

**COMMITTEE  
ON  
PAPERS LAID ON THE TABLE  
(1978-79)**

**(SIXTH LOK SABHA)**

**TENTH REPORT**

*(Presented on the 23rd November, 1978)*



**LOK SABHA SECRETARIAT  
NEW DELHI**

*November, 1978/Kartika, 1900 (Saka)*

*Price : Rs. 0.75 Paise*

# CONTENTS

	<b>PAGE</b>
<b>COMPOSITION OF THE COMMITTEE . . . . .</b>	<b>(iii)</b>
<b>INTRODUCTION . . . . .</b>	<b>(v)</b>
<b>REPORT . . . . .</b>	<b>I</b>

## APPENDICES

<b>I. O. M. No. F. 15.16/76 U. 1 dated 27th May, 1977 from the Ministry of Education and Social Welfare (Department of Education) . . . . .</b>	<b>9</b>
<b>II. Summary of recommendations/Observations contained in the Report . . .</b>	<b>11</b>

**COMPOSITION OF THE COMMITTEE ON PAPERS LAID ON  
THE TABLE (1978-79)**

**Shri Kanwar Lal Gupta—*Chairman***

**MEMBERS**

2. Shri Faquir Ali Ansari
3. Shri G. M. Banatwalla
4. Shri Chandan Singh
5. Shri K. B. Chettri
6. Shri Sudhir Ghosal
7. Shri M. Kalyanasundaram
8. Shri Annasaheb Magar
9. Shri Hari Shankar Mahale
10. Shri C. R. Mahata
11. Shri Mangal Deo
12. Shri Laxmi Narain Nayak
13. Shri Dwarikadas Patel
14. Shrimati B. Radhabai Ananda Rao
15. Shrimati Shanti Devi

**SECRETARIAT**

**Shri K. K. Saxena—*Chief Examiner of Bills and Resolutions.***

**Shri N. N. Mehra—*Senior Table Officer.***

## INTRODUCTION

1, the Chairman of the Committee on Papers Laid on the Table of the House, having been authorised by the Committee to present the Report on their behalf, present this their Tenth Report.

2. On examination of certain papers laid during the First, Third and Fourth Sessions (Sixth Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying Annual Reports and Audit Reports of the Indian Council of Historical Research.

3. The Committee considered and adopted this Report at their sitting held on the 6th November, 1978.

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

KANWAR LAL GUPTA,

.. .. Chairman,

Committee on Papers Laid on the Table.

NEW DELHI;

November 10, 1978

Kartika 19, 1900 (Saka).

## REPORT

### DELAY IN LAYING ANNUAL REPORTS AND AUDIT REPORTS OF THE INDIAN COUNCIL OF HISTORICAL RESEARCH

The Annual Reports together with certified accounts and Audit Reports thereon of the Indian Council of Historical Research for the years 1974-75, 1975-76 and 1976-77 were laid on the Table of Lok Sabha on 7th April, 1977, 23rd December, 1977 and 8th May, 1978, respectively, under Rule 45 read with Rule 44 (d) of the Memorandum of Association and Rules of the Indian Council of Historical Research, which read as under:—

“44 (d), The accounts of the Council as certified by the Comptroller and Auditor-General or any other person appointed by him in this behalf together with the audit reports thereon shall be forwarded annually to the Government of India and the Government shall cause the same to be laid before the Houses of Parliament.

45. An Annual Report of the proceedings of the Council and of the work undertaken during the year shall be prepared for the information of the Government of India and others concerned and interested and shall be laid before the Houses of Parliament.”

1.2. Three statements explaining the reasons for delay in laying each of the above mentioned Annual Reports were also laid along with those Reports. In the statement showing reasons for delay in laying the Annual Report for 1974-75 the Ministry of Education and Social Welfare have *inter-alia* explained the position as under:

“The printed copies of the English as well as Hindi version of the annual report of the Council for 1974-75 were available in August, 1976. The audited accounts of the Council along with the audit report thereon for the year 1974-75 were made available by the Comptroller and Auditor-General of India only on 27th November, 1976. Hence the delay in laying the report.”

