

**COMMITTEE  
ON  
PAPERS LAID ON THE TABLE  
(1986-87)**

**( EIGHTH LOK SABHA )**

**FOURTEENTH REPORT**

**(Presented on 27 April, 1987)**



**LOK SABHA SECRETARIAT  
NEW DELHI**

*April, 1987/Chaitra, 1909 (S)*

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**CORRECTIONS**

TO

**FOURTEENTH REPORT OF THE COMMITTEE ON PAPERS  
LAI D ON THE TABLE (1986-87)**

<u>Page</u>	<u>Para</u>	<u>Line</u>	<u>For</u>	<u>Read</u>
6	2.10	9	information	informative
7	3.1	4	South India Textile Research Association,	South India Textile Research Association, Coimbatore;

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PERSONNEL OF THE COMMITTEE ON  
PAPERS LAID ON THE TABLE (1986-87)

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  15. Shri Atish Chandra Sinha.

SECRETARIAT

Shri N. N. Mehra—*Joint Secretary.*

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

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\*Nominated w.e.f. 11-6-1986.

## INTRODUCTION

I, the Chairman of the Committee on Papers Laid on the Table, having authorised by the Committee to present this Report on their behalf, present this their Fourteenth Report.

2. On examination of certain papers laid on the Table of Lok Sabha during the Second, Third, Fifth and Sixth Sessions (Eighth Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying of the Annual Reports and Audited Accounts of the (i) National Heavy Engineering Cooperative Limited for the year 1983-84; (ii) National Film Development Corporation Limited for the year 1983-84; (iii)(a) Ahmedabad Textile Industries Research Association, Ahmedabad, (b) Bombay Textile Research Association, Bombay, (c) South India Textile Research Association, Coimbatore, and (d) Northern India Textile Research Association, Ghaziabad for the year 1983-84; (iv) Sports Authority of India for the years 1983-84 and 1984-85; (v) University of Hyderabad for the year 1984-85; and (vi) Regional Computer Centres at Calcutta and Chandigarh for the year 1984-85, and have made certain recommendations. The conclusions of the Committee are reflected in the report.

3. The Committee considered and adopted their Report at their sitting held on 3 April, 1987.

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

NEW DELHI;  
April, 1987  

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Chaitra, 1909 (S)

M. V. CHANDRASEKHARA MURTHY  
Chairman,  
Committee on Papers Laid on the Table.

## CHAPTER I

### DELAY IN LAYING THE ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL HEAVY ENGINEERING COOPERATIVE LIMITED FOR THE YEAR 1983-84

The Annual Report and Audited Accounts of the National Heavy Engineering Co-operative Ltd. for the year 1983-84 were laid on the Table of Lok Sabha on 29 July, 1985 along with a statement explaining the reasons for delay and 'Review'.

1.2. In terms of the recommendation of the committee on Papers Laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), these papers were required to be laid on the Table of the House within 9 months of the close of the accounting year, i.e. by 31 March, 1985 [Financial year being July 1983 to June, 1984]. The period of delay in laying these documents on the Table of the House came to about 4 months.

1.3. In the statement laid on the Table on 29 July, 1985, the reasons for delay had been explained as under:—

"The Annual Reports and Audited Statements of Accounts of the National Heavy Engineering Cooperative Ltd., were due for laying on the Tables of both Houses of Parliament before 31st March, 1985. This however, could not be done mainly owing to the following reasons:—

- (a) The statutory audit of the accounts of the National Heavy Engineering Cooperative Limited was duly signed by the auditors on 16-2-1985 and thereafter submitted to the Society.
- (b) The Annual Report and the Auditor's Report under reference required the approval of the Annual General Meeting of the Society which was held on 29-3-1985."

1.4. In a written communication received in August, 1985, the Ministry of Agriculture and Rural Development stated that the annual accounts of the Company were compiled by 31 October and given to the auditors on 9 December, 1984. Draft audit and final audit reports were received from the statutory auditors on 14 and 16

February, 1985 respectively. As regards translation of the said documents, their printing and forwarding copies thereof to the Ministry for laying on the Table of the House, the Ministry stated as under:—

“The Annual Report and Audited Accounts were taken up for Hindi translation on 22-2-85 and completed on 15-3-85. The Annual Report and Audited Accounts were taken up for printing on 22-2-85 and about 21 days were taken to get them printed. These were sent to the Ministry for laying on the Table of the House on 30th March, 1985, immediately after the Annual General Meeting of the Society which was held in Delhi on 29th March, 1985.”

