

**COMMITTEE  
ON  
PAPERS LAID ON THE TABLE  
(1975-76)**

**(FIFTH LOK SABHA)  
SECOND REPORT**



**LOK SABHA SECRETARIAT  
NEW DELHI**

540

25

April 1976/Vaisakha 1898 (Saka)

**CORRIGENDA**

**To**

**Second Report of Committee on  
Papers laid on the Table**

<b>PAGE</b>	<b>Para</b>	<b>Line</b>	<b>For</b>	<b>Read</b>
<b>6</b>	<b>2.8</b>	<b>1</b>	<b>1966</b>	<b>1956</b>
<b>13</b>	<b>4.3</b>	<b>2</b>	<b>to lay on the Table, alongwith such docu- ments, a statement giving</b>	<b>to all the Ministries/ Departments of the Government of India as early</b>

**COMMITTEE ON PAPERS LAID ON THE TABLE**

(1975-76)

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**Shri P. K. Patnaik—Additional Secretary.**

**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 Second Report.

2. As a result of examination of some papers laid during the Fourteenth, Fifteenth and Sixteenth sessions, the Committee have come to certain conclusions regarding the factors which have contributed to delays in laying them on the Table. The Committee have suggested some steps for streamlining the procedures and time-schedules for laying of certain reports.

3. After the presentation of the First Report the Committee have held three sittings on the 15th, 21st and 27th April, 1976.

4. The Committee considered and adopted this Report at their sitting held on 27th April, 1976.

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

NEW DELHI;

April 27, 1976.

Vaisakha 7, 1898 (Saka).

ERA SEZHIYAN,

Chairman,

Committee on Papers laid on the Table.

## CHAPTER I

### DELAY IN LAYING ANNUAL REPORTS OF NATIONALISED BANKS FOR THE YEAR ENDED ON 31ST DECEMBER, 1974.

The Annual Reports on the working and activities of all the 14 nationalised banks (see Appendix-I) with their accounts and the Auditors' Reports thereon for the year ended on 31st December, 1974 were laid together on the Table of Lok Sabha on 5-1-1976 under subsection (8) of section 10 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 which reads as under:

“The Central Government shall cause every auditor's report and report on the working and activities of each corresponding new bank to be laid for not less than thirty days before each House of Parliament as soon as may be after each such report is received by the Central Government.”

1.2. The above provision of the Act does not prescribe any time limit within which the Banks should after closing their books on 31st day of December of each year prepare their Reports and Accounts and get them audited and make copies of the Report and accounts available to the Government for laying before Parliament. The result is that no uniform time-schedule is being followed by the Ministry of Finance in laying on the Table Reports of the nationalised Banks.

1.3. On being asked about the reasons for not laying the Reports for the year 1974 during the Lok Sabha session held from 21-7-1975 to 7-8-1975 and whether there was any statutory requirement that Reports of all the nationalised Banks were to be laid together, the Ministry of Finance (Department of Banking) had *inter-alia* stated as under:—

“Since all the 14 banks were nationalised together by a single statute with effect from the same date viz. 19-7-1969, the practice followed has been to lay on the Table of the House all the Reports together. For the calendar year 1974 five reports were received on or after July 21, 1975 (the date on which the session commenced) and one report though received earlier was in English alone. The bilingual version was received in September, 1975. Thus it was only by end of September that all the reports were available in bilingual form for being laid on the Table of

both Houses. This was done during the next session i.e. January, 1976."

1.4. On examination of the Reports laid on the Table of Lok Sabha relating to the previous years it has been noticed that the Ministry of Finance had been laying Annual Reports in respect of all the nationalised banks together on the same date. A statement showing the year to which the Reports pertain and the dates of their laying is given blow:—

S. No.	Year ending	Date of laying	Remarks
1	19-7-1969 to 31-12-1969	12-7-1971	} Reports of all the 14 banks were laid on the same date.
2	31-12-1970	23-11-1971	
3	31-12-1971	31-7-1972	
4	31-12-1972	27-7-1973	
5	31-12-1973	26-7-1974	

1.5. The above data shows that Government had been laying the Reports of all the nationalised Banks for a particular year, together, usually in the July-August session of Lok Sabha every year. But for the year ended on 31-12-1974 they had taken unusually long time in laying these Reports.

1.6. On perusal of the Reports of the 14 nationalised banks laid on the Table on 5-1-1976 it has been observed that Directors and Auditors had signed them in the case of one Bank in March, 1975, in the case of three Banks in May, 1975 and in the case of the remaining Banks in June, 1975.

1.7. The Committee note that the Annual Reports and Accounts of all the 14 nationalised banks for the year ended on 31st December, 1974 were laid as late as on 5-1-1976 whereas in the past reports of all the Nationalised Banks used to be laid together in the July-August Session of Lok Sabha. The Committee also note that subsection (8) of section 10 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 makes it incumbent upon the Central Government to cause every auditor's report and report on the working and activities of each corresponding new Bank to be laid for not less than thirty days before each House of Parliament as

soon as may be after each such report is received by the Central Government. The Committee further note that Government had received reports of five Banks on or after 21st July, 1975 and report (English version) of one Bank even prior to that. The Committee feel that laying of the Reports which were ready during the July-August session was unnecessarily delayed.

1.8. The Committee are not able to appreciate the logic behind the explanation given by the Ministry that since all the 14 banks were nationalised together by a single statute with effect from the same date, they had been laying Reports of all the nationalised banks together. The Committee also do not find any justification in laying of all the Reports being delayed merely because Hindi version of one of the Reports had not been received. Since there is no statutory provision which requires Government to lay reports of all the Nationalised Banks together the Committee feel that the practice followed by Government is not a healthy one because it leads to unnecessary delay in laying Reports of the Nationalised Banks before Parliament.

1.9. The Committee recommend that Reports of the nationalised banks should be laid before Parliament as and when they are received, individually or collectively, and Ministry of Finance must ensure that laying of any Report is not delayed merely because some other Report(s) has not been received. The Committee need hardly stress that in view of the fact that Government are already laying a consolidated report on the working of all the public sector Banks before Parliament every year, which gives a complete picture about the working of all the Banks, there is absolutely no special advantage in laying Reports of all the Nationalised Banks together and in that process delaying the laying of Reports of Banks which are already received by Government by awaiting the receipt of the Reports of some other banks.

