

**Resume showing action taken on the recommendations
of the Public Accounts Committee on the Appropriation
Accounts and Finance Accounts for the years 1955-56
and 1956-57 and Audit Reports thereon**

Items.

Action taken.

(1) Report, page 2, paragraph 3(b)—

Item "Para. 16, Report on Account of 1952-53".
—Desirability of expediting the framing of rules to safeguard the misappropriation in handling the cash without large amount of security.

Necessary rules have been framed in G.O. No. 567(50)-F., dated 24th February 1961.
[See Annexure 1.]

(2) Report, page 2, paragraph 3(c)—

Item "Para 6, Report on Accounts of 1953-54".
—Furnishing to the Accountant-General, West Bengal, for report to the Committee the relevant papers relating to the dismantled materials of State Bus Garage kept in stock for departmental use.

The materials of the Hastings garage were salvaged and disposed of by the Works and Buildings Department. Accordingly, the Executive Engineer, Calcutta Construction Division, has been requested to keep the papers ready for scrutiny by Audit. Regarding some stock kept for departmental use, Audit has been requested to see the papers in the Depot office concerned.

(3) Report, page 2, paragraph 3(d)—

Item "Para. 9, Report on Accounts of 1953-54".
—Desirability of taking suitable steps, in consultation with the Legal Remembrancer for expediting the delivery of a vessel for which money was advanced by the Fisheries Department but delivery could not be taken due to inadequate refrigeration arrangement.

The dispute which arose between the Company and this Government in the matter of taking delivery of this lighter had to be referred to an Adjudicator whose findings have since been received. After consideration of these findings, it has been decided to institute a suit against the company and a draft plaint is under preparation by the Government Pleader.

(4) Report, page 2, paragraph 3(e)—

Item "Para. 10, item 'Para. 31', Report on Accounts of 1953-54".—Furnishing to the Accountant-General, West Bengal, for his comments the block-register for Capital Assets showing individual account of each kind of asset in respect of North Calcutta Electrification and Diesel Electric Pool, after completion thereof.

Preparation of the draft Block Register is almost complete.

Before finally incorporating the details in the Printed Block Register, the Accountant-General, West Bengal, has been requested to examine the Draft Block Register and offer their comments, if any.

(5) Report, page 3, paragraph 3(f)—

Item "Para. 5, item 'Para. 22', Report on Accounts of 1954-55".—Clearing up the arrears still existing in the reconciliation of the State Bus ticket accounts, and furnishing the position thereof to the Accountant-General, West Bengal, for further report to the Committee.

The ticket account of each conductor is daily checked with the amount paid by him and the shortage in payment, if any, is realised promptly. This safeguards against non-payment or short payment by conductors. A monthly ticket account is also prepared and some discrepancies are noticed but these arise mainly from the complicated system under which new tickets have to be issued specially on routes. Attempts are being made to rationalise the system. But it is not possible to avoid discrepancy and make complete reconciliation while two currencies are in circulation and the extent to which transaction made in mixed coin is not known.

(6) Report, page 3, paragraph 3(g)—

Item "Para. 9, Report on Accounts of 1954-55".
—Submission by the Refugee Relief and Rehabilitation Department to the Committee of a Report about the production of measurement books, etc., to the Accountant-General, West Bengal, in support of the actual work done by the landlord in the Taherpur Colony.

It has been reported by the Refugee Relief and Rehabilitation Department that the measurement books for Rs. 50,000 could not be found out in spite of best efforts. The matter has been taken up with the Accountant-General, West Bengal, whether a certificate that such books were maintained by the disbursing officer and condonation of irregularities of non-productions of such books to audit would serve the purpose. The replies from the Accountant-General, West Bengal, are still awaited.

(7) Report, page 4, paragraph 8—

Regularisation of excess expenditure over voted grants and charged appropriations for the years 1955-56 and 1956-57.

The excess expenditure over voted grants and charged appropriations during 1955-56 and 1956-57 will be regularised by the West Bengal Appropriation (Excess Expenditure) Bill in due course.



