

**PUBLIC ACCOUNTS COMMITTEE**  
**(1977-78)**

(SIXTH LOK SABHA)

**THIRTY FOURTH REPORT**

**NEW SERVICE/NEW INSTRUMENT OF SERVICE**

[Action taken by Government on the recommendations of the Public Accounts Committee contained in their 183rd Report (Fifth Lok Sabha) on New Service/New Instrument of Service—Ministry of Finance (Department of Economic Affairs)]

*Presented in Lok Sabha on* : 1 DEC 1977  
*Laid in Rajya Sabha on* : 1 DEC 1977



**LOK SABHA SECRETARIAT**  
**NEW DELHI**

*November 1977/Kartika 1899 (S)*

*Price Re. 0.68 Paise*

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CORRIGENDA TO THE 34TH REPORT OF  
PAC (SIXTH LOK SABHA) ON NEW  
SERVICE/NEW INSTRUMENT OF SERVICE  
PRESENTED TO LOK SABHA ON  
1 DECEMBER 1977..

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PUBLIC ACCOUNTS COMMITTEE  
(1977-78)

Shri C. M. Stephen—*Chairman.*

MEMBERS

*Lok Sabha*

2. Shri Balak Ram
3. Shri Brij Raj Singh
4. Shri Tulsidas Dasappa
5. Shri Asoke Krishna Dutt
6. Shri Kanwar Lal Gupta
7. Shri P. K. Kodiyan
8. Shri B. P. Mandal
9. Shri R. K. Mhalgi
10. Dr. Laxminarayan Pandeya
11. Shri Gauri Shankar Rai
12. Shri M. Satyanarayan Rao
13. Shri Vasant Sathe
- \*14. Shri Sheo Narain
- \*15. Shri Jagdambi Prasad Yadav

*Rajya Sabha*

16. Smt. Sushila Shanker Adivarekar
17. Shri Sardar Amjad Ali
18. Shri M. Kadershah
19. Shri Piare Lall Kureel *wrf* Piare Lall Talib
20. Shri S. A. Khaja Mohideen
21. Shri Bezawada Papireddi
22. Shri Zawar Hussain.

SECRETARIAT

1. Shri H. G. Paranjpe—*Chief Financial Committee Officer.*
2. Shri T. R. Ghai—*Senior Financial Committee Officer.*

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\*Ceased to be a member of the Committee on his appointment as Minister of State  
w.e.f. 14-8-77.

## INTRODUCTION

I, the Chairman of the Public Accounts Committee as authorised by the Committee, do present on their behalf this Thirty Fourth report on the action taken by Government on the recommendations in the Public Accounts Committee contained in their Hundred and Eighty-third Report (Fifth Lok Sabha) on New Service/New Instrument of Service relating to Ministry of Finance (Department of Economic Affairs).

2. On 10 August, 1977, an 'Action Taken Sub-Committee' (1977-78), consisting of the following members, was appointed to scrutinise the replies received from Government in pursuance of the recommendations made by the Committee in their earlier Reports.

1. Shri C. M. Stephen—*Chairman*
2. Shri Asoke Krishna Dutt—*Convener*
3. Shri Gauri Shankar Rai
4. Shri Tulsidas Dasappa
5. Shri Kanwar Lal Gupta
6. Shri Zawar Hussain
7. Shri Vasant Sathe

3. The Action Taken Sub-Committee of the Public Accounts Committee (1976-77) considered and approved the Report at their sitting held on 20 December, 1976. The Report was finally adopted by the Public Accounts Committee on 31 December, 1976, but could not be presented on account of dissolution of Lok Sabha on 18 January, 1977. The Action Taken Sub-Committee of the Public Accounts Committee (1977-78) considered and adopted the Report at their sitting held on 17 October, 1977. The Report was finally adopted by the Public Accounts Committee (1977-78) on 14 November, 1977.

4. For facility of reference the conclusion/recommendations of Committee have been printed in thick type in the body of the Report. For the sake of convenience, the conclusions/recommendations of the Committee have also been appended to the Report in consolidated form.

(vi)

5. The Committee place on record their appreciation of the commendable work done by the Action Taken Sub-Committee of the Public Accounts Committee (1976-77) in considering and finalising this Report.

