

Class, Ahmedabad, on the arrest and detention of a Member of the Lok Sabha:

"In accordance with High Court Criminal Circular No. 103 at page 57 of the Criminal manual, 1947, I have the honour to inform you that Shri A. K. Gopalan, a member of the Lok Sabha, had been arrested by the Ahmedabad police yesterday at about 7-30 P.M., and had been produced before me within an hour or so thereafter. He has been arrested on the allegation that he committed offences punishable under sections 143 I.P.C. and 188 I.P.C.

On being produced before me I informed Shri A. K. Gopalan that he had been accused with the commission of bailable offences and that I was prepared to release him on his executing a personal bond for due appearance in Court to stand the trial. He declined to execute any bond.

Shri A. K. Gopalan was accordingly taken into custody at 8-30 p.m. on the 17th August, 1956 and is at present lodged in the Ahmedabad Central Prison, Sabarmati, Ahmedabad."

This is the latest information that I have received. The hon. Minister may just report to the House his condition tomorrow if it is possible or get the information as early as possible and report it. Regarding other matters, I do not know what supervisory jurisdiction the Minister has over the affairs there, and regarding the bail itself. It entirely seems to be in their hands. I am not giving any opinion. Whatever is possible, the hon. Minister will place before the House.

Shri Kamath: His friends should be allowed to interview him. He is an under-trial after all.

Mr. Speaker: I do not know what jurisdiction the Minister has to allow

an interview there. A copy of the proceedings will be sent to the Minister who will take all such action as is necessary.

DEMANDS FOR EXCESS GRANTS*, 1951-52

Mr. Speaker: The House will now take up discussion and voting on the Demands for Excess Grants in respect of the Budget (General) for 1951-52.

DEMAND NO. 3—COMMERCIAL INTELLIGENCE AND STATISTICS

Mr. Speaker: Motion moved:

"That a sum of Rs. 4,54,715 be granted to the President to make good an excess on the grant in respect of 'Commercial Intelligence and Statistics' for the year ended the 31st day of March, 1952".

DEMAND NO. 9—MINISTRY OF DEFENCE

Mr. Speaker: Motion moved:

"That a sum of Rs. 28,805 be granted to the President to make good an excess on the grant in respect of 'Ministry of Defence' for the year ended the 31st day of March, 1952".

DEMAND NO. 15—ARCHAEOLOGY

Mr. Speaker: Motion moved:

"That a sum of Rs. 8,130 be granted to the President to make good an excess on the grant in respect of 'Archaeology' for the year ended the 31st day of March, 1952".

DEMAND NO. 30—MISCELLANEOUS DEPARTMENTS

Mr. Speaker: Motion moved:

"That a sum of Rs. 10,41,867 be granted to the President to make good an excess on the grant in respect of 'Miscellaneous Departments' for the year ended the 31st day of March, 1952".

*Moved with the recommendation of the President

DEMAND NO. 33—SUPERANNUATION ALLOWANCES AND PENSIONS

Mr. Speaker: Motion moved:

"That a sum of Rs. 1,18,311 be granted to the President to make good an excess on the grant in respect of 'Superannuation Allowances and Pensions' for the year ended the 31st day of March, 1952".

DEMAND NO. 34—MISCELLANEOUS

Mr. Speaker: Motion moved:

"That a sum of Rs. 1,25,43,893 be granted to the President to make good an excess on the grant in respect of 'Miscellaneous' for the year ended the 31st day of March, 1952".

DEMAND NO. 36—MISCELLANEOUS ADJUSTMENTS BETWEEN THE UNION AND STATE GOVERNMENTS.

Mr. Speaker: Motion moved:

"That a sum of Rs. 56,852 be granted to the President to make good an excess on the grant in respect of 'Miscellaneous Adjustments between the Union and State Governments' for the year ended the 31st day of March, 1952".

DEMAND NO. 42—SURVEY OF INDIA

Mr. Speaker: Motion moved:

"That a sum of Rs. 34,581 be granted to the President to make good an excess on the grant in respect of 'Survey of India' for the year ended the 31st day of March, 1952".

DEMAND NO. 55—CIVIL DEFENCE

Mr. Speaker: Motion moved:

"That a sum of Rs. 13,878 be granted to the President to make good an excess on the grant in respect of 'Civil Defence' for the year ended the 31st day of March, 1952".

DEMAND NO. 58—ANDAMANS AND NICOBAR ISLANDS

Mr. Speaker: Motion moved:

"That a sum of Rs. 3,24,216 be granted to the President to make

good an excess on the grant in respect of 'Andamans and Nicobar Islands' for the year ended the 31st day of March, 1952".

DEMAND NO. 64—MINISTRY OF NATURAL RESOURCES AND SCIENTIFIC RESEARCH

Mr. Speaker: Motion moved:

"That a sum of Rs. 88,289 be granted to the President to make good an excess on the grant in respect of 'Ministry of Natural Resources and Scientific Research' for the year ended the 31st day of March, 1952".

Shri U. M. Trivedi (Chittor): I want to rise on a point of order about these Excess Grants.

Shri K. K. Basu (Diamond Harbour): Excess committed by the otherside.

Mr. Speaker: Let him say; I will hear.

The Minister of Revenue and Civil Expenditure (Shri M. C. Shah): As the House is well aware, there are articles 115(1) and 115(2) in our Constitution about Excess grants. Wherever there is excess expenditure after the Appropriation accounts are finalised by the Comptroller and Auditor-General, he points out the excess expenditure incurred beyond the grants voted. The matter is taken to the Public Accounts Committee. The Public Accounts Committee scrutinises all the excess expenditure and recommends regularisation of the excess items of expenditure. Therefore, under article 115 (1) these demands are brought before the House for a regularisation.

The House is also aware that we have not got exchequer control as is exercised in the U.K. and other places. We have got accounts and audit together under the Comptroller and Auditor-General. We have already accepted the principles that accounts and audit should be separated and steps are being taken. Today, the position is we have to make

Payments against bills presented. There are sometimes remittances. There are sometimes remittances. accounts and therefore, the person who makes payment is not in a position to exactly know as to how much has been spent out of the grants voted by the House. Therefore, these excesses have happened. We propose to have the accounts separated from audit as early as possible and also adopt a system of payment by cheques against bills so that the person making payment may have before him the entire sum voted by Parliament, and before giving a cheque he may be in a position to say how much has been spent and debited so far out of the sum that was voted by the House. Therefore, we have to come before Parliament under article 115(1) for a vote on these Excess demands after they have been scrutinised by the Public Accounts Committee and after they have been recommended to be regularised.

