



West Bengal Legislative Assembly
Committee on Public Accounts
(1985-86)

**Twenty-fifth Report of the Committee on Public Accounts 1985-86,
on the Appropriation and Finance Accounts and Reports of the
Comptroller and Auditor-General of India for the years 1978-79,
1979-80 and 1980-81 (Civil) relating to the Home
(Police) Department**

(Presented to the Assembly on the 11th April, 1986)

West Bengal Legislative Assembly Secretariat
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(i)

COMPOSITION OF THE COMMITTEE ON PUBLIC ACCOUNTS, 1985-86

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Secretary

Shri L. K. Pal

Presentation

I, the Chairman of the Committee on Public Accounts (1985-86) of the West Bengal Legislative Assembly, being authorised by the Committee, have the honour to present on its behalf, this Report of the Committee on the Appropriation Accounts, Finance Accounts and the Reports of the Comptroller and Auditor-General of India for the years 1978-79, 1979-80 and 1980-81 (Civil) relating to Home (Police) Department.

2. The evidence of the Home (Police) Department was taken by the Committee in respect of some paragraphs from the above Reports of the Comptroller and Auditor-General of India on the 27th June, 1985 and the Committee Reports on those paragraphs only. The Report was adopted at the meeting of the Committee held on the 21st March, 1986.

3. The Committee places on record its appreciation of the sincerity and devotion to duty of the officers and staff of the Secretariat of the Committee in preparing this Report. The Committee would also like to thank the Secretary and other officers of the Home (Police) Department of the Government of West Bengal who gave evidence and furnished relevant papers during evidence.

4. The Committee also places on record its appreciation for the unstinted co-operation and assistance from the Accountant-General-II and the concerned officers and staff of his office in its work.

ABDUS SATTAR,
Chairman,
Committee on Public Accounts
(1985-86),
West Bengal Legislative Assembly.

CALCUTTA:
The 11th April, 1986.

REPORT

[Paragraph 2.3 of the Reports of the Comptroller and Auditor-General of India for the years 1978-79, 1979-80 and 1980-81 (Civil).]

1. **Supplementary Grants/Charged Appropriation :** The Committee came to know from the Audit Report for the years 1978-79, 1979-80 and 1980-81, that in all these three years, Supplementary Grants taken by the Department under Grant No. 21—Police, proved unnecessary or excessive as indicated below :

Year		Original grant	Supplementary grant	Expenditure	Savings
					(In lakhs of rupees)
1978-79	..	60,68.65	2,09.09	57,91.35	4.83.40
1979-80	..	63,86.61	3,29.59	65,86.03	1,30.17
1980-81	..	68,92.03	1.66.00	70,17.69	40.34

According to the Department, the saving of Rs. 483.40 lakhs during 1978-79 was mainly due to non-purchase of machinery and equipment under the scheme for modernisation of Police force, hiring of less number of vehicles and reduced consumption of petrol, withdrawal of co doing for certain areas, non-adjustment of loss on account of subsidised foodstuff to Police force, non-receipt of bills from the DGSD and from contractors.

The saving of Rs. 130.17 lakhs during 1979-80 was attributed by the Department mainly to enrolment of less number of trainees for want of accommodation, supply of less quantity of clothing articles and non-filling up of certain posts while the saving of Rs. 40.34 lakhs during 1980-81 was due to non-procurement of motor launches for the Port Police.

The Department in a subsequent written reply stated that the machinery and equipment for modernisation of police force were purchased in subsequent years. As regards non-filling up of vacant posts, the Department explained that it took considerable time to fill up vacancies after observing the prescribed formalities and in obtaining approval of the Public Service Commission when required in promotional cases. Besides, some posts for which provision had to be made were kept vacant to accommodate reversionists of deputed posts. As regards non-purchase of motor launches, the Department stated that due to non-settlement of the question of sharing of the proportionate cost thereof between the Calcutta Port Trust and the State Government, the motor launches could not be purchased.

The committee also came to know that out of the saving of Rs. 483.40 lakhs in 1978-79, a sum of Rs. 117.13 lakhs only was surrendered on the last day of the financial year. The Department stated that the local officers did not report the anticipated savings in time for which the amount could not be surrendered earlier.

