

**PUBLIC ACCOUNTS COMMITTEE
(1958-59)**

(SECOND LOK SABHA)

TENTH REPORT

**[Excesses over Voted Grants and Charged Appropriations disclosed
in the Appropriation Accounts (Civil) 1955-56]**



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI
November, 1958**

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PUBLIC ACCOUNTS COMMITTEE, 1958-59

*Shri N. G. Ranga—*Chairman*

Members

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3. Shri Arun Chandra Guha
4. Shri N. R. M. Swamy
5. Pandit Jwala Prasad Jyotishi
6. Shri Rameshwar Sahu
7. Shri T. Sanganna.
8. Shri Upendranath Barman
9. Shri Prabhat Kar
- †10. Shri Raghubar Dayal Misra
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21. Shri Rohit Manushankar Dave
22. Shri M. Basavapunnaiah.

SECRETARIAT

1. Shri S. L. Shakhder—*Joint Secretary*
2. Shri V. Subramanian—*Deputy Secretary*
3. Shri M. C. Chawla—*Under Secretary.*

* Shri N. G. Ranga was appointed as Chairman of the Committee on the 11th September, 1958 for the unexpired portion of the term of the Committee ending on the 30th April, 1959 *vice* Shri T. N. Singh resigned from Lok Sabha.

† Elected on the 23rd September, 1958 *vice* Shri T. N. Singh resigned from Lok Sabha.

1952-53 ACCOUNTS COMMITTEE

*Hon. N. G. ...

Members

- 1. Mr. ...
- 2. Mr. ...
- 3. Mr. ...
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- 19. Mr. ...
- 20. Mr. ...
- 21. Mr. ...
- 22. Mr. ...

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...

REPORT ON EXCESSES OVER VOTED GRANTS AND CHARGED APPROPRIATIONS DISCLOSED IN THE APPROPRIATION ACCOUNTS (CIVIL) 1955-56

1. The Chairman of the Public Accounts Committee, having been authorised to present the Report on their behalf, present this Tenth Report on the Excesses over Voted Grants/Charged Appropriations as disclosed in the Appropriation Accounts (Civil) 1955-56 which were presented to the House on the 22nd April, 1958.

2. In the earlier Reports* dealing with the Excesses over Voted Grants/Charged Appropriations the Public Accounts Committee had occasion to comment upon the delay on the part of the Ministries in furnishing notes explaining the reasons or the circumstances leading to such Excesses and the Committee had urged that the Ministry of Finance should impress upon all the Ministries of the Government of India that the time-limit for furnishing the notes to the Secretariat of the Committee within four weeks from the date of presentation of the Report of the Comptroller and Auditor General of India to Parliament should be strictly observed. Nevertheless, they regret to observe that it took some of the Ministries (*viz.*, Finance, Home Affairs, Information and Broadcasting, Transport and Communications and Works, Housing and Supply) as long as five months to furnish notes in regard to the items with which they were concerned. On this occasion the Committee decided to call for the representatives of those Ministries, which had not furnished information despite repeated reminders, to tender evidence in respect of the excesses, although it is not usual to do so. *The Committee view with concern the inordinate delays on the part of the Ministries concerned to furnish them with necessary information. The Committee feel that such delays not only dislocate their programme of business but also militate against timely examination of the various financial lapses. The Committee would once again reiterate the recommendation made in para 9 of their Twenty-first Report (1956-57) that the information should be furnished within a period not exceeding four weeks from the presentation of the Report of the Comptroller and Auditor General to Parliament.*

3. The Committee examined the Voted Grants/Charged Appropriations in question at their sitting held on the 23rd September, 1958 in the light of the explanations furnished by the Ministries concerned (Appendices I to XII) and also the evidence tendered before them in this behalf by representatives of certain Ministries.

The Committee considered and approved this Report at their sitting held on the 1st November, 1958.

*Twenty-first Report (para 9) and Twenty-fourth Report (Para 3) [First Lok Sabha] and Second Report (Para 2)[Second Lok Sabha] of the Public Accounts Committee.

4. A brief record of the proceedings of the above-mentioned sittings of the Committee has been maintained and forms part of the Report.

VOTED GRANTS/CHARGED APPROPRIATIONS

5. During the year ended the 31st March, 1956, the actual expenditure exceeded the Voted Grants/Charged Appropriations in the following cases:—

S. No.	No. and Name of Grant/ Appropriation	Ministry concerned	Final Grant/ Appropriation	Actual Expenditure	Excesses
VOTED GRANTS					
1.	24—Miscellaneous Expenditure under the Ministry of External Affairs.	External Affairs	4,87,000	5,06,722	19,772
2.	30—Stamps . . .	Finance . . .	1,47,94,000	1,59,89,551	11,95,551
3.	39—Miscellaneous Adjustments between the Union and State Governments.	Do. . .	6,19,000	6,95,147	76,147
4.	51—Cabinet . . .	Home Affairs . . .	31,30,000	31,88,742	58,742
5.	62—Ministry of Information and Broadcasting.	Information & Broadcasting	41,43,000	45,59,808	4,16,808
6.	64—Miscellaneous Departments & Expenditure under the Ministry of Information and Broadcasting.	Do. . .	1,35,59,000	1,38,16,163	2,57,163
7.	97—Communications (including National Highways).	Transport & Communications (Deptt. of Transport).	5,06,52,000	5,07,20,994	68,994
8.	101—Other Civil Works	Works, Housing & Supply.	18,65,69,000	19,43,55,191	77,86,191
CHARGED APPROPRIATIONS					
1.	40—Pre-partition Payments.	Finance . . .	23,82,000	25,07,205	1,25,305
2.	86—Salt . . .	Commerce & Industry.	3,36,000	3,44,950	8,950
3.	88—Government Collieries	Steel, Mines & Fuel (Deptt. of Mines & Fuel).	22,98,000	23,49,432	51,432
4.	100—Supplies . . .	Works, Housing and Supply.	4,000	7,117	3,117
5.	101—Other Civil Works	Do. . .	24,33,000	29,29,225	4,96,225

S. No.	No. and Name of Grant/ Appropriation	Ministry concerned	Final Grant/ Appropriation	Actual Expenditure	Excesses
6.	Staff, Household and Allowances of the President.	President's Sectt.	17,20,000	17,20,238	238
7.	Union Public Service Commission.	Home Affairs (U.P.S.C.).	29,99,000	30,01,991	2,991
8.	117—Commutated Value of Pensions.	Finance		47,472	47,472

6. The Committee observe from the notes furnished by the Ministries explaining the reasons for the above-mentioned excesses and also from the evidence given before them that as in the previous years, the excesses were primarily due to defective estimation both at the time of framing the budget and also at the time of framing the revised estimates. In some cases, the excesses were due to receipt of unanticipated debits by the Ministries either for stores supplied or services rendered by other Departments. *The Committee are of the view that most of the excesses could have been anticipated and provided for had proper control over expenditure been exercised by the Ministries and timely action taken to approach Parliament for Supplementary Grants.*

7. The Committee now proceed to deal with a few individual cases of excesses over voted grants/charged appropriations, which clearly indicate laxity of control over expenditure.

MINISTRY OF HOME AFFAIRS

(i) Grant No. 51—Cabinet—Excess Rs. 58,742—Voted

The excess under this Grant has been explained (Appendix I) as mainly due to the book adjustments relating to requisitioned Railway accommodation for which debits were received late from the various Railway Administrations. The Ministry of Home Affairs could not, therefore, approach the Ministry of Finance in time for a supplementary grant.

In evidence, the representative of the Ministry of Home Affairs stated that they had since taken up the matter with the Railway Board and the A.G.C.R. for ensuring timely adjustment of such debits. *The Committee feel that as soon as the requisition for accommodation had been made, the Administrative Ministry concerned should make a note of the financial commitment in the Liability Register and see that adequate provision was made; if not, immediate action be taken to augment the provision. As for the Railways, the Committee are of the view that debits of this kind should be raised as and when they arise and not postponed till the close of the financial year. This will act as a reminder to some of the erring Ministries in rectifying an excess in time.*

MINISTRY OF FINANCE

(ii) Grant No. 40—Pre-partition Payments—Sub-head—A-27—
Civil Works—Excess Rs. 85,000—Charged

The excess in this case related to the payment in satisfaction of a decree awarded on the 22nd April, 1955 by a High Court in favour of an individual as compensation for loss of business, etc., due to the termination of a contract during the War. The payment was made by the Chief Engineer as an inescapable item of expenditure without arranging for the provision of funds under "Charged" or obtaining an advance from the Contingency Fund.

In a note (Appendix XIII) submitted to the Committee at their instance, the Ministry of Works, Housing and Supply have stated that on the basis of the judgment of the High Court in this case, they requested the Ministry of Finance on the 23rd September, 1955 to make the necessary funds available by obtaining supplementary appropriation under Grant No. 40-Pre-partition Payments. The Ministry of Finance, however, advised the Ministry of Works, Housing and Supply that an advance from the Contingency Fund might be taken in the first instance to be reimbursed later by obtaining a supplementary appropriation as the Parliament Session was then coming to a close. Meanwhile, an injunction order was granted against the payment of the amount to the decree-holder and an advance from the Contingency Fund was, therefore, not taken.