1.5. As regards the corrective steps taken/proposed to be taken by the Ministry for finalisation of the Annual Reports and Audited Accounts and their laying on the Table of the House in time in future, the Ministry in their communication dated 3 September, 1985 have informed that since the accounts of the Society have been fully mechanised, they are trying to advance the compilation date to 30 September. With this advancement of the compilation date and with the timely appointment of Auditors by the Ministry of Agriculture it is expected that Annual Report and Audited Accounts can be made available every year for laying on the Table of the House in time i.e. within nine months of the close of the accounting year.

1.6. The Committee note that the delay in submission of the annual report and audited accounts of the National Heavy Engineering Cooperative Limited for the year 1983-84 had occurred at the stages of compilation of accounts, their auditing and laying them on the Table of the House by the Ministry of Agriculture and Rural Development. The Committee, however, note with satisfaction that these documents for the subsequent year 1984-85 had been laid on the Table of Lok Sabha on 5 May, 1986 with a marginal loss of time of about 1 month, thereby eliminating the delay to a large extent. Even this delay could have been avoided if the Ministry who had received the copies of annual reports and audited accounts on 30 March, 1985 had taken care to present them during the Budget Session which lasted from 13 March to 30 May, 1985. The Committee regret to observe that the Ministry have not given due importance to the recommendations of the Committee on Papers Laid on the Table made in this regard stipulating a period of 3 months for compilation of accounts and their submission to Audit and 6 months for auditing of accounts, printing of the Report and despatching copies thereof for laying on the Table of the House.

1.7 The Committee would, therefore, like to reiterate their earlier recommendation made in paragraph 4.16 of their Second Report (Fifth Lok Sabha) that proper procedure should be devised by the Ministry of Agriculture in consultation with the organisation and the audit authorities for implementing the above recommendation in letter and spirit. Further, these documents should be laid on the Table of the House as soon as received from the Company, without any delay on the part of the Ministry.



## CHAPTER II

### DELAY IN LAYING ANNUAL REPORT AND AUDITED ACCOUNTS OF THE NATIONAL FILM DEVELOPMENT CORPORATION LIMITED FOR THE YEAR 1983-84.

The Annual Report and Audited Accounts of the National Film Development Corporation Limited for the year 1983-84 were laid on the Table of Lok Sabha on 29 July, 1985 along with a 'Review' on the working of the Corporation.

2.2. In terms of the recommendation of the Committee on Papers Laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), these papers were required to be laid on the Table within 9 months of the close of the accounting year i.e., by 31 December, 1984. The period of delay in laying these documents came to about 7 months.

2.3. In the delay statement, the reasons for delay had been explained as under:

"Although the accounts of the Corporation for the year 1983-84 were audited in time and the same were accepted by the General Body in its meeting held on 18th September, 1984 there was some delay in the preparation of the Hindi version of the report and in getting the documents printed. The English and Hindi versions of the documents have now become available."

2.4. In this connection, the Ministry of Information and Broadcasting in their communication dated 29 October, 1985 informed the Committee that the accounts for the year 1983-84 were finalised and handed over to audit on 17 September, 1984; the auditors certificate received by the Corporation on 18 September, 1984 and the report and accounts adopted on the same day at the Annual General Meeting of the Corporation; translation of the report and accounts were undertaken on 20 January, 1985 and completed on 15 March, 1985 English version of the report and accounts which were received on 15 January, 1985 but due to poor quality of printing the job had to be undertaken afresh. The total time taken in printing the English and Hindi version was about 3½ months and 1½ months respectively.

2.5. The Committee on Papers Laid on the Table held informal discussions with the representatives of the National Film Development Corporation Limited during their Study tour to Bombay on 16 October, 1986 in the above matter. The representatives of the Corporation had then informed the Committee that the factors contributing to the delay were (a) exhaustive auditing of the accounts in the year 1983-84; (b) absence of an Hindi Officer for translating the documents and (c) re-printing of the documents as the job earlier done was not to their satisfaction. The Committee were assured by the General Manager that steps would be taken to fill the vacancy of the Hindi Officer which had been lying vacant at an early date and ensure that these documents are laid well in time before Parliament.

2.6. The annual report and audited accounts of the Corporation for the year 1984-85 were laid on the Table of Lok Sabha on 4 March, 1986 with the delay of about 2 months. These documents for the year 1985-86, which were required to be laid by 31 December, 1986 had not so far been laid.

2.7. The matter was considered by the Committee on Papers Laid on the Table at their sitting held on 28 January, 1987.

2.8. The Committee are concerned to note that the annual report and audited accounts of the National Film Development Corporation Limited, Bombay for the year 1983-84 were laid on the Table of Lok Sabha after a delay of about 7 months. The Committee also note that these documents for the year 1984-85 were also laid with the delay of about 2 months and those for the year 1985-86 which were required to be laid on the table of the House by 31 December, 1985 have not so far been laid.