1.10. With a view to avoid delays in the laying of Reports of the nationalised banks and in order to achieve some uniformity in this regard, the Committee recommend that after the close of the accounting year every nationalised bank should complete its accounts within a period of 3 months and make them available for auditing. Auditing of the accounts and furnishing replies to audit objections, if any, and also translation and printing of reports should be completed within the next six months so that all the Reports are laid before Parliament latest within nine months after the close of the accounting year. If for any reason the Report of any Bank cannot be laid within the stipulated period of nine months, the Ministry of Finance 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(s) of the Banks concerned could not be laid within the stipulated period.

1.11. The Committee further recommend that ordinarily both the English and Hindi versions of the Reports should be laid on the Table simultaneously. However, in exceptional cases, where it is not possible to lay both the versions simultaneously, the Ministry of Finance should lay the version which is ready without waiting for the other version and while laying only one version they should invariably lay a statement explaining the reasons for not laying the other version. In such cases the other version should be laid on the Table either in the same session or at the most by the end of the next session.



## CHAPTER II

### ANNUAL REPORTS OF THE DELHI SMALL INDUSTRIES DEVELOPMENT CORPORATION LTD., NEW DELHI FOR THE YEARS 1971-72, 1972-73 AND 1973-74

The Delhi Small Industries Development Corporation Limited, an undertaking under the administrative control of the Delhi Administration, was set up in February, 1971. The Corporation commenced its operational activities in February, 1972.

2.2. In the Review on the working of the Corporation laid on the Table it has been stated that "the share capital of the Corporation is provided by the Ministry of Industry and Civil Supplies through Delhi Administration. The shares are held in the name of the Lt.-Governor of Delhi. The authorised capital of the Corporation as on 31-3-1974 was Rs. 1000 lakhs. The paid up capital of the Corporation on the same date was Rs. 30 lakhs. The working capital requirements of the Corporation are primarily arranged through cash credit facilities with the nationalised banks against hypothecation of the stocks of the raw materials."

2.3. On enquiry, the Ministry have intimated that Annual Reports of the Delhi Small Industries Development Corporation Ltd. for the years 1972-73 and 1973-74 were received on 10-7-1974 and 17-10-1974 respectively. Regarding the Report for 1971-72, the Ministry have stated that the Annual Report for this year had not been received from the Delhi Small Industries Development Corporation Limited and accordingly, Ministry wrote to them on 10th June, 1975. Thereafter the Report for 1971-72 was received in the Ministry on 25-6-1975.

2.4. The Annual Reports of the Corporation for 1971-72, 1972-73 and 1973-74 were laid on the Table of Lok Sabha on the 7th January, 1976 under section 619A(1) of the Companies Act, 1956 together with 'Review' on the working of the Corporation.

2.5. When these Reports were received for being laid on the Table, the Ministry of Industry and Civil Supplies were asked by the Lok Sabha Secretariat to lay alongwith the Reports a statement showing reasons for delay in laying those Reports because there was a *prima facie* delay in laying those Reports.

2.6. Ministry of Industry and Civil Supplies *vide* their O.M. dated 30th January, 1976 informed that the reasons for delay in laying of the reports were incorporated in the last para of the 'Review' and therefore it was presumed that a separate statement was not necessary to be laid on the Table.

2.7. The reasons given in the last para of the 'Review' read as under:—

"The reasons for delay in the laying of the report before the Houses of Parliament is that, there was a doubt as to whether this would be placed before the Metropolitan Council of Delhi or before the Parliament. On the Ministry of Law finally clarifying the doubt the report is being placed before both the Houses of Parliament."

2.8. Section 619A(1) and (2) of the Companies Act, 1966 provide:

"619A(1) Where the Central Government is a member of a Government company, the Central Government shall cause an annual report on the working and affairs of that company to be—

- (a) prepared within three months of its annual general meeting before which the audit report is placed under sub-section (5) of section 619; and
- (b) as soon as may be after such preparation laid before both Houses of Parliament together with a copy of the audit report and any comments upon, or supplement to the audit report, made by the Comptroller and Auditor-General of India.

- (2) Where in addition to the Central Government, any State Government is also a member of a Government company, that State Government shall cause a copy of the Annual Report prepared under sub-section (1) to be laid before the House or both Houses of the State Legislature together with a copy of the audit report and the comments or supplement referred to in sub-section (1)."

2.9. Since the reasons for delay in laying the Annual Reports on the Table of Lok Sabha given in the 'Review' and mentioned in para 2.7 were not clear, Ministry were asked on 9-2-1976 to furnish information on the following points:—

- (1) the date on which the matter was referred to the Ministry of Law for clarification as to whether reports of the Delhi

Small Industries Development Corporation Limited, New Delhi should be laid before Parliament or the Metropolitan Council.

- (2) the date on which the Ministry of Law gave the advice.
- (3) why were the comments of the Comptroller and Auditor General of India not laid on the Table in respect of accounts of the Corporation for the year 1971-72—First Report.

2.10. Ministry in their reply dated the 11th March, 1976 have stated that the opinion of the Ministry of Law was sought on 19-7-1974 as to whether the Report of the Delhi Small Industries Development Corporation Ltd. should be laid before Parliament or the Metropolitan Council. From the facts mentioned in para 2.3, it is clear that the Ministry moved in the matter when Report for 1972-73 was submitted to them by the Corporation for being laid before Parliament. The Corporation did not take proper care to send in time the Report for 1971-72 and it was sent only after the Ministry called for it.

2.11. Regarding non-inclusion of comments of the Comptroller and Auditor General in the 1971-72 Report, Ministry have stated that those were received in July, 1973, and were adopted in the extraordinary General Meeting of the Corporation held on 25-9-1973 and therefore, it could not be printed in the Annual Report for the year 1971-72.

2.12. The Committee note that the Annual Reports of the Delhi Small Industries Development Corporation Ltd. New Delhi for the years 1971-72, 1972-73 and 1973-74 were laid on the Table of Lok Sabha on 7-1-1976 and the Ministry of Industry and Civil Supplies have attributed the delay in laying these Reports to a doubt having arisen whether these Reports were required to be laid before Parliament or the Metropolitan Council in view of the fact that the shares of the Corporation were held in the name of the Lt. Governor of Delhi and not in the name of the President. The Committee further note that on receipt of the Report for 1972-73 on 10-7-1974, the Ministry moved in the matter and addressed the Ministry of Law on 19-7-1974 seeking their advice whether the Report of the Delhi Small Industries Development Corporation Limited should be laid before Parliament or the Metropolitan Council. The Committee note that the Ministry of Law had furnished their advice on 9th May, 1975. The Corporation apart from delaying the report for 1972-73, did not take proper care to send the report for 1971-72 to the Ministry and it was sent only when the Ministry called for it.