The Committee is not satisfied with the explanation given by the Department for the huge savings. The Committee feels that the budget provisions during the years in question were made without taking into account the constraints encountered by the Department in spending the allotted sum. The Committee

is of the view that the Department has no effective supervision and control over the expenditure by its local officers which resulted in the surrender of savings at the fag-end of the year. The Committee desires that the Department should be more accurate in estimating its requirement of funds and more prompt in surrendering the savings should an occasion for surrender occur.

[Paragraph 3.10 of the Report of the Comptroller and Auditor-General of India for the year 1978-79 (Civil).]

2. **Avoidable Expenditure:** The Committee came to learn from the audit para that of the eleven vehicles under the control of Superintendent of Police, GRP, Sealdah, 9 vehicles (including two running with diesel) were drawing petrol and diesel from the Central Motor Transport Pool at Barrackpore—a place 20 kilometres away from the garage at Dum Dum and two vehicles were drawing their requirements from 24-Parganas Police Lines at Alipore—a place 14 kilometres away from the garage. Thus 9 vehicles had to cover 40 kilometres (to and from Barrackpore) and 2 vehicles had to cover 28 kilometres (to and from Alipore), each time only to fill in their tanks and according to the audit para an expenditure of Rs. 1.54 lakhs was incurred on such trips between July, 1975 and August, 1979 being the cost of 39,600 litres of petrol (Rs. 1.38 lakhs) and 14,000 litres of diesel (Rs. 0.16 lakhs) consumed for the purpose.

The Committee also came to know from the audit para that the Department had a filling station under the Commissioner of Police, Calcutta, within the compound of Deputy Commissioner of Police, Calcutta Armed Police, 2nd Battalion, at a distance of about one kilometre from the garage of GRP, Sealdah. To an audit enquiry as to why petrol and diesel could not be drawn from that station the Superintendent of Police, GRP, Sealdah, had stated in April, 1980 that the Calcutta Police, being a separate organisation had not been contacted in the matter.

In its written reply, the Department stated that the question of drawal of petrol and diesel by the GRP, Sealdah, from the pumping station of Calcutta Police was taken up with the Commissioner of Police, Calcutta, who expressed his inability stating that the supply of petrol/diesel was made to the Calcutta Police by the Indian Oil Corporation on post-payment basis through book adjustment and that the storage capacity of their (CP's) petrol/diesel pump was limited to the point of meeting the CP's demand only.

During evidence, the Director General of Police stated that the GRP, Sealdah, was a very small unit and it was never contemplated that it should have a separate petrol pump of its own but since the matter of avoidable expenditure "has come to our notice we are exploring the possibility of drawing petrol and diesel from Cossipore Petrol Pump".

Asked by the Committee as to when the matter was taken up with the Commissioner of Police, the Department stated that it was taken up two years ago.

In a subsequent reply, the Department informed the Committee that the storage capacity of the petrol pump in question under the Commissioner of Police was 9,000 litres and at the material time and till December, 1984, it was catering to the needs of 200 vehicles of Calcutta Police. The average requirement of petrol/diesel per vehicle per

day was 10 litres. The Committee was further informed that a new pump (petrol and diesel combined) had been installed by the Calcutta Police at 29/1 B. T. Road which increased the capacity of the Calcutta Police Pumps and that measures were being taken to enable the GRP vehicles to draw their fuel from one of these Calcutta Police Pumps.

The Committee is pained to note that huge quantities of petrol and diesel were being consumed unnecessarily for the purpose of re-fuelling the tanks of 11 vehicles of the GRP, Sealdah. The Committee is surprised to know that despite being pointed out in the Audit Report of 1978-79, the matter was taken up by the Department with the Calcutta Police only two years back. The Committee is also not convinced with the reply of the Department that the petrol pump of the Calcutta Police which had the storage capacity of 9000 litres and which catered for 200 vehicles per day was unable to supply fuel for additional 11 vehicles of the GRP, Sealdah, requiring a mere 100 litres per day. The Committee feels that not only an unnecessary expenditure of a large amount was avoidable but also the futile consumption of a scarce material like petrol was involved in addition to the wear and tear of the vehicles and the time taken in running the vehicles from the garage to the far away petrol pumps and back. The Committee, therefore, recommends that immediate steps should be taken by the Department to make some working arrangement whereunder the vehicles belonging to the GRP, Sealdah, are allowed to draw petrol and diesel from the nearest departmental filling station.