2.9. The Committee find that one of the factors that led to the delay in laying the documents for the year 1983-84 on the Table of the House was that the quality of printing of the English version of the report was not upto the required standard and thus it had to be re-printed. The Committee recommend that before allotting the work to the printers the quality of printing done by them should be ascertained so that proper printing of the documents is ensured and any delay involved in reprinting is eliminated in future.

2.10. The Committee also find that there had been a delay in translating the documents in the absence of an Hindi Officer in the Corporation and neither the Ministry nor the Corporation had made any concerted efforts to fill the vacancy of the Hindi Officer. The Committee feel that all such delays could have been avoided if the Ministry of Information and Broadcasting had kept a watch over the

progress of finalisation of the reports and accounts of the Corporation contemporaneously. The Committee need hardly stress that the very purpose in laying these information documents is defeated if they are not laid in time and made available to Members of Parliament, before the demands for grants of the concerned Ministries are taken up for consideration.

2.11. The Committee would, therefore, like to reiterate their earlier recommendation contained in paragraph 4.16 of their Second Report (Fifth Lok Sabha) presented to Lok Sabha on 12 May, 1976 and impress upon the Ministry of Information and Broadcasting to draw up a time bound programme, for all stages of finalising the annual report and audited accounts of the National Film Development Corporation Limited, Bombay to ensure that they are laid on the Table of the House without delay in future.

## CHAPTER III

**DELAY IN LAYING THE ANNUAL REPORTS AND AUDITED ACCOUNTS OF (i) AHMEDABAD TEXTILES INDUSTRY'S RESEARCH ASSOCIATION, AHMEDABAD (ATIRA); (ii) BOMBAY TEXTILE RESEARCH ASSOCIATION, BOMBAY (BTRA); (iii) SOUTH INDIA TEXTILE RESEARCH ASSOCIATION, COIMBATORE (SITRA); AND (iv) NORTHERN INDIA TEXTILE RESEARCH ASSOCIATION, GHAZIABAD (NITRA) FOR THE YEAR 1983-84.**

The Annual Report and Audited Accounts of Ahmedabad Textile Industry's Research Association Ahmedabad, Bombay Textile Research Association Bombay, South India Textile Research Association, and Northern India Textile Research Association, Ghaziabad for the year 1983-84 were laid on the Table of Lok Sabha on 17 May, 1985.

3.2. In terms of the recommendation of the Committee on Papers Laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), these papers were required to be laid on the Table within 9 months of the close of the accounting year i.e. by 31 December, 1984. The period of delay in laying the annual reports and audited accounts of the above Associations, therefore, came to 4½ months.

3.3. In the delay statement laid on the Table on 17 May, 1985, the reasons for delay in laying the annual reports and audited accounts of these Research Associations for the year 1983-84 had been explained as under:—

“Ahmedabad Textile Industry's, Research Association (ATI-RA), Bombay Textile Research Association (BTRA) South India Textile Research Association (SITRA), Northern India Textile Research Association (NITRA) are four cotton textile research associations registered under the Societies Registration Act, 1860 (XXI of 1860). Earlier until March, 1978, these Associations functioned under the administrative control of the Council of Scientific and Industrial Research and used to receive grant-in-aid from them. These Associations were transferred to the control of administrative Ministry of Commerce from the 1st April, 1979. While these Associations functioned under the control of the CSIR, Annual Reports and Accounts of such

individual Associations were not laid on the Table of the House. It was, however, decided in November, 1980 that the Annual Reports of these Associations should be laid before both the Houses of Parliament. Accordingly, the reports of these Associations for the year 1982-83 were laid before both the Houses of Parliament in March, 1984. Immediately after these reports were laid on the Table of both the Houses of Parliament all these Associations were requested in November, 1984 to send the required number of copies of its Annual Reports (both in Hindi and English versions) for the year 1983-84 so that these would also be laid on the Table of both the Houses of Parliament within the stipulated period. In spite of our best efforts, it has not been possible for us to lay these Reports on the Table of both the Houses of Parliament since all the required reports in English and Hindi were not received from the Associations in time."