Desirability of avoiding any attempt to furnish explanations for reduced amount of savings, leaving out of account the amounts surrendered during the closing months of the year.

(9) *Report, page 5, paragraph 11—*

Desirability of furnishing clear and fuller explanations by departments without leaving scope for further enquiry.

(10) *Report, page 5, paragraph 11—*

Desirability of making a small provision at the initial stage for any scheme, which is not yet mature, and operating on the Contingency Fund, pending regularisation by Supplementary grants in due course.

(11) *Report, page 6, paragraph 11—*

Desirability of scrutinising the propriety of the estimates submitted by the requisitioning departments by the officers of the Finance Department before taking finally the Supplementary grants towards the end of the year in order to ensure that cases of savings may be kept to the minimum.

(12) *Report, page 6, paragraph 12—*

Desirability of enforcing strict control to prevent or minimise recurrences of various irregularities, such as unnecessary Supplementary grants or appropriations, injudicious reappropriations and surrenders causing excesses over allotments, unnecessary reappropriations, non-surrender of savings and uncovered excesses which could be remedied by timely reappropriations and the cases of defective budgeting.

(13) *Report, page 6, paragraph 13—*

Desirability of effecting regular and timely verification and reconciliation of departmental accounts with those of the Accounts Office.

(14) *Report, page 6, paragraph 14—*

Desirability of effecting proper and timely coordination between different departments of the Government to avoid wastage, losses and unnecessary expenditure in many cases.

(15) *Report, page 7, paragraph 15—*

Item "Para. 18"—Medical Department (Report on Accounts of 1955-56).—Examining further the provisions of the rules relating to the change in the date of birth of an officer of the Medical Department, which had the effect of postponing the date of retirement of the officer.

(16) *Report, page 7, paragraph 16—*

Item "Para. 19"—Agriculture Department (Report on Accounts of 1955-56).—Furnishing to the Accountant-General, West Bengal, for his comments the reply as to the circumstances under which recurrence of misappropriation of Government money and stores of the Seed Store of the Agriculture Department could be avoided by pursuing and taking precautionary measures on the merit of the first case of misappropriation in a Seed Store which was reported to have been furnished to, but did not reach, the Accountant-General, West Bengal.

The observations of the Committee have been brought to the notice of all departments.

[See Annexure 2.]

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The observations of the Committee have been noted. Normally the Supplementary Estimates are framed on the basis of the Revised Estimate and before presentation to the House these estimates are scrutinised by the Finance Department in consultation with the respective departments to see if any reduction in the estimates is possible on the basis of their actual requirements.

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[See Annexure 3.]

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[See Annexure 4.]

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[See Annexure 5.]

The question as to whether Rule 9 of West Bengal Service Rules, Part I, dealing with the declaration of age at the time of, or for the purpose of, entry in Government service will require further clarification or amendment is under examination by Government.

The Agriculture Department letter No. 8019-Agri., dated 14th August 1961, to the Accountant-General, West Bengal, will be found in Annexure 8.

Item "Para. 20"—Works and Buildings Department (Report on Accounts of 1955-56).—Furnishing the reasons for the inordinate delay made in the office of the Assistant Director, Fuels, leading to the delayed disposal of the coal purchased in advance for burning of bricks required for soling a road and for some buildings to be constructed for the Bengal Engineering College.

(18) Report, page 8, paragraph 18—

Item "Para. 21(b)"—Refugee Relief and Rehabilitation Department (Report on Accounts of 1955-56).—Desirability of taking necessary steps to depute an officer for investigation in the matter of Srichandrapur Scheme, Birbhum, as to whether the land, mortgaged to the Government as security by the refugees deserting subsequently, can be utilised for poultry farming, growing of ground nuts, cashew nuts, etc.

(19) Report, page 8, paragraph 18—

Item "Para. 22"—Refugee Relief and Rehabilitation Department (Report on Accounts of 1955-56).—Desirability of taking up by the Refuge Rehabilitation Commissioner the affairs of the Krishnapur Refugee Co-operative Colony with the Registrar, Co-operative Societies, as to how the loan to the Co-operative Society may be recovered.