2.13. The Committee need hardly stress that the administrative Ministry must devise suitable procedure whereby the receipt of Reports and Accounts of the Organisations under their control is carefully watched to avoid delays in the laying of Reports and Accounts before Parliament.

2.14. The Committee are unhappy to note that the comments of the Comptroller and Auditor General of India on the Report for 1971-72 had not been incorporated in the Report in spite of a statutory provision in this regard contained in Section 619A of the Companies Act that these comments should be laid on the Table. The explanation given by the Ministry that these comments were not laid because they were received late and hence could not be printed in the Annual Report are not convincing and cannot be accepted to be of any substance. The Committee have no doubt in their mind that in withholding the comments of the Comptroller and Auditor General on the Report for 1971-72 from the House, the Ministry have failed to comply with the provisions of Section 619A of the Companies Act and the Ministry should lay those comments now at the earliest opportunity.

2.15. The Committee feel that the practice of incorporating the reasons for delay in the 'Review' prepared by the Government on the Report is not correct and the reasons for delay should invariably be laid separately so that attention of the House is drawn to that fact specifically.

## CHAPTER III

### DELAY IN LAYING ANNUAL REPORTS OF THE INDIAN COUNCIL OF AGRICULTURAL RESEARCH FOR 1971-72 AND 1972-73

The Annual Report of the Indian Council of Agricultural Research for 1971-72 was laid on the Table of Lok Sabha on 28-7-1975 together with a statement (Appendix II) explaining the reasons for delay in laying the Report.

3.2. On examination of the delay statement it was found that the Ministry of Agriculture & Irrigation had taken unduly long time in laying the Report even though it had become ready in October, 1973 when the audited accounts of the Society (ICAR) had also been received.

3.3. On being asked about the steps taken by the Ministry for quick compilation of the Report and to cut delays in laying the Reports before Parliament in future and also when the Reports for 1972-73, 1973-74 and 1974-75 were proposed to be laid, the Department of Agricultural Research and Education in their reply dated 7-11-1975 had stated as under:

"...the Annual Report of the ICAR for the year 1972-73 is under print and it will be laid on the Table of the Lok Sabha in the coming session. The Report for the year 1973-74 is being sent to the press. Printed copies of the Report are likely to become available by January, 1976. It will be laid on the Table of the Sabha immediately thereafter. The Report for the year 1974-75 is under compilation. Steps will be taken to ensure its timely compilation, editing and publication.

2. The observations of the Lok Sabha Secretariat have been noted. It will be ensured that no undue delay takes place, in future, in placing the Reports of the ICAR on the Table of the Sabha, immediately after publication."

3.4. On further being asked about the provisions in the relevant rules under which the Annual Reports of ICAR were being laid before Parliament the Ministry had informed on 31-1-1976 that.

copies of the Annual Reports of the Council were placed on the Table of Parliament under Rule 94 of the Indian Council of Agricultural Research (reproduced below) which had become effective from 10th January, 1966.

**"94. An Annual Report of the proceedings of the Society and of all work undertaken during the year shall be prepared by the Governing Body for the information of the Government of India and the members of the Society. This report and the audited accounts of the Society alongwith the auditor's report thereon shall be placed before the Society at the Annual General Meeting and also on the Table of the Houses of Parliament."**

3.5. On an enquiry whether the accounts of ICAR were audited by the Comptroller and Auditor-General of India in terms of Section 14 of the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971, the Ministry had in their reply dated 22-3-1976 stated that the Audit of the ICAR is conducted by the Accountant General, Commerce, Works and Miscellaneous, New Delhi on behalf of the C. & A.G., in pursuance of the provisions contained in the Rules and Bye-laws of the Indian Council of Agricultural Research.

3.6. Although the Ministry had informed as early as on 7-11-1975 that the Annual Report for 1972-73 was under print and will be laid in the ensuing session (held from 5-1-1976 to 6-2-1976) yet the Annual Report for 1972-73 was laid on the Table of Lok Sabha on 5-4-1976. In the statement giving reasons for delay the Ministry have stated that "the audited certificate from the Accountant General, Commerce, Works and Miscellaneous, which is an integral part of this Report (1972-73) was received only in the month of February, 1975. Thereafter, due to the intricate nature of work, as a number of Tables and Appendices have to be printed, the press also took some-time to print the Report. All these have cumulatively caused this delay in submission of this Report, which is very much regretted."

3.7. The Committee are concerned to note that the Annual Reports of the ICAR for 1971-72 and 1972-73 were laid on the Table of Lok Sabha as late as on 28-7-1975 and 5-4-1976, respectively, even when the Report for 1971-72 had become ready in October, 1973 when the audited accounts of the Society had also been received. The Committee further note that despite the fact that the Ministry of Agriculture and Irrigation had informed on 7-11-1975 that no undue delay would take place in future in placing the Annual Reports of the ICAR

before Lok Sabha, the Reports for 1973-74 and 1974-75 have not so far been laid.

3.8. The Committee feel that ICAR being an autonomous organisation receiving grant-in-aid from the Government, Parliament should be apprised of its activities after the close of each accounting year at the earliest opportunity.

3.9. While fixing norms as regards laying of Reports and accounts of autonomous organisations before Parliament the Committee have already recommended in para 1.16 of their First Report that the Annual Reports and audited accounts of every autonomous organisation should be laid before Parliament within nine months after the close of the accounting year or if for any reason the Report and audited accounts cannot be laid within the stipulated period, the concerned Ministry 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 and accounts could not be laid within the stipulated period.

3.10. The Committee are concerned to note that the Ministry of Agriculture and Irrigation have neither laid the Report for 1973-74 and 1974-75 nor any statement explaining the reasons as to why the Reports and accounts for these years could not be laid.

3.11. The Committee trust that the Ministry of Agriculture and Irrigation will implement the above recommendation of the Committee in its letter and spirit and lay the Annual Reports and accounts of the ICAR for 1973-74 and 1974-75 without further delay. If for any valid reason these Reports are not likely to be laid during the current session (i.e. Budget Session 1976), Ministry should lay on the Table before termination of the session a statement giving reasons as to why these reports cannot be so laid.