3.4. In this connection, the Ministry of Textiles and Supply were requested to furnish information on certain points. The points on which the information was sought and replies of the Ministry thereto are as under:—

Points	Replies			
	ATIRA	NITRA	SITRA	BTRA
(a) The aforesaid Associations compiled their Annual Accounts for the year 1983-84.	20-4-84	First week of may, 84.	7-5-84	Not furnished.
(b) The Annual Accounts of aforesaid Associations were sent to statutory Auditors for auditing.	30-4-84	16-5-84 (Audit commenced)	8-5-84	15-4-84
(c) The statutory Auditors sent their Report to these Associations.	4-6-84	29-6-84 (completion of Audit)	14-5-84	30-6-84
(d) The Annual Report and Audited Accounts were adopted.	2-6-84 by Council of Admn. On 10-8-84 by General Body.	19-3-95	28-5-84 & 30-6-84	27-8-84
(e) The Annual Report and Accounts were taken up for translation into Hindi and time taken in it.	Ordered on 7-5-84 received in last week of Dec. 84 (8 months)	Not furnished	9-7-84. Completed and despatched on 15-9-84.	Orders on 3-9-84 received on 18-11-84 (2½ months).
(f) These Associations actually sent their Annual Report to the Ministry for laying them on the Table of Lok Sabha.	10-4-85 (actually received)	7-5-85	17-9-84	8-1-85 (actually received)

3.5. The Annual Reports and Audited Accounts of the aforesaid Associations for the years 1984-85 and 1985-86 were laid on the Table of Lok Sabha on 20 December, 1985 and 5 December, 1986 respectively without any delay.

3.6. The matter was considered by the Committee on Papers Laid at their sitting held on 28 January, 1987.

3.7. The Committee note that the delay of 4½ months in submitting the annual reports and audited accounts of the year 1983-84 by the Research Associations had occurred mainly at the stages of auditing and in Hindi translation of the documents. Further, the Ministry of Textiles had taken about one to eight months in laying these documents on the table of the House, after these had been received by them, which tends to show their complacent attitude towards their responsibility of submitting these documents to Parliament without any delay. The Committee hope that the Ministry of Textiles, who were charged with the responsibility of giving grants to the Textiles Research Association will keep a close watch not only over their performance but also in the finalisation of their annual reports and accounts with a view to ensure that these are laid on the Table of the House within 9 months of the close of their accounting year.

The Committee, however, note with satisfaction that the delay has been eliminated in the case of the annual reports and audited accounts of these Research Associations for the year 1985-86 and hope that this improvement will be sustained in future years.

## CHAPTER IV

### DELAY IN LAYING THE ANNUAL REPORTS AND AUDITED ACCOUNTS OF THE SPORTS AUTHORITY OF INDIA FOR THE YEAR 1983-84 AND 1984-85

The Annual Report, Audited Accounts and Audit Report thereon of the Sports Authority of India for the year 1983-84 and 1984-85 were laid on the Table of Lok Sabha together with the Review and the delay statement on 14 August, 1986.

4.2. In terms of recommendation of the Committee on Papers Laid on the Table made in paragraph 4.16 of their Second Report (Fifth Lok Sabha), these documents were required to be laid on the Table of Lok Sabha by 31 December, 1984 and 31 December, 1985 respectively i.e. within 9 months of the close of the accounting years. Thus the period of delay involved in the current case comes to about 19½ months for the year 1983-84 and 7½ months for the year 1984-85.

4.3. In the delay statement, the reasons for delay in laying the Annual Reports, Audited Accounts and Audit Report had been explained as under:—

“The Annual Report 1984-85 and Audited Accounts 1983-84 and 1984-85 of Sports Authority of India could not be laid on the Table of the House earlier as these were approved by the General Body of SAI in its First Meeting held on 19-7-1986. No Annual Report for 1983-84 has been prepared by SAI as it was registered as a society on the 16th March, 1984 and remained busy with preliminary matters upto the 31st March, 1984.”

4.4. From the information furnished to the Committee by the Ministry of Human Resource Development (Department of Youth Affairs and Sports) clarifying the various stages where delay had occurred in processing the report and accounts of the Sports Authority of India, the Committee observed that the delay had occurred mainly at the stages of compilation of accounts and the time taken in handing over the same to the Statutory Auditors for audit. The Committee have thus reasons to believe, that neither the Ministry of

**Human Resource Development nor the Sports Authority of India had taken any initiative in the matter to ensure that these documents are laid on the Table of the House within the stipulated period.**

**4.5. The Committee on Papers Laid on the Table who considered the above matter at their sitting held on 28 January, 1987 were, however, satisfied to note that the annual report and audited accounts of the Sports Authority of India for the year 1985-86 had been presented to Parliament within the stipulated time. The Committee hope that this trend will be maintained henceforth and these documents for future years will be presented to Parliament without involving any delay.**



## CHAPTER V

### DELAY IN LAYING ANNUAL REPORT OF THE UNIVERSITY OF HYDERABAD FOR THE YEAR 1984-85, ON THE TABLE OF LOK SABHA

The Annual Report of the University of Hyderabad for the year 1984-85 was laid on the Table of Lok Sabha on 24 July, 1986 along with a copy of 'Review' and the delay statement. The Audited Accounts together with a delay statement was separately placed before Lok Sabha earlier on 27 February, 1986 with a delay of 2 months.