(20) Report, page 8, paragraph 18—

Item "Para. 24"—Refugee Relief and Rehabilitation Department (Report on Accounts of 1955-56).—Furnishing further information to the Committee about the realisation of arrear rents including those accruing in the meantime of the requisitioned premises and buildings let out to Government Departments, Government servants and private parties.

The circumstances under which there was delay in the office of the Assistant Director, Fuels in giving permission for disposal of the coal collected at Sainthia and B. E. College site have been further looked into in consultation with the Food, Relief and Supplies Department.

It is revealed that the delay in question was due to the fact that the Assistant Director Fuels, could not readily agree to the sale of such huge quantities of controlled materials by auction in the open market and he accordingly depended on the Offices of the District Controllers of Food & Supplies concerned for disposal of the same through approved channel. As the District Controllers on their part failed to secure approved buyers for this dumped coal in spite of efforts made, public auction of the coal was ultimately permitted by the Assistant Director, Fuels, as the last resort. This naturally took some time. In this perspective, it was explained by the Department in the original reply that the loss was circumstantial, and as such the question of fixing any responsibility could not arise.

As the entire land of 184.72 acres is situated in 14 separate blocks spreading over eight different mouzas of police-station Bolpur and Illambazar and the lands are lying scattered, those could not be profitably utilised as suggested by the Committee.

It has since been decided that the lands should be sold in auction and sale-proceeds deposited against the loans advanced to deserter refugees. The District Magistrate has been directed to take proper measures in this matter after the preliminary steps regarding recourse to Public Demands Recovery Act have been taken. The District Magistrate has reported that proper steps are being taken to do the needful in the matter.

The matter of recovery of the amount of Rs. 76,500 from the Krishnapur Refugee Co-operative Colony was taken up with the Registrar, Co-operative Societies, as suggested. The Registrar has reported that the recovery of the amount from the Society is not possible. The Co-operative Society is liable to its members only. In the present case the members to whom loans were advanced by Government have deserted. If they return at any time and demand either their land or money, the Society will be liable to them for meeting their demand but it has no obligation to Government to repay the loans advanced to them. The Registrar is of opinion that no legal action can therefore be taken against the Society for the recovery of this amount. The matter is again being scrutinised to find out ways whether the society can be forced to pay the amount. If it fails, Government of India will be approached for writing off the amount.

Statement showing the position of realisation of rent up to June 1961 as compiled by the Refugee Relief and Rehabilitation Department will be found in Annexure 7.

Item "Para. 25"—Food Department (Report on Accounts of 1955-56).—Desirability of taking some effective steps to prevent a recurrence of heavy loss due to shortage and deterioration of rice and wheat when stored with a storing Agent and to maintain a proper account of the stock.

(22) *Report, page 9, paragraph 21—*

Item "Para. 17"—Home (Police) Department (Report on Accounts of 1956-57).—Furnishing a report to the Committee about the result of the enquiry as regards the assessment of responsibility of supervisory officers in connection with a loss amounting to Rs. 1,03,366 occurred between September 1950 and February 1953 due to misappropriation of Government money and store at Barrackpore Police Ration Store.

(23) *Report, pages 10-11, paragraph.—*Item "Para. 25"—Fisheries Department (Report on Accounts of 1956-57).—Desirability of maintaining proforma accounts of the deep sea fishing scheme on commercial basis as advised by the Accountant-General, West Bengal, and furnishing to the Committee further information as to what extent the objects, of the scheme of deep sea fishing, viz., (1) to locate the best fishing grounds, (2) to determine the proper fish seasons, (3) to ascertain the types of fish available—surface, midwater or bottom, (4) to decide the type of gear and crafts most suitable for working in these waters at different levels and (5) to arrange training of Indian personnel for operating the vessels and gears, were fulfilled and whether as a consequence thereof the market rate of fish in Calcutta may be expected to be lowered.

