. F. 25-19/87-U. 3 dated 21-12-1987].

4

was taken up by Auditors on 5 September, 1985, i.e., after a lapse of more than 2 months. Whereas the auditing of accounts was over on 19 September, 1985, Audit Report was issued on 27 December, 1985 i.e. after a lapse of more than three months. The Ministry was in possession of both Annual Report and audited accounts on 21 January, 1986, but it was laid on the Table of Lok Sabha on 7 August, 1986, i.e. after a lapse of more than 6-1/2 months. This displays a complacent attitude on the part of the Council and an unsatisfactory role played by the Ministry of Human Resource Development in the matter of laying of annual reports and audited accounts of the Council on the Table of the House. A statutory requirement of direction from Parliament for laying the reports and accounts has to be given precedence over all other considerations.

The Committee find that the Ministry of Human Resource Development (Department of Education) had tried to justify the delay of 6-1/2 months on their part, stating that it took some time to finalise

Noted for compliance. [Vide Ministry of Human Resource Development (Department of Education) O.M. No. F. 25-19/87-U. 3 dated 21-12-1987].

19. 1.12 (16th Report)
(Eighth Lok Sabha)
Ministry of Human Resource
Development
(Deptt. of Education)

3

2

the draft delay statement in consultation with the Comptroller and Auditor General of India. The Committee trust that the Ministry would hence-forth finalise the delay statement by adopting a sincere and coordinated approach with the C&AG in the matter well in advance.

- 20 1.13 (16th Report)
(Eighth Lok Sabha)
Ministry of Human Resource
Development
(Deptt. of Education)

All the Bureau Heads etc. have been asked to designate a senior officer in each Bureau for monitoring the progress of processing the annual report and statement of accounts and audit report thereon in a coordinated manner. The Director, Indian Council of Philosophical Research, has been made responsible to ensure strict compliance of the time-schedule in respect of the documents pertaining to the Council. [Vide M/o Human Resource Development (Deptt. of Education) O.M. No. F. 25-19/87-U. 3 dated 21-12-87].

- 1 1.14 (16th Report) (Eighth
Lok Sabha) Ministry of
Human Resource Develop-
ment (Deptt. of Education)

The Committee also note that annual report and Audited accounts of the Council were laid on the Table of the House in cyclostyled form. These documents were never printed and copies circulated to the Members of Parliament. In this connection the Committee would like to invite attention of the Ministry of Human Resource Development to their

The recommendations have been brought to the notice of all concerned for guidance and compliance. [Vide Ministry of Human Resource Development (Deptt. of Education) O. M. No. F. 25-19/87-U. 3 dated 21-12-87].

recommendation made in para 2.14 of their Third Report (Fifth Lok Sabha) presented to Lok Sabha on 30 August, 1976 wherein it has been suggested that in case the printed copies of the documents were not ready in time, cyclostyled copies of the report and accounts might be laid on the Table of the House. The Committee would, therefore, like to reiterate their aforesaid recommendation that with a view to avoid delay cyclostyled copies of the reports may be laid on the Table of the House. However, this should not become a regular feature and effort should be made to make available printed copies of the documents to members as early as possible but in no case later than a month after the submission of the cyclostyled report.

22 2.7 (16th Report)
(Eighth Lok Sabha)
Ministry of Petroleum and
Natural Gas

The Committee note that the Annual Report together with the Audited Accounts of the Gas Authority of India Limited, New Delhi for the year 1984-85 On receipt of the recommendations of the Committee on Papers laid on the Table, GAIL were impressed upon the necessity to adhere to a time

85 were laid on the Table of Lok Sabha on 12 August, 1986. In accordance with the recommendation of the Committee on Papers Laid on the Table contained in para 4.16 of their Second Report (Fifth Lok Sabha), the Annual Report and Accounts ought to have been laid within the nine months of the close of the accounting year i.e. by December, 1985. There was thus a delay of about 7½ months in laying the documents on the Table of the House.

schedule for finalisation of Annual Reports and Accounts of the Company and submission thereof to the Ministry in time. For this purpose a time schedule prescribed by the Ministry has been sent to GAIL. GAIL have now reported that the Annual General Meeting has been held on 21.9.87, within the stipulated date and action for printing the Annual Report and Accounts for 1986-87 has already started. The Senior Manager (F & A) in GAIL has been entrusted with the responsibility of completing the work well-in-time. The Deputy Secretary(NG) in this Ministry would be watching the progress of the action. (*Vide* Ministry of Petroleum and Natural Gas O.M. No. L-11015/14/86-GP dated 18-11-1987).