The case was finally decided by the Court on the 4th November, 1955. The Ministry of Works, Housing and Supply accordingly issued a sanction for the payment of decretal amount of Rs. 85,000 with instructions to the Chief Engineer to make the payment. The payment was made by the Chief Engineer without taking steps to obtain an advance from the Contingency Fund. This expenditure was, therefore, to be regularised by obtaining a supplementary appropriation. The Ministry, however, failed to approach the Ministry of Finance in time for the requisite supplementary appropriation.

The Committee feel that this Excess could have been avoided had the Ministry of Works, Housing and Supply taken timely action to procure a supplementary appropriation. In their opinion, the plea that some time was taken for the verification and scrutiny of certain claims arising on account of Income-tax is not convincing as it has no bearing on the question of obtaining a supplementary appropriation for this expenditure.

MINISTRY OF INFORMATION AND BROADCASTING

(iii) *Grant No. 62—Ministry of Information and Broadcasting*
—Excess Rs. 4,16,808—Voted

(iv) *Grant No. 64—Miscellaneous Departments and Expenditure*
under the Ministry of Information and Broadcasting—Excess
Rs 2,57,163—Voted

In the note furnished to the Committee (Appendix IV) giving the reasons for the excesses under these Grants, it has been stated that in August, 1955, the Departmental Finance Committee agreed to the expenditure on certain activities which could not be postponed in the public interest. At the time of considering the question of providing funds for this expenditure, it was decided by the Ministry of Finance not to go in for supplementary grants as in the light of the actuals, it was anticipated that the expenditure on the additional activities could be met out of the original grants, although the Ministry of Information and Broadcasting had made it clear to the Ministry of Finance that the original provision would be completely used upon other schemes already sanctioned and that a supplementary grant was necessary to meet the additional activities.

In evidence, the Secretary of the Ministry of Information and Broadcasting observed that the Ministry of Finance advised that if there would be any excess, it could be suitably explained in the Appropriation Accounts and to this Committee. The representative of the Ministry of Finance in extenuation observed that a decision had to be taken when the proposal for supplementary grant was made and that at that time the Ministry of Finance felt that in the light of the actual expenditure incurred upto that time it would not be necessary to apply for a supplementary grant. He admitted before the Committee that this step was based on an error of judgment and the advice given was not worded happily. *The Committee are surprised at the casual manner in which regularisation of excesses over Grants/Appropriations are being treated by the Ministries including the Ministry of Finance.*

The Committee are not also happy at the manner of diverting savings in current allotment under other budget heads for meeting certain items of expenditure described by the Ministry of Information and Broadcasting as something 'which could not be postponed in the public interest'. In their opinion, the original provision in the budget was obviously made after a careful scrutiny of the schemes on which it was to be spent. Therefore, if the progress of expenditure was low, it meant that the execution of the schemes was slow. Diversion of funds so provided to items not contemplated at the time of framing the estimates would not only interfere with departmental control over expenditure but also vitiate parliamentary control. The importance of accurate estimating has been well emphasised in the Eighth Report of the Committee (1957-58) and if that procedure were followed, such cases will not occur in future.

MINISTRY OF STEEL, MINES AND FUEL

(v) *Grant No. 88—Government Collieries—A-3—Interest on Capital—Excess Rs. 51,432—Charged*

As a result of an increase in the rate of interest on Capital from 3·14% to 3·25% during the year 1955-56 which was intimated by the Ministry of Finance in December, 1955, an excess expenditure of Rs. 79,000/- was incurred. In addition, a sum of Rs. 27,432/- had to be adjusted due to the difference between interest charged during the year 1954-55 on the approximate Capital-at-Charge and the actual Capital-at-charge after closing of the accounts of the year 1954-55. The total excess was, therefore, Rs. 1,06,432. This amount was counter-balanced by the saving of Rs. 52,000/- on account of non-adjustment of the interest on Capital outlay on the by-product Plant at Giridih for which provision had been made in the Budget estimates and Rs. 3,000/- on account of decrease in the interest due to decrease in Capital. The net excess, therefore, came to Rs. 51,432/-.

In evidence, it was explained that in March, 1956, the Chief Mining Engineer, State Collieries intimated that the revised estimates were expected to exceed the budget provision by Rs. 31,000/- and the late Ministry of Production, in consultation with the Ministry of Finance, decided not to go in for a supplementary grant for that small amount but to carry over the necessary adjustment in the following financial year. *The Committee feel that it is not proper to postpone inevitable payments even for the purpose of avoiding an excess over a grant or appropriation.*

MINISTRY OF WORKS, HOUSING AND SUPPLY

(vi) *Grant No. 100—Supplies—Excess Rs. 3,117—Charged*

The excess in this case was mainly due to an amount of Rs. 4,840/ which had to be paid in to a High Court in satisfaction of a Court Decree. The payment was sanctioned by the Ministry of Works, Housing and Supply on the 11th August, 1955 and was actually made in the same month. As no provision existed for payment of this amount in the budget estimates, a proposal for supplementary appropriation was to be made in November, 1955. As the details furnished by the Department concerned were not sufficient to enable the Ministry to place a demand for supplementary appropriation, this item was held up and the Department concerned was asked to furnish the full details and renew the demand.

In the course of evidence, the Committee were told that the circumstances which led to the withdrawal of the demand were under examination by that Ministry.

In a note (Appendix XIV) subsequently submitted to the Committee on the 31st October, 1958, it has been stated by the Ministry that on an examination of the papers, it transpired that the omission

to apply for funds to meet the expenditure ultimately was the result of a wrong interpretation of the word "withdrawn" as used by the Director of Supplies and Disposals, Calcutta in his letter to the D.G.S. &D., wherein he furnished detailed particulars for a supplementary Grant for his office. This, the Ministry have stated, occurred because the D.G.S. & D. did not examine the earlier communications mentioned by the Director of Supplies and Disposals, Calcutta in his letter referred to above. While regarding the lapse as 'unfortunate', the Ministry have stated that no particular individual can be held responsible for this. At the same time in order to avoid a recurrence of this nature in future, instructions have since been issued directing all concerned to ensure that proposals for Supplementary Grants are submitted properly with full details in justification thereof at the appropriate time without any ambiguity as occurred in this case. *The Committee deplore the manner in which this case had been handled in the D.G.S. & D's Office.*

(vii) *Grant No. 101—Other Civil Works—Excess Rs. 77, 86, 191—Voted*

(viii) *Grant No. 101—Other Civil Works—Excess Rs. 4,96,225—Charged*

While explaining the circumstances which led to the excesses under the sub-head 'Suspense', the Secretary, Ministry of Works, Housing and Supply stated in evidence that the materials were purchased both for use on works and also for "stock". These materials were purchased against sanctioned works. In respect of these purchases, debits were received from the various organisations. Sometimes more debits were received and sometimes more materials were received than anticipated. These materials were taken by the various depots and they were transferred to individual works. The sanction of Parliament was there for these works, but for accounting purposes these debits and credits had to be shown under 'Suspense'. The Committee have been informed that the Ministry of Works, Housing and Supply propose to discuss this matter with the Ministry of Finance and Audit and to revise the present accounting procedure. *In this connection, the Committee would draw attention to the observations made by them in a similar case in para 8 (ii) of their 24th Report (1956-57) and sound a note of caution that Suspense head in the Accounts should not be used as a cloak to conceal excessive and indiscriminate purchases of stores.*

8. Subject to these observations, the Committee would recommend that the excesses referred to in para 5 above might be regularised by Parliament in the manner prescribed in Article 115 of the Constitution.

9. The Committee would like to place on record their appreciation of the assistance rendered to them in this task by the Comptroller and Auditor General of India.

NEW DELHI;

The 1st November, 1958.

N. G. RANGA,
Chairman,

Public Accounts Committee.

THE HISTORY OF THE UNITED STATES OF AMERICA

The history of the United States of America is a story of growth, struggle, and achievement. From the first European settlements to the present day, the nation has evolved through various stages of development. The early years were marked by the struggle for independence from British rule, followed by a period of territorial expansion and the formation of a federal government. The American Civil War was a pivotal moment in the nation's history, leading to the abolition of slavery and the strengthening of the Union. The late 19th and early 20th centuries saw rapid industrialization and the rise of a powerful middle class. The United States emerged as a global superpower after World War II, playing a leading role in the Cold War and the promotion of democracy and human rights. Today, the United States continues to face new challenges and opportunities in a rapidly changing world.

The American dream of freedom, opportunity, and progress remains a guiding principle for the nation. As we look to the future, it is our responsibility to uphold the values that have made the United States a great and beloved land.

