

# PUBLIC ACCOUNTS COMMITTEE

## 1975-77

### TWENTY-SEVENTH REPORT ( FIFTH ASSEMBLY )

**Report of the Public Accounts Committee on Paragraph 13 (a) and 13 (b) of the Report of the Comptroller and Auditor General of India for the year 1969-70 and Appropriation Accounts, 1969-70, Paragraph 15 (a) and 15 (b) of the Report of the Comptroller and Auditor General of India for the year 1970-71 and Appropriation Accounts, 1970-71 and Paragraph 15 (a) and 15 (b) of the Report of the Comptroller and Auditor General of India for the year 1971-72 and Appropriation Accounts, 1971-72 and Paragraph 16 (a) and 16 (b) of the Report of the Comptroller and Auditor General of India for the year 1972-73 and Appropriation Accounts, 1972-73 of the Government of Assam relating to Excess over voted Grants/Charged Appropriation.**



ASSAM  
ASSEMBLY SECRETARIAT, DISPUR, GAUHATI-6  
NOVEMBER, 1977

Presented to the House on 15th November, 1977



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COMPOSITION OF THE PUBLIC ACCOUNTS  
COMMITTEE, 1975-77

CHAIRMAN

Shri Promode Chandra Gogoi

MEMBERS

Shri Romesh Mohan Kouli

Shri Subhankar Singha

Shri Chandra Bahadur Chetri

Shri Pushpadhar Chaliha

Shri Manabendra Nath Sarma

Shri Rajendra Nath Phookan

Shri Hashimuddin Ahmed

Shri Ambarish Chandra Lahari.

SECRETARIAT

Shri P. D. Barua, Secretary.

Shri N. Deuri Bora, Under Secretary.

Shri Bimal Goswami, Committee Officer.



Report of the Public Accounts Committee on Paragraphs 13 of the Report of the Comptroller and Auditor General of India for the year 1969-70 and Appropriation Accounts 1969-70, Paragraph 15 of the Report of the Comptroller and Auditor General of India for the year 1970-71 and Appropriation Accounts, 1970-71 and Paragraph 15 of the Report of the Comptroller and Auditor General of India for the year 1971-72 and Appropriation Accounts, 1971-72 and on Paragraph 16 of the Report of the Comptroller and Auditor General of India for the year 1972-73 and Appropriation Accounts, 1972-73 of the Government of Assam relating to Excess over voted Grants/charged Appropriation.

### INTRODUCTION

I, Shri Promode Chandra Gogoi, Chairman, Public Accounts Committee, having been authorised to submit this report on their behalf, present the Twenty-Seventh Report of the Public Accounts Committee on the paragraph 13 at pages 17-29 of the Report of the Comptroller and Auditor General of India for the year 1969-70 and Appropriation Accounts, 1969-70 and Paragraph 15 at pages 18-25 of the Report of the Comptroller and Auditor General of India for the year 1970-71 and Appropriation Accounts, 1970-71, Paragraph 15 at pages 21-30 of the Report of the Comptroller and Auditor General of India for the year 1971-72 and Appropriation Accounts, 1971-72 and Paragraph 16 at pages 24-31 of the Report of the Comptroller and Auditor General of India for the year 1972-73 and Appropriation Accounts, 1972-73 of the Government of Assam relating to Excess over voted Grants/Charged Appropriation.

2. The Reports and Accounts were laid on the Table of the House on 4th November, 1971, 4th March, 1974, 16th September, 1974 and 5th February, 1975 respectively.

3. The Committee finalised and adopted the Report in its sitting held on 9th November, 1977.

4. The Report and Accounts for the year 1969-70 were examined by the previous Committee the composition of which is appended to the Report as Appendix at page 10 and the Reports and Accounts for the years 1970-71, 1971-72 and 1972-73 were examined by the present Committee.

Dated Dispur :  
The 9th Nov. 1977.

PROMODE CHANDRA GOGOI,  
Chairman,  
Public Accounts Committee.



## FINANCE DEPARTMENT

The Committee has examined the official witnesses of various Departments which had incurred expenditure over the voted Grants/charged Appropriation during the years 1969-70, 1970-71, 1971-72 and 1972-73.

The Committee is constrained to observe that these Departments did not exercise adequate control over expenditure to ensure that no expenditure is incurred in excess of the voted grants/charged Appropriation placed at their disposal by the Legislature. The Committee would like to impress upon all the Departments to ensure henceforth the following :—

- (1) Exercise of adequate control over expenditure by all the Departments.
- (2) Incur expenditure within the voted grants/charged Appropriation as the case may be :

The Committee recommends regularisation of the following excess expenditure incurred by the Departments over voted Grants/charged Appropriations as required under Article 205 of the Constitution of India for the years 1969-70, 1970-71, 1971-72 and 1972-73 :—

Paragraph 13 at pages 17-29 of the Report of the Comptroller and Auditor General of India for the year 1969-70.

