

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

**(SIXTH LOK SABHA)**

**NINTH REPORT**

[Presented on \_\_\_\_\_ 22, NOV 1978]



**LOK SABHA SECRETARIAT  
NEW DELHI**

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

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## CORRIGENDA

TO

NINTH REPORT OF THE COMMITTEE ON PAPERS  
LAID ON THE TABLE (1978-79)

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<u>Page</u>	<u>Para</u>	<u>Line(s)</u>	<u>For</u>	<u>Read</u>
1	1.2	7	Accounting Year	accounting year
6	1.14	5	of Commis- sion	of the Commission
6	1.14	6	account year	accounting year
7	1.18	2	reason	reasons
13	SI. No. 3 para 1.9	6	money	moneys
16	-	1	of Commis- sion	of the Commission
16	-	4	account) year	accounting year

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**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
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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

I, 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 Ninth Report.

2. On examination of certain papers laid during the First, Third and Fifth Sessions (Sixth Lok Sabha), the Committee have come to certain conclusions in regard to delay in laying Annual Accounts and Audit Reports thereon of the University Grants Commission. The Committee also considered the clarification sought in respect of laying of the annual reports and audit reports of cooperative societies which receive assistance from the Government by way of share capital, grant or subsidy from the Consolidated Fund of India and have made certain recommendations in this regard.

3. The Committee considered and adopted this Report at their sitting held on the 30th August, 1978

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

NEW DELHI;  
September 4, 1978

Bhadra 13, 1900 (Saka).

KANWAR LAL GUPTA,  
Chairman,

Committee on Papers laid on the Table.

## CHAPTER I

### DELAY IN LAYING ANNUAL ACCOUNTS FOR 1975-76 TOGETHER WITH AUDIT REPORT THEREON OF THE UNIVERSITY GRANTS COMMISSION BEFORE PARLIAMENT

The Annual Accounts for 1975-76 together with Audit Report thereon of the University Grants Commission, New Delhi, were laid on the Table of Lok Sabha on 14-11-1977 (i.e., 19½ months after the close of the relevant accounting year) under Section 19(4) of the University Grants Commission Act, 1956 which reads as under:—

“The Annual Accounts of the Commission together with the audit report thereon shall be forwarded to the Central Government and the Government shall cause the same to be laid before both Houses of Parliament and shall also forward a copy of the audit report to the Commission for taking suitable action on the matters arising out of the audit report.”

While laying the aforesaid accounts and audit report, the Minister of Education, Social Welfare and Culture did not lay on the Table the requisite statement showing reasons for delay in laying them before Parliament.

1.2. The Ministry of Education, Social Welfare and Culture were then asked to explain the reasons for the delay, reasons for not laying a statement showing reasons for delay in laying the said accounts and Audit Report, the action taken by them on the recommendation of the Committee contained in para 1.16 of their First Report (Fifth Lok Sabha) prescribing a period of 9 months after the close of the relevant Accounting Year for laying the accounts and audit report thereon in respect of autonomous/statutory organisations, and steps taken by them to ensure timely laying of accounts and audit reports of University Grants Commission in future.

1.3 In their reply dated 26th December, 1977, the Ministry of Education, Social Welfare and Culture (Department of Education) explained the position as under:

“(1) The English version of the certified accounts of the UGC for the year 1975-76 and the Audit Report thereon were received from the AGCR only on 9th June, 1977. Imme-

diately thereafter arrangements were made to get Hindi version of these documents prepared and certified from the AGCR. On account of pressure of work, both the Hindi and English versions of these documents could not, however, be got ready well in time for laying in the Budget Session, 1977 of Lok Sabha, despite exercising due expedition.

- (ii) It is regretted that through an oversight a statement explaining the reasons for delay was not laid alongwith the accounts and audit report. Care would be taken in future that in such cases delay statements are invariably laid before the House.
- (iii) The recommendation contained in para 1.16 of First Report of the Committee on Papers laid on the Table does not seem to have been brought to the notice of UGC so far by this Ministry. The same is now being brought to their notice for adhering to the time-schedule prescribed by the Committee.
- (iv) No specific action was taken by the Ministry to ensure that the accounts were laid within the prescribed time. However, for future it is proposed to pursue the matter with the UGC and the AGCR right now so that the Annual Accounts for 1976-77 and the Audit Report thereon are laid within the prescribed time."