PART II

**PROCEEDINGS OF THE SITTINGS OF THE PUBLIC ACCOUNTS
COMMITTEE HELD ON THE 23RD SEPTEMBER AND 1ST
NOVEMBER, 1958.**

Proceedings of the Twenty-fifth sitting of the Public Accounts Committee held on Tuesday, the 23rd September, 1958

10. The Committee sat from 15·00 to 17·30 hours.

PRESENT

Shri N. G. Ranga—*Chairman*

MEMBERS

2. Shri Arun Chandra Guha
3. Shri N. R. M. Swamy
4. Shri Rameshwar Sahu
5. Shri T. Sanganna
6. Shri Upendranath Barman
7. Shri H. C. Dasappa
8. Shri Amolakh Chand
9. Shri T. R. Deogirikar
10. Shri S. Venkataraman
11. Shri M. Govinda Reddy
12. Shri Rohit Manushankar Dave.

Shri A. K. Chanda, *Comptroller and Auditor General of India.*

Shri A. Kalayanaraman, *Deputy Comptroller and Auditor General of India.*

Shri S. Venkataraman, *Accountant General, Central Revenues.*

Shri P. V. Raghava Rao, *Director of Audit, Food, Rehabilitation, Supply, Commerce, Steel and Mines.*

SECRETARIAT

Shri V. Subramanian, *Deputy Secretary.*

Shri M. C. Chawla, *Under Secretary.*

WITNESSES

Ministry of Finance

Shri M. V. Rangachari, *Special Secretary.*

Shri H. S. Negi, *Joint Secretary.*

Shri S. S. Shiralkar, *Joint Secretary.*

*Ministry of Home Affairs*Sardar Fateh Singh, *Joint Secretary.*Shri R. S. Bahl, *Deputy Secretary.**Ministry of Information and Broadcasting*Shri R. K. Ramadhyani, *Secretary.**Ministry of Steel, Mines and Fuel (Department of Mines and Fuel)*Shri S. S. Khera, *Secretary.*Shri N. S. Mani, *Joint Secretary.**Ministry of Transport and Communications*Shri H. P. Sinha, *Consulting Engineer (Road Development)*
*and Joint Secretary.**Ministry of Works, Housing and Supply*Shri M. R. Sachdev, *Secretary.*Shri J. M. Rijhwani, *Chief Engineer, C.P.W.D.*

11. The Committee took up consideration of the Excesses disclosed in the Appropriation Accounts (Civil) 1955-56 and Audit Report, 1957 which are required to be regularised by Parliament under Article 115(1)(b) of the Constitution.

MINISTRY OF STEEL, MINES & FUEL

*Grant No. *88—Government Collieries—A-3—Interest on Capital (Charged)—Excess Rs. 51,432*

12. The representative of the Ministry of Steel, Mines and Fuel stated that as a result of an increase in the rate of interest on Capital from 3·14% to 3·25% during the year, which was intimated by the Ministry of Finance in December, 1955, an excess expenditure of Rs. 79,000 was incurred. In addition, a sum of Rs. 27,432/- had to be adjusted due to the difference between the interest charged during 1954-55 on the approximate Capital-at-charge and the actual Capital-at-charge after the close of the accounts of the year 1954-55. The total excess was, therefore, Rs. 1,06,432. This amount was counter-balanced by the saving of Rs. 52,000 on account of non-adjustment of the interest on capital outlay on the By-Product Plant at Giridih for which provision had been made in the Budget estimates and Rs. 3,000 on account of decrease in the interest due to decrease in capital. The net excess was, therefore, Rs. 51,432/-.

In reply to a question, it was stated that the final modified estimates were expected to exceed budget provision by Rs. 31,000 and the late

*See also note furnished by the Ministry (Appendix V).

Ministry of Production, in consultation with the Ministry of Finance, decided not to go in for a supplementary grant for that amount, but to carry over the necessary adjustment in the following financial year.

The representative of the Ministry of Finance, however, intervened to say that this advice was not given by the Ministry of Finance on the Budget side but by the Financial Adviser attached to the Ministry.

MINISTRY OF FINANCE

Grant No. 30—Stamps—Excess Rs. 11,95,551*

13. The representative of the Ministry of Finance explained that the excess was due to the fact that the Master, India Security Press prepared his estimates on the basis of copies of 90% bills received by him direct from the suppliers. He was under the impression that this 90% claim included the excise duty levied on the paper. This fact that these bills did not include the excise duty was not known until the supplementary bills for the duty were received from the Accountant General, Bombay in March, 1956. It was, therefore, difficult at that time to make additional provision for funds to cover this expenditure.

*Grant No. 40**—Pre-partition Payments—sub-head A-27—Civil Works—Excess Rs. 85,000*

14. The excess of Rs. 85,000 in this case related to a decree awarded on the 22nd April, 1955 by a High Court in favour of an individual as compensation for loss of business, etc., due to the termination of a contract during the War. The payment was made by the Chief Engineer as an inescapable item of expenditure without arranging for the provision of funds or obtaining an advance from the Contingency Fund of India.

The representative of the Ministry of Finance stated that it was a mistake to make the payment without obtaining an advance from the Contingency Fund of India.

The Chief Engineer, C.P.W.D., stated that in the present case, payment had got to be made being inescapable, whether or not there was budget provision.

The Secretary of the Ministry of Works, Housing and Supply was inclined to accept the view of the Chief Engineer, C.P.W.D. and added that in such cases the practice was to make a representation to the Ministry and to go in for a supplementary grant or to make certain adjustments by ways of appropriating savings accruing within the budget grant.

*See also Appendix III.

**See also Appendix II.

The Comptroller and Auditor General intervened to say that in the case under consideration, the expenditure was "charged" and that there were no appreciable savings available under other such sub-heads and that appropriation of such funds from "voted" items of expenditure would not be in order. The Committee, therefore, desired that the Ministry should examine as to how the question of providing funds was overlooked and submit a note for their consideration.

MINISTRY OF WORKS, HOUSING AND SUPPLY

*Grant No. *100—Supplies—Excess Rs. 3,117*

15. The excess of Rs. 3,117 was mainly due to payment of Rs. 4,840 in satisfaction of a Court Decree. The payment was sanctioned on the 11th August, 1955 and was actually made in the same month by the Pay and Accounts Officer. As no provision existed for payment of this amount in the Budget, a proposal for supplementary appropriation was made in November, 1955. As the details furnished by the Department concerned were not sufficient to enable the Ministry to place a demand for supplementary appropriation, this item was withheld and the Department concerned was asked to furnish full details and renew the demand. Due to an over-sight, the demand was withdrawn and was not renewed.

The representative of the Ministry of Works, Housing and Supply stated that the circumstances which led to the withdrawal of the demand were under examination.

The Committee desired to be furnished with a note in this behalf.

- (i) *Grant No. †101 (Charged)—Other Civil Works—Sub-head—Suspense—Excess Rs. 4,73,371.*
- (ii) *Grant No. †101 (Voted)—Other Civil Works—Sub-head—Suspense—Excess Rs. 1,03,03,343*

16. The Chief Engineer, C.P.W.D. stated that the materials were purchased for use on works and also for stock. In respect of these purchases, debits were received from various organisations. The materials were purchased against the sanctioned works. Sometimes, more debits were received than anticipated and sometimes more materials were received than anticipated.

While explaining the position, the Secretary, Ministry of Works, Housing and Supply stated that these stocks were taken over by the various depots and they were transferred to individual works, taken up under the sanctioned grants. The sanction of Parliament was there for these cases, but for accounting purposes these debits and credits had to be shown under 'Suspense'. This was an accounting matter. He further said that he proposed to take up this matter with the Ministry of Finance and Audit and to revise the present accounting procedure in this regard.

*See also Appendix VI.

†See also Appendix VII.

As regards the excess under the sub-head "B-Repairs", the Secretary, Ministry of Works, Housing and Supply stated that certain urgent repairs had to be carried out in Rashtrapati Bhavan during the months of February and March, 1956 as some very important foreign dignitaries were expected to stay there during that period. This information was received from the Military Secretary to the President in February, 1956 and could not, therefore, be included in the supplementary demands.

The Committee felt that there was a tendency to over-stock the materials and desired to be furnished with a statement showing the opening and closing balances, receipts and utilisation of stores over a period of years.

MINISTRY OF HOME AFFAIRS

*Grant No. *51—Cabinet—Excess Rs. 58,742.*

17. The representative of the Ministry of Home Affairs stated that the excess of Rs. 58,742 was mainly due to the book adjustments relating to requisitioned Railway accommodation for which debits were received late from the Railways. The Ministry could not, therefore, approach the Ministry of Finance for a supplementary grant. He also stated that the Ministry had taken up the matter with the Railway Board and the A.G.C.R. so that all debits were raised in time.

In reply to a question, he observed that a Liability Register for this purpose was being maintained in the Ministry.

MINISTRY OF TRANSPORT AND COMMUNICATIONS

Grant No. †97—Communications (including National Highways)—Sub-heads—A-2—Minor Works—Excess Rs. 1,15,145 and B-1—Maintenance of National Highways—Excess Rs. 1,13,225.