## CHAPTER IV

### DELAY IN LAYING ON THE TABLE OF THE ANNUAL REPORTS OF GOVERNMENT COMPANIES UNDER THE COMPANIES ACT, 1956.

Section 619A (1) of the Companies Act, 1956, provides as follows:

"619A (1) Where the Central Government is a member of a Government Company, the Central Government shall cause an annual report on the working and affairs of that company to be—

- (a) prepared within three months of its annual general meeting before which the audit report is placed under sub-section (5) of section 619; and
- (b) as soon as may be after such preparation, laid before both Houses of Parliament together with a copy of the audit report and any comments upon, or supplement to the audit report, made by the Comptroller and Auditor-General of India."

4.2. An examination of some of the Reports pertaining to 1973-74 laid on the Table of Lok Sabha under the Companies Act reveals that generally the Companies hold their annual general meetings 4 to 5 months after the close of the accounting year and thus their Annual Reports should normally be laid on the Table of the House in the November-December sessions. In some of the cases cited below laying of the Reports had been delayed and no explanatory statements had been laid on the Table:—

Name of the company	Date when Annual General Meeting held	Date on which laid on* the Table	Administrative Ministry
1	2	3	4
1. Garden Reach Workshops Limited Calcutta	26-9-1974	25-7-1975	Defence
2. Singareni Collieries Company Ltd.	30-9-1974	25-7-1975	Energy



1	2	3	4
3. Indian Rare Earths Ltd., Bombay	27-9-1974	25-7-1975	Atomic Energy
4. Indian Petro-chemicals Corporation Ltd.	27-9-1974	25-7-1975	Petroleum and Chemicals
5. Scooters India Limited, Lucknow	31-8-1974	25-7-1975	Industry and Civil Supplies
6. Machine Tools Corporation of India Limited, Ajmer	25-9-1974	25-7-1975	Do.
7. Hindustan Machine Tools Limited, Bangalore	Not indicated	25-7-1975	Do.

4.3. Instructions had been issued by the Lok Sabha Secretariat to lay on the Table, alongwith such documents, a statement giving as in 1962 and repeated from time to time that where there is undue delay in laying a document (including the statutory rules etc.) on the Table of the House, the concerned Ministry should also arrange to lay on the Table, alongwith such document, a statement giving reasons for the delay.

4.4. The Ministries concerned with the companies referred to in para 4.2 above were, therefore, asked to explain the reasons for delay in laying the Reports. From the reasons furnished by the Ministries the Committee noted that in most of the cases the reasons for delay in laying the Reports were that the supply of Hindi version of the Report was delayed by the Company, that the printed copies of the Report were not available and that there was difficulty in getting the report translated into Hindi etc.

4.5. With a view to ascertaining the facts and to know the practical difficulties being encountered by the Ministries which cause delays in laying the Reports before Parliament, the Committee invited the representatives of the Ministry of Finance to place facts before the Committee on 14-11-1975.

4.6. Referring to the provisions contained in Section 619A(1) of the Companies Act, 1956 for laying Annual Reports of Government

Companies before Parliament, the representative of the Ministry of Finance was asked to state the reasons for delay in laying the Annual Reports and whether any time limit had been laid down in the Act for laying those Reports before Parliament. In his evidence before the Committee, the representative of the Ministry of Finance informed the Committee that there was no specific time limit laid down in the Act for laying Annual Reports and accounts of Government Companies before Parliament. As regards delay, the witness stated that laying of Annual Reports got delayed because completion of Annual Report required prior completion of accounts and their auditing. He further stated that in the case of a number of undertakings, statutory provisions could not be complied with because of their complex nature. The annual general meetings were not held within three months of the close of the financial year as required under relevant provisions of the Act and the accounts were also not completed within three months of the holding of annual general meeting of the company. According to the witness a period of 6 months was usually taken to complete the accounts after the close of the financial year. His view was that six months period for closing the accounts, after the close of the financial year was adequate in the case of smaller companies/organisations but this time limit would not be feasible in the case of larger companies like Food Corporation of India, handling huge amounts and whose offices were spread all over the country.

4.7. When asked what reasonable time limit could be fixed within which the Annual Reports should be laid before Parliament, the witness stated that he would inform the Committee after consulting the Comptroller and Auditor-General in the matter. Summing up, the witness stated that "We will try to work out on the basis of completion within a twelve-month period in the case of larger companies and within nine months in the case of smaller companies."

4.8. Regarding the difficulties faced by the companies about translation and printing of Reports which contributed to delays in their laying the representative of the Ministry of Finance stated during evidence that drafting of the Annual Reports and their translation into Hindi should be concurrent with the preparation of accounts so that the translation was done in a way that complete Hindi version was available at the time of the annual general meeting of the company. He was of the opinion that since it was an annual feature, the concerned organisation should settle dates with the printing presses in advance, for printing of Reports instead of waiting for the translated cyclostyled Report and then calling for rates from the printers.

4.9. Asked whether the Bureau of Public Enterprises could take up the responsibility of watching the laying of Annual Reports of Public Sector Undertakings before Parliament without delay, the representative of the Ministry of Finance stated that this work should neither be centralised nor the Finance Ministry be made responsible for this job because the public sector undertakings being autonomous or semi-autonomous bodies were under the administrative control of the concerned Ministries and as such Bureau should not have the powers to give orders to them. He was of the opinion that if this work was entrusted to the Bureau, it would increase their involvement without increasing its effectiveness.

4.10. When asked about the functions of the Bureau of Public Enterprises, the witness stated that the Bureau did analytical work only. It compiled the accounts of the Public Sector Undertakings and submitted comprehensive Report to Parliament annually. The Bureau performed advisory functions only and did not interfere with the concerned Ministry's supervisory function.

4.11. In order to have concrete proposals from the Government on the question of fixing a time limit for laying Reports of Government Companies, Ministry of Finance were asked to furnish written information on the following points:—

- (i) A Note in consultation with the Comptroller and Auditor-General of India stating what should be the reasonable time limit for completion of audit and for laying Reports and accounts of Government Companies|Corporations before Parliament in the light of the existing provisions of section 619A of the Companies Act, 1956; and
- (ii) A Note explaining their views as regards the reasonable interpretation of the words "as soon as may be after preparation" in Section 619A of the Companies Act, 1956.