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

NEW DELHI;

November 14, 1977

Kartika 2, 1899 (S)

C. M. STEPHEN,  
*Chairman,*

*Public Accounts Committee.*

## REPORT

1.1. This Report of the Committee deals with the action taken by Government on the recommendations contained in their 183rd Report (Fifth Lok Sabha) on 'New Service/New Instrument of Service', which was presented to the Lok Sabha on the 16th January, 1976.

1.2. Action Taken Notes have been received from Government in respect of all the three recommendations contained in the Report.

1.3. In their 183rd Report (Fifth Lok Sabha), the Committee had dealt at length with a suggestion of the Ministry of Finance that the setting up of a new Government Company, being a subsidiary of an existing Government Company, but not involving expenditure from the Consolidated Fund of India, should not require prior approval of Parliament, in terms of the provisions of Articles 115(1) (a) of the Constitution\*.

This view of the Ministry of Finance was based on the argument that since no expenditure from the Consolidated Fund of India was involved in cases of the type mentioned above, there was no question of obtaining prior approval of Parliament by way of Supplementary Grants in pursuance of Article 115(1) (a) of the Constitution.

The Ministry had, however, expressed the view that it would be appropriate and desirable that such cases, not requiring prior approval of Parliament, are reported, *post facto*, to Parliament along with the next batch of Supplementary Demands for Grants.

1.4. The Committee while not accepting the view of Government had recommended in their 183rd Report (5th Lok Sabha), that Government should submit to Parliament any proposal to set up a subsidiary to be financed entirely out of the internal resources of a Government Company, even if it involves no immediate outgo from the Consolidated Fund of India, before it is brought into existence.

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\*In terms of Article 115(1)(a) of the Constitution. "When a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the Annual Financial Statement for the year, a statement showing the estimated amount of that expenditure should be laid before both the Houses of Parliament and necessary appropriation law got enacted in terms of Article 115(c)".

1.5. In their reply, Government have expressed their inability to accept the recommendations of the Committee.

1.6. The three recommendations of the Committee and the Consolidated Action Taken reply of the Government are reproduced below:—

### **Recommendations**

The Ministry of Finance in their Memorandum No. F8(II)-B/74 dated 10th November, 1975 have laid excessive stress on the letter of Article 115(1) (a) of the Constitution which requires that when a need has arisen during the current financial year for supplementary or additional expenditure upon some new service not contemplated in the annual financial statement for the year, another statement showing the estimated amount of that expenditure should be laid before both the Houses of Parliament and necessary appropriation law got enacted in terms of Article 115(2) of the Constitution. The Ministry have also tried to recall the history of the case in order to state that the omission of the words 'expenditure from the Consolidated Fund of India' in clause (A) 1(i) in paragraph 2 of the enclosure to Ministry's circular dated 27th July, 1970 and in paragraphs 1.66 and 1.68 of the Eleventh Report of the Public Accounts Committee is not of material importance as neither the Ministry's note dated 23rd December, 1967 nor the recommendations of the Public Accounts Committee could go beyond the scope of Article 115(1) (a) of the Constitution. The Committee would like to recall that in their earlier Reports on New Service/New Instrument of Service (Eleventh and Fiftieth Reports of Fourth Lok Sabha, April 1968 and April 1969) the Committee were stressing not so much on the letter of the provisions of the Constitution but the spirit underlying it. This would be clear from the fact that at first Government's plea before the Committee was that they had provided loans to the Heavy Engineering Corporation, the Fertiliser corporation of India etc. by reappropriation as savings were available under the relevant grants. It was, therefore, not so much a question of net additional outgo from the Consolidated Fund of India which was the subject of detailed examination by the Committee but the principle underlying it. The principle was that the substantial amounts voted by Parliament should be applied for the objectives for which these were voted and not reappropriated in a manner so as to divert them to New Services/New Instruments of Service which required specific prior approval of Parliament. It was for this reason that both in the letter of the Ministry of Finance dated 23rd December,

1967 as well as in paragraphs 1.66 and 1.68 of the Eleventh Report of the Public Accounts Committee and in clause A I(i) of the enclosure to the Ministry's O.M. No. F. 8(60)-B/69 dated 27th July 1970, there is no mention of any financial limit, but it has been clearly stated that all cases of 'setting up of new Government companies, splitting up of existing Government company or amalgamation of two or more Government companies and the taking up of a new activity by an existing Government company or a departmental undertaking' would constitute a new service requiring prior approval of Parliament.