At the same time, this is a very small sum. There are 129 Demands and only in 17 Demands, there has been excess and that too is to the extent of 3·29 crores against the total vote of Rs. 2194·30 crores. It comes to 0·15 per cent. If we take an over all picture, out of a voted sum of Rs. 2194·30 crores, the expenditure incurred was Rs. 2094·82 crores. Therefore, there was a net saving of Rs. 99·48 crores, but because of certain circumstances, this happened. For example, there is the big case of Rs. 125 lakhs and odd so far as the Food and Agriculture Ministry is concerned. There, subsidy was to be given and it was not possible to know the exact amount that would be spent, and in the latter part of the year more and more was to be given either by way of subsidy or by writing up the loss. Another example is the Mica Mines Labour Welfare Fund. There the system is that there is a cess for the miners' welfare and that is collected on the export of mica to other countries out of India. That cess is collected by the Customs Department,

but at the end of the year whatever is collected is to be given to the Fund. We had estimated a certain amount to be collected, but the exports went up and there was a better realisation. So, we had to give that credit to the Fund. Therefore, there is an Excess Demand.

Those are the main items. There are other small items. So, there are 17 items on which there has been some excess here and there, and therefore, we have to come before the House for voting of these Excess Demands. That is the long and short of the whole story.

Shri U. M. Trivedi: My point of order is rather more or less a point of propriety.

Shri K. K. Basu: They are so irregular in their actions.

Shri U. M. Trivedi: Not so irregular. This shows they do not care for Parliamentary control over expenditure and then they go on talking something which does not carry conviction to anybody.

The hon. Minister just now said that it was the Auditor-General who raised certain objections and on account of that these adjustments had to be made at a subsequent date, the Public Accounts Committee having made certain suggestions. This applies only to a small item of Rs. 7 lakhs, but the big amounts are there where this explanation does not fit in.

One is the expenditure of Rs. 1,25,43,893. In this case, the last sentence of the Explanatory Note says that the debits in the closing months of the year exceeded anticipations. That is to say, in the year of Grace 1952 in the month of March the Government knew that this expenditure had exceeded the anticipations. Then, how was it that the Government was sitting silent over the whole affairs from 1952 to 1956? What explanation is being offered for having carried this for a period of four years?

Shri M. C. Shah: I will just explain.

Mr. Speaker: No, no. That is not necessary. The hon. Minister will kindly note down any objections that are raised. He will have an opportunity to reply.

Shri M. C. Shah: He has raised a point of order.

Mr. Speaker: It is not a point of order. It is only about propriety. This kind of intervention or interference does not conduct to create any impression regarding this matter. After all, the House has to vote. It may vote in favour of the hon. Minister, but the other side also has to be heard.

Shri U. M. Trivedi: The second item to which I will refer is this big item of Rs. 1,67,34,160. Even a school boy knows how to calculate interest. The rate of interest is already fixed. The Government know what is the rate of interest to be charged, what is the rate of interest to be paid on all these items, that is interest on permanent loans etc. I am very sorry to say that it speaks ill of you or ill of your efficiency that you are not able to calculate the interest on permanent loans to the extent of Rs. 39,27,265. Even when the Railway Revenue Reserve Fund was disclosed to you in the very next year, how is it that you sat for four years to find out that was the excess of interest that was there to be paid and which amounted to about Rs. 15,29,000?

Then there is the question of interest on deposits of Excess Profits Tax. These were also of the current year of 1951-52. Your own Explanatory Note says that you were able to find out in that very year that this amount of Rs. 1,60,62,925 was to be charged. I am very sorry to say that this is a very sorry state of affairs that for four years Governments has been sitting tight over the expenditure incurred and is trying to take shelter under a provision of law which could not be made use of unless and until some such exigencies have arisen which

will indicate that for years together you were not able to make the particular adjustments. Otherwise, as the law stands, if you read the provisions of articles 113 to 117 you will be surprised to find that you cannot incur expenditure without an Appropriation Bill. The Demands are passed, the Appropriation Bill immediately follows. It is only when the Appropriation Bill is made a law that the allotments are made and that the expenditure is incurred. Mere voting of the Grants does not allow the Government to spend any money. The Appropriation Bill must be passed. The Appropriation Bill must be made into law and then only you spend money.

I do not know whether the interpretation put by you is correct, but taking the interpretation in your favour, you will be surprised to find that article 115 (1) (a) says:

"if the amount authorised by any law made in accordance with the provisions of article 114 to be expended for a particular service for the current financial year is found to be insufficient for the purposes of that year...."

That is to say, you must wake up, you must be vigilant.

Shri Algu Rai Shastri (Azamgarh Distt.—East cum Ballia Distt.—West): 'You' is the Chair.

Shri U. M. Trivedi: I am sorry. I am addressing the Government. The Government should be careful enough to see that this law is followed with a greater amount of vigilance. The object of the provision in the article is that the control of Parliament must be there and Parliamentary control is only possible by making the law and by voting the Demands. The Demands are voted and the Appropriation Bill is passed. Therefore, even when the current financial year is going on if the Government finds that it cannot meet the expenditure which it has to incur on account on certain contemplated expenditure on any particular service, then in that

financial year the Government will have to come before Parliament and say: "Here we have made a mistake, and Supplementary Demands are necessary." And the Appropriation Bill of a particular nature will have then to be followed.

Even when you have got an excess expenditure, the Government will have to come before the House. Article 115 (1) (b) says:

"if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year,"

That is only for that year and then only you can come under article 115 (1)(b). Now, this expenditure in both these cases goes from year to year. I suggest that the Government instead of tacking it on to 1951-52 or keeping it pending for such a number of years ought to have allowed it to be presented as Supplementary Demand in the same financial year and made the necessary adjustments.

Under the circumstances, I request that the House should look into this affair and see that the Government is not allowed to over-ride the provisions of the Constitution of India and that the expenditure is not incurred like this. That is, their eyes must be open, and open sufficiently in advance during the financial year itself. When the Government has said in unequivocal language that the debits in the closing months of the year exceeded estimated anticipations, I cannot see any reason whatsoever why the Supplementary Demands were not presented during that year.

Shri Ramachandra Reddi (Nellore): I want to elicit a few details from the hon. Minister, and I would be very brief.

In the introductory remarks it is pointed out that the excess have been scrutinised and recommended by the

Public Accounts Committee for regularisation. I would like to ascertain from the hon. Minister whether they have to wait for the recommendation of the Public Accounts Committee to make these adjustments. The accounts of 1951-52 and the audit report were in their hands in 1953 and 1954. Soon after that, Government must have seen their way to ensure that these adjustments were made, probably, through the Supplementary Demands for Grants.

Under Demand No. 3, we find:

"The excess was mainly due to the adjustment of debits pertaining to previous years under 'Charges in England' in respect of some of the Government of India Trade Missions abroad."