18. It was explained that the excess of Rs. 1,15,145 under the sub-head "A-2—Minor Works" was due to the fact that the Manipur Administration incurred expenditure on certain unapproved works, for which no allotment had been made by the Centre as the works were not covered by the sanction of competent authority.

While explaining the procedure which was being followed in such cases, the representative of the Ministry of Transport and Communications stated that no allotment was made for expenditure until an estimate was sanctioned by the Centre. The detailed estimate for each work was received by the Centre and then sanction was accorded. If the estimate was large and the work was to be spread over two or three years, the demand was received from the State Government year by year and allotment was made accordingly. In continuing works it happened sometimes that the State Governments were not able to prepare the revised estimate and get the sanction in time

*See also Appendix I.

†See also Appendix VIII.

though work was continuing. In such cases, funds could not be provided and the sanctioned allotment was exceeded.

Explaining the excess of Rs. 1,13,255 under the "sub-head B-1—Maintenance of National Highways", he stated that the work was entrusted to each State Government and they were spending the money on the basis of the allotments made to them. The State Governments tried to keep the expenditure within their allotments but still even if each State exceeded by a small amount, the total excess would come to a sizeable figure.

MINISTRY OF INFORMATION & BROADCASTING

- (i) *Grant No. *62—Ministry of Information and Broadcasting—Excess Rs. 4,16,808.*
- (ii) *Grant No. *64—Miscellaneous Depts. & Expenditure under the Ministry of Information and Broadcasting—Excess Rs. 2,57,163.*

19. The reasons for the excesses under these demands were that in August, 1955, the Departmental Finance Committee agreed to the expenditure on certain activities which could not be postponed in the public interest. At the time of considering the question of providing funds for this expenditure, it was decided by Finance not to go in for supplementary grant as in the light of the actuals it was anticipated that the expenditure on the additional activities could be met out of the original budget grant.

The Secretary, Ministry of Information and Broadcasting stated that it was made clear to the Ministry of Finance that the original provision would be completely utilised on schemes already sanctioned and a supplementary grant was necessary to meet the additional activity. The Ministry of Finance did not, however, feel convinced of the need for supplementary grant and advised that if there would be any excess, that could be suitably explained in the Appropriation Accounts and to the Public Accounts Committee.

The representative of the Ministry of Finance stated that it was not within the competence of Finance to advise the spending Ministry to go ahead with works without making sure about provision of funds and if there was an excess, that excess would be regularised by Parliament on the recommendation of the Public Accounts Committee. In this case they had to decide whether it was necessary to go in for a supplementary grant when the progress of actuals was rather low and criticised for over-budgeting or take a reasonable risk. It has no doubt proved wrong but, he added, it might be termed an error of judgment.

The Committee desired information to be furnished regarding the progress of expenditure at the different stages when the proposal for supplementary grant was under consideration.

20. The Committee then adjourned *sine die*.

*See also Appendix IV.

Proceedings of the Thirty-first Sitting of the Public Accounts Committee held on Saturday, the 1st November, 1958

21. The Committee sat from 10·00 to 13·40 hours.

PRESENT

Shri N. G. Ranga—*Chairman*

MEMBERS

2. Dr. Ram Subhag Singh
3. Shri Arun Chandra Guha
4. Shri N. R. M. Swamy
5. Shri Rameshwar Sahu
6. Shri T. Sanganna
7. Shri Upendranath Barman
8. Shri Prabhat Kar
9. Shri Raghubar Dayal Misra
10. Shri H. C. Dasappa
11. Shri Khushwaqt Rai
12. Shri N. Siva Raj
13. Shri Amolakh Chand
14. Shri T. R. Deogirikar
15. Shri S. Venkataraman
16. Shri M. Govinda Reddy
17. Shri M. Basavapunnaiiah.

Shri A. K. Chanda, *Comptroller and Auditor General of India.*

Shri A. Kalyanaraman, *Deputy Comptroller and Auditor General of India.*

Shri P. K. Basu, *Director of Audit, Defence Services.*

Shri G. Swaminathan, *Accountant General, Central Revenues, New Delhi.*

Shri P. V. R. Rao, *Director of Audit, Food, Rehabilitation, Supply, Commerce, Steel and Mines.*

Shri P. N. Bhandari, *Director of Commercial Audit.*

SECRETARIAT

Shri V. Subramanian, *Deputy Secretary.*

Shri M. C. Chawla, *Under Secretary.*

* * * * *

22. Thereafter, the Committee considered and approved the following Draft Reports:—

- (i) Draft Tenth Report on the Excesses over Voted Grants and Charged Appropriations disclosed in the Appropriation Accounts (Civil), 1955-56.
- (ii) Draft Eleventh Report on the Appropriation Accounts (Posts and Telegraphs), 1955-56 and Audit Report, 1957—Part II.

23. The Committee authorised the Chairman to sign these Reports and to present them to the Lok Sabha.

24. The Committee also authorised Shri M. Govinda Reddy to present the Reports to the Rajya Sabha.

25. The Committee then adjourned *sine die*.

SECRETARY

Shri V. Subramanian, Deputy Secretary
Shri M. C. Choudhury, Deputy Secretary

APPENDICES

APPENDIX I
MINISTRY OF HOME AFFAIRS

Note regarding the amount expended in excess of the grant for the year ended 31st March, 1956, in respect of Grant No. 51—Cabinet—in the Ministry of Home Affairs.

Final Grant	..	Rs. 31,30,000
Actual Expenditure	..	Rs. 31,88,742
Excess	..	Rs. 58,742

In accordance with Article 115 of the Constitution this excess expenditure is required to be regularised by Parliament.

2. The excess which occurred under the sub-head A.3-Tour Expenses was mainly due to the book adjustments relating to requisitioned railway accommodation for which sometimes belated debits are raised by the administrations of the various Railways. Besides, the expenditure pertaining to this sub-head is of fluctuating nature and it is difficult to anticipate with greater degree of precision and exactitude the expenditure likely to be incurred on tour expenses of Ministers, particularly in respect of tours abroad.

3. When the final review of the budgetary position of Grant No. 51-Cabinet for the year 1955-56 was made on the basis of actual expenditure during the first 10 months of the year and anticipated expenditure for the remaining 2 months, a provision of Rs. 5,27,400 was retained under sub-head A.3-Tour Expenses, made up as follows:

Actual expenditure during the period from 1st April, 1955 to 31st January, 1956.	..	Rs. 3,76,311
Anticipated expenditure for the months of February and March, 1956.	..	Rs. 1,51,089
TOTAL	..	Rs. 5,27,400

The sanctioned budget grant of Rs. 4,60,000 was supplemented by reappropriation by Rs. 67,400, bringing the final appropriation to the above-mentioned figure of Rs. 5,27,400.

The actual expenditure during the months of February and March, 1956, however, touched the figure of Rs. 2,75,403, thereby registering an excess of Rs. 1,24,314. This was counter-balanced by savings elsewhere under the grant, bringing down the net excess for the grant as a whole to Rs. 58,742.

4. This note has been seen by audit.

HARI SHARMA,
Joint Secretary.

APPENDIX II

No. F.10 (2) -B/58

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Economic Affairs)

New Delhi, the 12th September, 1958.

MEMORANDUM

Note regarding the excesses in the Grants and Appropriations as reported in the Appropriation Accounts (Civil) for 1955-56 relating to the Ministry of Finance.

Grant No. 39.—Miscellaneous Adjustments between the Union and State Governments.

Excess

Rs. 76,147 (Voted)

The excess was due to larger payments on the basis of increased receipts of fees realised under the Petroleum, Explosives and Arms Acts.

These acts are administered by the State Governments on behalf of the Union Government and an amount equivalent to the fees realised thereunder is paid back to the States to cover their expenditure on the administration of these Acts. The estimates of the amounts payable to the State Governments, for which provision is made in this Grant are based on the information given by the Accounts Officers who are themselves guided by the trends of past and present actuals. Thus any unanticipated increase in receipts cause a corresponding excess in expenditure booked in this Grant.

It is not possible to estimate precisely in advance the fees that would be realised under these Acts. With a view to prevent such excesses, it has been decided, with the concurrence of the Comptroller and Auditor General, pending examination of the existing accounting procedure that with effect from 1956-57 the adjustment in the Central Accounts for payments to State Governments on this account should be restricted to the revised estimates for the year and the difference on the basis of actuals adjusted in the payment of the following year. Such excesses are not, therefore, likely to arise in future.

Grant No. 40.—Prepartition Payments.

Excess Rs. 1,25,305 (Charged)

The Excess occurred mainly under the sub-heads "Interest on Debt" and "Civil Works". The reasons for the excess are:—

Sub-head A-8. "Interest on Debt" (Rs. 41,024). This head accommodates interest on Public Debt notified for discharge before Partition and Interest on Savings Bank Deposits etc. for the pre-partition period. In view of difficulties of verifying and settling pre-partition claims, it is not possible to make an accurate forecast of the claims likely to be preferred or settled during the year. The provision is made on the basis of progress of current actuals and other relevant data supplied by the Accounts Officers. The payments in the closing months of the year exceeded anticipations.