Coming to the present case, according to the Ministry's evidence, the SAIL International Ltd. was financed entirely out of the internal resources of principal company (Steel Authority of India Ltd.) in June-July 1974. Since the funds for the subsidiary company have been given entirely by SAIL, the parent company, it is evident that the fluctuations in the fortunes of the subsidiary, SAIL International Ltd., are bound to have effect on the finances of the parent company. Any material effect on the finances of the parent company (SAIL) is bound to have an impact on the Consolidated Fund of India, which had initially contributed the resources for its formation. To take a hypothetical case, supposing the SAIL International Ltd. runs into heavy losses and the parent company, SAIL is unable to absorb these losses, it may have to fall back on the Government for bailing it out. Such a contingency would imply an outgo, whether in the form of loan or additional contribution for equity investment, from the Consolidated Fund of India. (As the state of finances of a parent company have an impact on the Consolidated Fund of India, it cannot be denied that a wholly financed subsidiary company constituted by the parent company would also have an impact on the Consolidated Fund of India). Besides, it has come to be established over the years, in terms of Government's own agreement, the Committee's recommendations and Government's circular of 27th July, 1970, that all cases of setting up of new Government companies including splitting up of an existing Government Company or amalgamation of two or more Govt. companies and taking up a new activity by an existing Government company or departmental undertaking would constitute a new service requiring Parliament's prior approval. It cannot be denied that by setting up a new subsidiary company and thus giving birth to a new entity the parent company, in fact, has undertaken a new activity. On principle as well as in terms of Government's own orders issued after most careful consideration of the Committee's recommendations, this new activity requires prior approval of Parliament.

The Committee need hardly point out that behind the constitutional provision of obtaining Parliament's prior approval for outgo from the Consolidated Fund of India, lies the principle that the representatives of the people should have an effective say in the utilisation of the resources which are raised through voted taxes. Parliament has to see that before a new activity is undertaken the Members are furnished with all the relevant information so as to be able to express their considered view point on it. It is, therefore, imperative that Government should submit to Parliament any proposal to set up a subsidiary to be financed entirely out of the internal resources of a Government company, even if it involves no immediate and visible outgo from the Consolidated Fund of India, before it is brought into existence. The peoples' representatives should not be presented with a *fait accompli* without their being made fully cognisant in advance of the proposal and its implications. The *raison d'être* for this invariable Parliamentary principle is accountability of the public sector, financed from the voted resources, to Parliament. Government should, therefore, ensure that Parliament's prior approval is obtained not only before setting up a new Government company but also when a subsidiary company, financed wholly by such a parent company in the public sector is to be formed. Full details of the subsidiary company including the economics of the proposal, its role and relationship with the parent company, its place in the public sector etc. should be furnished to Parliament so that it may have an opportunity to fully discuss and express its views in advance before it is brought into being.

[S. No. 1 (Para 1.17) of Appendix IV to 183rd Report—5th Lok Sabha]

As regards the modalities to be followed for bringing before Parliament cases of 'New Service' involving no immediate expenditure from the Consolidated Fund of India, the Committee suggest that in the Notes relating to New Services included in Part II of the Demands for Grants, all cases of 'New Services' involving no immediate expenditure from the consolidated fund of India should also be included, with a suitable indication to the effect that the new service in question does not involve directly any expenditure provided by the Government Company (to be specified), the setting from the Consolidated Fund of India, the funds therefor being provided of which was earlier duly approved by Parliament (full details to given).

[S. No. 2 (Para 1.18) of Appendix IV to 183rd Report—5th Lok Sabha.]

The Committee trust that Government would in accordance with the spirit underlying the recommendation contained in their 11th and 50th Reports (Fourth Lok Sabha) and the orders issued by the Ministry of Finance in consultation with C.&A.G. in the circular of 27th July, 1970, now ensure that Parliament's prior approval is invariably sought before a new subsidiary is set up by a Government Company.

[S. No. 3 (Para 1.19) of Appendix IV to 183rd Report—  
5th Lok Sabha]

**\*Action taken**

These observations and recommendations of the Committee have been carefully considered by Government in the light not only of the letter of the financial provisions of the Constitution but also of the underlying spirit thereof, on which the Committee has laid special stress. The principles underlying the financial provisions of the Constitution, in so far as governmental expenditure is concerned, contemplate Parliament's control to extend to expenditure from the Consolidated Fund of India only, and not to expenditure from a source other than the Consolidated Fund of India. While, therefore, to arrive at a correct meaning of the expression "New Service", within the contemplation of article 115(1) (a), any particular demand for grant arising out of the annual financial statement cannot be construed either too widely or too narrowly and should be examined objectively to ascertain its scope, an essential attribute of 'supplementary or additional expenditure upon some new service not contemplated in the annual financial statement of a year' would be that such expenditure must represent expenditure from the Consolidated Fund of India, and not from any other source.