5.2. In terms of recommendation of the Committee on Papers Laid on the Table in paragraphs 1.16 and 1.17 of their First Report (Fifth Lok Sabha), these documents were required to be laid on the Table of Lok Sabha by 31 December, 1985, i.e. within 9 months of the close of the accounting year. Thus, the period of delay involved in this case worked out to about 2 months in the case of Annual Accounts and 7 months in the case of Annual Report.

5.3. In the delay statement, the reasons for delay in laying the Annual Report have been explained as under:—

“The work relating to the preparation of the Annual Report commenced in the first week of June, 1985, compilation and scrutiny of materials received from different departments and preparation of draft Annual Report was completed in November, 1985. The University had, however, to hold the Diamond Jubilee Session of the Indian Philosophical Congress in the month of December, 1985 and thereafter the Vice-Chancellor had to lay down his office on completion of his term in January, 1986. As such, there was some delay in finalising the report which had to be approved by the authorities of the University. Thereafter, the University took some time in preparing the requisite number of copies of these documents in English and Hindi. The English version of the report was received in the Ministry in the first week of April, 1986. The Hindi version was received on 1st May, 1986.

For the reasons mentioned above, the Annual Report could not be laid before Parliament by 31st December, 1985.”

**5.4. In this connection, the Ministry of Human Resource (Department of Education) were asked to state:—**

- (a) Whether the recommendation of the Committee on Papers Laid on the Table, contained in paragraphs 1.16 and 1.17 of their First Report (Fifth Lok Sabha), had been communicated to the University of Hyderabad and if so, the reasons for not complying with the recommendations of the Committee;
- (b) The reasons for not laying together the annual report and audited accounts of the University for the year 1984-85; and
- (c) How, the Diamond Jubilee Session of the Indian Philosophical Congress held in the month of December 1985 and laying down of office by the Vice Chancellor in January, 1986, referred to in the delay statement, caused delay in finalising the annual report of the University for the year 1984-85.

**5.5. The Ministry of Human Resource Development (Department of Agriculture) in their communication dated 7 November, 1986 stated as under:—**

- (a) All the recommendations of the Committee on Papers Laid on the Table including the recommendations contained in paragraphs 1.16 and 1.17 of their First Report (Fifth Lok Sabha) are brought to the notice of the University of Hyderabad invariably. But the delay in certain cases becomes inevitable due to the lengthy procedures involved in the finalisation of the documents.
- (b) The procedure for compilation of Annual Report and the Annual Accounts is completely different, as in the later case, the Accounts are to be audited by an external agency. It is, therefore, very seldom that the two documents are ready at the same time. Effort is made to lay the particular document as and when it is received from the University.
- (c) The Diamond Jubilee Celebrations of the Indian Philosophical Congress, which was of a great magnitude, forced the University to gear all its machinery to make full preparations for its success. It was to be inaugurated by the Prime Minister of India. Shri G. Parthasarathy, the then Chancellor of the University, the Governor and the Chief Minister of Andhra Pradesh were also associated with it. The Prime Minister's consent was obtained in August, 1985.

Till the holding of the function on 19th December, 1985, the University could not pay sufficient attention to the compilation of the Report and finalisation of Accounts. When the report was to be submitted before the University Court for approval, in January, 1986, the office of the Vice-Chancellor fell vacant which added to the delay in approval of the report by the University Court.

5.6. The Committee on Papers Laid on the Table considered the matter, at their sitting held on 29 January, 1987.

5.7 The Committee find that the position of the annual reports and audited accounts of the University of Hyderabad for the earlier years was not better as these documents for the years 1980-81, 1981-82, 1982-83 and 1983-84 were laid before Parliament invariably with a delay of 6, 4½, 1 and 7 months respectively. The University had been perpetually in arrears in submitting their annual reports and audited accounts to Parliament right from the year 1980-81.

5.8. The Committee note that while the audited accounts of the University of Hyderabad for the year 1984-85 was laid with a delay of 2 months, the annual report for this period was laid separately with a delay of about 7 months. The Committee are not convinced with the reasons advanced by the Ministry of Human Resource Development that the procedure for compilation of annual report and accounts was completely different as the accounts were to be audited by an external agency. Had the University taken up the job of compilation of accounts and their auditing well in advance the delay on this account could have been avoided. The Committee also cannot refrain from expressing their dissatisfaction over the fact that these two documents had not been laid together on the Table of the House despite the fact that the Ministries/Departments of the Govt. of India have often been impressed upon the need for laying the same simultaneously. The purpose of laying the annual reports and audited accounts together before Parliament is to keep Parliament fully informed of the performance and achievements of the organisation. The purpose is defeated if both the documents are not laid together within 9 months of the close of the accounting year.