I would like to enquire whether these amounts drawn by the members of the trade missions—most of them probably were officers—have been exempted from income-tax in later years, and if so, whether there is any rule by which such exemptions are granted.

Under Demand No. 30 relating to Miscellaneous Departments, we find: that a transfer from the Consolidated Fund of India of a sum of Rs. 10,41,867 had to be made to the Mica Mines Labour Welfare Fund under the Act of 1946. I would like to ask the Minister what the cost of collections was, and how this sum of Rs. 10 lakhs odd has been distributed among the various States that were exporting mica, namely Bihar, Andhra and Rajasthan.

There are certain miscalculations with regard to these figures of collection. For instance, a Rajasthani exporter can export to Bihar, and Bihar may export it to foreign countries. In that case, Rajasthan loses the benefit of the Mica Mines Labour Welfare Fund collection, while Bihar gets it. Similarly, some exports are sent over from Bihar to Andhra, from where they are exported to other countries; in that case, Bihar loses

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the benefit of the Mica Mines Labour Welfare Fund collections which are to the extent of 2½ per cent on the exports. I would like to know whether this could not be regularised by constant consultation with the railway authorities, and whether proper adjustments could not be made hereafter. I would also request the Minister to tell us the amount of money that has been adjusted out of this sum of Rs. 10 lakhs odd to these three exporting States respectively.

Then, with regard to the interest on deposits of excess profits tax, about which my hon. friend Shri U. M. Trivedi has spoken something already, I wish to know why in a case like this involving a sum of nearly Rs. 1·60 crores odd which was the interest calculated on the excess profits tax deposits, the transaction had to be postponed for such a long time. The interest must have been calculated then and there, and credited to the accounts of the excess profits tax depositors.

Surely, what is being done is an extraordinary method of dealing with things. Especially, when we find that interest calculations to the tune of Rs. 1·60 crores odd have been delayed, it causes a good deal of loss to Government.

In this connection, I would like the Minister to tell us certain details about the amount of excess profits tax deposits still available with Government, and whether all the refundable deposits under section 10 of the Finance Act of 1942 have been refunded, or whether there are still some refundable balances. I would request that a statement showing these details may be made available to the House.

I feel that Government would have been well advised to bring forward these Demands in time, and not delay it in the way in which they have done, for, the amount that is going to be regularised now is more than Rs. 3 crores, nearly one per cent of

the total income or revenue of Government.

I wish that at least hereafter, Government would take the necessary care to see that these things are properly attended to and in time, so that these discrepancies and delays are avoided.

Shri K. K. Basu: A good deal has been said already about the method by which these Demands for Excess Grants are being brought forward before the House to regularise an excess expenditure, which had been incurred nearly four years ago. I would not, therefore, like to go into the details of it, but we all want that parliamentary control should be kept over the moneys that have been expended, by Government, and Government should not try to get parliamentary sanction for whatever irregularities they had committed in the course of their administration. So far as these excesses are concerned, there was no point in having waited for about four years to regularise them.

Of course, the Minister has already pointed out that there had not so long been the separation of audit from accounts. I understand that in certain Ministries, this separation has been done, and it is expected that in the course of a year or so, this would apply to most other Ministries as well.

I would now like to draw the attention of the Minister to Demand No. 9. The amount of excess involved herein is only Rs. 28,805. But in the footnote under the Demand, I find the phrase:

"unanticipated drawal of arrears of pay and allowances by an Officer at the close of the year".

I am not able to understand exactly the import of this particular expression. I do not know how these arrears were allowed to accumulate, because if the officers were on leave, they would have drawn their average pay or half-pay or whatever it may

be, and if they were in service, they would have drawn their full pay and allowances. But, here, we are being told that an officer had accumulated the arrears, and Government had not anticipated in that particular year that the officer would draw the amount; later on, when Government found that the officer had to draw the arrears, they noticed that the amount was likely to be in excess of the amount voted upon by Parliament.

Since it is the Defence Ministry under which this sort of thing has happened, I am rather worried. For, we have seen in the course of our work in some of the Parliamentary Committees, that certain officers of the Defence Services, who are not Indian nationals commit some irregularities, and by the time the irregularities are discovered, the officers retire and they get whatever amounts are due to them from Government; sometimes, they surrender their pension and take lump sum gratuity etc., and thus, they get out of the clutches of the legal system or the disciplinary jurisdiction of Government. The result is that when we want to take action against the officer responsible for the irregularities, we find it impossible to do so.

I would request that the Minister may give us some more details about this unanticipated drawal of arrears of pay and allowances, because it is rather unusual that any officer would have allowed such arrears to accumulate. In fact, we have been told by officers themselves and also by Government that the officers do not earn so much in excess that they can afford to keep the arrears mounting up for months and years. That being the position, I would like to know how these arrears had been allowed to go on mounting up, and how Government also did not anticipate it. Of course, I could understand that, possibly, the officer had gone on special duty to some foreign country, and it might have been difficult for Government to pay him in the currency of that particular country owing to exchange difficulties, or there might

have been no dependents here to whom the money could have been paid, as is usually done in many cases, and thus, there might have been some backlog of arrears for a very small period. But normally the arrears are paid month by month. Therefore, I would like the Minister to clarify the position, because on the experience we have had in the work of some of the Parliamentary Committees, we find that officer slip out of the clutches of both disciplinary and legal jurisdiction, when we want to take steps against them.

Then I have some grouse against Demand No. 73, which also says that the excess was due to unanticipated payment of arrears of Privy purses to certain Rulers late in the year. I do not understand what is the reason for this. Of course, the grant of Privy purses is guaranteed by the Constitution. We are told that even the Prime Minister's appeal to the Princes to surrender a certain portion of the Privy purses was not of much avail. At the same time, we find that some of the Princes do not care to draw the money that is their due. Of course, it may be said that they did not need it because they had other sources of income. At the same time, the Government also did not anticipate that all these accumulated arrears would have to be paid in a particular year.

I agree that under the Constitution, the Privy purses of the Princes are not subject to tax. But I think if they are added to the other sources of income, which is taxable, possibly the slab might go up. I do not know how far that is possible. I would like the Minister to clarify this. I would also like him to explain why these arrears accrued so far as the Privy purses were concerned, which Government did not anticipate. Therefore, instead of a one-line explanatory note, Government should have given us much more facts to understand what made Government to come after four years to regularise irregular payments, or excess payments—if I may use softer language. I hope the Minister will

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convince the House as to the conditions under which they have come forward to regularise it so that before we vote, we know the real circumstances in these cases.