In the circumstances, mentioned above, the Committee will appreciate Government's inability to accept the recommendation of the Committee that prior approval of Parliament should be obtained before an existing Government Company sets up, from its own resources, a subsidiary Company without involving any immediate and visible expenditure from the Consolidated Fund of India.

[Ministry of Finance (E.A.D.) O.M. No. F8(11)-B/74,  
dated 1-9-76]

**1.7. The Committee would like to recall that Government itself in the orders issued on 27th July, 1970, in pursuance of the recommendations contained in the 11th and 50th Reports of the Public**

Accounts Committee (4th Lok Sabha) had unequivocally directed that prior approval of Parliament was required to be taken "in the setting up of new Government companies, splitting up of an existing company, amalgamation of two or more Government Companies and taking up of a new activity by an existing Government company, or a departmental undertaking". (Emphasis supplied). A copy of these orders was endorsed by the Ministry of Finance to the Comptroller and Auditor General and the Public Accounts Committee.

The present issue has arisen out of an instance where SAIL International Limited which was financed entirely out of the internal resources of the principal Government company—Steel Authority of India Limited—was set up in June/July, 1974 without obtaining prior approval of Parliament. The Committee had gone into the facts and observed that by setting up a new subsidiary company and thus giving birth to a new entity, the parent company—SAIL—had in fact, undertaken a new activity. On principle as well as in terms of Government's own orders issued after careful consideration of the Committee's recommendations, this new activity required prior approval of Parliament. The Committee had also pointed out that fluctuations in the fortune of the subsidiary SAIL International Limited were bound to have effect on the fortune of the parent company and this could conceivably have impact on the Consolidated Fund of India which had originally contributed resources for its formation. Secondly, it is but appropriate that before a new subsidiary company is set up with funds which, in fact, can be traced back to the Consolidated Fund of India (which had provided the original funds for the setting up of the parent Government Company) the requisite information should be furnished to Parliament so that the peoples' representatives have an opportunity to express their view instead of being presented with a 'fait accompli'. The 'raison d'être' for this invariable Parliamentary principle is accountability of the public sector, financed from voted resources, to Parliament.

1.8. The Committee would like to recall that their emphasis is not so much on the net additional outgo from the Consolidated Fund of India but the principle underlying it. The principle underlying is that the amounts voted by Parliament should be applied for the objective for which these were voted and not be re-appropriated in a manner so as to divert them to New Service/New Instrument of Service which require specific approval of Parliament. Though, Government have already conceded in their communications of 23rd July, 1975 and 10th November, 1975 to the Public Accounts Committee that it may be appropriate and desirable that such cases are

reported, post facto, to Parliament alongwith the next batch of Supplementary Demands for Grants the Committee feel that is not enough. The matter is one of the timely submission of facts and information to Parliament so that they have an opportunity to express their view before a new subsidiary company is brought into being by a Government company.

.. 1.9. The Committee cannot see any insuperable difficulty in meeting this requirement for occasions to set up such subsidiaries should not be many. In any case, each such proposal by its very nature has to be thought out well in advance and has to be considered in detail by the Management of the parent Government Company on which Government's nominees are invariably represented. It would therefore not be difficult to seek in time the prior approval of Parliament.

1.10. As regards the technical objection of the Ministry that the subsidiary being financed out of the funds of the parent Government company, would not involve any outgo from the Consolidated Fund of India, the Committee need hardly point out that this can be easily got over by indicating in the explanatory notes relating to New Services in the Budget/Supplementary Budget papers that no immediate expenditure from the Consolidated Fund of India was involved and that the funds for the new subsidiary company are to be provided by the parent Government company.

1.11. The Committee would like Government to appreciate the anxiety of the Committee that the accountability of the public sector which has been largely financed from the voted resources should be preserved in letter and spirit by ensuring that Parliament is given adequate and timely information before a parent Government company sets up a new subsidiary company, so that the peoples' representatives have an opportunity to fully discuss and express their views before it is brought into being. The Committee reiterate their recommendations and would like Government to consider the matter in the light of the above and agree to implement their recommendations in letter and spirit.