5.9. The Committee, however, note with satisfaction that the annual report and audited accounts of the University for the year 1985-86 which was laid on the Table on 8 December, 1986 did not involve any delay. The Committee hope that this trend will be maintained and the documents for future years will be laid on the Table by the stipulated period of 9 months from the close of the accounting year.

## CHAPTER VI

### DELAY IN LAYING ANNUAL REPORTS AND STATEMENTS OF ACCOUNTS OF THE REGIONAL COMPUTER CENTRES AT CALCUTTA AND CHANDIGARH FOR THE YEAR 1984-85, ON THE TABLE OF LOK SABHA

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The Annual Reports and Statements of accounts of the Regional Computer Centres at Calcutta and Chandigarh for the years 1984-85 together with the 'Review' and the delay statement were laid on the Table of Lok Sabha on 30 July, 1986.

6.2. In terms of the recommendation of the Committee on Papers Laid on the Table made in paragraph 3.5 of their First Report (Fifth Lok Sabha) these documents were required to be laid on the Table of Lok Sabha by 31 December, 1985 i.e. within 9 months of the close of the accounting year. Thus, the period of delay involved in the instant case worked out to 7 months.

6.3. In the delay statement, the reasons for delay in laying the annual report and audited statement of accounts, have been explained as under:—

“As required by Section 619A of the Companies Act, 1955 read with the recommendations of the Committee on Papers Laid on the Table of the House contained in para 3.5 of the First Report (Fifth Lok Sabha), the Central Government is required to lay the Annual Report and the Statement of Accounts of the Government Companies on the Table of the House within 9 months of the close of the Accounting year of the Company.

The financial accounting of the year (1984-85) of the Regional Computer Centres, Calcutta and Chandigarh, autonomous bodies registered under the Societies Registration Act of West Bengal and Punjab respectively, substantially financed by the Department of Electronics closed on 31st March, 1985 and accordingly its Annual Report and Accounts for the year 1984-85 were to be placed on the Table of both the Houses of Parliament by 31st December, 1985.

Department of Electronics used to submit reports on the two Regional Computer Centres, Calcutta and Chandigarh to the Parliament through the Annual Report and the performance Budget Reports of the DOE each year. Because of this no separate reports on these centres had been submitted earlier. However, in the middle of 1985, DOE was informed to submit separate annual reports of these centres also to the Parliament as they have received grants from the DOE of above Rs. 5 lakhs. The Centres were informed accordingly to submit the Annual Reports for the year 1984-85 urgently. As the Regional Computer Centres are preparing these annual reports for the first time and no authorised official translation facilities exist in these organisations there was some delay in the submission of these reports. These documents are now laid on the Table of both the Houses of Parliament."

6.4. The Department of Electronics, under whose administrative control the Regional Computer Centre functioned, was asked to indicate the dates on which the accounts of the Centre were finalised and sent to auditors for auditing; date of receipt of the Audit Report; date of compilation of the annual report; approval of the report and accounts by the Board and their translation into Hindi. The Department of Electronics explained the position in their communication received in December, 1986 as under:—

- (a) Accounts of the Centre were completed and sent for auditing on 30-4-1985;
- (b) Audit of accounts commenced on 30-4-1985 and completed on 30-6-1985;
- (c) The draft audit report received on 10-7-1985;
- (d) The report and accounts approved by the Executive Council on 26-8-1985. Accounts were authenticated by the Chairman on 13-9-1985 and signed by the Chartered Accountant on 19-9-1985. Compilation of report started in the last week of September, 1985 and completed in the last week of October, 1985;
- (e) The report and accounts sent for Hindi translation on 11-11-1985;
- (f) There was delay in the translation of the Hindi version, hence only the English version was got printed in February, 1986.

6.5. The Committee considered the matter at their sitting held on 29 January, 1987.

6.6. The Committee note that the annual reports and audited accounts of the Regional Computer Centre, Calcutta and Chandigarh for the year 1984-85, were laid for the first time, with a delay of 7 months. The delay had occurred at the stages of translation and also due to the time taken by the Department of Electronics in laying them on the Table of the House. The main reason for the delay had, however, been due to lack of arrangements for Hindi translation of the documents. Neither the Centre nor the Department of Electronics appear to have considered this matter seriously and taken positive steps to solve this problem. Even with regard to report and accounts for the year 1985-86 the Committee have been informed that the translation was being arranged through a retired Hindi translator. The Committee hope that a decision would be taken soon to make some regular arrangements for Hindi translation of these documents in order that the submission of these documents was not delayed in future on this account.