The observations made by the Committee have been noted by the Food, Relief and Supplies (Food and Supplies) Department. Care is being taken to keep the stock to the minimum to realise security according to prescribed rates and to ensure safe and hygienic storage as far as possible in rural conditions. Attempts are being made also to improve the storing arrangements.

The enquiry as regards the assessment of responsibility of the supervisory officers is proceeding. Three officers worked successively as Subdivisional Police Officers, Barrackpore, during the period the misappropriation took place. A preliminary enquiry regarding assessment of responsibility of the three officers in question was undertaken and thereafter they were asked to submit their explanations about their responsibility in the matter. They have asked for permission to inspect the various registers and other records, which are very voluminous, to enable them to submit their explanations. The various documents have been collected and arrangements have been made for their inspection by the officers concerned.

The explanations of the officers after inspection of the records are expected to be received soon. Thereupon, a detailed examination of the extent of their responsibility will be undertaken and the results of examination will be reported to the committee in due course.

Even though the scheme is treated as an exploratory one, it has been decided as advised by the Accountant-General, West Bengal, to draw up proforma accounts in respect of this scheme. Special steps have been taken, by engaging extra hands, to compile the proforma accounts. It is expected that it will be possible to submit these proforma accounts to the Accountant-General, West Bengal, within the next three or four months.

The results so far obtained from this exploratory scheme are as follows:

- (1) Thirteen fishing grounds have so far been located. Searches are, however, being continued to locate further grounds.
- (2) The period of fishing season has been determined to be from September to March.
- (3) Bottom fishing is at present being carried on. As a result of this type of fishing, the species of fish obtained are—Bhola, Glass Fish, Pom Fret, Herrings, Prawns, etc.
- (4) To adopt Otter trawling has been found to be most suitable.
- (5) Over 75 Indians have been trained in power fishing and all the vessels are now being manned by the Indians.

The scheme is being treated as an exploratory one. Unless it becomes a commercial undertaking it is not possible to assess its effect on the prevailing prices of fish in Calcutta markets. Such assessment is not also possible due to increasing demand on fish consequent on the increasing population in the city of Calcutta.

11, paragraph 28.—Item "Para. Refugee, Relief and Rehabilitation Department (Report on Accounts of 1956-57).—Furnishing the accounts records in respect of the building materials worth Rs. 1,91,73,192 purchased for distribution among the refugees on recovery of cost, to the AGWB, for his comments and further report.

(25) Report, page 11, paragraph 29.—Item "Para. 32"—Development Department (Report on accounts of 1956-57).—Furnishing further information to the Committee about the length of sewers cut by the Trench Excavator and its daily output.

(26) Report, page 11, paragraph 30.—

Desirability of taking effective steps by all departments of Government to examine the quality of the stock received and/or the condition of godowns and stocks and stores.

The matter regarding non-maintenance of accounts records concerning building materials excepting C.I. sheets has been taken up with the Accountant-General, West Bengal, by the Director (Supply and Accounts) and the Accountant-General, is kept informed from time to time about the progress towards the completion of the accounts work.

(i) Length of sewer cut by the Trench Excavator.—29,848 r. ft. (approximately).

(ii) Its daily output

The machine worked approximately for 560 hours and the total earth cut was 653,744 c. ft. taking six working hours a day, the average approximate capacity of the machine works at 7,000 c. ft. per day (day means six working hours).

The observations of the Committee have been brought to the notice of all Departments [See Annexure 6.]

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The observations of the Committee have been brought to the notice of all Departments [See Annexure 6.]

KURE I
OF WEST BENGAL
Finance Department
MEMORANDUM

No. 567(50)-F./F1A-3(21)/60.

Calcutta, the 24th February 1961.