Sub-head A-27 'Civil Works' (Rs. 85,000). The payment relates to a decree awarded on 22-4-1955 by a High Court in favour of an individual as compensation for loss of business etc., due to the termination of a contract during the War. The payment was made by the Chief Engineer as an inescapable item without arranging the provision of funds or obtaining an advance from the Contingency Fund of India. When the omission was noticed, it was too late in the year to go in for a supplementary charged appropriation.

Grant No. 117-Commuted Value of Pensions.

Excess Rs. 47,472 (Charged)

The excess occurred under the sub-head. A.1(2) "Payment of Commuted Value of Pensions—non-Departmental". The Estimates under this head are based on the progress of expenditure during the year and the trends of past actuals. It is however not possible to forecast in advance the precise number of applications for commutations of pensions to be received and the amounts payable against them during the year. The excess was due to the payment of Commuted Value of Pension to a retired judge of a High Court, for which the debit was received after the close of the year when it was not possible to arrange for the provision of funds to cover the excess.

This note has been seen by Audit.

H. S. NEGI,
Joint Secretary.

APPENDIX III

No. F. 10(2)-B/58

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Economic Affairs)

New Delhi, the 19th September, 1958

MEMORANDUM

Note regarding the excesses in the Grants and Appropriations as reported in the Appropriation Accounts (Civil) for 1955-56 relating to the Ministry of Finance.

Grant No. 30—Stamps

Excess

Rs. 11,95,551 (Voted)

The excess represents largely payments on account of the newly levied excise duty on paper. The Master, India Security Press, framed his final estimates, as usual, on the basis of copies of the 90 per cent. bills received by him direct from the suppliers. The fact that these bills did not include the excise duty element was not known until supplementary bills for the duty were received through the Accountant General, Bombay, in March, 1956, when it was too late to arrange for additional provision to cover this expenditure.

2. This note has not yet been finally vetted by Audit. In view, however, of the urgency of the matter, it is being sent direct to the Committee.

H. S. NEGI,
Joint Secretary.

APPENDIX IV

MINISTRY OF INFORMATION AND BROADCASTING

Note explaining the excess of actual expenditure over final Grants for 1955-56

Demand No. 62—Ministry of Information & Broadcasting

	Rs.
Original & Supplementary Grant	41,43,000
Actual expenditure	45,59,808
Excess	4,16,808

The reasons for the excess are that in August, 1955, the Departmental Finance Committee had agreed to an additional expenditure of Rs. 7,77,850 on display publicity in the Directorate of Advertising and Visual Publicity. The question for a supplementary grant in this case was considered but it was decided not to have any supplementary grant as it was anticipated that the expenditure on the additional activities, which could not be postponed in the public interest, could be met from savings in other budget heads and the overall expenditure would not exceed the budget grant. This, however, did not materialise and resulted in the excess of expenditure to the extent of Rs. 4,16,808 only.

Demand No. 64—Miscellaneous Departments & Expenditure under the Ministry of Information and Broadcasting

	Rs.
Original & Supplementary Grants	1,35,59,000
Actual expenditure	1,38,16,163
Excess	2,57,163

The main heads making up the excess are Rs. 1,36,763 under 'Films Division—Other Charges' and Rs. 1,54,323 under 'Song and Drama Unit—Other Charges', with small adjustments of excesses and savings under other Heads. The reasons for the excess are that in August, 1955 the Departmental Finance Committee had agreed to additional expenditure on the activities of these Units (Rs. 22,46,201 in the case of Films Division and Rs. 2,35,100 in the case of Song and Drama Unit). The question for supplementary grant in these cases was considered, but it was decided not to have supplementary grant in full, as it was anticipated that the expenditure on additional activities which could not be postponed in the public interest may be met from savings under other Budget Heads and the overall expenditure would not exceed the budget grant. This, however, did not materialise and resulted in the excess of expenditure to the extent of Rs. 2,57,163.

N. J. KAMATH,
Deputy Secretary.

22nd September, 1958.

APPENDIX V
DEPARTMENT OF MINES & FUEL
(Ministry of Steel, Mines & Fuel)

Note regarding excess of Rs. 51,432 under Grant No. 88—Government Collieries—A-3 Interest on Capital (Charged) shown in the Appropriation Accounts 1955-56.

The original appropriation under this sub-head was Rs. 22,98,000 and the final appropriation was also the same.

In March, 1956, the Chief Mining Engineer, State Collieries, intimated to the late Ministry of Production the final modified estimates for 1955-56 under this sub-head, amounting to Rs. 23,29,000, which indicated an excess of Rs. 31,000 over the original appropriation. It was decided by the late Ministry of Production, in consultation with the Ministry of Finance, not to go in for a supplementary grant for that small amount, but to carry over the necessary adjustment in the following financial year, i.e. during the year 1956-57, if necessary. No change was, therefore, made in the original appropriation during the year 1955-56.

Against the said original appropriation, (Rs. 22,98,000) the actual expenditure booked for the year 1955-56 was, however, Rs. 23,49,432, resulting in an excess of Rs. 51,432. The excess was due to—

(i) Increase in rate of interest from 3·14% to 3·25% during the year (Intimated by the Ministry of Finance in December, 1955)	Rs. 79,000
(ii) Adjustment of difference between the interest charged during 1954-55 on the approximate Capital at charge and the actual Capital at charge	27,432
	Rs. 1,06,432
Counterbalanced by savings on account of—	
(i) Interest on Capital Outlay on the Bye-Product Plant at Giridih not having been adjusted under the sub-head for which provision was made in the Estimates	Rs. 52,000
(ii) Decrease in Capital at charge	Rs. 3,000
	Rs. 55,000
Net Excess	Rs. 1,06,432
	—Rs. 55,000
	Rs. 51,432

The difference between the final modified estimates (Rs. 23,29,000 submitted in March 1956) and the actual expenditure (Rs. 23,49,432) is due to the fact that the estimates were based on the approximate Capital at charge, while the final adjustment was based on the actual Capital at charge after closing of the accounts for 1955-56.

APPENDIX VI

GOVERNMENT OF INDIA

MINISTRY OF WORKS, HOUSING AND SUPPLY

Note explaining the excess expenditure of Rs. 3,117 (Charged) under grant No. 100—Supplies.

The excess of Rs. 3,117 was mainly due to an amount of Rs. 4,840 which had to be paid in to a High Court in satisfaction of a Court Decree. The payment was sanctioned by this Ministry on 11th August, 1955, and was actually made in the same month by the Pay and Accounts Officer. As no provision existed for payment of this amount in the Budget, a proposal for a supplementary appropriation for this amount was to be made in November, 1955. As the details furnished were not sufficient to enable the Ministry to place a demand for supplementary appropriation on this account before the Lok Sabha, this item was withheld and the concerned Department was asked to furnish the full details and renew the demand. It seems that due to an oversight, the demand was withdrawn and as such was not renewed. This resulted in a net excess of Rs. 3,117 over the charged appropriation of Rs. 4,000 obtained under the demand in February, 1956.

2. The circumstances which led to the oversight are under examination with a view to its avoidance in future.

NEW DELHI;
The 30th August, 1958.

M. R. SACHDEV,
Secretary.

APPENDIX VII

GOVERNMENT OF INDIA

MINISTRY OF WORKS, HOUSING AND SUPPLY

Note for the Public Accounts Committee relating to regularization of excesses in Grant No. 101—Other Civil Works for the year 1955-56.

The excesses in the above-mentioned Grant are as under:—

	Rs.
(1) Excess over Charged Appropriation	4,96,225
(2) Excess over Voted Grant	77,86,191

2. The reasons for the above excesses are given below:—

(1) *Excess over Charged Appropriation*

The excess of Rs. 4,96,225 is made-up as under:—

Sub-head	Final Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
A—Original Works	3,56,750	3,40,586	(—)16,164
B—Repairs	16,19,750	16,59,932	(+)40,182
C—Establishments	27,500	27,105	(—)305
D—Tools & Plant	9,000	8,141	(—)859
F—Suspense	4,20,000	8,93,371	(+)4,73,371
TOTAL	24,33,000	29,29,225	(+)4,96,225

3. It will be seen from the above statement that the bulk of the excesses is under 'B—Repairs' and 'F—Suspense' which together was responsible for the overall excesses of Rs. 4,96,225 under the Charged Appropriation. These two excesses were due as follows:—

(a) *Repairs to Building & Furniture (Rs. 40,182/-)*

Many foreign V.I.Ps. who visited India stayed in the Rashtrapati Bhavan in February and March, 1956. In order to facilitate their

stay, repairs had to be undertaken on the building and furniture. The expenditure in this connection was incurred in the closing months of the financial year 1955-56. The expenditure was neither foreseen at the time of framing the original budget estimates nor at the final grant stage. This resulted in an excess of Rs. 30,000 on the estimate of Annual Repairs to Rashtrapati Bhavan, New Delhi and the balance related to Annual Repairs to furniture.