Shri T. N. Singh (Banaras Distt.—East): Mr. Speaker, Sir, it is a matter for satisfaction that probably for the first time in this House so far as the civil expenditure is concerned, we are discussing these excess grants. One important point that these grants should bring to the fore is the necessity for the administrative Ministries themselves to keep their own accounts. Many of the items mentioned here for which excess grants have been asked are due to failure to make adjustments in accounts in proper time or anticipate adjustments in proper time. If the Ministries themselves were keeping accounts and watching the progress of expenditure, probably these excess grants would not have occurred, and supplementary grants would have been asked for in good time.

One of the things that this august House has done, through its recommendations in the past, is to stress that accounts should be the responsibility of the administrative Ministries themselves. It is indeed regrettable that most of these excess demands relate to the Ministry of Finance, which should have been the last Ministry not to have kept a vigilant watch over progress of its expenditure.

An Hon. Member: They were watching other Ministries' expenditure.

Shri T. N. Singh: Yes, it would have been better if they had not applied their minds too much to other Ministries, if that resulted in not concentrating on their own accounts.

I think if they were actually aware of the progress of expenditure through their own accounts department, all these things could have been thought of in advance and these excess grants would not have been asked for now.

I want to draw the attention of the House especially to one thing. One of the items of excess grants is due to 'Interest on Debt and other obligations and reduction or avoidance of debt under the Ministry of Finance'. All of a sudden, it was thought, 'let us bring all these things up to date: income-tax, excess profits tax and interest charges' on them. The result is that a greater liability was created in that particular year, more than what they had ever anticipated. I ask: why this sudden anxiety for clearing up arrears of accounts in these particular sections only? There are other cases where arrears and adjustment of accounts are pending not for one or two years but more than that. And who are the parties concerned in these cases? Petty persons who made deposits with Government for this or that small thing. The deposits are not returned for one or two years. Why was no drive made to clear up such arrears? I wish something were done in that regard.

When our Public Accounts Committee goes into these cases, it has got a natural interest to see as to why certain particular adjustments only were expedited and why other cases—more deserving cases—were not taken up. The unfortunate part of it is that for devoting attention to such aspects of the problem, we have been recipients of unjust criticism from outside; I am referring to Mr. Appleby who has, in his report just published, criticised the Public Accounts Committee, the Estimates Committee and, over and above all, this House, for trying to keep a watch on the finances of the country.

Shri Velayudhan (Quilon cum Malakkara-Reserved-Sch. Castes): Not because of that.

Shri T. N. Singh: Because we tried to criticise the administration. After all, what for are we here if we do

not perform this function, and see that the Administration keep well within the budget limits and that the sanctions of Parliament are duly observed or carried out? That is one of our duties, and if we do it, then somebody comes from outside, makes an *ex parte* decision, and his report is circulated to all Members. We must have all seen it. I say that that is very very unfair. I want to know whether, when writing such a report which has been sponsored by our Government that person ever thought of trying to consult the members of the Public Accounts Committee and the Estimates Committee or the Chairmen of those Committees or any Member of Parliament for that matter, as to why they did all these things.

I personally feel that these Committees perform very useful function. In fact, these excess demands that have been made are one of the results of what they have done. I am sure the general result will be good because the Ministries will realise their own responsibility for watching expenditure. That is one of the lessons which must be learnt from these excess grants that we are making today—and that is a good thing. A Ministry which does not know what it is spending, which only knows what it has been sanctioned by Parliament, and does not know how much money is spent at every stage every month of the year, cannot, I submit, function efficiently. It is rather surprising that for all these years there has been such a great resistance from the Ministries concerned to maintaining their own accounts and to being responsible for them. Why is this state of affairs? It may be said that we may have been unwittingly or unwittingly responsible, as somebody has reported, for creating a sense of irresponsibility or for preventing inculcation of a sense of responsibility among the Ministry officials. But may I ask: when we wanted them to take certain responsibilities, why were they shirked? All these years this has not been done. I am sorry to say

that one of the Ministries which should have very strongly, continuously and persistently supported us, that is, the Finance Ministry, even that Ministry has failed us. That is regrettable.

I want to take this opportunity to raise the question as to who can judge the actions of this House. It is rather a serious thing. Somebody from outside country comes and makes an *ex parte* judgment and his report is publicised and circulated. We do not even know as to why, on what basis and on what grounds have all these remarks been made against Parliament, against two of its Committees which I believe—and I hope the House will agree with me—have been doing their work conscientiously.

After having referred to this aspect of the problem, I want to draw the attention of the House to one special Demand with which I have rather been connected one way or another, namely Demand No. 64. This reminds me, of, what I may probably say was, an infructuous committee, whose report hardly saw the light of day; its report was probably not published or circulated. This Committee continued for much longer time than was anticipated. This was the Hirakud Dam Enquiry Committee which consisted of only officials. Probably two separate reports were written. They did not see the light of day till our Public Accounts Committee went into the question and pressed for its publication. This Committee was continued much beyond the time and cost much beyond the anticipated expenditure. I want to draw the attention of the House to this aspect. Most committees are appointed for a particular time. They have to report by that time. The anticipations of Government in regard to the work of these committees are generally wrong. In 80 per cent of the cases, I can say without hesitation, their terms have been extended, not once but twice or even thrice. We should have a sense of proportion in such matters. I do

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not grudge a few thousands of rupees that might have been spent over this committee. Neither do I want to say much about it because I have my own views about the manner in which this Committee was appointed and functioned and made its report. That is another matter. But what I say is, we should learn from some of our past mistakes. I would strongly urge upon Government that this common feature, of appointing committees for a stated time, knowing well in advance that these committees cannot finish their work in a particular time, yet insisting on that time and then granting extensions is not proper. People who take to it as a labour of love find that in spite of all efforts they cannot finish in time and then they have to come supplicating to Government to grant extension of time. That is not proper; we should know well in advance what is the proper time which a committee would take or should take. No committee can get memoranda or replies to questionnaire within less than three months; it takes at least one month to prepare the memoranda or questionnaire; it takes sometimes 2 or 3 months to examine the witnesses and again some time more to prepare the report. Most committees are appointed only for 6 months. I do not know how it is possible for them to complete the work that is required of them within such a short space of time. I only draw the attention of the House—not that I want to put any obstruction nor is it my desire not to grant this excess money—to certain facts from which we can learn and profitably learn a good lesson.

For these reasons I have drawn the attention of the House to these points.