4.12. In a written note furnished to the Committee, Ministry of Finance have explained the position as under:—

"For ready reference Sections 619 and 619A relating to the audit of accounts of Government companies and laying the reports are reproduced below:

'S. 619. *Application of sections 224 to 233 to Government companies—*(1) In the case of a Government company, the following provisions shall apply, notwithstanding, anything contained in sections 224 to 233.

- (2) The Auditor of a Government company shall be appointed or reappointed by the Central Government on the advice of the Comptroller and Auditor-General of India.

Provided that the limits specified in sub-sections (1-B) and (1-C) of section 224 shall apply in relation to the appointment or reappointment of an auditor under this sub-section.

- (3) The Comptroller and Auditor-General of India shall have power—

- (a) to direct the manner in which the company's accounts shall be audited by the auditor appointed in pursuance of sub-section (2) and to give such auditor instructions in regard to any matter relating to the performance of his functions as such;
  - (b) to conduct a supplementary or test audit of the company's accounts by such person or persons as he may authorise in this behalf; and for the purposes of such audit, to require information or additional information to be furnished to any person or persons so authorised, on such matters, by such person or persons, and in such form, as the Comptroller & Auditor-General may, by general or special order, direct.
- (4) The auditor aforesaid shall submit a copy of his audit report to the Comptroller and Auditor-General of India who shall have the right to comment upon, or supplement, the audit report in such manner as he may think fit.
- (5) Any such comments upon, or supplement to, the audit report shall be placed before the annual general meeting of the company at the same time and in the same manner as the audit report.

S. 619-A *Annual Reports on Government Companies*—(1) Where the Central Government is a member of a Government Company, the Central Government shall cause an annual report on the working and affairs of the Company to be—

- (a) prepared within three months of its annual general meeting before which the audit report is placed under sub-section (5) of section 619; and
- (b) as soon as may be after such preparation, laid before both Houses of Parliament, together with a copy of the audit

report and any comments upon, or supplement to the audit report, made by the Comptroller and Auditor-General of India.

- (2) Where in addition to the Central Government, any State Government is also a member of a Government Company, that State Government shall cause a copy of the annual report prepared under sub-section (1) to be laid before the House or both Houses of the State Legislature together with a copy of the audit report and the comments or supplement referred to in sub-section (1).
- (3) Where the Central Government is not a member of a Government company, every State Government which is a member of that Company, or where only one State Government is a member of the company, that State Government shall cause an annual report on the working and affairs of the company to be—
  - (a) prepared within the time specified in sub-section (1); and
  - (b) as soon as may be after such preparation, laid before the House or both Houses of the State Legislature with a copy of the audit report and comments or supplement referred to in sub-section (1).

In the case of statutory corporations the position in regard to audit is somewhat different. For instance, in respect of Air India, Indian Airlines, ONGC, DVC and International Airports Authority, which are statutory organisations, the C&AG is the sole auditor, while in respect of the Central Warehousing Corporation he has the authority to conduct an audit independently of the audit conducted by the professional auditors.

The reporting to Parliament in regard to statutory corporations follows the provisions contained in the relevant statutes under which the corporations have been set up.

In their 46th Report (Fifth Lok Sabha), the Committee on Public Undertakings (1973-74) had commented upon the laying of annual reports of public undertakings in Parliament. The Committee had pointed out that there has been considerable delay in the laying of annual reports of public undertakings before both Houses of Parliament and recommended that Government should impress upon all the public undertakings the need to furnish their annual

reports soon after and at any rate, not later than three months after the holding of the general meeting so that the Government may lay the reports before the Parliament at the earliest.

Apparently, the intention is that the public undertakings should furnish to the Government (administrative Ministry) not later than three months after the holding of the general meeting copies of their annual reports so as to facilitate their laying the reports before Parliament at the earliest.

According to our information different administrative Ministries do take steps to lay the reports before Parliament as early as practicable. It is, however, understood that both the enterprises and the administrative Ministries face a number of problems. In a number of cases, the appointment of the statutory auditors is notified only after the close of the financial year. Some enterprises like the Food Corporation of India have been chronically in arrears in regard to closing of their accounts (Food Corporation is a statutory Corporation); and the Companies Act also permits the grant of extension for closing of accounts and holding the annual general meeting.

C & AG has pointed out that the real problem in all such cases is the delay in the finalisation of the accounts of earlier years, getting them certified by auditors and having them considered at the Annual General Meetings. He has further pointed out that delays have occurred for several reasons, such as delays in compiling the accounts, the inability of the companies to make available all the records and furnish timely and complete explanations to the queries raised by the statutory auditors. He has further pointed out that such difficulties cannot be overcome by merely suggesting a time schedule, though such a step may be of help in that, it would be an indicative target to be kept in mind by all concerned.

According to Section 210 of the Companies Act read with Section 166 of the Act, the Registrar can grant extension of time by three months for holding the annual general meeting.

While the majority of the Central public sector enterprises have been laying their reports in both Houses of Parliament through their Administrative Ministries at least with

some delays, it has been noticed by us that some companies like the Orissa Road Transport Corporation have not placed their accounts before Parliament for a number of years. It may be noted that where the Central Government is a member of the Government company, though the Centre may not be holding 51 per cent of the shares or more, the annual report of such companies is required to be laid before both the Houses of Parliament.

The best agency that ought to be responsible for laying the annual reports and to watch timely compliance is the concerned administrative Ministry under whose charge the enterprise functions.

As it is proposed to prescribe some time limit for laying accounts and such stipulation would be enforced with prospective effect, from a situation when there was no stipulation regarding the time limit, it is suggested that to start with the limit should be somewhat liberal so that companies which have genuine difficulties and their administrative Ministries are not suddenly called upon to explain their lapses.

Normally a company is required to close its accounts and hold the annual general meeting within six months of the date on which the financial year closes. This limit could, however, be extended by the Registrar by another three months. As already pointed out by the Committee on Public Undertakings, we have impressed upon all public undertakings the need to furnish their annual reports soon after and at any rate not later than three months after the holding of the general meeting so that the Government may lay their reports before the Parliament at the earliest. The above description would clearly explain that at least a 12-months time lag from the close of the financial year of the company would be required. In addition, we may have to allow for the fact that Parliament may not be in session on the prescribed date.