SUBJECT: *Security deposits.*

The undersigned is directed to say that Government have had under consideration the question of laying down definite principles with regard to the furnishing of security deposit by Government servants handling cash and/or stores in terms of rule 22 of the West Bengal Finance Rules, Volume I and Note 1 thereunder which cannot, for reasons of unworkability, be enforced to the strict letter. For example, a store-clerk in the scale of Rs. 55—130 who is in charge of a godown of the Food Department storing 5,000 or 10,000 mds. of rice or other foodgrains cannot be expected to deposit the amount contemplated in the aforesaid rule. The Governor has, accordingly, been pleased to decide as follows in consonance with the principle envisaged in the concluding portion of the aforesaid Note:

1. Double-lock system should be introduced as enjoined in Service Rules, 63 of the Treasury Rules, West Bengal, Volume I, in all offices where there is a treasurer or a cashier to handle cash, one of the keys being retained by the Officer concerned and the other by the treasurer or the cashier, as the case may be. The amount of cash to be handled by the Government servant concerned at any one time should not be more than the amount of his security deposit. As transactions in the departmental offices include items of both receipts and payments, it may sometimes happen that cash received by the cashier or the treasurer may exceed the amount he is authorised to keep with him at any one time. As soon as such a limit is reached, the amount should be put into the departmental treasure chest. This would mean that the Officer-in-charge may have to open the iron-safe more than once in a day, but this should be undertaken in the interest of security of public money. For a cashier or a store-clerk in the scale of Rs. 55—130, the amount of cash security may be Rs. 500. If further security is necessary, a fidelity bond of Rs. 1,000 may be taken, the premia being paid by the Government servant concerned.

2. The question of granting a suitable allowance to such Government servants may also be consider-

ed on the merits of each case. If the special allowance is sanctioned, the Government servant should make monthly contributions to build up the requisite cash security which may be in Government papers pledged to the appointing authority. In that case, the Government servant concerned can earn interest on the money contributed by him in building up the cash security. If considered necessary, a portion of the cash security may be demanded to be paid in cash at the time of appointment and the balance built up by monthly cash contributions.

3. For a Cashier in the scale of Rs. 100 to Rs. 200 the cash security should be Rs. 1000, and a fidelity bond of Rs. 1000 should be taken in addition. For a Cashier in the scale of Rs. 200 to 300, cash deposit should be Rs. 3000 and a fidelity bond of Rs. 2,000 should be given by the Government servant. The same arrangement will apply to a Government servant handling stores.

4. The administrative Department may consider and decide whether cases in which security deposit were already fixed should be re-opened.

The Board of Revenue is requested to consider whether the rules in Chapter VI of the Board's Misc. Rules 1955 will require modification in terms of these orders.

N. N. MAJUMDAR,
Special Officer and Secretary.

No. 567/1(1)-F.

Copy forwarded to the Accountant-General, West Bengal, for information.

D. N. MUKHERJEE,
Assistant Secretary.

CALCUTTA,

The 24th February 1961,

ANNEXURE
GOVERNMENT OF WEST BENGAL
Finance Department
Appropriation
MEMORANDUM

No. 142(54)-AP./1R-1(2)/61.
Calcutta, the 14th August 1961.

SUBJECT: *Desirability of (i) avoiding any attempt to furnish explanations for reduced amount of savings, leaving out of account the amounts surrendered during the closing months of the year, (ii) furnishing clear and fuller explanations by departments without leaving any scope for further enquiry, and (iii) making a small provision at the initial stage for any scheme which is not yet mature and operating on the Contingency Fund pending regularisation by supplementary grants.*

The undersigned is directed to refer to paragraph 11 at page 5 of the Report of the Public Accounts Committee on the Appropriation and Finance Accounts for 1955-56 and 1956-57 and Audit Reports thereon on the above subjects and to state that the Committee has reiterated their observation made in the concluding portion of paragraph 4 at page 3 of their report on the accounts of 1951-52 (extract enclosed) in view of the fact that the various administrative departments in their explanations showing the reasons for savings still leave out of account the amounts surrendered during the closing months of the year.

The Committee also observes that the explanations furnished by the various departments are not self-explanatory and leave scope for further enquiry.

The Committee has further reiterated their observation in paragraph 6 of their report on the Accounts of 1952-53 (extract enclosed) and observe further that the various departments should make a small provision at the initial stage for any scheme, particularly when the scheme is not mature and operate on the Contingency Fund, if necessary, pending regularisation by supplementary grants in due course.