1.3. Since the above reasons did not indicate the position in detail as regards the factors which contributed towards delay in preparation and laying of the report, the Ministry were asked to furnish stage-wise progress of finalisation and auditing of accounts of the Council for the year 1974-75. In their reply dated the 27th May, 1977 (Appendix) the Ministry have *inter-alia* explained the position as under:

“The audit of the accounts of the Indian Council of Historical Research was conducted by the Accountant General,

Central Revenues, New Delhi. The Annual accounts of the Council for the year 1974-75 were submitted to the A.G.C.R. in December, 1975, for audit. Inspection Report on the above accounts was sent by the A.G.C.R. in April, 1976 to the Council direct with the request that the views of the Council on various points raised in the Report may be forwarded to the A.G.C.R. through the Ministry. The ICHR's views were received in the Ministry in July, 1976 which after a detailed examination of the issues involved were forwarded by the Ministry to the A.G.C.R. in September, 1976. In November, 1976 certified accounts of the Council were received and the same were immediately forwarded to the Council for making requisite number of copies. Copies were made available to the Ministry by the Council in February, 1977. The Ministry has impressed upon the Council the need to finalise the accounts as quickly as possible after the close of the financial year. The Council is alive to this need and the accounts for the year 1975-76 were finalised by the end of September, 1976 and forwarded to the A.G.C.R. for audit. The audit has also since been completed and the comments on the inspection Report have been sought from the ICHR. It is expected that these would be finalised shortly and that the certified accounts would be available within the next two or three months. The Annual Report has also been finalised and the placing of all the documents on the Table of the Houses of Parliament will not be delayed as in 1974-75."

1.4. The Committee considered the explanation of the Ministry at their sitting held on the 6th October, 1977 and decided that in order to come to certain definite conclusion more information on some of the points may be obtained from the Ministry and placed before the Committee for their consideration. The Ministry of Education & Social Welfare who were addressed in the matter on the 25th October, 1977 furnished the requisite information on the 15th December, 1977. Explaining the reasons for delay in compilation of accounts and printing of certified accounts by the Council and the checks being exercised by the Ministry to ensure that papers do not get stuck up at any stage in future, the Ministry have stated:

"The Council was established only towards the end of March, 1972. In the initial stages, the Council had to work under several constraints as the full complement of staff was not in position. For instance, in the initial stages, the Council had only one post of Administrative-cum-Accounts

Officer who was looking after the duties of both Administration and Accounts. After the close of the Financial year, preparation of the annual accounts is taken up. This involves the preparation of the Receipts and Payments Account, Income and Expenditure Account and Balance Sheet along with the pro forma accounts. These are then scrutinised by the Accounts Officer before they are finalised. However, since the Accounts Officer had also to look after the administrative responsibilities of the Council, the scrutiny of the Accounts could be completed by him only in November, 1975.

The post of Administrative-cum-Accounts Officer has since been converted into separate post of Administrative Officer and Accounts Officer. The post of Administrative Officer has been filled up on 22nd January, 1977. The Accounts Officer will now be available full-time for looking after the responsibilities of the Accounts.

The Council has been advised to make every effort to expedite the compilation and submission of its account for audit. It may be added here that the Accounts for the year 1975-76 were submitted to the A.G.C.R. on October 5, 1976 and those for 1976-77 on June 25, 1977.

The certified accounts (Hindi and English versions) were received in the Ministry on November 29, 1976 and the same were immediately forwarded to the Council for making requisite number of copies. On December 7, 1976, A.G.C.R. was also requested to make available a copy of the 'Audit Certificate' in Hindi duly signed by the A.G.C.R. for attaching it to the Hindi version of the accounts. A reminder was also issued on 21st December, 1976. On December 30, 1976, a copy of the audit certificate was received in the Ministry and it was passed on to the Council on the same day for making copies and attaching them to the Hindi version. Stencilled copies of all these documents were received in the Ministry on 21st February, 1977. The Council took about 2½ months in this process. The Council has assured that copies of such documents will be made available in time in future."

1.5. In reply to a question whether, in terms of the recommendation of the Committee made in para 3.5 of their First Report (Fifth Lok Sabha), a statement explaining the reasons why the

annual report and accounts for 1974-75 could not be laid within the stipulated period, was laid on the Table, the Ministry have stated:

“It is regretted that no statement was laid on the Table of the Lok Sabha explaining the reasons for delay in laying the Annual Report and Annual Accounts of the I.C.H.R. for the year 1974-75 within thirty days of the expiry of the stipulated period of 9 months. This regrettable omission was due to non-receipt (due to some error) of the Ministry’s instructions on the subject in the Section dealing with the autonomous body the Indian Council of Historical Research. Every unit has been asked to ensure strict abidance by the time-schedule prescribed for the purpose.”

1.6. In the statement containing reasons for delay in laying the Annual Report and accounts for 1975-76 and ‘review’ on the working of the Council, laid on the Table along with the Annual report on 23rd December, 1977, the Ministry have stated as under:—

“The Annual Report of the Council for the year 1975-76 was considered and approved by the Council at its 9th meeting held on March 28, 1977. The printed copies of the English version of the Report were available in June, 1977, while Hindi Version of the Report was received on December 8, 1977.

The Committee of Papers laid on the Table of Lok Sabha had recommended that the annual reports should be laid on the Table of the House along with annual accounts and audit report thereon. The certified accounts of the Council for the year 1975-76 along with audit report thereon (only English Version) were made available by the Comptroller and Auditor General of India on September 20, 1977. Hindi Version of the certified accounts and audit report thereon were received on 13th December, 1977. Hence the delay in laying the Report.

