

EIGHTIETH REPORT
PUBLIC ACCOUNTS COMMITTEE
(1986-87)

(EIGHTH LOK SABHA)

**FINANCIAL REVIEW-CUM-COMMERCIAL
ACCOUNTS OF THE CANTEEN STORES
DEPARTMENT**

[Action Taken on 231st Report (Seventh Lok Sabha)]



Presented in Lok Sabha on 27 April, 1987
Laid in Rajya Sabha on 27 April, 1987

LOK SABHA SECRETARIAT
NEW DELHI

April 1987/Vaisakha 1909 (Saka)

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COMPOSITION OF PUBLIC ACCOUNTS COMMITTEE

(1986-87)

CHAIRMAN

Shri E. Ayyapu Reddy

MEMBERS

Lok Sabha

2. **Shri J. Chokka Rao**
3. **Shri Amal Datta**
4. **Shri Ranjit Singh Gaekwad**
5. **Shrimati Prabhawati Gupta**
6. **Shri G. S. Mishra**
7. **Shri Vilas Muttemwar**
8. **Shri G. Devaraya Naik**
9. **Shri Rameshwar Neekhra**
10. **Shri Rajmangal Pande**
11. **Shri H. M. Patel**
12. **Shrimati Jayanti Patnaik**
13. **Shri S. Singaravadivel**
14. **Shri Simon Tigga**
15. **Shri Girdhari Lal Vyas**

Rajya Sabha

16. **Shri Bhuvnesh Chaturvedi**
17. **Shri K. L. N. Prasad**
18. **Shri Ghulam Rasool Kar**
19. **Shri A. K. Antony**
20. **Shri Nirmal Chatterjee**
21. **Shri M. S. Gurupadaswamy**
22. **Shri Virendra Verma**

SECRETARIAT

1. **Shri K. H. Chhaya, Joint Secretary.**
2. **Shri S. M. Mehta, Senior Financial Committee Officer.**

(ili)

INTRODUCTION

I, the Chairman of Public Accounts Committee as authorised by the Committee, do present on their behalf this Eightieth Report on action taken by Government on the recommendations of the Public Accounts Committee contained in their 231st Report (7th Lok Sabha) on Financial Review-cum-Commercial Accounts of Canteen Stores Department.

2. In their earlier report, the Committee had agreed to a proposal made by the Controller General of Accounts, Ministry of Finance (Deptt. of Expenditure) for discontinuance of the practice of inclusion of Financial Review-cum-Commercial Accounts of the Canteen Stores Department in Civil Appropriation Accounts.

3. The observations/recommendations made by the Committee have since been implemented by the Government. The Committee have, in this report, expressed their satisfaction over the action taken by the Government on their observations/recommendations.

4. The Committee considered and adopted this report at their sitting held on 22 April, 1987. Minutes of the sitting form Part II of the Report.

5. For facility of reference and convenience, the recommendation/observation has been reproduced in the Appendix to the Report.

6. The Committee place on record their appreciation of the assistance rendered to them in the matter by the Office of the Comptroller and Auditor General of India.

NEW DELHI;
24 April, 1987
4 Vaisakha, 1909 (Saka)

E. AYYAPU REDDY,
Chairman,

CHAPTER I

REPORT

This Report of the Committee, deals with the action taken by Government on the Committee's recommendations and/or observations contained in their 231st Report (7th Lok Sabha) on Financial Review-cum-Commercial Accounts of the Canteen Stores Department.

1.2 Action Taken Notes on the recommendations/observations of the Committee contained in the Report have been received from Government and are categorised as follows:

- (i) Recommendations/observations that have been accepted by Government.

Sl. Nos. 1 and 2

- (ii) Recommendations/observations which the Committee do not desire to pursue in view of the replies of Government.

Nil

- (iii) Recommendations/observations replies to which have not been accepted by the Committee and which require reiteration.

Nil

- (iv) Recommendations/observations in respect of which Government have furnished interim replies.

Nil

Discontinuance of the practice of inclusion of Financial Review-cum-Commercial Accounts of the Canteen Stores Department in Civil Appropriation Accounts

1.3 While considering a proposal made by the Controller General of Accounts, Ministry of Finance (Department of Expenditure) for discontinuance of the practice of inclusion of Financial Review-cum-Commercial Accounts of the Canteen Stores Department in Civil Appropriation Accounts, the Committee in paragraphs 12 and

13 of their 231st Report (Seventh Lok Sabha) had recommended as under:

"12. The Committee have given a careful thought to the proposal made by the Controller General of Accounts, Ministry of Finance (Department of Expenditure) for discontinuance of the practice of inclusion of Financial Review-cum-Commercial Accounts of the Canteen Stores Department in the Civil Appropriation Accounts. They see force in the argument advanced by the Controller General of Accounts that there is hardly any point in including the Financial Review-cum-Commercial Accounts of the Canteen Stores Department as an Appendix to the Civil Appropriation Accounts when this is not being done in respect of 41 other departmentally run undertakings, some of which are major organisations of Government, both in respect of outlay and realm of activities compared to the Canteen Stores Department. The Committee also take note of the assurance of the Controller General of Accounts that discontinuance of the practice of inclusion of Financial Review-cum-Commercial Accounts of the Canteen Stores Department will not in any way change the existing practice regarding the preparation of the Financial Review-cum-Commercial proforma accounts of the Canteen Stores Department.