6.7. The Committee also note that the annual report and audited accounts of the Regional Computer Centre, Chandigarh for the year 1985-86 were laid on the Table of Lok Sabha on 3 December, 1986 without any delay, whereas the documents for the said year of the Regional Computer Centre, Calcutta have not so far been laid.

6.8. The Committee would, therefore, like to recommend that the Department of Electronics may bring to the notice of the Regional Computer Centres, the recommendations of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha) suggesting compilation of accounts within 3 months of the close of the accounting year and completion of other formalities in the next 6 months for placing these documents before Parliament within 9 months of the close of the accounting year. For this purpose a time bound programme, for the various stages of processing the report and accounts at each stage, should be drawn up and the Ministry should monitor the progress periodically in order to ensure submission of these documents without any delay.

NEW DELHI;  
April, 1987  
Chaitra, 1909 (S)

M. V. CHANDRASEKHARA MURTHY,  
Chairman,  
Committee on Papers Laid on the Table

## APPENDIX

### *Summary of recommendations/observation contained in the Report*

Sl. No.	Reference to para No. of the Report	Summary of recommendations observations
1	2	3
1.	1.6	<p>The Committee note that the delay in submission of the annual report and audited accounts of the National Heavy Engineering Cooperative Limited for the year 1983-84 had occurred at the stages of compilation of accounts, their auditing and laying them on the Table of the House by the Ministry of Agriculture and Rural Development. The Committee, however, note with satisfaction that these documents for the subsequent year 1984-85 had been laid on the Table of Lok Sabha on 5 May, 1986 with a marginal loss of time of about 1 month, thereby eliminating the delay to a large extent. Even this delay could have been avoided if the Ministry who had received the copies of annual reports and audited accounts on 30 March, 1985 had taken care to present them during the Budget Session which lasted from 13 March to 30 May, 1985. The Committee regret to observe that the Ministry have not given due importance to the recommendations of the Committee on Papers Laid on the Table made in this regard stipulating a period of 3 months for compilation of accounts and their submission to Audit and 6 months for auditing of accounts, printing of the Report and despatching copies thereof for laying on the Table of the House.</p>

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- 2      1.7      The Committee would, therefore, like to reiterate their earlier recommendation made in paragraph 4.16 of their Second Report (Fifth Lok Sabha) that proper procedure should be devised by the Ministry of Agriculture in consultation with the organisation and the audit authorities for implementing the above recommendation in letter and spirit. Further, these documents should be laid on the Table of the House as soon as received from the Company, without any delay on the part of the Ministry.
- 3      2.8      The Committee are concerned to note that the annual report and audited accounts of the National Film Development Corporation Limited, Bombay for the year 1983-84 were laid on the Table of Lok Sabha after a delay of about 7 months. The Committee also note that these documents for the year 1984-85 were also laid with the delay of about 2 months and those for the year 1985-86 which were required to be laid on the table of the House by 31 December, 1986 have not so far been laid.
- 4      2.9      The Committee find that one of the factors that led to the delay in laying the documents for the year 1983-84 on the Table of the House was that the quality of printing of the English version of the report was not upto the required standard and thus it had to be re-printed. The Committee recommend that before allotting the work to the printers the quality of printing done by them should be ascertained so that proper printing of the documents is ensured and any delay involved in reprinting is eliminated in future.
- 5      2.10      The Committee also find that there had been a delay in translating the documents in the absence of an Hindi Officer in the Corporation and neither the Ministry nor the Corporation had made any concerted efforts to fill the vacancy of the Hindi Officer. The Committee feel that
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all such delays could have been avoided if the Ministry of Information and Broadcasting had kept a watch over the progress of finalisation of the reports and accounts of the Corporation contemporaneously. The Committee need hardly stress that the very purpose in laying these informative documents is defeated if they are not laid in time and made available to Members of Parliament before the demands for grants of the concerned Ministries are taken up for consideration.

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2.11

The Committee would, therefore, like to reiterate their earlier recommendation contained in paragraph 4.16 of their Second Report (Fifth Lok Sabha) presented to Lok Sabha on 12 May, 1976 and impress upon the Ministry of Information and Broadcasting to draw up a time bound programme, for all stages of finalising the annual report and audited accounts of the National Film Development Corporation Limited, Bombay to ensure that they are laid on the Table of the House without delay in future.