1.4. The Annual Report for 1975-76 of the University Grants Commission was laid before Lok Sabha on 4-4-1977 under Section 18 of the University Grants Commission Act which provides as follows:

"The Commission shall prepare once every year, in such form and at such time as may be prescribed an annual report giving a true and full account of its activities during the previous year, and copies thereof shall be forwarded to the Central Government and the Government shall cause the same to be laid before both Houses of Parliament."

In terms of the recommendation contained in para 2.5 of the First Report of the Committee (Fifth Lok Sabha), the Annual Report for 1975-76 should have been laid by the 31st December, 1976. As the Parliament was not in Session in the month of December, 1976 the Report could only be laid in the next Session held from 17-3-1977 to 7-4-1977.

1.5. The Annual Report for 1976-77 of University Grants Commission was laid on the Table of Lok Sabha on 7-8-1978 along with a statement showing reasons for delay and a 'Review' on the working of University Grants Commission. In the statement showing reasons for delay in laying the Annual Report for 1976-77 it has been *inter alia* stated:

"The Report of the UGC for the year 1976-77 could not be compiled till February, 1978 because the collection of the statistics from the Universities and its compilation and analysis took considerable time. Further, the printing of the Report could not be done in time because the printing press was handicapped by frequent breakdowns in the supply of electricity and was observing restricted hours due to power shortage. The Report was printed in the first week of July, 1978 and supplied to this Ministry."

1.6. The Annual Accounts and Audit Report thereon of the University Grants Commission for the year 1976-77 were laid on the Table of the Lok Sabha on 14-8-1978. In the delay statement laid along with the aforesaid accounts, the Ministry of Education, Social Welfare and Culture have *inter alia* given the following reasons for delay in laying those documents:

"The UGC finalised its accounts for the year 1976-77 on 29-8-1977 and sent the same to the AGCR for auditing. The AGCR took up the audit of the accounts on 29-9-1977. The draft audit report was sent to the UGC by the AGCR on 17-4-1978 and the UGC sent its detailed comments thereon on 9-5-1978.

The AGCR sent the English version of the certified annual accounts of the UGC and the audit report thereon on 8th June, 1978 and Hindi version on 7th July, 1978. Copies of the Hindi version of the audit report were received from the UGC on 24-7-1978...."

1.7. The Committee feel serious concern to note that despite their recommendation made in para 1.16 of their First Report (Fifth Lok Sabha) impressing upon the administrative Ministries to lay before Parliament the audited accounts and audit Reports of autonomous/statutory bodies under their control within 9 months of close of the relevant accounting year, the Annual Accounts for 1975-76 and Audit Report thereon of the University Grants Commission were laid on the Table of Lok Sabha as late as 14-11-1977 i.e., after 19½ months of

the close of the accounting year. This amounts to flouting the recommendation of the Committee.

1.8. The Committee also regret to note that the aforesaid Accounts and Audit Report of University Grants Commission were laid on the Table without any statement showing reasons for delay in laying those accounts. In this connection, the Committee like to point out that the Lok Sabha Secretariat had issued instructions to all Ministries/Departments as early as 1962 and reminded them from time to time through their brochure—'Procedure to be followed by Ministries in connection with Parliamentary work'—that "wherever there is undue delay in laying a document (including the statutory rules, etc.) on the Table of the House, the concerned Minister should also arrange to lay on the Table, along with such document, a statement giving reasons for the delay." The Committee, therefore, feel that Ministry did not bother to follow the procedure laid down for their guidance carefully. The reason given by the Ministry that the requisite statement explaining reasons for the delay was not laid through an oversight seems to be a lame excuse. It rather leads the Committee to conclude that the papers meant for laying before Parliament are examined just in a routine way and no serious thought is given to them by the Ministry before they are actually laid.

1.9. The Committee need hardly emphasise the need for laying of the Annual Reports etc. in time so that the House which sanctions huge sums of money out of Consolidated Fund of India for being spent on various organisations is informed in time how these moneys have been spent and also whether any irregularities or shortcomings are involved therein, before voting the amounts for the next financial year. The Committee, therefore, recommend that where it is not feasible for the Government to lay before the House the Reports and Accounts of an organisation within the prescribed time, a statement showing reasons for delay in laying these documents should invariably be laid along with those documents so that the House is apprised of the causes for the delay and may be in a position to examine them and suggest remedial measures for future guidance.