13. In view of the foregoing, the Committee agree to the proposal made by the Controller General of Accounts for discontinuance of the practice of inclusion of Financial Review-cum-Commercial Accounts of the Canteen Stores Department from the Civil Appropriation Accounts for 1983-84 and onwards."

[S. Nos. 1 and 2 (Paras 12 and 13) of 231st Report of Public Accounts Committee (7th Lok Sabha)]

14 In their action taken note, the Ministry of Finance (Department of Expenditure) have stated as follows:

"Recommendations of the Committee have been implemented commencing from the Civil Appropriation Accounts for 1983-84."

15 The Committee note with satisfaction the action taken by the Ministry of Finance (Deptt. of Expenditure) on their recommendations contained in Paragraphs 12 and 13 of the 231st Report (Seventh Lok Sabha).

CHAPTER II

RECOMMENDATIONS/OBSERVATIONS WHICH HAVE BEEN ACCEPTED BY GOVERNMENT

Recommendation

The Committee have given a careful thought to the proposal made by the Controller General of Accounts, Ministry of Finance (Department of Expenditure) for discontinuance of the practice of inclusion of Financial Review-cum-Commercial Accounts of the Canteen Stores Department in the Civil Appropriation Accounts. They see force in the argument advanced by the Controller General of Accounts that there is hardly any point in including the Financial Review-cum-Commercial Accounts of the Canteen Stores Department as an Appendix to the Civil Appropriation Accounts when this is not being done in respect of 41 other departmentally run undertakings, some of which are major organisations of Government, both in respect of outlay and realm of activities compared to the Canteen Stores Department. The Committee also take note of the assurance of the Controller General of Accounts that discontinuance of the practice of inclusion of Financial Review-cum-Commercial Accounts of the Canteen Stores Department will not in any way change the existing practice regarding the preparation of the Financial Review-cum-Commercial proforma accounts of the Canteen Stores Department.

In view of the foregoing, the Committee agree to the proposal made by the Controller General of Accounts for discontinuance of the practice of inclusion of Financial Review-cum-Commercial Accounts of the Canteen Stores Department from the Civil Appropriation Accounts for 1983-84 and onwards.

[S. Nos. 1 and 2 (Appendix II) paras 12 and 13
of 231st Report (7th Lok Sabha)]

Action Taken

Recommendations of the Committee have been implemented commencing from the Civil Appropriation Accounts for 1983-84.

[Vide Ministry of Finance (Deptt. of Expenditure) O.M.
No. G. 25018/Gr. 19/82-AA/2270 dated 15 February, 1985]

CHAPTER III

RECOMMENDATIONS/OBSERVATIONS WHICH THE COMMITTEE DO NOT DESIRE TO PURSUE IN THE LIGHT OF THE REPLIES RECEIVED FROM GOVERNMENT

NIL

CHAPTER IV

**RECOMMENDATIONS/OBSERVATIONS THE REPLIES TO
WHICH HAVE NOT BEEN ACCEPTED BY THE COMMITTEE
AND WHICH REQUIRE RETERATION**

NIL

CHAPTER V

**RECOMMENDATIONS|OBSERVATIONS IN RESPECT OF
WHICH GOVERNMENT HAVE FURNISHED INTERIM
REPLIES**

NIL

NEW DELHI;
24 April, 1987

4 Vaisakha 1909 (Saka)

E. AYYAPU REDDY,
Chairman,
Public Accounts Committee.

PART II

MINUTES OF THE 58TH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 22 APRIL 1987 IN COMMITTEE ROOM NO. 50, PARLIAMENT HOUSE, NEW DELHI

The Committee sat from 1500 hrs. to 1810 hrs.

PRESENT

Shri E. Ayyapu Reddy—*Chairman*

2. Shri J. Chokka Rao
3. Shri Ranjit Singh Gaekwad
4. Shri H. M. Patel
5. Shri Simon Tigga
6. Shri Girdhari Lal Vyas
7. Shri M. S. Gurupadaswamy
8. Shri Virendra Verma

Members

SECRETARIAT

Shri S. M. Mehta—*Senior Financial Committee Officer*

REPRESENTATIVES OF AUDIT

1. Shri Dr K. Chakravorty — Addl. Dy. C&AG (RC)
2. Shri R. Parameswar—DACWM-I
3. Shri M. M. B. Annavi—DADS
4. Shri S. B. Krishnan—Director (Reports)
5. Shri K. Krishnan—JD (DT)
6. Shri N. L. Chopra—JD (DS)
7. Shri S. K. Gupta—JD (Indirect Taxes)

The Committee considered and adopted the following draft Report.

- (i) Action taken on 231st Report (7th Lok Sabha) regarding Financial Review-cum-commercial Accounts of the Canteen Stores Department.

2. ** ** ** **

3. The Committee also authorised the Chairman to present the Report to the Lok Sabha.

The Committee then adjourned.

APPENDIX

Conclusions/Recommendations

S. No.	Para	Ministry/Department concerned	Conclusion/Recommendation
1	2	3	4
1	1-5	Ministry of Finance (Department of Expenditure)	The Committee note with satisfaction the action taken by the Ministry of Finance (Deptt. of Expenditure) on their recommendations contained in Paragraphs 12 and 13 of the 231st Report (Seventh Lok Sabha).

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