Shri Velayudhan: When I went through these Excess Demands, it surprised me very much to see that such insignificant but detailed accounts were not submitted to Gov-

ernment or the Finance Ministry in time for scrutiny or calculation. Only the other day, we passed a huge amount as Supplementary Demands—I think, amounting to about Rs. 89 crores. It has, of course, become a feature in this House to bring in Supplementary Demands off and on, get them sanctioned by the House where there is a huge majority for the ruling Party. But I would submit that all this procedure or the process by which our financial transactions are effected by this Government shows the havoc created on the economy of India. I need not state that when excess grants are brought before the Houses of Parliament, it is not a usual thing. Such excess grants come at times when there is some emergency or other difficulties for the Government to carry on normal functions. If you go through the records of the House of Commons, you will see that excess grants are rarely brought in. Even during the war time they never used to bring in excess grants except on one occasion. I do not know what the Government of India or the Finance Ministry was doing all these years to bring in now an excess Demand for an amount which was already expended in the year 1951-52. Who is responsible for this grave mistake? I am only saying about the technicalities of it; the grave error that Government has committed in bringing this at this late hour.

This is an example of the waste of the Government of India in the various Ministries. Even now the whole thing has not come up. Only for the year 1951-52, it has come out. I know the Finance Ministry will justify it. But what are the details given? What happened to the payment or submission even of the telephone bills to the proper authorities? Why was there so much delay? Who was responsible for these petty things in the Finance Ministry or other Ministries?

An example was mentioned about the Trade Mission that went to

England and some European countries and the charges levied on behalf of the High Commissioner's Office. Our High Commissioner's office is an old body; it had very good or notorious record in the past. And, I think, this is only a part of it that has been dug out and further things will have to be dug out again. I should like to know why this delay has taken place and why this excess expenditure was made. Was not the High Commissioner functioning there; had we not our Trade Missions or our financial sections there in the High Commissioner's Office?

At this time I remember a small volume that we read 2 months ago, the first part of our Auditor-General's Audit Report. I think anybody will hang down his head in shame—not only a Member of Parliament—anybody who is a decent gentleman or lady will hang his or her head down in shame after reading that small volume.

Another point was also mentioned in that about how an officer purchased a car through the High Commissioner in an illegal way. He passed it on to some of his relatives. Here is an I.C.S. Officer who does that and he has now been promoted and is functioning in one of our Embassies. This is what is happening. How is this kind of waste of expenditure to be checked? This is not my view only. It is the point of view of anybody who has got any sense of responsibility. It is the feeling of the millions of people who are suffering in the country. It is high time that Government looked into the matter as to how the finances of India are being recklessly wasted by high officers, by their subordinates over whom the Ministers have no control. That is the pity of this Government, of this so-called responsible Government, of this independent Government, that is now functioning.

1 P.M.

Sardar A. S. Saigal (Bilaspur): You are supporting the demands?

Shri Vaidyanathan: You can understand if you have a little common sense.

My hon. friend Shri T. N. Singh was accusing in a way the Appleby Report. That report accused Parliament. My own feeling is that even though we have got a Public Accounts Committee, or the Estimates Committee jointly functioning, or separately functioning, Parliament has not exercised complete control over the finances of the Government of India. We have no power? Why? Because the Government of India is functioning in such a way that the Members of Parliament come to know of things only after years, perhaps after the officers are dead, or have retired, or have gone abroad with their money. It is only then that we come to know about the expenditures incurred by the Government of India.

Incidentally I may say that this audit report which I mentioned a little while ago was shown to a foreign friend of mine. I read out certain portions to him, which did not take more than a couple of minutes. He asked me whether it is a Government audit report or a swindler's audit report. I am not attacking anybody; I do not want to accuse anybody personally. This is what a foreigner, who has no interest in India said.

Is it not our responsibility to see that these things do not happen year after year, not only with one Ministry, but with the Government of India as a whole? I ask: why should this excess grant be asked for. In every session of Parliament we get demands for supplementary grants. The Government of India's expenditure has gone up in an unlimited manner, because there is no proper check on it by anybody. It is being recklessly wasted. If a proper scrutiny were to be made of the expenditure which the Government of India has made during the last five years—of whose achievements, it boasts so much—it will be seen that not even one third of it has gone to the people or parties.

Sardar A. S. Saigal: Question.

Shri K. K. Basu: It has gone to the parties all right.

Shri Velayudhan: I mean the people. I am not accusing anybody. I ask Government to properly scrutinise the bills or the vouchers for expenditure incurred on telephone, on peons or chaprasis. (Interruption) This is a very grave matter. You are simply smiling about the expenditure that has been made. I am surprised why Members of Parliament are not serious about it. It is not a party matter. I ask in all seriousness: what is the necessity of coming up for this excess grant, even though it is only for Rs. 3 crores? Are you prepared to see that these officers who are responsible for this thing are brought to book? Have you got the power to do it? You are under the control of a bureaucracy, under the control of a very huge, strong bureaucracy. You cannot do anything. I know sometimes the Prime Minister himself was helpless against the opinions or views of the bureaucracy. That is the position today. Of course, it requires a radical change. I know this kind of waste will continue; the people of this country know that this Government is wasting their money.

Mr. Speaker: Order, order. Hon. Members ought not take advantage of this occasion and start a general discussion on the General Budget.

Shri Velayudhan: It must be a general discussion.

Mr. Speaker: Absolutely not.

There are certain demands for excess grants placed before the House. The hon. Member is quite in order if he says that the excess grants ought not to be paid, so much of the expenditure should be curtailed; or that there is no need for this excess grant, referring to particular cases. Making general remarks like reckless wastage, it is for next year, if he comes back to this House. He can reserve his remarks for the next year's General Discussion on the Budget, or the Finance Bill.

The hon. Member has spoken sufficiently long.

Shri Velayudhan: I have not concluded my speech. I was just coming to the end of my speech.

Government should examine as to why these demands for excess expenditure have been brought and people who are responsible for this should be certainly punished or brought to book. That is the only request I have to make about this matter.

Shri M. C. Shah: Sir, I am thankful to you for not allowing the hon. Member to go on in this way. I do not know whether he is an expert in finance.

Sardar A. S. Saigal: He is becoming an expert.

Shri M. C. Shah: But he will appreciate that his own accounts—he gets Rs. 4,800 per year and a daily allowance of Rs. 21 per day—when made up at the end of the year will need some adjustment. Now here is a budget of the magnitude of Rs. 2,194 crores; the sums spent, as I have already explained were Rs. 2,094 crores, or so. In fact, there was a saving of about Rs. 99 crores or so. But because of the system prevailing today there has been some excess expenditure incurred.

The hon. Member must be well aware of the fact that we have not got a complete system of exchequer control as it obtains in the United Kingdom. Here the accounting and the audit are done by the same agency, that is the Comptroller and the Auditor-General. We have so often said here that the accounting and auditing should be separate, and those who keep accounts should only make payments. Today the payments are however not made by the same officer, who keeps the accounts. Therefore the person making the payments may make some payments while he may not be well aware that he has already exceeded the demand for it.