1.10. The Committee also impress upon all Ministries/Departments that all documents/papers/reports etc. meant for being laid before Parliament should be carefully examined and checked by a senior officer not below the rank of Deputy Secretary in the Ministry before they are laid on the Table with a view to ensure that they are complete in every respect and wherever along with the document any other statement is to be laid on the Table, it accompanies the document.



1.11. The Committee find from the information furnished by the Ministry of Education, Social Welfare and Culture explaining the reasons for delay in laying the Annual Accounts and Audit Report thereon of the University Grants Commission for the year 1975-76, that the certified accounts and audit report thereon were received from the A.G.C.R. on 9th June, 1977. The Committee are not convinced with the explanation given by that Ministry that due to pressure of work the English and Hindi versions of those documents could not be got ready for being laid during the Parliament Session held from 11th June, 1977 to 8th August, 1977 as the Annual Accounts and audit report thereon for the year 1975-76 consisted of only 17 pages and it appears strange that stencilling of 17 pages of English version and translation thereof into Hindi took more than 2 months. The Committee are, therefore, constrained to observe that due importance was not given to the work regarding laying of the aforesaid documents before Parliament and feel that had the Ministry been a little more vigilant and realised their responsibility and the importance of this work, these documents could have been laid during the Session held from 11th June, 1977 to 8th August, 1977.

1.12. The Committee, therefore, recommend that a time bound programme should be chalked out by the Ministry in consultation with the audit authorities in such a manner that after the close of the accounting year, the annual accounts of the University Grants Commission are compiled and sent to Audit for auditing within 3 months of the close of the relevant accounting year and within the next 6 months all other work relating to auditing of the accounts, furnishing replies to audit observations, printing, translation thereof in Hindi and sending the printed copies to the Ministry etc. is completed, so that these documents may be laid before Parliament within the prescribed period of 9 months after the close of the accounting year. The Ministry should also identify the stages where the delay usually occurs and take corrective measures therefor.

1.13. The Committee are distressed to note that the recommendation contained in para 1.16 of their First Report (Fifth Lok Sabha) which was presented to Lok Sabha as early as 8th March, 1976 was not brought to the notice of the University Grants Commission in time by the Ministry of Education, Social Welfare and Culture nor any efforts were made to ensure its compliance by the autonomous/statutory organisations under the control of the Ministry. The Committee have no doubt that had the Ministry been vigilant and circulated these recommendations to all such organisations in time, the Annual Accounts and Audit Report of the University Grants Commission would have been laid much earlier. The Committee further

recommend that responsibility should be fixed for this omission and the concerned person should be punished sternly.

1.14. The Committee also note that Annual Report of University Grants Commission for the year 1976-77 was laid on the Table of Lok Sabha on 7th August, 1978 (i.e. after 16 months of the close of accounting year) and the Annual Accounts and Audit Report thereon of Commission for the year 1976-77 were laid on 14th August, 1978 (i.e. after 16½ months of the close of account year). Further, in terms of recommendation contained in para 2.5 of First Report of the Committee (Fifth Lok Sabha), if the Annual Report, Annual Accounts and Audit Report have not been laid within the prescribed period of 9 months, the Ministry concerned should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report could not be laid within that time. Such a statement was neither laid in the case of Annual Report for 1976-77 nor in the case of Annual Accounts and Audit Report thereon for the year 1976-77 by the Ministry of Education, Social Welfare and Culture.

1.15. The Committee take serious note of the carelessness on the part of the Ministry in not laying the 'Delay statement'. The Committee are constrained to observe that their recommendations have not been given serious attention and respect that they deserved. The Committee desire that this lapse should be brought to the notice of all concerned officers.

1.16. The University Grants Commission is an institution of immense national importance in the field of Education and receives quite a large sums of money out of the funds drawn from the Consolidated Fund of India with the approval of Parliament, in order to disburse grants to a large number of universities and colleges in the country. It is, therefore, imperative that Parliament is apprised, in time, of its activities during a particular year. The Committee need hardly stress that the Annual Reports and accounts, if laid in time before Parliament, give an opportunity to Members to see for themselves whether the moneys voted by them for being placed at the disposal of University Grants Commission for the furtherance of objectives for which it was set up, have been utilised properly or not so that an idea might be formed for determining the quantum of funds to be voted in respect of the following year. Thus, the very purpose behind laying the documents before Parliament, is defeated if they are not laid in time.