### (a) Excess over voted Grants

Serial No.	Number and name of grant	Amount of excess over voted grants to be regularised
(1)	(2)	(3)
		Rs.
1.	1—Taxes on Income other than Corporation Tax	3,183
2.	3—Excise	5,83,921
3.	4—Taxes on Vehicles	2,65,551
4.	5—Sales tax and other taxes and duties	3,02,643



Serial No.	Number and name of grant	Amount of excess over voted grants to be regularised
(1)	(2)	(3) Rs.
5.	7—Registration	86,564
6.	9—Parliament and State Legislature-C-Elections	1,07,535
7.	10—General Administration-I- Heads of State and Minister	34,098
8.	11—General Administration-II- Secretariat and attached offices	2,33,523
9.	12—General Administration-III- Commissioners and District Administration	27,89,103
10.	13—General Administration-IV- Directorate of Land Records	22,821
11.	15—Administration of Justice	4,12,272
12.	16—Jails	2,92,613
13.	17—Police	6,76,199
14.	19—Miscellaneous Departments -II-Trade Commissioner	8,916
15.	20—Miscellaneous Departments -III- Weights and Measures	10,515
16.	27—Public Health-II-Public Health Engineering	3,51,792
17.	28—Agriculture	5,38,492
18.	31—Animal Husbandry	8,83,527
19.	36—Community Development Projects	27,37,577
20.	39—Labour and Employment-II- Factories	5,606



Serial No.	Number and name of grant	Amount of excess over voted grants to be regularised
(1)	(2)	(3) Rs.
21.	40—Labour and Employment-III- Inspector of Steam Boilers	1,920
22.	42—Miscellaneous Social and Developmental Organisation-I- Directorate of Statistics	59,049
23.	47—Miscellaneous Social and Developmental Organisations -VI-Directorate of Social Welfare	11,48,933
24.	51—Miscellaneous Social and Deve- lopmental Organisation-XI- Preservation and Transportation of ancient manuscript	86
25.	54—Navigation, Embankments and Drainage works	5,23,88,502
26.	56—Public Works-Tools and Plant and Establishment	74,89,722
27.	60—Pension, etc.	41,343
28.	62—Forest	7,33,318
29.	63—Soil Conservation	2,84,661
30.	72—Miscellaneous Charges-IX- Civil Defence	1,61,717
31.	73—Compensation and Assignments	1,59,961
32.	92—Loans and Advances etc.-VI- Industrial Loans	650
33.	99—Loans and Advances etc.-XIII- Advances to Government ser- vants, etc.	7,87,196



**(b) Excess Over Charged Appropriations**

Serial No.	Number and name of appropriation	Amount of excess over charged appropriations to be regularised.
(1)	(2)	(3)
		Rs.
1.	11—General Administration-II- Secretariat and attached offices	26,455
2.	15—Administration of Justice	311
3.	17—Police	2,62,903
4.	85—Capital Outlay on Schemes of Government Trading	10,163
5.	Appropriation for reduction or avoidance of debt	36

Paragraph 15 at pages 18-25 of the Report of the Comptroller and Auditor General of India for the year 1970-71.

**(a) Excess over voted Grants**

Serial No.	Number and name of grant	Amount of excess over voted grants to be regularised
(1)	(2)	(3)
		Rs.
1.	6—Stamps	1,34,049
2.	7—Registration Fees	21,795
3.	12—General Administration-III- Commissioners and District Administration	6,59,925
4.	15—Administration of Justice	28,378
5.	16—Jails	75,277



Serial No.	Number and name of grant	Amount of excess over voted grants to be regularised
(1)	(2)	(3)
		Rs.
6.	29—Public Health-II-Public Health Engineering	28,08,893
7.	40—Labour and Employment-I- Labour	46,953
8	42—Labour and Employment-III- Inspector of Steam Boilers	160
9.	57—Public Works (Excluding Establishment and Tools and Plant), etc.	3,36,87,29
10.	58—Public Works Establishment and Tools and Plant	38,68,738
11.	61—Famine Relief	21,75,044
12.	62—Pension and Other Retire- ment Benefits, etc.	19,91,638
13.	67—Miscellaneous charges-II- Donations for Charitable purposes, etc.	12,96,989
14.	69—Misoellaneous Charges-IV- Expenditure on issue of free Ration and Rice concession	5,72,465



**(b) Excess over charged appropriations**

Serial No.	Number and name of appropriation	Amount of excess over charged appropriation to be regularised
(1)	(2)	(3)
		Rs.
1.	23—Miscellaneous Departments— VI—Civil Supplies Department	17
2.	57—Public Works (Excluding Establishment and Tools and Plant etc.	4,117
3.	58—Public Works Establishment and Tools and Plant	62,916
4.	80—Capital Outlay on Industrial and Economic Development -I-Investment in other Com- mercial and Industrial Un- dertakings	4,32,514
5.	Repayment of debt	14,88,17,834
6.	Inter State Settlement	1,84,453

Paragraph 15 at pages 21-31 of the Report of the Comptroller and Auditor General of India for the year 1971-72