23 2.8 (16th Report)
(8th Lok Sabha)
Ministry of Petroleum and
Natural Gas

The Committee find from the information furnished by the Ministry that the delay took place mainly at the stages of compilation of accounts, holding of Annual General Meeting of the Company, translation and Printing of the Annual Report and Audited Accounts. The time schedule as recommended by the Committee

1

2

3

4

was not followed by the Authority. The Committee recommend that in future the time schedule, as recommended by the Committee for processing of various stages of the Report and the accounts should be strictly adhered to and a senior officer of the Ministry as well as of the Gas Authority of India Ltd. be made responsible to contemporaneously watch the progress of action to ensure that the required documents are laid on the Table of the House within the prescribed time limit.

24 2.9 (16th Report)
(8th Lok Sabha)
Ministry of Petroleum and
Natural Gas

The Committee, however, note with satisfaction that the delay has been eliminated in the case of the Annual Report and Audited Accounts of the Company for the year 1985-86 and hope that this improvement will be sustained in future.

25 3.7 (16th Report)
(8th Lok Sabha)
Ministry of Health and
Family Welfare

The Committee are unhappy to note that the Annual Report of the National Institute of Mental Health and Neuro Sciences, Bangalore for the year 1984-

The matter has been examined by this Ministry after obtaining the comments of the Institute (NIMHANS). The Institute has informed that till

85 was laid on the Table of Lok Sabha on 24 April, 1986 after a delay of about four months whereas the Audited Accounts for the same year were laid separately on 14 August, 1986 involving a delay of about 7½ months. Similarly, the Annual Report for 1985-86 was laid on the Table of Lok Sabha on 7th May, 1987 *i.e.* after a delay of about 4 months whereas the Audited Accounts for the year 1985-86 have not been laid so far. The Committee are unhappy to note that the Annual Reports and the Audited Accounts are not presented to the House simultaneously. The idea behind laying these two documents together on the Table of the House is to keep Members of Parliament fully informed of the performance and achievements of the organisation. This purpose is defeated if both these documents are not presented to Parliament simultaneously and within the prescribed period of nine months from the close of the accounting year.

**26 3.8 (16th Report)
(Eighth Lok Sabha)
Ministry of Health and
Family Welfare**

The Committee would like to emphasise that as recommended by them in para 3.5 of their First Report (Fifth Lok Sabha) the Annual Report and Audited Accounts of all the organisations

the year 1984-85, the accounts were compiled and certified by the Chartered Accountant as required under the General Financial Rules and the statutory audit was conducted by the Accountant General under Section 14 & 15 of the CAG's Act. The Annual Accounts for 1984-85 were compiled during September, 1985, and given to the Chartered Accountant. Enquiries were received on 21-12-1985. After getting the replies from various departments the replies to observations of Chartered Accountant were reported to the Chartered Accountant on 15-3-1986. The audit of the accounts was completed on 21-3-1986.

After getting the reports translated into Hindi, copies were sent to this Ministry for being laid on the Table of the House during August, 1986. Since there is no infrastructure available in the institute for translating from English to Hindi version, there was also inevitable delay as the work had to be got down by outside agency.