NEW DELHI;

November 14, 1977

Kartika 23, 1899 (S).

C. M. STEPHEN,

Chairman,

Public Accounts Committee.

**APPENDIX**  
**CONCLUSION/RECOMMENDATIONS**

S No.	Para No.	Ministry	Conclusions/Recommendations
1	2	3	4
I	I.7	Ministry of Finance [Deptt. of Economic Affairs]	<p>The Committee would like to recall that Government itself in the orders issued on 27th July, 1970, in pursuance of the recommendations contained in the 11th and 50th Reports of the Public Accounts Committee (4th Lok Sabha) had unequivocally directed that prior approval of Parliament was required to be taken "in the setting up of new Government companies, splitting up of an existing company, amalgamation of two or more Government Companies and taking up a new activity by an existing Government company, or a departmental undertaking". (Emphasis supplied). A copy of these orders was endorsed by the Ministry of Finance to the Comptroller and Auditor General and the Public Accounts Committee.</p> <p>The present issue has arisen out of an instance where SAIL International Limited which was financed entirely out of the internal resources of the principal Government company—Steel Authority</p>

of India Limited—was set up in June/July, 1974 without obtaining prior approval of Parliament. The Committee had gone into the facts and observed that by setting up a new subsidiary company and thus giving birth to a new entity, the parent company—SAIL—had in fact, undertaken a new activity. On principle as well as in terms of Government's own orders issued after careful consideration of the Committee's recommendations, this new activity required prior approval of Parliament. The Committee had also pointed out that fluctuations in the fortune of the subsidiary SAIL International Limited were bound to have effect on the fortune of the parent company and this could conceivably have impact on the Consolidated Fund of India which had originally contributed resources for its formation. Secondly, it is but appropriate that before a new subsidiary company is set up with funds which, in fact, can be traced back to the Consolidated Fund of India (which had provided the original funds for the setting up of the parent Government Company) the requisite information should be furnished to Parliament so that the peoples' representatives have an opportunity to express their view instead of being presented with a 'fait accompli'. The 'raison d'etre' for this invariable Parliamentary principle is accountability of the public sector, financed from voted resources, to Parliament.

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I.8

Ministry of Finance  
[Deptt. of Economic  
Affairs]

The Committee would like to recall that their emphasis is not so much on the net additional outgo from the Consolidated Fund of India but the principle underlying it. The principle underlying is that the amounts voted by Parliament should be applied for the ob-

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jective for which these were voted and not be re-appropriated in a manner so as to divert them to New Service/New Instrument of Service which require specific approval of Parliament. Though, Government have already conceded in their communications of 23rd July, 1975 and 10th November, 1975 to the Public Accounts Committee that it may be appropriate and desirable that such cases are reported, *post facto* to Parliament alongwith the next batch of Supplementary Demands for Grants, the Committee feel that is not enough. The matter is one of the timely submission of facts and information to Parliament so that they have an opportunity to express their view before a new subsidiary company is brought into being by a Government company.

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|---|------|--|--|
| 3 | I.9  | Ministry of Finance<br>[Deptt. of Economic<br>Affairs] | The Committee cannot see any insuperable difficulty in meeting this requirement for occasions to set up such subsidiaries should not be many. In any case, each such proposal by its very nature has to be thought out well in advance and has to be considered in detail by the Management of the parent Government Company on which Government's nominees are invariably represented. It should therefore not be difficult to seek in time the prior approval of Parliament. |
| 4 | I.10 | Ministry of Finance<br>[Deptt. of Economic<br>Affairs] | As regards the technical objection of the Ministry that the subsidiary being financed out of the funds of the parent Government company would not involve any outgo from the Consolidated Fund   |

of India, the Committee need hardly point out that this can be easily got over by indicating in the explanatory notes relating to New Services in the Budget/Supplementary Budget papers that no immediate expenditure from the Consolidated Fund of India was involved and that the funds for the new subsidiary company are to be provided by the parent Government company.

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The Committee would like Government to appreciate the anxiety of the Committee that the accountability of the public sector which has been largely financed from the voted resources should be preserved in letter and spirit by ensuring the Parliament is given adequate and timely information before a parent Government company sets up a new subsidiary company, so that the peoples' representatives have an opportunity to fully discuss and express their views before it is brought into being. The Committee reiterates their recommendations and would like Government to consider the matter in the light of the above and agree to implement their recommendations in letter and spirit.

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