[Paragraph 3.11 of the Report of the Comptroller and Auditor-General of India for the year 1978-79 (Civil).]

3. Non-realisation of maintenance cost : The Committee came to know from the audit para that an armed police battalion was set up in 1974 at Asansol in the district of Burdwan to meet the needs of Eastern Coalfields Limited, a Government of India Undertaking. It was agreed upon that the entire expenditure on maintenance of the Battalion would be borne by the said Undertaking which further agreed to make a reasonable 'on account' payment subject to final payment based on the certified statement of total expenditure incurred every year. But the I-G. of Police, West Bengal, raised, for the first time, in April, 1978 a total 'on account' demand of Rs. 89.32 lakhs being the maintenance cost of the Battalion for 1974-75, 1975-76 and 1976-77. The demand for Rs. 49.70 lakhs being the cost for 1977-78 was raised in February, 1979. The cost for 1978-79 was assessed in February, 1980 at Rs. 55.22 lakhs and that for 1979-80 was not assessed till May, 1980. The reasons for non-raising of demands for 'on account' payment, delay in raising and realisation of the demands for four years up to 1977-78 and also non-raising of the demands for 1978-79 and non-assessment of cost for 1979-80 were not furnished to the Audit till May, 1980. Thus, according to the audit para Rs. 139.02 lakhs remained unrealised for about one to five years till May, 1980 due to non-raising of demands for 'on account' payment and delay in assessment of the cost and raising of demands for different years.

The Department stated in its written reply that the total claim against the Eastern Coalfields Ltd. for the period from 1974-75 to 1979-80 amounted to Rs. 2,65.40 lakhs. Due to non-submission of audit certificates, ECL was not agreeable to pay the cost. However, against the final claim of Rs. 265.40 lakhs, payment for Rs. 194.00 lakhs had been received and credited to Government account. In a subsequent reply, the Department informed the Committee

that a further claim of Rs. 272.63 lakhs for the years 1980-81 to 1982-83 had been submitted to the ECL on 21-9-83 with the request to arrange payment of the entire outstanding amount of Rs. 344.03 lakhs including the previous unpaid balance of Rs. 71.40 lakhs.

The Department also informed the Committee that there was an agreement with the ECL requiring submission of audit certificate for reimbursement of expenditure relating to the battalion. The Department admitted that the Accountant-General was not consulted before making the agreement with the ECL. The Department explained that since the entire battalion was deployed for the ECL it was felt that no difficulty would arise in getting the expenditure audited and certified by the Accountant-General. The Department, however, could not explain satisfactorily why the claims for the years 1974-75 to 1976-77 were not raised promptly and why 'on account' payments as provided in the agreement were not insisted upon pending finalisation and certification of the accounts.

The Committee is, therefore, of the opinion that, but for the negligence on the part of the Department such a huge amount could not have remained unrealised for such a long time and accordingly recommends that effective steps should be taken to realise the entire arrears without further delay in view of the stringent financial condition of the State. The Committee further desires that demand for 'on account' payment should invariably be made before the end of every financial year and the final payment be claimed immediately on finalisation of accounts.

[Paragraph 3.12 of the Report of the Comptroller and Auditor-General of India for the year 1978-79 (Civil).]

4. **Outstanding charges for police guards:** It came to the knowledge of the Committee from the audit para that of total charges/fees of Rs. 3,45.36 lakhs for the period up to 31st March, 1978 recoverable from local bodies/organisations/departments of the Government of India on account of providing temporary police guards for the safety and security of their offices and cash van duties and also for policing the areas on either side of the river Hooghly falling within the jurisdiction and administrative control of the Calcutta Port Trust, only Rs. 4.66 lakhs were realised up to November, 1979 and Rs. 3,40.70 lakhs remained unrealised. The bulk of the dues related to the period from 1968-69 to 1973-74 as shown in the table below :