1.17. The Committee, therefore recommend that the Annual Report and Annual Accounts together with audit report thereon should as

far as possible be laid together before Parliament so that the Parliament may have a complete picture of the accounts as well as the achievements of the University Grants Commission at the same time. In this connection, the Committee need hardly emphasise their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha). But the laying of Annual Report should not be delayed merely because the annual accounts and audit report thereon are not ready and vice-versa. Either of these two documents may be laid separately as soon as it is completed, if the other document is not ready and its completion is likely to take more than one month. In such cases all efforts should be made to complete the other document as soon as possible and lay in the same session or at the most in the next session of the House.

1.18. The Committee are surprised to find from the statement showing reason for delay in laying the Annual Report for the year 1976-77 that after the close of the accounting year, University Grants Commission took about 11 months in compiling the Annual Report and 5 months in getting the Report printed. The Committee feel that had the Ministry or the University Grants Commission made earnest efforts, the annual report of University Grants Commission could have been laid in time. The Committee are, therefore, of the view that a time bound schedule should be drawn up for completing action at various stages like collection of necessary data or information, compilation, translation and printing etc. of the Annual Report of the University Grants Commission so that it may be laid within the prescribed period.

1.19. The Committee hope that lessons would be drawn from past experience and all out efforts would be made by the Ministry of Education, Social Welfare and Culture to ensure timely laying of Reports and Accounts of the University Grants Commission in future.

1.20. The Committee further recommend that a thorough probe should be made to pin down the responsibility of the officers who did not care to implement the recommendations of this committee and the officers found guilty should be punished.

## CHAPTER II

### LAYING OF ANNUAL REPORTS AND AUDIT REPORTS OF CO-OPERATIVE SOCIETIES BEFORE PARLIAMENT

2.1. In para 1.12 of Second Report (Sixth Lok Sabha) the Committee on Papers Laid on the Table have recommended:

"1.12. The Committee, therefore, recommend that all Statutory/Autonomous Organisations, Public Undertakings, Corporations, Joint ventures, Societies etc., which are financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of shares, subsidies, grants-in-aid etc., either wholly or partly should lay their Annual Reports/Audit Reports (both English and Hindi versions) before both Houses of Parliament irrespective of the fact whether the Statutes, Rules or Regulations of such organisations provide therefor or not and whether they are registered under the Companies Act, 1956 or not."

2.2. The Department of Civil Supplies and Cooperation have in their communication dated the 8th May, 1978 (Appendix—I) expressed their inability to implement the above recommendation of the Committee in laying the Annual Reports and Audit Reports of co-operative societies which receive assistance from the Government by way of share capital, grant or subsidy from the Consolidated Fund of India. They have *inter alia* explained the position as under:

"...if the recommendation made by the Committee is accepted by the Government, the annual reports and the audit reports of all the co-operative societies which receive assistance from the Government by way of share capital, grant or subsidy from the Consolidated Fund of India would have to be laid before both the Houses of Parliament. This is a departure from the existing practice, as the annual reports and audited statements of co-operative societies have never been laid before the Parliament so far. Co-operatives have, no doubt, been recognised under the Five Year Plans, as instruments of planned development, and the Government has been making avail-

able financial assistance by way of share capital, loans and subsidies, on terms and conditions which they are required to observe so that they are able to play their role effectively, in their respective spheres. Co-operative societies are analogous to voluntary organisations rather than public sector enterprises. They have not been considered as joint ventures between the Government and co-operatives or public sector undertakings."

2.3. The Committee, at their sitting held on 11th July, 1978, considered the aforementioned views of the Department of Civil Supplies and Co-operation on laying of Annual Reports and Audit Reports of the Co-operative Societies before Parliament.

2.4. The Committee note that the Annual Reports and Audit Reports of Co-operative Societies, registered under the Co-operative Societies Acts, are not being laid before Parliament even though these societies receive financial assistance from Government by way of share capital, grants or subsidies etc., from the Consolidated Fund of India. The Committee are not convinced with the argument advanced by that Department that since Annual Reports and Audit Reports of Co-operative Societies have never been laid before Parliament in the past it will be a departure from the past practice if these reports are laid now. The Committee do not visualise any difficulty in this respect nor the Department of Civil Supplies and Co-operation has pointed out any ground for exempting the co-operative societies from the obligation of laying their Annual Reports etc., before the Parliament.