(b) *Suspense*

3b. (i) The amount of Rs. 4,73,371/- is made up of Rs. 2,32,874/- under 'Stock Charges' and Rs. 2,40,497/- under 'Other Suspense Account Charges'.

The excess of Rs. 2,32,874/- under 'Stock Charges' was due to the fact that materials had to be purchased at the close of the financial year to build up stock for issue to works in Rashtrapati Bhavan, New Delhi as and when required on urgent demand.

The excess of Rs. 2,40,497/- under 'Other Suspense Accounts Charges' was due to the fact that unanticipated debits to the extent of Rs. 2,40,497/- through adjustment Memos. through the Accountant General, Central Revenues and Advices of Transfer Debits from Other Public Works Divisions were received towards the closing months of the financial year. These had to be accounted for in order to liquidate the outstanding liabilities. The figures could not be exactly determined for inclusion in the final budget.

3b. (ii) A statement showing the expenditure incurred and adjusted in the closing months of the financial year is given below:

	<i>Amount</i>
	Rs.
December, 1955	27,164
January, 1956	32,832
February, 1956	43,823
March, 1956	54,542
March, 1955 (1st Supplementary)	406
March, 1956 (2nd Supplementary)	905
	<hr/>
	Rs. 1,59,672
	<hr/>

These unanticipated adjustments as well as the unanticipated debits received through adjustment Memos. and Advices of Transfer Debits together account for the overall excess of Rs. 4,73,371 for which no Supplementary Demand could be obtained as the proposals were received in this Ministry too late for taking effective action.

(2) *Excesses over Voted Grant*

4. The following table indicates the final grant under various sub-heads, the actual expenditure and excesses/savings subordinate

to Major Head "50-Civil Works-Central":—

Sub-heads	Final Grant	Actual Expenditure	Excess+ Saving—
	Rs.	Rs.	Rs.
A—Original Works Bldgs.	1,09,66,716	96,14,386	(—)13,52,330
B—Repairs Buildings.	2,46,63,672	2,47,09,966	(+)46,294
C—Establishments	2,29,84,751	2,21,45,050	(—)8,39,701
D—Tools & Plant	18,93,311	16,36,640	(—)2,56,671
E—Grants-in-aid	35,01,700	36,92,219	(+)1,90,519
F—Suspense	12,22,52,550	13,25,55,893	(+)1,03,03,343
H—Charges in England	2,000	1,037	(—)963
I—Material & Equipment under T.C.A. Programme	2,35,000	..	(—)2,35,000
Surrenders or withdrawals within Grant	69,300	..	(—)69,300
TOTAL	18,65,69,000	19,43,55,191	(+)77,86,19

5. It will be seen from the above table that the excess is mainly under 'Suspense'. Against the total excess of Rs. 1,03,03,343 under this sub-head, Rs. 54,81,090 pertains to the Central P.W.D. and the balance mainly to Delhi State Division.

6. The excess in respect of Central P.W.D. is partly due to under estimation of the requirements to the extent of Rs. 39,82,650/-, receipt of more building materials than anticipated under 'Stock' (Rs. 26,75,980/-) as also due to unanticipated adjustment of debits (Rs. 26,019), partly counterbalanced by Rs. 12,03,559/- on account of receipt of less debit for the purchases.

7. The excess of Rs. 48,22,253/- mainly in the Delhi State Division was due to purchase of materials for maintaining the progress of major Schemes.

8. No Supplementary Grant was asked for by these two executing agencies and hence it was not obtained during the year to meet the excesses.

9. This Note has been vetted by Audit.

NEW DELHI;
September 23rd, 1958.

M. R. SACHDEV,
Secretary

APPENDIX VIII

GOVERNMENT OF INDIA

MINISTRY OF TRANSPORT & COMMUNICATIONS

(Department of Transport (Roads Wing))

Note regarding the excesses in the Grants and Appropriations for 1955-56 relating to the Ministry of Transport.

Grant No. 97—Communications (including National Highways) (All voted)

Excess—Rs. 68,994.

The excess of Rs. 68,994 is the net result of small excesses under a number of sub-heads in the Grant, partly off-set by small savings under some other sub-heads. The following sub-heads were mainly responsible for the excess over the Grant No. 97—Communications (including National Highways) :—

Sub-head	Final Grant Rs.	Actual Expenditure Rs.	Excess+ Saving — Rs.
A—Original Works—Communications other than National Highways.			
A. 2.—Minor works	60,000	1,75,145	[+ 1,15,145]
B—Repairs			
B. 1.—Maintenance of National Highways	4,51,69,700	4,52,82,955	+ 1,13,255
B. 2.—Other Communications	41,61,800	43,09,117	+ 1,47,317
D.—Grants-in-aid Contributions etc.	90,500	1,54,512	+ 64,012

2. The excess under the sub-head "A-2-Minor Works" was due to the fact that the Manipur Administration incurred expenditure on certain unapproved works, for which no allotment had been made by the Centre, as they were not covered by the sanction of competent authority. The question of regularising the irregular expenditure on such works was taken up with the Manipur Administration on 17th February, 1956 who later on (24th April, 1956) submitted the detailed estimates for the works in question. As the Manipur Administration were subsequently (28th February, 1957)

delegated enhanced powers of expenditure sanctioned from Rs. 5,000 upto Rs. 50,000, the estimates were returned on 20th April, 1957 to that Administration for taking further necessary action.

The excess under the sub-head "D-Grants-in-aid, Contributions etc." also occurred for the same reasons. In this case the Tripura Administration, however, incurred expenditure in excess of the approved cost of the work (Improvement of roads at the town of Agartala) beyond the permissible limit, even though the allotment to cover this excess expenditure was refused by the Centre for want of sanction to the revised estimate. The excess over the originally sanctioned estimate was, however, subsequently (5th May, 1956) regularised by sanctioning the revised estimate for the work. A warning to Administration in Union Territory has been issued to avoid such excesses.

3. The excess under the sub-head "B.1-Maintenance of National Highways" was due to the various reasons given below:—

- (i) Adjustment of arrears.
- (ii) Unanticipated debits.
- (iii) Urgent repairs to roads.
- (iv) Misclassification of expenditure.
- (v) Non-adjustment of certain credits.

The excess due to reasons at items (i), (ii), (iv) and (v) above cannot possibly be foreseen accurately as such adjustments are carried out at a number of places, such as in the Divisional Offices and the Accounts Offices stationed at distant places. Normally such variations (excesses or savings) are expected to balance each other.

The excess under the sub-head "B.2-Other Communications" was mainly due to the restoration of road works heavily damaged by unprecedented rains and floods. In fact, the year 1955-56 was a year of very heavy floods. There were extensive damages caused by these floods in Jammu and Kashmir State and Assam. The Chief Engineers, Jammu and Kashmir State and Tripura Administration had reported in January 1956 that appreciable funds would be required to achieve the minimum standard of maintenance and repairs to roads in order to keep them open to traffic. They also added that the postponement of such works would, otherwise, entail heavy capital cost in subsequent years. No supplementary grant was obtained as the actual expenditure of the preceding year and the progress of actuals of the first half of 1955-56 did not warrant any excess over the budget estimates. In the actual event the excesses under the sub-heads mentioned in para 1 above were offset considerably by the savings under the other sub-heads in the Grant and reduced to Rs. 68,994 only, which is small compared to the total grant of Rs. 5,06,52,000.

4. The road works are executed through a large number of agencies of State Public Works Departments and Central Public Works Department. The estimates of requirements of these States, for which provision is made in the Grant, are based on the information

furnished by them. They are in turn guided by the subsidiary establishments under them such as Chief Engineers, Superintending Engineers, Divisional Engineers etc., who execute the works actually. Every effort is made to control the pace of expenditure. We have also already issued a circular to all these States/Administrations to be very careful and avoid excesses. In the circumstances, it is requested that the excess of Rs. 68,994 in the Grant may be recommended for regularisation under article 115 of the Constitution.

5. This note has been vetted by audit.

17th September, 1958.

H. P. SINHA,
Consulting Engineer (Road Development) &
Joint Secretary.

APPENDIX IX

MINISTRY OF EXTERNAL AFFAIRS

Regularisation of excess over voted Grant—Grant No. 24-Miscellaneous expenditure under the Ministry of External Affairs.

The original grant of Rs. 2,05,000 under Grant No. 24-Miscellaneous expenditure under the Ministry of External Affairs for the year 1955-56 was increased to Rs. 4,87,000 by supplementary grants of Rs. 1,60,000 and Rs. 1,22,000 voted by Parliament in September, 1955 and February, 1956 respectively. The actual expenditure incurred and booked in the accounts for that year was Rs. 5,12,409. There was thus an overall excess of Rs. 25,409. This overall excess included an expenditure of Rs. 5,637 incurred in the Orissa Circle of account which was erroneously exhibited in the Appropriation Accounts against this Ministry under sub-head "A-3-Irrecoverable Temporary Loans and Advances written off" instead of Ministry of Labour. The actual excess requiring regularisation was, therefore, Rs. 19,772 and that also mainly under sub-head 'B-Other Charges'. The circumstances leading to the excess under the latter head are explained below:—

To simplify accounting procedure and to stabilise fluctuations in the figures of expenditure due to variations in the rates of exchange of foreign currencies a system of adopting a fixed rate of exchange was introduced in October, 1952 for purposes of the compilation of account by the Indian Missions abroad. According to the prescribed Procedure the difference between the amount of rupees actually spent and the amount of rupees arrived at by conversion at the fixed rate of exchange was treated as loss or gain by exchange and adjusted by the Accounts Officer under the heads of account "57/XLVI Miscellaneous".