The undersigned is therefore directed to impress upon the departments the need of control over expenditure and to request them to take all possible steps to implement the recommendations of the Committee in this regard.

N. K. PAI,
Deputy Secretary.

To All Departments

Extract of the concluding portion of paragraph 4, page 3 of the Report of the Public Accounts Committee on the Appropriation and Finance Accounts for 1951-52 and Audit Reports thereon.

The Committee desires to draw attention of the departments concerned to another fact which emerges from the explanations offered. It appears that an attempt has been made to reduce the amount of real savings by leaving out of account of the amounts surrendered during the closing months of the year and explaining only the

balance of savings. It should be remembered that surrenders of unspent balance might satisfy the requirement of administrative control of State finance and yet if the estimates were originally prepared with greater care such balances as remained unspent could have been utilised by the Legislature for other purposes. A liberal budgeting leading to a considerable surplus is attended with the risk of hasty, unwise and uneconomic expenditure and even if surrendered, the fact remains that the tax-payer might have been called upon to pay more than the necessity justified.

** ** *
Extract of paragraph 6, pages 2-3 of the First Report of the Public Accounts Committee on the Appropriation Accounts for 1952-53 and Audit Report thereon.

The Appropriation Accounts show that there were savings in as many as 36 grants out of 39 voted grants and in 13 out of 18 charged appropriations. In the voted grants the savings in some cases are more than 40 per cent., in that of Miscellaneous—Community Development Projects being 97.1 per cent. It is stated in explanation in regard to the Community Development Projects that some time in September 1952 the Central Government approved of the scheme to be taken up although the details of the scheme had not been worked out at that time and the detailed scheme and the schematory budget with the formal approval of the Union Government came as late as February 1953. The budget provision was made in 1952 but the money granted could not be utilised by the end of the financial year. In such cases it may be advisable to take a small provision at the initial stage and operate on the contingency fund, if necessary, pending regularisation by supplementary grants in due course.

The Comptroller and Auditor-General points out that the percentage of savings is higher in the year under review than in the year 1951-52. It appears from the Comptroller and Auditor-General's Report that there is some amount of laxity in the drawing up of the budget. Supplementary grants were taken in at least three grants which had the effect of increasing the savings in the original grants themselves. In one case of charged appropriation, the supplementary appropriation was not utilised. The Committee have drawn repeated attention to the necessity of proper budgeting and are sorry to note that the position has not improved.

It has been explained that the savings in certain cases were due to the fact that the department furnished estimates for the supplementary grants long before these were actually placed for vote of the Legislature and as such any saving anticipated at some later stage could not be given effect to by reducing the estimates submitted earlier. The Committee, therefore, recommend that the Finance Department should scrutinise once again the estimates furnished by the various departments before taking finally the supplementary grants towards the end of the year in order to ensure that cases of savings as a result of supplementary grants are kept to the minimum.

GOVERNMENT OF WEST BENGAL

Finance Department

Appropriation

MEMORANDUM

No. 143(54)-A.P./IR-1(2)/61.

Calcutta, the 14th August 1961.

SUBJECT: *Desirability of enforcing strict control to prevent or minimise recurrences of various irregularities such as injudicious re-appropriations and surrenders causing excesses over allotments, unnecessary re-appropriations, non-surrender of savings and uncovered excesses which could be remedied by timely re-appropriations and the cases of defective budgeting.*

The undersigned is directed to refer to paragraph 12 at page 6 of the Report of the Public Accounts Committee on the Appropriation and Finance Accounts for 1955-56 and 1956-57 and Audit Reports thereon on the above subject and to state that the Committee emphasises the desirability

of enforcing strict control to prevent or minimise recurrences of the various types of irregularities referred to by them.

The undersigned is directed to request the various departments to take effective measures to prevent recurrence of the irregularities referred to in para. 12 of the Committee's report.

N. K. PAL,

Deputy Secretary.

To All Departments

ANNEXURE 4

GOVERNMENT OF WEST BENGAL

Finance Department

Appropriation

MEMORANDUM

No. 144(54)-A.P./IR-1(2)/61.