2.5. After considering all aspects of the matter, the Committee reiterate their earlier recommendation made in para 1.12 of their Second Report (Sixth Lok Sabha) and recommend that the Annual Reports and Audit Reports of Co-operative Societies registered under the Co-operative Societies Acts, which are financed out of funds drawn from the Consolidated Fund of India, should invariably be laid before both Houses of Parliament.

KANWAR LAL GUPTA,

*Chairman,*

*Committee on Papers Laid on the Table.*

NEW DELHI;

August 30, 1978

Bhadra 8, 1900 (Saka).

## APPENDIX I

(Vide Para 2.2 of the Report)

A. K. MAJUMDAR,  
Secretary

GOVERNMENT OF INDIA  
SECRETARY

Deptt. of Civil Supplies and  
Co-operation.

D.O. No. R. 11018/9/78-Coord.

P.O. Box 391

New Delhi, dated 8-5-1978.

Dear Shri Rikhy,

The Committee on Papers Laid on the Table (6th Lok Sabha) have, in their 2nd Report, which was presented to the Lok Sabha on the 22nd December, 1977, recommended that all Statutory/Autonomous Organisations, Public Undertakings, Corporations, Joint ventures, Societies etc, which are financed out of funds drawn from the Consolidated Fund of India, after being voted by the Parliament, in the form of shares, subsidies, grants-in-aid, etc., either wholly or partly, should lay their Annual Reports (both English and Hindi versions) before both Houses of Parliament, irrespective of the fact whether the Statutes, Rules or Regulations of such organisations provide therefor or not and whether they are registered under the Companies Act, 1956, or not. The above recommendation has been made by the Committee as a result of the clarification sought for, perhaps by the Ministry of Petroleum, with reference to the Petrofils Co-operative Ltd., Baroda, which is described as a Joint venture of the Government of India and Co-operatives.

In this connection, I may point out that if the recommendation made by the Committee is accepted by the Government, the annual reports and the audit reports of all the co-operative societies which receive assistance from the Government by way of share capital, grant or subsidy from the Consolidated Fund of India would have to be laid before both the Houses of Parliament. This is a departure from the existing practice, as the annual reports and audited statements of co-operative societies have never been laid before the Parliament so far. Co-operatives have, no doubt, been recognised under

the Five Year Plans, as instruments of planned development, and the Government has been making available financial assistance by way of share capital, loans and subsidies, on terms and conditions which they are required to observe so that they are able to play their role effectively, in their respective spheres. Co-operative societies are analogous to voluntary organisations rather than public sector enterprises. They have not been considered as joint ventures between the Government and co-operatives or public sector undertakings.

It is, therefore, requested that the position explained above may be brought to the notice of the Committee on Papers Laid on the Table (6th Lok Sabha) and they may be requested to reconsider their recommendation, in so far as co-operative societies registered under the Co-operative Societies Acts are concerned.

With regards,

Yours sincerely,  
(A. K. Majumdar)

Shri Avtar Singh Rikhy,  
Secretary,  
Lok Sabha,  
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
(1)	(2)	(3)
1	1.7	The Committee feel serious concern to note that despite their recommendation made in para 1.16 of their First Report (Fifth Lok Sabha) impressing upon the administrative Ministries to lay before Parliament the audited accounts and audit Reports of autonomous/statutory bodies under their control within 9 months of close of the relevant accounting year, the Annual Accounts for 1975-76 and Audit Report thereon of the University Grants Commission were laid on the Table of Lok Sabha as late as 14-11-1977, i.e., after 19½ months of the close of the accounting year. This amounts to flouting the recommendation of the Committee.
2.	1.8	The Committee also regret to note that the aforesaid Accounts and Audit Report of University Grants Commission were laid on the Table without any statement showing reasons for delay in laying those accounts. In this connection, the Committee like to point out that the Lok Sabha Secretariat had issued instructions to all Ministries/Departments as early as 1962 and reminded them from time to time through their brochure—'Procedure to be followed by Ministries in connection with Parliamentary work'—that "wherever there is undue delay in laying a document (including the statutory rules, etc.) on the Table of the Houses the concerned Minister should also arrange to lay on the Table,



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(3)

along with such document, a statement giving reasons for the delay." The Committee, therefore, feel that Ministry did not bother to follow the procedure laid down for their guidance carefully. The reason given by the Ministry that the requisite, statement explaining reasons for the delay was not laid through an oversight seems to be a lame excuse. It rather leads the Committee to conclude that the papers meant for laying before Parliament are examined just in a routine way and not serious thought is given to them by the Ministry before they are actually laid.