It is, therefore, recommended that to start with the time limit could be between 12—18 months from the date of the close of the financial year for the company in question i.e. not later than 6—9 months from the date of the holding of the annual general meeting to which the report relates. The C&AC has no specific comments on the proposed time limit."

4.13. The Committee note that there is considerable delay at present in the laying of Reports and Accounts of Government Companies before Parliament as is evident from the data given in para 4.2. The Ministry of Finance in their note cited in para 4.12 have also pointed out that it has been noticed that some companies have not placed their accounts before Parliament for a number of years. The Committee further note that during evidence the representative of the Ministry of Finance could not suggest any definite time limit for laying the Reports and Accounts of Government Companies and he suggested that this question should be further examined in consultation with the Comptroller and Auditor-General. After examining the matter the Ministry of Finance in consultation with the C. & A. G. have furnished a written note to the Committee which points out that the delay in laying the Reports of the Government Companies arose mainly due to delay in the finalisation of the Accounts of earlier years, getting them certified by Auditors and having them considered at the Annual General Meeting. Further, such delays were on account of delay in compiling the accounts the inability of the Companies to make available all the records and furnish timely and complete explanations to the queries raised by the Statutory Auditors.

4.14. The Committee further note that the Ministry of Finance are of the view that to begin with the time limit for laying Reports and Accounts of Government Companies should be somewhat liberal so that Companies which have genuine difficulties and the Administrative Ministries are not suddenly called upon to explain their lapses. As such Ministry of Finance have expressed the opinion that "to start with there should be a time limit from 12—18 months from the date of the close of the financial year of the Company in question i.e. not later than 6—9 months from the date of the holding of the Annual General Meeting to which the Report relates."

4.15. The Committee feel that the period of 12—18 months for laying of Annual Reports and Accounts of Government Companies suggested by Ministry of Finance is on the high side in view of the following factors:—

- (i) There is a Government nominee on the Board of Directors of every Government Company and he is also a signatory to the Report. Therefore, in a way Government is already aware of the activities of the company and when the Report of the Company is available to the Government nominee, there cannot be any difficulty in making available more copies thereof to the Government for being laid on the Table of the House.



- (ii) When the Government nominee is already aware of the activities of the company, the administrative Ministry should not take much time in preparing a Review on the working of the company for being laid on the Table of the House.
- (iii) Members of Parliament get an opportunity of raising matters pertaining to the functioning of Government Companies usually during the Budget discussions in the Budget Session of Parliament. Therefore if Reports of the Government Companies pertaining to the previous years are not available to Members before discussion on the Demands for Grants of the Ministries concerned is taken up, Members would lose the opportunity of bringing any matter pertaining to the functioning of the Company to the notice of the House. If they have to refer only to Reports which are 3 or 4 years old, any such reference would look to be out of date and serve no useful purpose.

4.16. The Committee, therefore, recommend that as in the case of the Reports of the Autonomous Organisations, Reports of Government Companies should also be laid within 9 months of the close of the accounting year. The Committee further recommend that where it is not possible for the Government to lay the Report of any Company within that period they should lay on the Table a statement explaining the reasons for not laying the Reports within 30 days from the expiry of the period of nine months and if the House is not in Session at that time, the statement should be laid on the Table within seven days of re-assembly of the House. However, to give some more time to the Government to lay the Reports of the Government Companies pertaining to the periods upto the end of 1974-75 which were in arrears, the Committee recommend that these Reports along with the delay statements should be laid on the Table by 31st December, 1976, Reports for the year 1975-76 and subsequent years should be laid on the Table within 9 months of the close of the accounting year.

4.17. The Committee agree with the suggestion of the Ministry of Finance that the concerned administrative Ministry under whose charge a Government Company functions should be administratively responsible for laying annual Reports before Parliament in time.

4.18. The Committee note that while laying the Report of a Government Company before Parliament the concerned administrative Ministry also lays alongwith the Report a Review on the working of that Company. However in certain cases no such Review is laid on the Table. The Committee are of the view that even in cases where Government are in agreement with the information given in the Report

of the Company and they have nothing to add, Government should lay on the Table alongwith the Report a Statement saying that they are in agreement with the Report and hence no Review is being laid.

4.19. In paras 2.14 to 2.18 of their First Report the Committee have made recommendations regarding the laying of Hindi version of Annual Reports and other documents. The Committee would like to reiterate that while laying the Annual Reports of Government Companies ordinarily both the English and Hindi versions of the Reports and Accounts should be laid on the Table simultaneously. However, in exceptional cases, where it is not possible to lay both the versions simultaneously the Ministry/Department while laying one version should invariably lay a statement explaining the reasons for not laying the other version. In such cases the other version should be laid on the Table either in the same Session or at the most by the end of the next Session.

4.20. The Committee trust that the administrative Ministries will take necessary steps to implement the above recommendations of the Committee in their letter and spirit.

NEW DELHI;

ERA SEZHIYAN,

*Chairman*

April 27, 1976.

*Committee on Papers laid on the Table.*

Vaisakha 7, 1898 (Saka)

## **APPENDIX I**

**(Vide para 1.1 of Chapter-I).**

- 1. Central Bank of India**
- 2. Bank of India.**
- 3. Punjab National Bank.**
- 4. Bank of Baroda.**
- 5. United Commercial Bank**
- 6. Canara Bank.**
- 7. United Bank of India.**
- 8. Dena Bank.**
- 9. Syndicate Bank.**
- 10. Union Bank of India.**
- 11. Allahabad Bank.**
- 12. Indian Bank.**
- 13. Bank of Maharashtra.**
- 14. Indian Overseas Bank.**

## **APPENDIX II**

*(Vide Para 3.1 of Chapter III)*

**Ministry of Agriculture & Irrigation  
Department of Agriculture Research and Education  
Krishi Bhawan, New Delhi-1.**

**Subject: Statement showing the reasons for delay in laying the annual report of the ICAR for the year 1971-72 on the Table of the Lok Sabha.**

The Annual General Meeting of the Indian Council of Agricultural Research held on 10th July, 1972 decided that the Annual Report of the Council should include, in future, the research work in progress on medicinal plants, information on the economics of the adoption of new technology in the farmers' field and that the report should be in the nature of Administration reports in regard to education, research and extension activities in the country in the field of agriculture, animal husbandry and allied sciences and should present a consolidated picture thereof highlighting the achievements and short-falls, difficulties encountered, existing gaps and those that might develop in future, progress of Agricultural Universities and the problems faced by them instead of only being an account of activities of the ICAR Institutions and the Schemes/Projects financed by it. Compilation and scientific vetting of the Report for 1971-72 on the basis of the above enlarged pattern took time at various levels. The Report became ready in October, 1973 when the audited accounts of the Society (ICAR) were also received.