Calcutta, the 14th August 1961.

SUBJECT: *Desirability of effecting regular and timely verification and reconciliation of departmental accounts with those of the Accounts office.*

The undersigned is directed to refer to paragraph 13 at page 6 of the Report of the Public Accounts Committee on the Appropriation and Finance Accounts for 1955-56 and 1956-57 and Audit Reports thereon on the above subject and to state that the Committee has repeatedly drawn attention to the necessity of regular and timely verification and reconciliation of accounts and the Committee further emphasises the need of ensuring efficient and

effective control in this regard to prevent recurrences of inordinate delay in the matter of verification and reconciliation.

The undersigned is directed to request that the departments should take effective steps to prevent recurrence of delay in this regard.

N. K. PAL,

Deputy Secretary.

To All Departments.

ANNEXURE 5

GOVERNMENT OF WEST BENGAL

Finance Department

Appropriation

MEMORANDUM

No. 145(54)-A.P./IR-1(2)/61.

Calcutta, the 14th August 1961.

SUBJECT: *Desirability of effecting proper and timely co-ordination between different departments of the Government to avoid wastage, losses and unnecessary expenditure in many cases.*

The undersigned is directed to refer to paragraph 14 at page 6 of the Report of the Public Accounts Committee on the Appropriation and Finance Accounts for the years 1955-56 and 1956-57 and to state that the Committee has observed that in many cases the explanations, which are furnished by the departments before the Committee, could be furnished to the Accountant-General, long before for consideration at the stage of draft paragraphs

of the Audit Report so as to avoid their inclusion in the Appropriation Accounts and that the lack of co-ordination between different departments of the Government often leads to wastage, losses and unnecessary expenditure in many cases.

The undersigned is therefore directed to impress upon the departments that they should take effective steps in this regard.

N. K. PAL,

Deputy Secretary.

To All Departments,

ANNEXURE 6

GOVERNMENT OF WEST BENGAL

Finance Department

Appropriation

MEMORANDUM

No. 146(54)-A.P./IR-1(2)/61.

Calcutta, the 14th August 1961.

SUBJECT: *Desirability of taking effective steps by all departments of Government to examine the quality of stock received and/or the condition of godowns and stocks and stores.*

The undersigned is directed to refer to paragraph 30 at page 11 of the Report of the Public Accounts Committee on Appropriation and Finance Accounts for the years 1955-56 and 1956-57 and Audit Reports thereon and to state that as desired by the Committee the various departments should take effective steps to introduce the system of

examining the quality of the stock received and/or examining the condition of godowns and stocks and stores.

N. K. PAL,

Deputy Secretary.

To All Departments,

ANNEXURE 7

Statement on requisitioned premises.