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3.7

The Committee note that the delay of 4½ months in submitting the annual reports and audited accounts of the year 1983-84 by the Research Associations had occurred mainly at the stages of auditing and in Hindi translation of the documents. Further, the Ministry of Textiles had taken about one to eight months in laying these documents on the table of the House, after these had been received by them, which tends to show their complacent attitude towards their responsibility of submitting these documents to Parliament without any delay. The Committee hope that the Ministry of Textiles, who were charged with the responsibility of giving grants to the Textiles Research Association will keep a close watch not only over their performance but also in the finalisation of their annual reports and ac-

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counts with a view to ensure that these are laid on the Table of the House within 9 months of the close of their accounting year.

The Committee, however, note with satisfaction that the delay has been eliminated in the case of the annual reports and audited accounts of these Research Associations for the year 1985-86 and hope that this improvement will be sustained in future years.

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4.4

From the information furnished to the Committee by the Ministry of Human Resource Development (Department of Youth Affairs and Sports) clarifying the various stages where delay had occurred in processing the report and accounts of the Sports Authority of India, the Committee observed that the delay had occurred mainly at the stages of compilation of accounts and the time taken in handing over the same to the Statutory Auditors for audit. The Committee have thus reasons to believe, that neither the Ministry of Human Resource Development nor the Sports Authority of India had taken any initiative in the matter to ensure that these documents are laid on the Table of the House within the stipulated period.

4.5

The Committee on Papers Laid on the Table who considered the above matter at their sitting held on 28 January, 1987 were, however, satisfied to note that the annual report and audited accounts of the Sports Authority of India for the year 1985-86 had been presented to Parliament within the stipulated time. The Committee hope that this trend will be maintained henceforth and these documents for future years will be presented to Parliament without involving any delay.

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- 10      5.7      The Committee find that the position of the annual reports and audited accounts of the University of Hyderabad for the earlier years was not better as these documents for the years 1980-81, 1981-82, 1982-83 and 1983-84 were laid before Parliament invariably with a delay of 6, 4½, 1 and 7 months respectively. The University had been perpetually in arrears in submitting their annual reports and audited accounts to Parliament right from the year 1980-81.
- 11      5.8      The Committee note that while the audited accounts of the University of Hyderabad for the year 1984-85 was laid with a delay of 2 months, the annual report for this period was laid separately with a delay of about 7 months. The Committee are not convinced with the reasons advanced by the Ministry of Human Resource Development that the procedure for compilation of annual report and accounts was completely different as the accounts were to be audited by an external agency. Had the University taken up the job of compilation of accounts and their auditing well in advance the delay on this account could have been avoided. The Committee also cannot refrain from expressing their dissatisfaction over the fact that these two documents had not been laid together on the Table of the House despite the fact that the Ministries/Departments of the Govt. of India have often been impressed upon the need for laying the same simultaneously. The purpose of laying the annual reports and audited accounts together before Parliament is to keep Parliament fully informed of the performance and achievements of the organisation. The purpose is defeated if both the documents are not laid together within 9 months of the close of the accounting year.
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- 12            5.9            The Committee, however, note with satisfaction that the annual report and audited accounts of the University for the year 1985-86 which was laid on the Table on 8 December, 1986 did not involve any delay. The Committee hope that this trend will be maintained and the documents for future years will be laid on the Table by the stipulated period of 9 months from the close of the accounting year.
- 13            6.6            The Committee note that the annual reports and audited accounts of the Regional Computer Centre, Calcutta and Chandigarh for the year 1984-85, were laid for the first time, with a delay of 7 months. The delay had occurred at the stages of translation and also due to the time taken by the Department of Electronics in laying them on the Table of the House. The main reason for the delay had, however, been due to lack of arrangements for Hindi translation of the documents. Neither the Centre nor the Department of Electronics appear to have considered this matter seriously and taken positive steps to solve this problem. Even with regard to report and accounts for the year 1985-86 the Committee have been informed that the translation was being arranged through a retired Hindi translator. The Committee hope that a decision would be taken soon to make some regular arrangements for Hindi translation of these documents in order that the submission of these documents was not delayed in future on this account.
- 14            6.7            The Committee also note that the annual report and audited accounts of the Regional Computer Centre, Chandigarh for the year 1985-86 were laid on the Table of Lok Sabha on 3 December, 1986 without any delay, whereas the documents for the said year of the Regional Computer Centre, Calcutta have not so far been laid.
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The Committee would, therefore, like to recommend that the Department of Electronics may bring to the notice of the Regional Computer Centres, the recommendations of the Committee contained in para 3.5 of their First Report (Fifth Lok Sabha) suggesting compilation of accounts within 3 months of the close of the accounting year and completion of other formalities in the next 6 months for placing these documents before Parliament within 9 months of the close of the accounting year. For this purpose a time bound programme, for the various stages of processing the report and accounts at each stage, should be drawn up and the Ministry should monitor the progress periodically in order to ensure submission of these documents without any delay.