Here, as I have already stated the excess payment for 1951-52 comes to Rs. 3.29 crores against the voted sum of Rs. 2,194 crores and odd. If the hon. Member who spoke last were to examine the demand he will find that there are two items, one for one crores and 67 lakhs and another for one crore and 25 lakhs. These two demands alone account for about Rs. 2 crores and 92 lakhs or so. The second demand of Rs. 1 crore and 25 lakhs is on account of the subsidised grain that was supplied for the whole country in the year 1951-52. One cannot anticipate correctly as to what amount of subsidy will have to be given on the amount of grain supplied to the people who wanted that. Travancore-Cochin State is the most important State in that respect.

Shri Velayudhan: Why was this not brought earlier here?

Shri M. C. Shah: The amount of Rs. 1,25 lakhs and odd is on account of the subsidy. The loss incurred had to be given. When presenting our revised estimates we were not in a position to know exactly as to how much amount was necessary. The subsidy could not be avoided; the loss could not be avoided; it had to be paid for.

Another item is for a sum of about Rs. 1,67 lakhs and odd. If the hon. Member goes through the explanation here very carefully, he will find that Rs. 1,60,00,000 or so is for interest on deposits of excess profits tax etc., paid to assessee. In the year 1951-52, there was a drive for clearance of all such cases. Most of the cases were cleared and adjusted and, therefore, we had to pay this amount. If we had taken advance payments, we had to pay interest, as provided for in the Finance Bill and the Income-tax Act. As we cleared up all these cases, we had to adjust the deposits against the assessment demands, and we had also to pay interest on the advance payments that the Government had already taken. What is wrong there? Does the hon. Member object to the clearance drive? Or does he object

to interest being paid to those assessee who have already given advance payments to the Government in pursuance of a certain section of the Act?

Shri T. N. Singh: The point was only in regard to the special drive for this very section of the excess profits tax and not for clearance in respect of so many other Departments.

Shri M. C. Shah: If the hon. Member goes through the Demands very carefully, he will find that Rs. 1,60 lakhs and odd was paid as interest to these people who had made deposits to Government earlier according to a certain section of the Act. Do you mean to say that Government should not pay interest when the matters were finally adjusted? That was not expected or anticipated in the year 1951-52. It was not expected that all these income-tax cases will be disposed of according to the instructions given by the Ministry. In most of the cases the interest was to be paid and, therefore, it was paid.

There is another item of Rs. 10 lakhs and odd which, as I already explained, is in connection with the Mica Mines Labour Welfare Fund. Now these excess have arisen because there was a great deal of export of mica. When the year ended, we had to give this amount. If you see these figures, you will find that all these things cannot be anticipated. Therefore, those obligations had to be met and payments were made, and these excess payments were made as against the Demands voted.

Now there is a question about the delay in coming before the Parliament. Hon. Members very well know that appropriation accounts are prepared by the Comptroller and Auditor-General after the year has ended. He has to go through all the vouchers and see against each item that was voted by the Parliament. A big volume is always presented. Hon. Members know about the Demands

[Shri M. C. Shah]

and the details thereof. The Comptroller and Auditor-General has to go through all those details and the accounts are prepared by him. It takes about two to three years, perhaps more, to complete the accounts of the year. In this case, that is, 1951-52 accounts, the final accounts were completed on the 5th March 1955. Only when the final accounts are made up, they can just draw our attention that here was an excess amount paid, which was not voted in the Demands to that extent.

Shri Velayudhan: Because you have not submitted it in time.

Shri M. C. Shah: As provided under article 115(1) of the Constitution, we had to bring these demands for excess grants before the Parliament. Before that, we had already made the rule, which hon. Members must know very well, that is, rule 241(4) of the Rules of Procedure and Conduct of Business, under which excesses are to be regularised only after the Public Accounts Committee examines the appropriation accounts and makes its recommendations. This was done by the Public Accounts Committee in the year 1956 in the month of May in the Sixteenth Report of the Committee, and it recommended that all these excesses should be regularised under article 115(1). After that, in this session, we have come forward with these demands for excess grants. I do not understand where the delay is. There is no delay whatsoever on the part of the Finance Ministry as has been suggested by some Members. There is no delay on the part of the Government as has been suggested by some Members. That is due to the system, and as long as that system is not changed and as long as there is no complete exchequer control, these things are bound to happen in small ways and the demands for excess grants will have to be voted by the Parliament.

Shri T. N. Singh: The hon. Minister.....

Mr. Speaker: Let him finish first. I requested the hon. Minister not to intervene as and when some doubt has been raised by Members. I told him that he need not reply to it immediately, but may go on noting down the points and deal with them in his reply. If hon. Members have got any doubts arising out of the statement of the hon. Minister, they will kindly note them down, and as soon as the hon. Minister concludes, I will allow an opportunity for them to put their questions. Let there be no interruptions either way.

What is the rule that the hon. Minister referred to?

Shri M. C. Shah: Rule 241(4) of the Rules of Procedure and Conduct of Business. Under this, the excesses can be regularised only after the Public Accounts Committee examines the appropriation accounts and recommends their regularisation.

As I just informed the House, the Committee's recommendations were made in May 1956, and thereafter in this session we have come before the House with these demands for excess grants. I do not think there has been any delay which could have been avoided by the Government in bringing the matter before the House. Some time is taken by the Comptroller and Auditor-General to complete the final appropriation accounts and there are so many other difficulties as well. We have already accepted the principle of separating the accounts from the audit. We have started it in some of the Ministries, and we want to have it introduced in all the Ministries and also in the States, but there is the difficulty about the question of personnel, and there are also other difficulties. The Comptroller and Auditor-General is very keen to see that the entire scheme is expedited and there is separation of accounts from audit. Thereafter, payment will be made by cheques. When payment is made by cheques, the officer who will make payments and also keep accounts, will always have before him the sums that

are voted by the Parliament, and if there is any excess payment to be made, he will immediately stop it and bring it to the notice of the Government, and Government will immediately come to the Parliament for supplementary demands. Why should they wait for the demands for excess grants? It is no pleasure to the Government or to the Comptroller and Auditor-General or to anybody to bring forward these demands for excess grants before the House. They are equally interested in the matter. We have to explain all those things to the House and the House, as a sovereign body, is entitled to know how these excesses occurred. If hon. Members will look into these things, they will find that these could not be anticipated at that time.

I hope, with the information now supplied to the House the hon. House will be satisfied that there has been no delay and there is no demand for excess grants which could even have been anticipated. I, therefore, hope that the House will agree to these excess Demands.