Serial No.	Name of the premises.	Monthly rent compensa- tion pay- able to the landlord (at present).	Total assessment of rent made originally.	Number of occupant families (at present).			Total rent recoverable up to 30th June 1961 from:			Rent recovered up to 30th June 1961 from:			Arrear rent as on 1st July 1961			Remarks.
				State Govern- ment servants.	Central Govern- ment servants.	Others.	State Govern- ment servants.	Central Govern- ment servants.	Others.	State Govern- ment servants.	Central Govern- ment servants.	Others.	State Govern- ment servants.	Central Govern- ment servants.	Others.	
1.	A. K. Ghosh's Garden House Khardah.	450	267	1	..	3	5,153	..	36,687	1,120	..	573	4,033	..	36,114	
2.	48, B. T. Road	1,000	590	..	..	22	..	..	1,00,243	..	..	3,199	..	..	97,044	
3.	Dakshineswar Camp.	281	470	12	3	47	26,919	3,266	60,920	13,439	..	7,182	13,480	3,266	53,738	
4.	12 Durgapithuri Lane.	20	20	..	1	..	..	2,556	..	..	2,358	..	..	198	..	Derequi- sitioned
5.	B. O. R. Camp	1,516	1,143	8	4	71	16,121	4,503	1,60,789	2,503	105	1,290	13,617	4,398	1,59,499	
6.	199 Netaji Subhas Ch. Bose Road.	575	609	..	..	1	5,258	1,316	44,154	1,047	..	306	4,211	1,316	43,848	
7.	Lake Camp ..	530	586	..	..	10	7,295	2,224	71,210	2,976	..	1,731	4,319	2,224	69,478	
8.	5 Southend Park.	2,150	2,205	1	..	16	2,061	1,360	3,37,714	280	..	164	1,782	1,360	3,37,550	
9.	5 Fern Road ..	1,400	1,099	1	4	48	1,961	10,001	2,26,568	40	..	3,215	1,921	10,001	2,23,353	
10.	60 Princep Street	985	1,133	1	..	17	3,644	..	1,68,816	3,174	..	4,805	470	..	1,64,011	
11.	21 Canal East Road Calcutta.	280	..	..	..	96	..	..	Rent Free Accommodation Camp.	..	..	..	..	..	..
12.	20 Kusthia Road	20	..	..	..	12	..	..	Ditto.	..	..	..	..	..	..
13.	98 Manicktala Main Road.	2,500	624	2	5	133	1,130	4,265	98,098	182	..	2,820	948	4,265	95,278	
14.	7 Bright Street	386	300	..	..	14	..	..	34,684	..	..	2,249	..	..	32,435	
15.	1 Ramlal Agar- wala lane.	912	148	..	..	3	1,208	475	23,938	917	..	3,148	291	475	20,791	
16.	Ichapore Camp	250	296	..	5	9	2,261	4,605	36,608	526	..	1,108	1,735	4,605	35,500	
17.	64 Chittaranjan Avenue.	94	94	..	..	16	..	..	14,450	..	..	13,604	..	..	846	
				26	22	518	73,011	34,571	14,14,879	26,204	2,463	45,394	46,807	32,108	13,69,485	

Synopsis

No. of State Government Employees : 26	Rs.	No. of Central Government Employees : 22	Rs.	No. of other occupants : 518(a)	Rs.
Total rent recoverable up to 30.1-61 ..	73,611	Total rent recoverable up to 30-6-61 ..	34,571	Total rent recoverable up to 30-6-61 ..	14,14,879
Rent recovered up to 1-7-61 ..	26,204	Rent recovered up to 1-7-61 ..	2,463	Rent recovered up to 1-7-61 ..	45,394
Outstanding dues on 1-7-61 ..	46,807	Outstanding dues on 1-7-61 ..	32,108	Outstanding dues on 1-7-61 ..	13,60,485

(a) 108 occupants reside in "Rent Free Accommodation."

ANNEXURE 8

GOVERNMENT OF WEST BENGAL

Department of Agriculture and Food Production
(Agriculture Branch)

Letter No. 8019-Agri./3A-72/61, dated Calcutta, the 14th August 1961 from Shri A. Bhattacharya, Assistant Secretary to the Government of West Bengal, to the Accountant-General, West Bengal.

SUBJECT: *Report of the Public Accounts Committee on the Appropriation and Finance Accounts for 1955-56 and 1956-57.*

I am directed to refer to paragraph 16 of the Report of the Public Accounts Committee on the Appropriation Accounts and Finance Accounts for the years 1955-56 and 1956-57 and to say that in order to avoid recurrence of misappropriation of Government money the system of furnishing cash security by those handling cash has since been introduced. The question of obtaining security from those handling stores is under examination of this department in consultation with Finance Department of this Government.

Moreover the number of seed stores has been reduced and the existing ones are at present located at the Subdivisional Headquarters.

In order to secure efficient control over the transactions in those existing seed stores and to check recurrence of misappropriation as referred to in the aforesaid paragraph of the Report of Public Accounts Committee, they have been brought under the direct control of the subdivisional Agricultural Officers. The Director of Agriculture, West Bengal, has also been instructed that the seed stores should be audited and inspected frequently by the departmental auditors and the District Agricultural Officers respectively.

Your comments or suggestions in the matter may kindly be communicated to this Department for consideration