In accordance with the recommendations made by the Committee on Papers laid on the Table in para 4.18 of the Second Report (Fifth Lok Sabha), a review on the working of the autonomous bodies is also required to be laid before Parliament along with the reports and annual accounts. Government is in agreement with the contents of the Annual Report of the Council and hence no sepa-



rate 'Review' on the working of the Council is being laid on the Table."

1.7. The reasons for delay in laying the Annual Report and certified accounts for 1976-77, as contained in the statement laid on the Table on 8th May, 1978, are as under:

"The Annual Report of the Council for the year 1976-77 was considered and approved by the Council at its meeting held on December 14, 1977. The printed copies of the English and Hindi versions of the Report have been made available to the Ministry on March 15, 1978 and April 5, 1978 respectively. The English and Hindi versions of the Certified accounts and audit report thereon for the year 1976-77 have been received from the Accountant General, Central Revenues on March 3, 1978 and March 31, 1978 respectively."

1.8. The Committee are shocked to note the delay in laying on the Table the Annual Reports together with the certified accounts and audit reports thereon of the Indian Council of Historical Research pertaining to the years 1974-75, 1975-76 and 1976-77 which were laid on the Table of Lok Sabha as late as 7-4-1977, 23-12-1977 and 8-5-1978, respectively, i.e. after 24 months, 21 months and 13 months of the close of the relevant financial year. The Committee are of the opinion that such unconscionable delays are unpardonable.

1.9. The Committee are not convinced with the explanations given by the Ministry of Education, Social Welfare and Culture for delay in laying on the Table annual reports together with certified accounts and audit reports thereon as at no stage the Council or the Ministry seem to have made earnest and concerted efforts to get the annual reports considered and approved at the annual general meeting of the Council early and for getting the accounts processed at every stage with expedition. From the analysis of the data supplied by the Ministry in respect of each report, the Committee find that the printed copies of the annual report of the Council for 1974-75 were made available to the Ministry by the Council only in August, 1976, i.e. after 17 months of the close of the relevant accounting year. The Council took 9 months, after the close of the year, in submitting the annual accounts for 1974-75 to the Accountant General, Central Revenues (submitted in December, 1975) for audit and another three months in giving their views on the Inspection Report to the Ministry. The Ministry took two months more in giving their views on the Inspection Report before it was sent to the A.G.C.R.. The Committee find that the position in finalisation

of the Annual Report and accounts for 1975-76 is no better as the Annual Report was considered and approved by the Council on 28-3-1977 (after a year of the close of the financial year) and printed copies of the report (both English and Hindi versions) were made available to the Ministry in June and December, 1977, respectively. Likewise, the accounts for 1975-76 were finalised and submitted to A.G.C.R. by the Council on 5-10-1976, i.e. after 7 months of the close of the year. Similarly, the Annual Report for 1976-77 was considered and approved by the Council in December, 1977, after 9 months of the close of the year.

1.10. 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 A.G.C.R., keeping in view the time-schedule laid down in para 3.5 of the First Report of the Committee (Fifth Lok Sabha) presented on 8-3-1976 and had also resolved audit queries promptly, the Annual Reports could have been laid much earlier.

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.

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 recommendation 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.

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 Inspection 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.

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 inasmuch 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.

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).

✓ 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, the Committee had noted that the dates on which the concerned officers had signed were missing in 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 respects.”

✓ 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.

1.18. The Committee find that the Ministry have incorporated their 'review' on the 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.

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 therefor by the Committee.

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 therefor.

NEW DELHI;

November 10, 1978.

Kartika 19, 1900 (Saka).

KANWAR LAL GUPTA,

Chairman,

Committee on Papers laid on the Table.

**APPENDIX I**

(Vide Para 1.3 of Report)

**PARLIAMENT PAPERS/MOST IMMEDIATE**

No. F.15-16/76-U. 1

GOVERNMENT OF INDIA

MINISTRY OF EDUCATION AND SOCIAL WELFARE  
(DEPARTMENT OF EDUCATION)

*New Delhi, the 27th May, 1977.*

**OFFICE MEMORANDUM**

**SUBJECT:** Delay in laying the Annual Report and Audit Report of the Indian Council of Historical Research for the year 1974-75.