Shri T. N. Singh: Sir, I wish one impression, which the hon. Minister has created, to be corrected. It is this. I do not think that the system of audit of appropriation accounts is such as to delay things in the manner indicated. What has happened is, during the past several years we were suffering under the effects of partition and post-war years, the result being that our accounts were in arrears. That is why there has been this delay. The system does not entail 3 to 4 years delay as the Minister has put it. He has blamed the system for this delay. That is, very wrong. It gives the impression as if the audit and accounts system is to be blamed for the delay. That should be corrected. I hope I am correct in what I am saying and the Minister will kindly take off the blame which he has put on the accounts system.

Shri M. C. Shah: I am not putting the blame on anybody. I only said that because of these difficulties the

accounts of 1951-52 were prepared finally in March, 1955. That is the only thing I said, when there was a charge of delay on the part of the Government. I only said that it was only on the 5th March 1955 that the accounts were finally settled, thereafter the Public Accounts Committee looked into these excess Demands and passed a resolution recommending the regularisation only in May 1956. I do not want to put the blame on anybody. I rather stated that this system of separation of accounts from audit is absolutely necessary and it should be expedited as early as possible. The moment that is expedited, there will hardly be any case, or there will only be rare cases of excess Demands.

Shri Ramachandra Reddi: Sir, I want some clarification. Rule 241(4) has been referred to by the hon. Minister. Rule 241(4), reads like this:

"If any money has been spent on any service during a financial year in excess of the amount granted by the House for that purpose, the Committee shall examine with reference to the facts of each case the circumstances leading to such an excess and make such recommendation as it may deem fit."

Does it mean that the Government *suo moto* cannot make appropriations when they have spent in excess and that they should compulsorily postpone the adjustments until it is recommended by the Public Accounts Committee?

Mr. Speaker: We had a discussion on this matter. I also want to make a few observations regarding the accounts. The budget ought to contain all the provisions which can possibly be anticipated for expenditure during the course of the year, and if they are voted and the Appropriation Bill is also passed in this House, under article 114 no money shall be spent which has not been granted by the House and is not provided for in the Appropriation Bill.

[Mr. Speaker]

But an exception has been created in article 115—an exception is always an exception and ought to be resorted to in as few instances as possible—in favour of certain new services and certain excess items which might not have been reasonably anticipated. But they must have the prior sanction of the House in the same year. As soon as the Government comes to know that it is likely to spend much more than what the House has granted, it must take the sanction. If under some unavoidable circumstances some money had to be paid just at the end of the year and there is no time to place the estimate before the House in advance by way of Supplementary Demands for Grants and obtain its permission, in those cases money can be spent for which the Consolidated Contingency Fund makes provision under article 116.

Under those circumstances, I feel that the Government ought not to remain satisfied or wait until the Audit Report comes and the Public Accounts Committee looks into it. Demand No. 75 in this case was due to the adjustment of interest on the capital invested in the Himachal Pradesh Government Transport for the years 1949-50 to 1951-52. The request for making the provision of funds was received from the State Government in March, 1952, when it was too late to ask for Supplementary Appropriation. By the 31st March, 1952 that year will be over. The budget would naturally have been presented earlier, sometime on the 28th of February, or 29th of February if it had been a leap year. Therefore, after the presentation of the budget there might not have been sufficient time to include that item by way of a Supplementary Demand. But the Finance Ministry was aware of this. They have said in this note, that it was too late to ask for Supplementary Appropriation. Why was it put off till today? As soon as they came to know of it, they ought to have come before this House. I feel that in regard to this expen-

diture everyday of delay has to be accounted for to the House. As soon as it comes to the notice of the Government they ought to bring it before the House for regularising it. If it is a Supplementary Demand or an Excess Demand, it must be brought before the House. In each year that passes, in each session of Parliament that passes, the Government must come to this House and say why they did not bring it before the House during that particular session, why that session was not thought of. Of course, in particular cases it might have escaped the notice of the Government.

Now, Rule 241(4) was referred to. I am afraid there is misunderstanding regarding the interpretation of this Rule. The Rule says:

"If any money has been spent on any service during a financial year in excess of the amount granted by the House for that purpose, the Committee shall examine with the reference to the fact of each case the circumstances leading to such an excess and make such recommendation as it may deem fit."

Nowhere is it stated that the Excess Demand ought not to be placed before the House until the Public Accounts Committee looks into it.

Shri M. C. Shah: That was our interpretation.

Mr. Speaker: That is wrong.

Shri M. C. Shah: If your ruling is that way, we will follow that.

Mr. Speaker: It is not my own ruling for the first time. That interpretation does not seem to be warranted by the language of the Rule. Therefore, the Government ought not to wait so long. As soon as it comes to the notice of the Government, they must ask for regularising it. There may be cases where, with all diligence, they might not have done so and the Public Accounts Committee may just look into this matter. No

doubt, there is some force in this. If the Public Accounts Committee looks into this immediately and places the facts before the House, the House will have material for the purpose of discussing this matter, whether it ought to allow the Excess Demand or not. That would be an advantage to the House. There is no doubt about that. But, not to place it before the House even in such cases which are definitely known to the Government, saying that the Public Accounts Committee has not sent its Report, is not correct. There is no doubt regarding this matter.

I would urge upon the Government wherever it comes to notice such Excess Demands, to immediately bring them to the notice of this House and ask for Supplementary Grants or Excess Grants in such cases as are here.

Here I find a reference made in the introductory remarks. It is said here that the Public Accounts Committee sometimes suspects the *bona fides* of withholding this. Here it is said:

"In para 7 of the above Report, the Committee have held that any established mis-classification in the Appropriation Accounts which either attracts or avoids the necessity for regularisation of any excess by Parliament, would be taken into account by them in making their recommendation to the Parliament."

Therefore, no impression ought to be created that an attempt is made to make an excess expenditure and then try to avoid or screen it away from the Parliament or the Public Accounts Committee by taking it from something else. The House must, therefore, be very careful. The Finance Ministry, at the same time, must be very careful when it comes to know about an excess expenditure. The mere fact that so far the accounts has not been separated from the audit branch is not an excuse and it ought not to be an excuse for not bringing it before the House as early as

possible. Therefore, I hope hereafter there will be a change in the attitude of the Finance Ministry with regard to this point.

Shri T. N. Singh: I have one submission to make on what you have said just now. Let us suppose the procedure is that as soon as an excess is noticed in the appropriation accounts as finalised the Government comes with a Demand for Excess Grant and the House sanctions it. I take that position for my argument. Then, after six months the Public Accounts Committee will examine the same thing. Now, either that Committee, if it differs, or after going into the details of the question, which it is not possible for the Parliament to go into, has something to say, quite something other than what the House has been told or has to say about it, it would be going against a very superior body, a superior parent organisation. Then, the only option left to the Public Accounts Committee, once the Parliament has sanctioned an excess grant, is to say, 'Yes; all right'. There is nothing more left to the Public Accounts Committee to say about any grant, once it has been sanctioned by Parliament.