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1.9

The Committee need hardly emphasise the need for laying of the Annual Reports etc. in time so that the House which sanctions huge sums of money out of Consolidated Fund of India for being spent on various organisations is informed in time how these money have been spent and also whether any irregularities or shortcomings are involved therein, before voting the amounts for the next financial year. The Committee, therefore, recommend that where it is not feasible for the Government to lay before the House the Reports and Accounts of an organisation within the prescribed time, a statement showing reasons for delay in laying these documents should invariably be laid along with those documents so that the House is apprised of the causes for the delay and may be in a position to examine them and suggest remedial measures for future guidance.

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1.10

The Committee also impress upon all Ministries/Departments that all documents/papers/reports etc. meant for being laid before Parliament should be carefully examined and checked by a senior officer not below the rank of Deputy Sec-

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retary in the Ministry before they are laid on the Table with a view to ensure that they are complete in every respect and wherever along with the documents any other statement is to be laid on the Table, it accompanies the document.

5

1.11

The Committee find from the information furnished by the Ministry of Education, Social Welfare and Culture explaining the reasons for delay in laying the Annual Accounts and Audit Report thereon of the University Grants Commission for the year 1975-76, that the certified accounts and audit report thereon were received from the A.G.C.R. on 9th June, 1977. The Committee are not convinced with the explanation given by the Ministry that due to pressure of work the English and Hindi versions of those documents could not be got ready for being laid during the Parliament Session held from 11th June, 1977 to 8th August, 1977 as the Annual Accounts and audit report thereon for the year 1975-76 consisted of only 17 pages and it appears strange that stancilling of 17 pages of English version and translation thereof into Hindi took more than 2 months. The Committee are, therefore, constrained to observe that due importance was not given to the work regarding laying of the aforesaid documents before Parliament and feel that had the Ministry been a little more vigilant and realised their responsibility and the importance of this work, these documents could have been laid during the Session held from 11th June, 1977 to 8th August, 1977.

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1.12

The Committee, therefore, recommend that a time bound programme should be chalked out by the Ministry in consultation with the audit authorities in such a manner that after the close of the accounting year, the annual accounts of

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the University Grants Commission are compiled and sent to Audit for auditing within 3 months of the close of the relevant accounting year and within the next 6 months all other work relating to auditing of the accounts, furnishing replies to audit observations, printing, translation thereof in Hindi and sending the printed copies to the Ministry etc. is completed, so that these documents may be laid before Parliament, within the prescribed period of 9 months after the close of the accounting year. The Ministry should also identify the stages where the delay usually occurs and take corrective measures therefor.

7

1.13

The Committee are distressed to note that the recommendation contained in para 1.16 of First Report (Fifth Lok Sabha) which was presented to Lok Sabha as early as 8th March, 1976 was not brought to the notice of the University Grants Commission in time by the Ministry of Education, Social Welfare and Culture nor any efforts were made to ensure its compliance by the autonomous/statutory organisations under the control of the Ministry. The Committee have no doubt that had the Ministry been vigilant and circulated these recommendations to all such organisations in time, the Annual Accounts and Audit Report of the University Grants Commission would have been laid much earlier. The Committee further recommend that responsibility should be fixed for this omission and the concerned person should be punished sternly.