Amount due up to 31st March 1978

Year	From Calcutta Port Trust	From Calcutta Corporation	From Government of India Departments	From Other	Total
(In lakhs of rupees)					
1968-69 to 1973-74	1,99.51	5.78	4.01	..	1,09.30
1974-75	21.13	3.08	0.72	..	24.93
1975-76	23.52	3.09	1.66	..	28.27
1976-77	27.32	..	6.96	0.46	34.74
1977-78	35.48	..	7.98	..	43.46
Total	3,06.96	11.95	21.33	0.46	3,40.70

On a test check the Accountant-General, West Bengal, found that in most cases the demands were not raised immediately after these fell due and when raised, were not pursued closely and the demand and collection registers to watch recovery of the demands were also not maintained properly.

At the time of oral examination of the Department the Committee wanted to know the latest position of the recovery of the arrears and the amount due from various local bodies/public organisations/departments of the Government of India. The Department accordingly sent a detailed statement showing the amount due and recoveries made so far from different Government of India Undertakings and other establishments. It appeared from the said statement that the dues up to 1980-81 amounted to Rs. 328.97 lakhs. The details of the dues and other information as given by the Department are reproduced below :

Controller of Telegraph Stores, Steel Dump (Taratala)

	Rs.	
1977-78 ..	1,97,050 95	Rs. 7,33,658.85 has been recovered on 19-3-84 on ad-hoc basis out of the amount due. Steps have been taken for recovery of the balance (Rs. 4,24,198.84). Last letter issued under No G1814 BT, dated 18-5-85.
1978-79 ..	2,99,122.78	
1979-80 ..	3,16,285.58	
1980-81 ..	3,45,398.38	
Total ..	11,57,857.69	

Alipore Store-yard and different post offices

	Rs.	
1976-77 ..	3,81,501.80	Earlier the charges used to be realised by Home (Police) Department. Now it has been entrusted to Calcutta Police. The PMG, has been written to for payment. The matter is being pursued.
1977-78 ..	4,37,201.40	
1978-79 ..	4,60,794.10	
1979-80 ..	4,79,551.98	
1980-81 ..	4,99,305.98	
Total ..	22,58,355.26	

Calcutta Port Trust

	Rs.	
1973-74 ..	20,69,404.60	As a result of persistent efforts CPT cleared dues up to March, 1973. The matter is being pursued at CP's level. Last letter issued on 27-5-85.
1974-75 ..	21,13,383.30	
1975-76 ..	23,51,728.50	
1976-77 ..	27,80,880.75	
1977-78 ..	35,48,925.75	
1978-79 ..	39,09,226.97	
1979-80 ..	47,80,987.22	
1980-81 ..	40,27,628.15	
Total ..	2,55,82,165.24	

Fort William

		Rs.	
1971-72	..	45,026.00	Under correspondence with the Fort William Authorities/CDA, Patna.
1972-73	..	45,877.70	
1973-74	..	46,072.00	
1976-77	..	59,112.10	
1977-78	..	61,917.55	
1978-79	..	71,664.80	
1979-80	..	74,510.80	
1980-81	..	77,745.80	
Total	..	4,81,926.75	

Bullion Vault at Fort William, Calcutta

		Rs.	
1972-73	..	65,894.96	A.-G., W.B., has been requested to furnish awaited figures of expenditure. Reply is still awaited.
1973-74	..	65,671.62	
1976-77	..	83,927.62	
1977-78	..	96,235.57	
1978-79	..	1,01,485.92	
1979-80	..	1,05,399.92	
1980-81	..	1,10,341.92	
Total	..	6,28,957.53	

Military Secretariat, Calcutta

		Rs.	
1974-75	..	38,956.50	Under correspondence with the Ministry of Defence.
1975-76	..	40,251.50	
1976-77	..	41,616.50	
1977-78	..	47,332.82	
1978-79	..	50,055.00	
1979-80	..	52,100.00	
1980-81	..	56,056.00	
Total	..	3,26,368.32	

Calcutta Corporation

		Rs.	
December 1971 to February, 1976		11,94,378.93	In spite of reminders, Corporation Authorities have not cleared the dues to C.P., Calcutta Home (Police) Department has taken up the matter with the Local Government and Urban Development Department of the State Government.
1976-77	..	3,53,348.03	
1977-78	..	3,61,269.69	
1978-79	..	3,75,366.93	
1979-80	..	4,01,102.64	
1980-81	..	5,10,104.00	
Total	..	31,95,570.22	