Being an important document its editing and press preparation took time. Its printing was assigned to an outstation press in July, 1974 after inviting quotations on all-India basis. In the case of outstation presses despatch of proofs and paper etc. takes time. The report contains large number of tables at the end which are time consuming in composing. Frequent load shedding in the printing unit also affected the speed of the work. Advance copies of report were received in February, 1975 and the bulk copies in April, 1975.

A Hindi version of the report was also sent to the press in July, 1974 and its copies were received in April, 1975.

The delay in the submission of this report is regretted.

Steps have been taken to ensure quick compilation and publication of the report in future.

### APPENDIX III

#### 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	<p>The Committee note that the Annual Reports and Accounts of all the 14 nationalised banks for the year ended on 31st December, 1974 were laid as late as on 5-1-1976 whereas in the past reports of all the nationalised Banks used to be laid together in the July-August Session of Lok Sabha. The Committee also note that sub-section (8) of section 10 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 makes it incumbent upon the Central Government to cause every auditor's report and report on the working and activities of each corresponding new Bank to be laid for not less than thirty days before each House of Parliament as soon as may be after each such report is received by the Central Government. The Committee further note that Government had received reports of five Banks on or after 21st July, 1975 and report (English version) of one Bank even prior to that. The Committee feel that laying of the Reports which were ready during the July-August session was unnecessarily delayed.</p>
	1.8	<p>The Committee are not able to appreciate the logic behind the explanation given by the Ministry that since all the 14 banks were nationalised together by a single statute with effect from the</p>

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same date, they had been laying Reports of all the nationalised banks together. The Committee also do not find any justification in laying of all the Reports being delayed merely because Hindi version of one of the Reports had not been received. Since there is no statutory provision which requires Government to lay reports of all the nationalised Banks together the Committee feel that the practice followed by Government is not a healthy one because it leads to unnecessary delay in laying Reports of the nationalised banks before Parliament.

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1.9

The Committee recommend that Reports of the nationalised banks should be laid before Parliament as and when they are received, individually or collectively, and Ministry of Finance must ensure that laying of any Report is not delayed merely because some other Report(s) has not been received. The Committee need hardly stress that in view of the fact that Government are already laying a consolidated report on the working of all the public sector Banks before Parliament every year, which gives a complete picture about the working of all the Banks, there is absolutely no special advantage in laying Reports of all the Nationalised Banks together and in that process delaying the laying of Reports of Banks which are already received by Government by awaiting the receipt of the Reports of some other banks.

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1.10

With a view to avoid delays in the laying of Reports of the nationalised banks and in order to achieve some uniformity in this regard, the Committee recommend that after the close of the accounting year every nationalised bank should complete its accounts within a period of 3 months and make them available for auditing. Auditing of the accounts and furnishing replies to audit objections, if any, and also translation and printing

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of reports should be completed within the next six months so that all the Reports are laid before Parliament latest within nine months after the close of the accounting year. If for any reason the Report of any Bank cannot be laid within the stipulated period of nine months, the Ministry of Finance 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(s) of the Banks concerned could not be laid within the stipulated period.

5            1.11            The Committee further recommend that ordinarily both the English and Hindi versions of the Reports should be laid on the Table simultaneously. However, in exceptional cases, where it is not possible to lay both the versions simultaneously, the Ministry of Finance should lay the version which is ready without waiting for the other version and while laying only one version they should invariably lay a statement explaining the reasons for not laying the other version. In such cases the other version should be laid on the Table either in the same session or at the most by the end of the next session.

6            2.12            The Committee note that the Annual Reports of the Delhi Small Industries Development Corporation Ltd. New Delhi for the years 1971-72, 1972-73 and 1973-74 were laid on the Table of Lok Sabha on 7-1-1976 and the Ministry of Industry and Civil Supplies have attributed the delay in laying these Reports to a doubt having arisen whether these Reports were required to be laid before Parliament or the Metropolitan Council in view of the fact that the shares of the Corporation were held in the name of the Lt. Governor of Delhi and not in the name of the President. The Committee further note that on receipt of

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the Report for 1972-73 on 10-7-1974, the Ministry moved in the matter and addressed the Ministry of Law on 19-7-1974 seeking their advice whether the Report of the Delhi Small Industries Development Corporation Limited should be laid before Parliament or the Metropolitan Council. The Committee note that the Ministry of Law had furnished their advice on 9th May, 1975. The Corporation apart from delaying the report for 1972-73, did not take proper care to send the report for 1971-72 to the Ministry and it was sent only when the Ministry called for it.

7            2.13            The Committee need hardly stress that the administrative Ministry must devise suitable procedure whereby the receipt of Reports and Accounts of the Organisations under their control is carefully watched to avoid delays in the laying of Reports and Accounts before Parliament.

8            2.14            The Committee are unhappy to note that the comments of the Comptroller and Auditor General of India on the Report for 1971-72 had not been incorporated in the Report in spite of a statutory provision in this regard contained in Section 619A of the Companies Act that these comments should be laid on the Table. The explanation given by the Ministry that these comments were not laid because they were received late and hence could not be printed in the Annual Report are not convincing and cannot be accepted to be of any substance. The Committee have no doubt in their mind that in withholding the comments of the Comptroller and Auditor General on the Report for 1971-72 from the House, the Ministry have failed to comply with the provisions of Section 619A of the Companies Act and the Ministry should lay those comments now at the earliest opportunity.