**(a) Excess over voted Grants**

Serial No.	Number and name of grant	Amount of excess over voted grants to be regularised
(1)	(2)	(3)
		Rs.
1.	1—Taxes on income other than Corporation Tax	3,078
2.	2—Land Revenue	3,18,856
3.	3—State Excise Duties	96,589



Serial No.,	Number and name of grant	Amount of excess over voted grants to be regularised
(1)	(2)	(3)
		Rs.
4.	5—Sales Tax and other Taxes and Duties	96,105
5.	7—Registration Fees	1,28,356
6.	9—Parliament/State/Union Territory Legislatures	3,46,450
7.	10—General Administration-I- Heads of State and Ministers	66,352
8.	12—General Administration -III- Commissioners and District Administration	1,04,292
9.	13—General Administration-IV- Director of Land Records	36,721
10.	14—General Administration -V- Local Fund, Audit Establish- ment and Accounts offices	1,04,217
11.	15—Administration of Justice	2,48,630
12.	16—Jails	2,95,252
13.	23—Scientific Departments	35,874
14.	26—Medical	13,73,397
15.	27—Public Health-I-Public Health	6,06,136
16.	31—Agriculture-II-Fisheries	1,10,655
17.	44—Miscellaneous Social and De- velopmental Organisation-I- Directorate of Statistics	2,712
18.	59—Public Works Establishment and Tools and Plant	56,73,057
19.	64—Stationery and Printing	2,55,015
20.	77—Other Miscellaneous Com- pensation and Assignments	18,301
21.	83—Capital Outlay on Industrial and Economic development -II-Investment in Co-operative Societies	2,82,500



Serial No.	Number and name of appropriation	Amount of excess over charged appropriations to be regularised.
(1)	(2)	(3)
		Rs

**(b) Excess over charged Appropriation**

1.	8—Parliament, State/Union Territory Legislatures-B-State Legislature	8,238
2.	22—Miscellaneous Departments -VI-Civil Supplies Deptt.	21,794
3.	58—Public Works (Excluding Establishment and Tools and Plant)	1,240
4.	89—Capital Outlay on Scheme of Government Trading	969
5.	16—Interest on Debt and other obligations	18,51,845
6.	Repayment of Debt	17,95,29,236
7.	Inter-State Settlement	1,57,913

Paragraph 16 at pages 24-31 of the Report of the Comptroller and Auditor General of India for the year 1972-73

**(a) Excess over voted Grants**

Serial No.	Number and name of grants	Amount of excess over voted grants to be regularised
(1)	(2)	(3)
		Rs.
1.	1—Taxes on income other than Corporation tax	3,708
2.	2—Land Revenue	2,34,641
3.	5—Sales Tax and other Taxes and Duties	30,584
4.	7—Registration Fees	1,98,212



Serial No.	Number and name of grant	Amount of excess over voted grants to be regularised
(1)	(2)	(3)
		Rs.
5.	8—Parliament/State/Union Territory Legislatures-B-State Legislature	52,672
6.	12—General Administration-III-Commissioners and District Administration	1,56,720
7.	17—Police	89,83,920
8.	19—Miscellaneous Departments -II-Trade Commissioners	99,193
9.	26—Medical	13,08,978
10.	55—Miscellaneous Social and Developmental Organisations-III-Dairy Development	2,968
11.	59—Public Works, etc., Establishment, Tools and Plant	27,55,316
12.	60—Ports and Pilotage	5,626
13.	61—Famine Relief	10,52,410
14.	63—Stationery and Printing	3,42,499
15.	65—Forests-II-Soil Conservation.	90,879
16.	68—Miscellaneous-III-Grants in-aid, Contributions, etc.	20,374
17.	74—Miscellaneous-IX-Civil Defence	48,182

### (b) Excess over charged Appropriation

Serial No.	Number and name of appropriation	Amount of excess over charged appropriations to be regularised.
(1)	(2)	(3)
		Rs.
1.	76—Miscellaneous-other Miscellaneous Compensation and Assignments	29,426
2.	Inter-State Settlement	772



## APPENDIX

COMPOSITION OF THE PUBLIC ACCOUNTS  
COMMITTEE (1969-70)

## CHAIRMAN :

1. Shri Gaurisankar Bhattacheryya.

## MEMBERS :

2. Shri Surendra Nath Das,
3. Shri Uttam Chandra Brahma,
4. Shri Karuna Kanta Gogoi,
5. Shri Bishnulal Upadhyaya,
6. Shri Dulal Chandra Barua,
7. Shri Bhubaneswar Barman,
8. Shri Govinda Kalita ; and
9. Shri Dharanidhar Choudhury.

COMPOSITION OF THE PUBLIC ACCOUNTS  
COMMITTEE (1972-74)

## CHAIRMAN :

1. Shri Dulal Chandra Barua.

## MEMBERS :

2. Shri Rajendra Nath Phukan,
3. Shri Jagadish Das,
4. Shri Abdul Rahman Choudhury,
5. Shri Lakshmi Kanta Saikia,
6. Dr. Bhumidhar Barman,
7. Shri Abul Kasem,
8. Shri Pushpadhar Chaliha, and
9. Shri Giasuddin Ahmed.