With reference to the observations made by the Committee regarding the Audit Report for 1985-86 the Institute has informed that from the year 1985-86, the Audit has been entrusted

should as far as possible be presented to Parliament together with a view to enabling the House to have a complete picture of the working of that body before the Demands for Grants of the concerned Ministry are taken up for consideration. The Committee desire that the Ministry of Health and Family Welfare should lay down a time table for completion of various stages such as compilation of accounts, their auditing, holding of Annual General Meeting, translation, printing and sending the Annual Reports and Audited accounts for laying on the Table of the House. The Committee are of the view that if the Ministry is vigilant in the matter, there is no reason why the documents in question cannot be finalised and laid before Parliament with the stipulated time.

to the Comptroller and Auditor General of India under Section 20(i) of CAG's Act wherein the certification of the balance sheet, also dwells on the Accountant General. The certified Accounts had to be got approved by the Finance Committee/Governing Body before submission to Government. The Audit for the year 1985-86 was completed by the Accountant General on 15-10-1986 and a special draft report was received on 3-12-1986 with instruction to send the parwise replies on 3-12-1986. Parwise replies to observations were sent to Accountant General on 10.2.1987. Based on these replies the final certified accounts were received on 9th April, 1987. The report was approved by the Finance Committee on 23-5-1987 and Governing Body on 28-8-1987. The Audit reports have been received and the same will be laid on the Table of the Parliament in the coming session.

This Ministry is also seized of the matter in regard to the delay in laying these reports of the Institute in the Parliament within the statutory period of 9 months after the completion of a particular financial year. This Ministry has chalked out a time bound programme to be adopted

27 4.7 (16th Report)
(8th Lok Sabha)
Ministry of Surface
Transport

The Committee are concerned to note that despite the clear guidelines laid down by them in para 4.16 of their Second Report (Fifth Lok Sabha), for laying Annual Reports and Audited Accounts of Governmental Organisations on the Table of the House within nine months of the close of the accounting year, the documents of the Seamen's Provident Fund Organisation for the year 1984-85 were laid on the Table of Lok Sabha on 14 August, 1986 i.e., after a delay of about 7½ months. The Committee find that the delay had occurred at all stages of finalisation of annual accounts. Five months were taken in compilation of accounts instead of the time limit of

for strict compliance by the Institute in this regard. This has been conveyed to the Director (NIMHANS) Bangalore for being followed meticulously. A copy of the letter is enclosed. The Institute has also been advised to take action for having with them a small Hindi component of staff for the preparation of Hindi version of these reports so that there is no let up or delay in translation work. (Vide M/o Health & Family Welfare's O.M. No. Z-20016/2/86-PMS, dated the 2nd November, 1987).

In order to eliminate the delay for laying Annual Report and audited accounts within the 9 months of the close of the accounting year, the Seamen's Provident Fund Organisation has been instructed to compile the accounts as early as possible and in any case within 3 months of the close of the year which is considered adequate by the Government for compilation of accounts and submit its Annual Report together with accounts within the specified time limit of 9 months.

It is understood from the Seamen's Provident Fund Organisation that the accounts for the year 1986-87 were compiled by the end of June, 1987 and after getting it approved by the Board of Trustees,

3 months laid down by the Committee. Thereafter, the auditing of accounts took a long time and the meeting of the Board of Trustees of the organisation could not be held in time for the adoption of the accounts. Printing of Annual Report (Hindi) was also delayed inordinately.

the same were submitted to the audit on 20-7-1987 as per their time bound programme intimated to the Seamen's Provident Fund Organisation *vide* the Director of Audit, OAD (Central), Bombay's letter No. OAD/C/Audit Intimation/Programme/CLT/47, dated the 12th June, 1987.

28 4.8 (16th Report)
(8th Lok Sabha)
Ministry of Surface
Transport

In order to eliminate such delays in future, the Committee recommend that the Ministry of Transport (Department of Surface Transport) should, in consultation with the Seamen's Provident Fund Organisation and Audit authorities lay down a time schedule for the compilation of accounts, their auditing, adoption of annual reports and accounts, translation, Printing etc. which should be strictly adhered to in order that the documents are sent to the Ministry for laying on the Table of the House within nine months of the close of the accounting year.

The Annual Report on the working of the Seamen's Provident Fund Organisation has also been adopted by the Board at its meeting held on 10-8-87 and the orders for printing both the Annual Report and Annual Accounts have already been placed with the local printers. The Organisation expect to submit the printed copies by the end of October, 1987 subject to the receipt of the Audit Certificate by first week of October as assured by the Director of Audit verbally on telephone *Vide* M/o Surface Transport O.M. No SW/MWS-23/85-MT dated 20.10.87).