The undersigned is directed to refer to the Lok Sabha Secretariat's O.M. No. 4(3)/CPL/77/PMB dated 16-5-1977 on the subject mentioned above and to state that the details of the stage-wise progress of audit of the accounts of the Indian Council of Historical Research for the year 1974-75 are as follows:—

2. The audit of the accounts of the Indian Council of Historical Research was conducted by the Accountant General, Central Revenues, New Delhi. The Annual accounts of the Council for the year 1974-75 were submitted to the A.G.C.R. in December, 1975, for audit. Inspection Report on the above accounts was sent by the A.G.C.R. in April, 1976 to the Council direct with the request that the views of the Council on various points raised in the Report may be forwarded to the A.G.C.R. through the Ministry. The ICHR's views were received in the Ministry in July, 1976 which after a detailed examination of the issues involved were forwarded by the Ministry to the A.G.C.R. in September, 1976. In November, 1976, certified accounts of the Council were received and the same were immediately forwarded to the Council for making requisite number of copies. Copies were made available to the Ministry by the Council in February, 1977.

3. It is regretted that there has been some delay initially on the part of the ICHR in the finalisation of the accounts and subsequently in furnishing their comments on the points raised in the Inspection Report. The examination of the report and the comments on them by the Council also took some time in the Ministry.
4. The Ministry has impressed upon the Council the need to finalise the accounts as quickly as possible after the close of the financial year. The Council is alive to this need and the accounts for the year 1975-76 were finalised by the end of September, 1976 and forwarded to the A.G.C.R. for audit. The audit has also since been completed and the comments on the inspection Report have been sought from the ICHR. It is expected that these would be finalised shortly and that the certified accounts would be available within the next two or three months. The Annual Report has also been finalised and the placing of all the documents on the Table of the Houses of Parliament will not be delayed as in 1974-75.

Sd/-            C. R. PILLAI,  
                    *Under Secretary*  
                    T. No. 384863

Lok Sabha Secretariat,  
Parliament House,  
New Delhi.

## APPENDIX II

### Summary of Recommendations/Observations Contained in the Report

S. No.	Reference to Para No. of the Report	Summary of Recommendations/Observations contained in the Report
1	2	3
1	1.8	The Committee are shocked to note the delay in laying on the Table the annual reports together with the certified accounts and audit reports thereon of the Indian Council of Historical Research pertaining to the years 1974-75, 1975-76 and 1976-77 which were laid on the Table of Lok Sabha as late as 7-4-1977, 23-12-1977 and 8-5-1978, respectively, i.e., after 24 months, 21 months and 13 months of the close of the relevant financial year. The Committee are of the opinion that such unconscionable delays are unpardonable.
2	1.9	The Committee are not convinced with the explanations given by the Ministry of Education, Social Welfare and Culture for delay in laying on the Table annual reports together with certified accounts and audit reports thereon as at no stage the Council or the Ministry seem to have made earnest and concerted efforts to get the annual reports considered and approved at the annual general meeting of the Council early and for getting the accounts processed at every stage with expedition. From the analysis of the data supplied by the Ministry in respect of each report, the Committee find that the printed copies of the annual report of the Council for 1974-75 were made available to the Ministry by the Council only in August, 1976, i.e., after 17 months of the close of the relevant accounting year. The Council took 9 months, after the close of the

1	2	3
		<p>year, in submitting the annual accounts for 1974-75 to the Accountant General, Central Revenues (submitted in December, 1975) for audit and another three months in giving their views on the Inspection Report to the Ministry. The Ministry took two months more in giving their views on the Inspection Report before it was sent to the A.G.C.R. The Committee find that the position in finalisation of the Annual Report and accounts for 1975-76 is no better as the Annual Report was considered and approved by the Council on 28-3-1977 (after a year of the close of the financial year) and printed copies of the report (both English and Hindi versions) were made available to the Ministry in June and December, 1977, respectively. Likewise, the accounts for 1975-76 were finalised and submitted to A.G.C.R. by the Council on 5-10-1976, i.e., after 7 months of the close of the year. Similarly, the Annual Report for 1976-77 was considered and approved by the Council in December, 1977, after 9 months of the close of the year.</p>
3	1.10	<p>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 A.G.C.R., keeping in view the time schedule laid down in para 3.5. of the First Report of the Committee (Fifth Lok Sabha) presented on 9-3-1976 and had also resolved audit queries promptly, the Annual Reports could have been laid much earlier.</p>
4	1.11	<p>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.</p>
5	1.12	<p>The Committee are constrained to observe that their recommendation made in para 3.5 of First Report (Fifth Lok Sabha) is not being</p>



1

2

3

scrupulously followed by the Council and the Ministry. The Committee, therefore, reiterate that their recommendation 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.

6

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 Inspection 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.

7

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 inasmuch 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.

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 8.5 of their First Report (Fifth Lok Sabha).

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, the Committee had noted that the dates on which the concerned officers had signed were missing in 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 respects."

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

---

(1)	(2)	(3)
11	1.18	<p>respects and the dates on which these have been signed by the respective officers indicated therein.</p> <p>The Committee find that the Ministry have incorporated their 'review' on the 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.</p>
12	1.19	<p>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 therefor by the Committee.</p>
13	1.20	<p>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 therefor.</p>

---