During the year 1955-56, a provision of Rs. 54,000 was made in the original Grant under this sub-head. This original provision was augmented by a sum of Rs. 1,22,000 through Supplementary Grant and by another sum of Rs. 1,53,300 through reappropriation of savings available within the Grant, on the basis of progress of actuals. The most important single factor which contributed to increased requirements under this sub-head was the devaluation of the Pakistani Rupee on 1st August, 1955 which could not have been foreseen at the time when original estimates were framed. As against the final grant of Rs. 3,29,300 the actual expenditure, however, amounted to Rs. 3,49,317. Thus there was an excess of Rs. 20,017 under this sub-head. The requirement of funds under this sub-head is not susceptible to precise estimation due to sudden, unexpected and frequent variations of rates of exchange of some foreign currencies. Further, according to the existing practice, final requirements under

the Demands controlled by this Ministry are determined with reference to returns received from the Indian Missions, scattered all over the world, by the 7th of March every year. The data thus furnished by the Missions does not cover the whole of the financial year. In the circumstances, Ministry is unable to frame a very close forecast of requirements upto the end of the financial year. In view of this, the small excess of Rs. 20,017 could not be foreseen and provided for in time.

It is requested that the excess of Rs. 19,772 may be recommended for regularisation.

R. K. TANDON,
Joint Secretary.

APPENDIX X
MINISTRY OF COMMERCE & INDUSTRY

Note explaining the uncovered excess under sub-head "A-9—Interest on Capital" under Demand No. 86—Salt for 1955-56.

At the time of preparing the 11 monthly estimates, the final requirements under "A-9—Interest on Capital" were worked out to Rs. 3,35,384/- assuming that the interest chargeable on the capital expenditure up to 31st March, 1955, plus one half of the estimated capital expenditure during 1955-56 would be at 3.14%. This figure of Rs. 3,35,384/- was arrived at as follows:—

	Rs.
Capital expenditure upto 31-3-1955	₹104,08,136
Add ½ estimated capital expenditure during 1955-56	2,72,900
TOTAL	106,81,036
Interest @ 3.14 %	3,35,384

Thus, the amount of Rs. 3,36,000/- provided in the Budget Estimates for 1955-56 was considered adequate and the same figure was adopted in the final estimates as well. It was, however, later found in January, 1957, that the rate of interest on capital expenditure had been revised in December, 1954, to 3.25% from 3.14%, the rate at which provision had been made in the estimates under Grant No. 86. As the rate of interest chargeable was higher than the rate adopted while framing the estimates, the amount provided in the estimates was found inadequate to meet the requirements which had resulted in a small excess expenditure of Rs. 8,950/- under Grant No. 86—Salt, which remained uncovered.

2. It is regretted that due to an oversight the correct rate of interest viz. 3.25% was not adopted at the time of framing the final estimates for 1955-56. Accordingly, no action could be taken to cover the excess expenditure.

3. This Note has been vetted by the Director of Audit, Food, Rehabilitation, Supply, Commerce, Steel and Mines, New Delhi.

NEW DELHI;
29th July, 1958.

NAGENDRA BAHADUR,
Joint Secretary.

APPENDIX XI

OFFICE OF THE SECRETARY TO THE PRESIDENT OF INDIA

Regularisation of excesses over Charged Appropriations disclosed in the Appropriation Accounts (Civil) 1955-56.

The Civil Appropriation Accounts 1955-56 disclose an excess of Rs. 238 under the Head "Staff, Household and Allowances of the President". The reasons leading to this excess were as follows:—

An increase in the Expenditure on haulage of special trains, debits for which were raised after the close of the financial year, resulted in an excess of Rs. 15,027 under the sub-head A-3.Tour Expenses.

An excess of Rs. 612 under sub-head B-1(4)—Postage and Telegrams was due to belated debits raised by the P. & T. Department for special services rendered in connection with the President's Tours. At the close of the financial year 1955-56 adjustments were made on the basis of a preliminary statement of such debits furnished by the P. & T. Department but the final figure exceeded the estimate by Rs. 612.

Under sub-head B-1(5)—Other Charges—an excess of Rs. 150 was due to the fact that the cost of certain photographic material amounting to Rs. 204 which had been ordered through the D. G. S. & D. was not taken into account, owing to non-receipt of the debit voucher for acceptance.

Under sub-head B-2(3) (1)—Pay of Officers there was an excess of Rs. 434 due to the adjustment of unforeseen leave salary of a gazetted officer.

The above excesses were off-set by savings and surrender under other sub-heads and only a net excess of Rs. 238 resulted within the whole appropriation, for which regularisation is requested.

A. V. PAI,

Secretary to the President.

APPENDIX XII

MINISTRY OF HOME AFFAIRS

Note in respect of Appropriation Accounts for 1955-56 of the Union Public Service Commission.

	Rs.
Final Appropriation	29,99,000
Actual Expenditure	30,01,991
Excess	2,991

The position in regard to the various sub-heads is as follows:—

Sub-head	Final Appropriation	Actual Expenditure	Excess (+) Saving (-)
	Rs.	Rs.	Rs.
A—Pay of Officers	5,12,600	5,11,954	(-)646
B—Pay of Establishments	5,30,200	5,29,422	(-)778
C—Allowances, Honoraria etc.	4,21,100	4,28,153	(+)7,053
D—Other Charges	15,35,100	15,32,462	(-)2,638
TOTAL	29,99,000	30,01,991	(+)2,991

2. It will be observed from the above table that the excess of Rs. 7,053/- registered under sub-head C—Allowances, Honoraria etc. has been counter-balanced by savings under other sub-heads to the extent of Rs. 4,062/-, bringing down the net excess to Rs. 2,991/-. This is due to the receipt of debits in respect of T. A. paid by State Governments to official advisers who assisted the Union Public Service Commission in interviewing candidates. These official advisers draw T.A. from their respective State Governments according to the T.A. Rules applicable to them. As the expenditure was initially incurred by the State Governments and its magnitude was not known at the time of final review of the budgetary position, it was not found possible to assess with exactitude the requirements of funds for the purpose, resulting in a small excess of Rs. 2,991/-.

3. This note has been seen by audit.

HARI SHARMA,
Joint Secretary.

APPENDIX XIII

GOVERNMENT OF INDIA

MINISTRY OF WORKS, HOUSING AND SUPPLY

Note regarding regularization of Excesses disclosed in the Appropriation Accounts (Civil) 1955-56—further information called for by the Public Accounts Committee.

I. Ministry of Works, Housing and Supply.

(I) Grant No. 40—Pre-partition Payments—Sub-head
A—27—Civil Works (Excess of Rs. 85,000/-).

- (a) A note explaining the circumstances under which the payment in question was made by the Chief Engineer without arranging for funds or obtaining an advance therefor from the Contingency Fund of India.

In terms of a judgment of the High Court of Judicature, Punjab dated the 22nd April, 1955, a sum of Rs. 85,000/- was to be paid to the proprietress of a Hotel which was requisitioned in 1942, in full and final settlement of her claims against Government.

2. On the basis of the above judgment, the Works, Housing and Supply Ministry requested the Ministry of Finance on the 23rd September, 1955 to make the necessary funds available by obtaining supplementary appropriation under Grant No. 40—Pre-partition Payments. As, however, by that time the Parliament Session was coming to a close, the Ministry of Finance advised the Ministry of Works, Housing and Supply on the 5th October, 1955 to forward an application for an advance from the Contingency Fund, to be reimbursed later by obtaining a supplementary appropriation. Meanwhile an injunction order was granted against the payment of the amount to the proprietress of the Hotel and advance from the Contingency Fund was, therefore, not taken.

3. The Court of the Sub-Judge 1st Class, Delhi decreed on the 4th November, 1955 that a sum of Rs. 22,500 be paid to another partner in the business and the balance to the proprietress who would have to pay up the arrears of income-tax due from her.

4. The Ministry accordingly issued a sanction on the 8th November, 1955 for the payment of a total sum of Rs. 85,000 in accordance with the Court Decree and endorsed a copy of the sanction to the Chief Engineer with the request that payment might be made

immediately. This was done without obtaining an advance from Contingency Fund through an oversight. It was subsequently found that the payment had already been made and there was no necessity to obtain an advance from Contingency Fund. This expenditure had to be regularised by obtaining a Supplementary Grant. Sometime was, however, taken for the verification and scrutiny of certain claims arising from the income tax. After these were completed the Chief Engineer was asked on 16-1-1956 to apply for a Supplementary Grant, but by the time the Ministry could obtain a formal application from him, the last date for the Supplementary Grant (26-1-56) had already expired.