On perusal of the evidence tendered and the subsequent replies furnished by the Department, the Committee observes that the impediment, as stated by the Department standing in the way of realisation of the dues from various Departments of the Government of India especially the Calcutta Port Trust are common in nature which could have been removed long before had the Department been serious about the realisation and did not approach the problem in a half-hearted manner. It is really unfortunate that the Department has not been able to realise dues some of which pertain to the years as far back as 1971-72. Not only that, claims for the expenses incurred during the last four years have not also been preferred as yet. The Committee, therefore, directs that all out and sincere efforts be made by the Department to realise the dues from the different Departments/Organisations of the Government of India, especially the Calcutta Port Trust, in view of the difficult financial position of the State Government and the progress made thereof be reported to the Committee from time to time.

[Paragraph 3.7 of the Report of the Comptroller and Auditor-General of India for the year 1979-80 (Civil).]

5. **Extra expenditure :** The Committee came to know from the audit para that during the period from January, 1977 to May, 1978 the S.P., Jalpaiguri procured rice and wheat from the Food Corporation of India, but he purchased 536.13 quintals of sugar at varying rates fixed on the basis of tenders which were much higher than the rate of the Food Corporation of India in violation of the order of the Government thereby resulting in an extra expenditure of Rs. 0.99 lakh. The Committee further came to know that the S.P., Cooch Behar also purchased 5,697 quintals of rice from the open market between May, 1979 and September, 1980 at rates higher than the rates of the F.C.I. in violation of the Government order resulting in an extra expenditure of about Rs. 2.02 lakhs. The S.P., Cooch Behar purchased the said quantity of rice at a higher price from the open market on the ground that if the long standing practice of purchasing good quality of rice was discontinued that would create discontentment amongst the police personnel. But at the same time it appeared that the rice for the supply of diet to the police hospital under the control of the S.P., Cooch Behar was being procured from the F.C.I. during the said period. The logic of the S.P. at the very face of it, therefore, appears to be quite strange to the Committee.

Regarding purchase of sugar from the open market the Department in its reply stated that when the D.C., Jalpaiguri expressed his inability to supply the sugar during the period in question from the Food Corporation of India, the S.P., Jalpaiguri was compelled to purchase 536.13 quintals of sugar from the open market at a price higher than the F.C.I. rates by inviting tenders only to avoid discontentment and agitation amongst the force. So far as the purchase of rice from the open market is concerned, the S.P., Cooch Behar did not make any correspondence with the F.C.I. for supply of the same and continued the previous arrangement of purchasing rice from the open market. After the audit objection, during the year 1979 F.C.I. was moved several times to allot rice for police ration from F.C.I. stock but no allotment was received till September, 1981. As a result, rice was purchased from the open market by inviting tenders between May, 1977 and September, 1980 at rates higher than that of the F.C.I. which led to an extra expenditure of Rs. 2.02 lakhs. On being asked by the Committee, at the time of oral examination, to explain the reasons for the purchase of rice and sugar from the open market by the S.P.,

Jalpaiguri and S.P., Cooch Behar, respectively, in violation of the Government order, the Department submitted a further reply stating that as sugar was not available with the F.C.I. during the period in question, it could not be procured from them and so far as the purchase of rice was concerned, it was a lapse on the part of the S.P., Cooch Behar who did not approach the F.C.I. for supply of the same prior to 1979. The Department further stated that the S.P. had already been cautioned and supply of rice was now being obtained from Government stock by all the district units and stress for utmost economy in procuring ration articles was being given.

The Committee hopes that the procedure laid down by the Government with regard to supply of rationed articles would be followed by the Department in future.

[Paragraph 3.7 of the Report of the Comptroller and Auditor-General of India for the year 1980-81 (Civil).]