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1.14

The Committee also note that Annual Report of University Grants Commission for the year 1976-77 was laid on the Table of Lok Sabha on 7th August, 1978 (i.e. after 16 months of the close of accounting year) and the Annual

(1)	(2)	(3)
		<p>Accounts and Audit Report thereon of Commission for the year 1976-77 were laid on 14th August, 1978 (i.e. after 16½ months of the close of account) year. Further, in terms of recommendation contained in para 3.5 of First Report of the Committee (Fifth Lok Sabha), if the Annual Report, Annual Accounts and Audit Report have not been laid within the prescribed period of 9 months, the Ministry concerned should lay within 30 days of the expiry of the prescribed period or as soon as the House meets, whichever is later, a statement explaining the reasons why the report could not be laid within that time. Such a statement was neither laid in the case of Annual Report for 1976-77 nor in the case of Annual Accounts and Audit Report thereon for the year 1976-77 by the Ministry of Education, Social Welfare and Culture.</p>
9	1.15	<p>The Committee take serious note of the carelessness on the part of the Ministry in not laying the 'Delay statement'. The Committee are constrained to observe that their recommendations have not been given serious attention and respect that they deserved. The Committee desire that this lapse should be brought to the notice of all concerned officers.</p>
10	1.16	<p>The University Grants Commission is an institution of immense national importance in the field of Education and receives quite a large sums of money out of the funds drawn from the Consolidated Fund of India with the approval of Parliament, in order to disburse grants to a large number of universities and colleges in the country. It is, therefore, imperative that Parliament is apprised, in time, of its activities during a particular year. The Committee need hardly stress that the Annual Reports and accounts, if laid in time before Parliament, give</p>

(1)

(2)

(3)

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an opportunity to Members to see for themselves whether the moneys voted by them for being placed at the disposal of University Grants Commission for the furtherance of objectives for which it was set up, have been utilised properly or not so that an idea might be formed for determining the quantum of funds to be voted in respect of the following year. Thus, the very purpose behind laying the documents before Parliament, is defeated if they are not laid in time.

11

1.17

The Committee, therefore, recommend that the Annual Report and Annual Accounts together with audit report thereon should as far as possible be laid together before Parliament so that the Parliament may have a complete picture of the accounts as well as the achievements of the University Grants Commission at the same time. In this connection, the Committee need hardly emphasise their earlier recommendation made in para 3.5 of their First Report (Fifth Lok Sabha). But the laying of Annual Report should not be delayed merely because the annual accounts and audit report thereon are not ready and *vice-versa*. Either of these two documents may be laid separately as soon as it is completed, if the other document is not ready and its completion is likely to take more than one month. In such cases all efforts should be made to complete the other document as soon as possible and lay it in the same session or at the most in the next session of the House.

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1.18

The Committee are surprised to find from the statement showing reasons for delay in laying the Annual Report for the year 1976-77 that after the close of the accounting year, University Grants Commission took about 11 months in compiling the Annual Report and 5 months in

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(1)	(2)	(3)
		getting the Report printed. The Committee feel that had the Ministry or the University Grants Commission made earnest efforts, the annual report of University Grants Commission could have been laid in time. The Committee are, therefore, of the view that a time bound schedule should be drawn up for completing action at various stages like collection of necessary data or information, compilation, translation and printing etc. of the Annual Report of the University Grants Commission so that it may be laid within the prescribed period.
13	1.19	The Committee hope that lessons would be drawn from past experience and all out efforts would be made by the Ministry of Education, Social Welfare and Culture to ensure timely laying of Reports and Accounts of the University Grants Commission in future.
14.	1.20	The Committee further recommend that a thorough probe should be made to pin down the responsibility of the officers who did not care to implement the recommendations of this committee and the officers found guilty should be punished.
15	2.4	The Committee note that the Annual Reports and Audit Reports of Co-operative Societies, registered under the Co-operative Societies Acts, are not being laid before Parliament even though these societies receive financial assistance from Government by way of share capital, grants or subsidies etc., from the Consolidated Fund of India. The Committee are not convinced with the argument advanced by that Department that since Annual Reports and Audit Reports of Co-operative Societies have never been laid before Parliament in the past it will be a departure from the past prac-

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(1)	(2)	(3)
16	2.5	<p>tion if these reports are laid now. The Committee do not visualise any difficulty in this respect nor the department of Civil Supplies and Co-operation has pointed out any ground for exempting the co-operative societies from the obligation of laying their Annual Reports, etc., before the Parliament.</p> <p>After considering all aspects of the matter, the Committee reiterate their earlier recommendation made in para 1.12 of their Second Report (Sixth Lok Sabha) and recommend that the Annual Reports and Audit Reports of Co-operative Societies registered under the Co-operative Societies Acts, which are financed out of funds drawn from the Consolidated Fund of India, should invariably be laid before both Houses of Parliament.</p>

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