If the Chair will be pleased to read the rule, he will find that the rule says as follows:

"...the Public Accounts Committee shall examine these accounts."

The Public Accounts Committee has to examine, under that rule, any excess expenditure that has been incurred or any excess payment that has been made. So, what is the purpose of the Public Accounts Committee, if it cannot exercise this function and if the House *suo moto* goes into the question and sanctions the amount? Under the rules, as you have said, it is perfectly open to the Government to ignore the Public Accounts Committee altogether and get the excess payments sanctioned by the House, once the excess payments are noticed. But, from the point of view of proper procedure,

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proper constitutional procedure and convention, will it not be better that a body of this very House, which has specialised in this kind of work, is enabled to tell this House what it thinks of it and what the House might do about it? If the accounts have to be audited the Public Accounts Committee should have an opportunity to express its opinion. Therefore, either take away the functions of the Public Accounts Committee in respect of examining the excess grants, calling for officials, questioning them as to why this was done and that was not done, or, it should be entrusted with the responsibility of going in detail into such matters. Otherwise, the functioning of the Public Accounts Committee would become very onerous and difficult once the House has given its seal of approval.

Mr. Speaker: I can give only one answer to this question. The demand for excess grants is made, after the money is spent, not in the same year itself but later. What I say is, the excess amount may be anticipated just a few days before the amount is spent. Then, it could come in by way of a supplementary grant. Therefore, what is the aid of the Public Accounts Committee so far as this aspect is concerned? That is one aspect. That is the first step.

The second step is this. Instead of spending the money away and then coming to this House for sanction, if the amount had been anticipated two or three days earlier, before the financial year came to a close, and if it had been brought to this House, then, we need not have the benefit of the Public Accounts Committee. The hon. Member said that we might not be having the benefit of the Public Accounts Committee and that we must wait for the Public Accounts Committee. But then, what is the use of waiting and then according *ex post facto* sanction?

So far as ordinary expenditure is concerned, we do not always vote to

the last pie. We just vote on the approximate estimate placed before the House. But there also, if the amount is exceeded, we criticise. In the circumstances, I would think of an alternative procedure. It will be this way. Instead of waiting for an indefinite number of years, as soon as the Finance Ministry finds that an excess payment has been made, within two or three days, I will ask the Public Accounts Committee to look into the matter and send us an interim report. Why should we wait for the general comprehensive report of the Public Accounts Committee? We shall ask the Public Accounts Committee to make an interim report on the particular items. Let them go into them. We shall be benefited by their advice. My whole object is not to wait till the entire process is finished. At the same time, my object is to see to it that the Public Accounts Committee goes into these matters and also the Auditor-General looks into these matters as early as possible. There should not be a hiatus between one and the other.

I shall now put the question to the vote. The question is:

"That the respective excess sums not exceeding the amounts shown in the third column of the Order paper be granted to the President to make good the amounts spent during the year ended the 31st day of March, 1952, in respect of corresponding heads of demands entered in the second column thereof:

Demands Nos. 3, 9, 15, 30, 33, 34, 36, 42, 55, 58, and 64."

The motion was adopted.

[The motions for Demand for Excess Grants which were adopted by the Lok Sabha are reproduced below
—Ed.]

DEMAND NO. 3—COMMERCIAL INTELLIGENCE AND STATISTICS

"That a sum of Rs. 4,54,715 be granted to the President to make good an excess on the grant in

respect of 'Commercial Intelligence and Statistics' for the year ended the 31st day of March, 1952".

DEMAND NO. 9—MINISTRY OF DEFENCE

"That a sum of Rs. 28,805 be granted to the President to make good an excess on the grant in respect of 'Ministry of Defence' for the year ended the 31st day of March, 1952".

DEMAND NO. 15—ARCHAEOLOGY

"That a sum of Rs. 8,130 be granted to the President to make good an excess on the grant in respect of 'Archaeology' for the year ended the 31st day of March, 1952".

DEMAND NO. 30—MISCELLANEOUS DEPARTMENTS

"That a sum of Rs. 10,41,867 be granted to the President to make good an excess on the grant in respect of 'Miscellaneous Departments' for the year ended the 31st day of March, 1952.

DEMAND NO. 33—SUPERANNUATION ALLOWANCES AND PENSIONS

"That a sum of Rs. 1,18,311 be granted to the President to make good an excess on the grant in respect of 'Superannuation Allowances and Pensions' for the year ended the 31st day of March 1952".

DEMAND NO. 34—MISCELLANEOUS

"That a sum of Rs. 1,25,43,893 be granted to the President to make good an excess on the grant in respect of 'Miscellaneous' for the year ended the 31st day of March, 1952".

DEMAND NO. 36—MISCELLANEOUS ADJUSTMENTS BETWEEN THE UNION AND STATE GOVERNMENTS.

"That a sum of Rs. 56,852 be granted to the President to make good an excess on the grant in respect of 'Miscellaneous Adjustments between the Union and

State Governments' for the year ended the 31st day of March, 1952".

DEMAND NO. 42—SURVEY OF INDIA

"That a sum of Rs. 34,581 be granted to the President to make good an excess on the grant in respect of 'Survey of India' for the year ended the 31st day of March, 1952".

DEMAND NO. 55—CIVIL DEFENCE

"That a sum of Rs. 13,878 be granted to the President to make good an excess on the grant in respect of 'Civil Defence' for the year ended the 31st day of March, 1952".

DEMAND NO. 58—ANDAMANS AND NICOBAR ISLANDS

"That a sum of Rs. 3,24,216 be granted to the President to make good an excess on the grant in respect of Andamans and Nicobar Islands' for the year ended the 31st day of March, 1952".

DEMAND NO. 64—MINISTRY OF NATURAL RESOURCES AND SCIENTIFIC RESEARCH.

"That a sum of Rs. 88,289 be granted to the President to make good an excess on the grant in respect of 'Ministry of Natural Resources and Scientific Research' for the year ended the 31st day of March, 1952".

Mr. Speaker: We have disposed of the excess grants relating to 1951-52. I hope that the excess grants in respect of the years 1952-53, 1953-54 and so on will all be brought forward, all together, as early as possible.

The Minister of Trade (Shri Karmarkar): Let us hope there will not be many such cases for those years.

Shri M. C. Shah: We will prepare a note in consultation with the Comptroller and Auditor-General. If there is any difficulty we will bring that difficulty to your notice.

Mr. Speaker: Yes.