(b) What action has been taken or is proposed to be taken against the Chief Engineer concerned?

The Chief Engineer's explanation was called for. While deeply regretting the omission, the Chief Engineer stated that suitable action has been taken by him to prevent such lapses in future. In view of the fact that the omissions in this case were due to faulty appreciation of the procedure in following such cases on the part of the Chief Engineer's Office and also due to the fact that the Chief Engineer has already taken steps to prevent recurrence of such omissions in future, the Government of India are satisfied that no further action is called for in the matter.

NEW DELHI;

October 31st, 1958.

K. S. KRISHNASWAMY,

Joint Secretary.

APPENDIX XIV

GOVERNMENT OF INDIA

MINISTRY OF WORKS, HOUSING AND SUPPLY

Note regarding regularization of Excesses disclosed in the Appropriation Accounts (Civil) 1955-56—further information called for by the Public Accounts Committee.

I. Ministry of Works, Housing and Supply.

(II). Grant No. 100.—Supplies (Excess Rs. 3,117 Charged)

- (a) A note stating the circumstances under which the Demand for Rs. 4,840, which was to be paid to a High Court in satisfaction of a Court Decree, was withdrawn and as such was not renewed.

In terms of a decree in the High Court of Judicature, Calcutta on 9th March, 1955 in the case of *Union of India vs. Firm 'X'* a sum of Rs. 4,840/- was to be paid to the High Court by the Government in satisfaction of the decree as a 'charged' expenditure. On receipt of a proposal for sanction for payment of this amount from the Directorate General of Supplies and Disposals on 14-7-1955, the Ministry of Works, Housing and Supply issued the requisite sanction authorising such payment on 11-8-1955.

2. When submitting proposals for revised estimates, the Director of Supplies and Disposals, Calcutta, on 24-9-1955 included this sum of Rs. 4,840/- as an item of expenditure in his estimates. Subsequently, however, the Director of Supplies and Disposals, Calcutta, when submitting his proposals for Supplementary Grants on 3-11-1955, stated (by mistake) that this provision of Rs. 4,840/-, as made in his revised estimates, might be dropped as the expenditure in connection with the case of *Union of India vs. Firm 'X'* was not likely to be incurred within that financial year—1955-56. Realising his error immediately (since the amount had already been paid) in a subsequent Express letter dated 5-11-1955, he stated that this sum of Rs. 4,840/- had already been paid and included in the accounts of the Director of Supplies and Disposals, Calcutta, for September, 1955 and as such the amount should be taken into consideration. Accordingly proposals for a Supplementary Grant for 4 items to be moved in the November, 1955 Session of Parliament, vide details furnished below which included this item for Rs. 4,840/-, were submitted by the Directorate General of Supplies and Disposals.

to the Ministry of Works, Housing and Supply on 8-11-1955 and 9-11-1955.

- (1) For Rs. 20,85,000/-
- (2) For Rs. 4,900/-
- (3) For Rs. 28,900/-
- (4) For Rs. 4,800/- —Firm 'X'.

3. On examination in the Ministry of Works, Housing and Supply only item (1) for Rs. 20,8500 was accepted and Supplementary Grant for this amount obtained in the November, 1955 Session of Parliament. The other items were referred back on 25-11-1955 to the Director General of Supplies and Disposals for additional particulars to support the Demand for a Supplementary Grant as the particulars furnished with the original proposals were not sufficiently detailed to justify the necessity for a Supplementary Grant. In referring these items back to the Director General of Supplies and Disposals, it was, however, indicated by the Ministry of W. H. & S. that if funds were actually required steps should be taken to obtain requisite advances from the Contingency Fund and fresh proposals for Supplementary Grants submitted in time for the Budget Session of Parliament in the beginning of 1956. The Director of Supplies and Disposals, Calcutta, however, reported on 4-1-1956 that the amount proposed had been withdrawn, as a result of which the D. G. S. & D. did not renew their original proposal with reference to the Ministry of W. H. & S.'s endorsement dated 12-1-1956 inviting proposals for Supplementary Grants required to be made after reviewing the Grants as a whole, supported by details in justification, by the 20th January, 1956, so that appropriate action for moving such Demands in the Budget Session of Parliament could be taken by due date.

(b) What action has been or is proposed to be taken against the Officers concerned at fault?

On an examination of the papers, it now appears that the omission to apply for funds to meet the expenditure ultimately arose as a result of a *wrong interpretation of the word "withdrawn"* as used by the Director of Supplies and Disposals, Calcutta, in his letter dated 4-1-1956 to the D. G. S. & D., wherein he furnished detailed particulars for a Supplementary Grant for his office. This occurred because the D. G. S. & D. did not examine the earlier communications mentioned by the Director of Supplies and Disposals, Calcutta in his above letter. The Government of India are, however, satisfied that no particular individual can be held responsible for this unfortunate lapse. At the same time in order to avoid a recurrence of this nature in future, instructions have since been issued directing all concerned to ensure that proposals for Supplementary Grants are submitted properly with full details in justification thereof at appropriate time without any ambiguity as occurred in this case.

NEW DELHI;

M. R. SACHDEV,

The 31st October, 1958.

Secretary.

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Agency No.	Name and Address of the Agent	Agency No.	Name and Address of the Agent
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2.	Kitabistan, 17-A, Kamla Nehru Road, Allahabad.	15.	The Central News Agency, 23/90, Connaught Circus, New Delhi.
3.	British Book Depot, 84, Hazaratganj, Lucknow.	16.	Lok Milap, District Court Road, Bhavnagar.
4.	Imperial Book Depot, 266, Main Street, Poona Camp.	17.	Reeves & Co., 29, Park Street, Calcutta-16.
5.	The Popular Book Depot (Regd), Lamington Road, Bombay-7.	18.	The New Book Depot, Modi No. 3, Nagpur, I
6.	H. Venkataramiah & Sons, Vidyanidhi Book Depot, New Statue Circle, Mysore.	19.	The Kashmir Book Shop, Residency Road, Srinagar (Kashmir.)
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9.	Atma Ram & Sons, Kashmere Gate, Delhi-6.	22.	International Book House Private Limited, 9, Ash Lane, Bombay.
10.	Book Centre, Opp. Patna College, Patna.	23.	Lakshmi Book Store, 42, M. M. Queensway, New Delhi.
11.	J. M. Jaina & Brothers, Mori Gate, Delhi-6.	24.	The Kalpana Publishers, Trichinopoly-3.
12.	The Cuttack Law Times Office, Cuttack-2.	25.	S. K. Brothers, 15-A/66, WEA, Karol Bagh, New Delhi-5.
13.	The New Book Depot, Connaught Place, New Delhi.	26.	The International Book Service, Deccan Gymkhana, Poona-4.

Agency No.	Name and Address of the Agent	Agency No.	Name and Address of the Agent
27.	Bahri Brothers, 188, Lajpat Rai Market, Delhi-6.	41.	Modern Book House, 286, Jawahar Ganj, Jabalpur.
28.	City Book Sellers, Sohanganj Street, Delhi.	42.	M. C. Sarkar & Sons (P) Ltd., 14, Bankim Chatterji Street, Calcutta-12.
29.	The National Law House, Near Indore General Library, Indore.	43.	People's Book House, B-2-829/1, Nizam Shahi Road, Hyderabad Dn.
30.	Charles Lambert & Co., 101, Mahatma Gandhi Road, Opp. Clock Tower, Fort, Bombay.	44.	W. Newman & Co. Ltd., 3, Old Court House Street, Calcutta.
31.	A. H. Wheeler & Co. (P) Ltd. 15, Elgin Road, Allahabad-1.	45.	Thackar Spink & Co. (1938) Private Ltd., 3, Esplanade East, Calcutta-1.
32.	M. S. R. Murthy & Co., Visakhapatnam.	46.	Hindustan Diary Publishers, Market Street, Secunderabad.
33.	The Loyal Book Depot, Chhipi Tank, Meerut.	47.	Laxmi Narain Agarwal, Hospital Road, Agra.
34.	The Good Companion, Baroda.	48.	Law Book Co., Sardar Patel Marg., Allahabad.
35.	University Publishers, Railway Road, Jullunder City.	49.	D. B. Taraporevala & Sons Co. Private Ltd., 210, Dr. Naoroji Road, Bombay-1.
36.	Students Stores, Raghunath Bazar, Jammu-Tawi.	50.	Chandrakant Chimanlal Vora, Gandhi Road, Ahmedabad.
37.	Amar Kitab Ghar, Diagonal Road, Jamshedpur-1.	51.	S. Krishnaswamy & Co., P. O. Teppakulam, Trichirapalli-2.
38.	Allied Traders, Motia Park, Bhopal.	52.	Hyderabad Book Depot, Abid Road, Gunfoundry, Hyderabad.
39.	E. M. Gopalkrishna Kone, (Shri Gopal Mahal), North Chitrai Street, Madurai.		
40.	Friends Book House, M. U. Aligarh.		

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