6. Non-installation of Scientific Equipment: The Committee came to know from the Audit para that in July, 1975 one Dual Column Gas Chromatograph and in April, 1976 one Atomic Absorption Spectrophotometer were purchased by the Director, Forensic Science Laboratory, West Bengal, at a cost of about Rs. 0.45 lakh and Rs. 1.63 lakhs respectively. Besides those instruments, accessories essential for installation of the same, namely, Voltage Stabilizer for Rs. 4,000, Wooden Table for Rs. 1,000 and three Cylinders for Rs. 6,000 for the first equipment and one Cylinder for Rs. 3,000 for the second equipment were also purchased between February, 1975 and November, 1979. But the said two equipments were not installed till June, 1981 due to non-availability of certain other accessories. Thus the acquisition of two items of equipment and some accessories valuing Rs. 2.22 lakhs without ensuring availability of all the accessories led to non-installation of the equipment for about 5 to 6 years. Meanwhile, the guarantee period of one year had expired. In July, 1981 the Director informed the Accountant-General, West Bengal, that the extent of accessories necessary for installation could not be ascertained prior to procurement of the item of equipments.

The Department in its reply stated that the two items of equipment were finally installed in the month of July, 1982 by the respective firms who were entrusted to do the job after obtaining supply of the required additional accessories. At the time of tendering oral evidence, the Department could not answer the queries of the Committee on the ground that the technical experts who were to answer those queries were not present in the meeting on that date. From the subsequent replies furnished by the Department, the Committee came to know that purchase of the said instruments was financed by the Government of India under the modernisation scheme for Central and State Forensic Science Laboratories but the planning for procurement and processing of the purchase were done by the State Government. The instruments were imported and purchased from Carl Zeiss, East Germany and Perkin Elmer, U.S.A., through their agents at Calcutta and Bombay respectively. Before installation of those instruments the above companies informed about the requirements of some accessories or pre-requisites viz, some power points, gas cylinders, copper tubing of special type, double stage regulator etc., which were not covered by the Central assistance under the modernisation scheme and required sanction of the State Government. The Department stated that because of the special type

of such accessories, those were not commonly available from the local market and some had to be procured from abroad after much endeavour which took a long time.

The Committee is not convinced by the explanation given by the Department. The Committee finds that the requirement of the accessories came to the notice of the Department only at the time of installation of the instruments. Since the Department had planned the procurement of the instruments, the requirement for accessories should have been taken note of at the same time and procurement thereof planned simultaneously. Although the Department made numerous correspondences for procurement of the accessories, the fact remains that the instruments purchased in July, 1975 remained unutilised till July, 1982. The Committee hopes that the Department would be more careful in planning and procuring the accessories and pre-requisites while purchasing sophisticated equipment in future.

[Paragraph 3.12 of the Report of the Comptroller and Auditor-General of India for the year 1980-81 (Civil).]

7. **Misappropriation, losses, etc. :** The Committee came to know from the audit para that seven cases of misappropriation, defalcation etc. involving a sum of Rs. 1,79,939 were reported up to 31st March, 1981 on which final action was pending. Subsequent replies submitted by the Department showed that 3 cases were still sub-judice, in two cases, the accused persons had been acquitted by the Court and in the remaining two cases, Civil Suit were yet to be instituted. The Committee desires that the cases of defalcation in the office of the D.C., South Division involving a sum of Rs. 72,000 and the two cases of the West Bengal Police involving defalcation of ration stores attached to the office of the S.P., Nadia and misappropriation of Government money in the office of the Commandant, SAP, 5th Battalion, Durgapur, which were still sub-judice, should be vigorously pursued and the result of departmental proceedings relating to the defalcation of Rs. 1,568 in the office of the D.C., Home Guard, be intimated. Immediate steps should be taken for filing a Civil Suit against Armed S.I., Panchanan Chakraborty, for realisation of the stolen amount of Rs. 7,481 from the office of the Commandant, SAP, 3rd Battalion. The Superintendent and Remembrancer of Legal Affairs, Government of West Bengal be immediately approached for filing of the Civil Suit for realisation of the defalcated amount of Rs. 9,043.13 of the Calcutta Police Directorate. The progress made should be intimated to the Committee from time to time.

ABDUS SATTAR,
Chairman,

Committee on Public Accounts.
West Bengal Legislative Assembly

Calcutta :
The 11th April, 1986.