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9	2.15	The Committee feel that the practice of incorporating the reasons for delay in the 'Review' prepared by the Government on the Report is not correct and the reasons for delay should invariably be laid separately so that attention of the House is drawn to that fact specifically.
10	3.7	The Committee are concerned to note that the Annual Reports of the ICAR for 1971-72 and 1972-73 were laid on the Table of Lok Sabha as late as on 28-7-1975 and 5-4-1976, respectively, even when the Report for 1971-72 had become ready in October, 1973 when the audited accounts of the Society had also been received. The Committee further note that despite the fact that the Ministry of Agriculture and Irrigation had informed on 7-11-1975 that no undue delay would take place in future in placing the Annual Reports of the ICAR before Lok Sabha, the Reports for 1973-74 and 1974-75 have not so far been laid.
11	3.8	The Committee feel that ICAR being an autonomous organisation receiving grant-in-aid from the Government, Parliament should be apprised of its activities after the close of each accounting year at the earliest opportunity.
12	3.9	While fixing norms as regards laying of Reports and accounts of autonomous organisations before Parliament the Committee have already recommended in para 1.16 of their First Report that the Annual Reports and audited accounts of every autonomous organisation should be laid before Parliament within nine months after the close of the accounting year or if for any reason the Report and audited accounts cannot be laid within the stipulated period, the concerned Ministry 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

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|     |      | the reasons why the Report and accounts could not be laid within the stipulated period.  |
| 13  | 3.10 | The Committee are concerned to note that the Ministry of Agriculture and Irrigation have neither laid the Reports for 1973-74 and 1974-75 nor any statement explaining the reasons as to why the Reports and accounts for these years could not be laid.   |
| 14  | 3.11 | The Committee trust that the Ministry of Agriculture and Irrigation will implement the above recommendation of the Committee in its letter and spirit and lay the Annual Reports and accounts of the ICAR for 1973-74 and 1974-75 without further delay. If for any valid reason these Reports are not likely to be laid during the current session (i.e. Budget Session 1976), Ministry should lay on the Table before termination of the session a statement giving reasons as to why these reports cannot be so laid.   |
| 15  | 4.13 | The Committee note that there is considerable delay at present in the laying of Reports and Accounts of Government Companies before Parliament as is evident from the data given in para 4.2. The Ministry of Finance in their note cited in para 4.12 have also pointed out that it has been noticed that some companies have not placed their accounts before Parliament for a number of years. The Committee further note that during evidence the representative of the Ministry of Finance could not suggest any definite time limit for laying the Reports and Accounts of Government Companies and he suggested that this question should be further examined in consultation with the Comptroller and Auditor-General. After examining the matter the Ministry of Finance in consultation with the C. & A.G. have furnished a written note |
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to the Committee which points out that the delay in laying the Reports of the Government Companies arose mainly due to delay in the finalisation of the Accounts of earlier years, getting them certified by Auditors and having them considered at the Annual General Meeting. Further, such delays were on account of delay in compiling the accounts the inability of the companies to make available all the records and furnish timely and complete explanations to the queries raised by the Statutory Auditors.

16      4.14

The Committee further note that the Ministry of Finance are of the view that to begin with the time limit for laying Reports and Accounts of Government Companies should be somewhat liberal so that Companies which have genuine difficulties and the Administrative Ministries are not suddenly called upon to explain their lapses. As such Ministry of Finance have expressed the opinion that "to start with there should be a time limit from 12—18 months from the date of the close of the financial year of the Company in question i.e. not later than 6—9 months from the date of the holding of the Annual General Meeting to which the Report relates."

17      4.15

The Committee feel that the period of 12—18 months for laying of Annual Reports and Accounts of Government Companies suggested by the Ministry of Finance is on the high side in view of the following factors:—

- (i) There is a Government nominee on the Board of Directors of every Government Company and he is also a signatory to the Report. Therefore, in a way Government is already aware of the activities of the company and when the Report of the company is available to the Government nominee, there cannot be
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any difficulty in making available more copies thereof to the Government for being laid on the Table of the House.

(ii) When the Government nominee is already aware of the activities of the company, the administrative Ministry should not take much time in preparing a Review on the working of the company for being laid on the Table of the House.

(iii) Members of Parliament get an opportunity of raising matters pertaining to the functioning of Government Companies usually during the Budget discussions in the Budget Session of Parliament. Therefore, if Reports of the Government Companies pertaining to the previous years are not available to Members before discussion on the Demands for Grants of the Ministries concerned is taken up, Members would lose the opportunity of bringing any matter pertaining to the functioning of the Company to the notice of the House. If they have to refer only to Reports which are 3 or 4 years old, any such reference would look to be out of date and serve no useful purpose.

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4.16

The Committee, therefore, recommend that as in the case of the Reports of the Autonomous Organisations, Reports of Government Companies should also be laid within 9 months of the close of the accounting year. The Committee further recommend that where it is not possible for the Government to lay the Report of any Company within that period they should lay on the Table a statement explaining the reasons for not laying the Reports within 30 days from the expiry of the period of nine months and if the House is not

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|     |      | <p>in Session at that time, the statement should be laid on the Table within seven days of re-assembly of the House. However, to give some more time to the Government to lay the Reports of the Government Companies pertaining to the periods upto the end of 1974-75 which were in arrears, the Committee recommend that these Reports along with the delay Statements should be laid on the Table by 31st December, 1976. Reports for the year 1975-76 and subsequent years should be laid on the Table within 9 months of the close of the accounting year.</p>   |
| 19  | 4.17 | <p>The Committee agree with the suggestion of the Ministry of Finance that the concerned administrative Ministry under whose charge a Government Company functions should be administratively responsible for laying annual Reports before Parliament in time.</p>   |
| 20  | 4.18 | <p>The Committee note that while laying the Report of a Government Company before Parliament the concerned administrative Ministry also lays alongwith the Report a Review on the working of that Company. However in certain cases no such Review is laid on the Table. The Committee are of the view that even in cases where Government are in agreement with the information given in the Report of the Company and they have nothing to add, Government should lay on the Table alongwith the Report a Statement saying that they are in agreement with the Report and hence no Review is being laid.</p> |
| 21  | 4.19 | <p>In paras 2.14 to 2-18 of their First Report the Committee have made recommendations regarding the laying of Hindi version of Annual Reports and other documents. The Committee would like to reiterate that while laying the Annual Reports of Government Companies ordinarily both the English and Hindi versions of the</p>   |
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Reports and Accounts should be laid on the Table simultaneously. However, in exceptional cases, where it is not possible to lay both the versions simultaneously the Ministry|Department while laying one version should invariably lay a statement explaining the reasons for not laying the other version. In such cases the other version should be laid on the Table either in the same Session or at the most by the end of the next Session.

22            4.20            The Committee trust that the administrative Ministries will take necessary steps to implement the above recommendations of the Committee in their letter and spirit.

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