

**PUBLIC ACCOUNTS COMMITTEE  
(1975-76)**

(FIFTH LOK SABHA)

**TWO HUNDRED AND TWENTY-SECOND REPORT**

**REGULARISATION OF CONTINGENCY FUND  
ADVANCES**

MINISTRY OF FINANCE

(DEPARTMENT OF ECONOMIC AFFAIRS)



**LOK SABHA SECRETARIAT  
NEW DELHI**

*April, 1976/Vaisakha, 1898 (S)*

*Price : Rs. 00.30*

**LIST OF AUTHORISED AGENTS FOR THE SALE OF LOK SABHA  
SECRETARIAT PUBLICATIONS**

Sl. No.	Name of Agent	Sl. No.	Name of Agent
<b>ANDHRA PRADESH</b>		<b>MAHARASHTRA</b>	
1.	Andhra University General Co-operative Stores Ltd., Waltair (Visakhapatnam).	10.	M/s. Sunderdas Gianchand, 601. Girgaum Road, New Princess Street, Bombay-2.
2.	G.R. Lakshmipaty Chetty and Sons, General Merchants and News Agents, Newpet, Chandragiri, Chittoor District.	11.	The International Book House, (Private) Limited, 6, Ash Lane, Mahatma Gandhi Road, Bombay-1.
<b>ASSAM</b>		12.	The International Book Service, Deccan Gymkhana, Poona-4.
3.	Western Book Depot, Pan Bazar, Gauhati.	13.	Charles Lambert & Company, 10, Mahatma Gandhi Road, Opposite Clock Tower, Fort, Bombay.
<b>BEHAR</b>		14.	The Current Book House, Maruti Lane, Raghunath Dadaji Street, Bombay-1
4.	Amar Kitab Ghar, Post Box 78, Diagonal Road, Jamshedpur.	15.	Deccan Book Stall, Fergusson College Road, Poona-4.
5.	M/s. Crown Book Depot, Upper Bazar, Ranchi.	16.	M. & J. Services, Publishers Representatives, Accounts & Law Book Sellers, Bahri Road, Bombay-15.
<b>GUJARAT</b>		<b>MYSORE</b>	
6.	Vijay Stores, Station Road, Anand.	17.	People Book House, Opp. Jaganmohan Palace, Mysore.
7.	The New Order Book Company, Ellis Bridge, Ahmedabad-6	<b>RAJASTHAN</b>	
<b>HARYANA</b>		18.	Information Centre, Government of Rajasthan, Tripolia, Jaipur City.
8.	M/s. Prabhu Book Service, Nai Subzi Mandi, Gurgaon.	19.	M/s. Usha Book Depot, 585 A, Chitra Bazar, Tripolia, Jaipur.
<b>MADHYA PRADESH</b>		<b>UTTAR PRADESH</b>	
9.	Modern Book House, Shiv Vilas Palace, Indore City.	20.	Law Book Company, Sardar Patel Marg, Allahabad-1.

CORRIGENDA TO 222ND REPORT OF PUBLIC ACCOUNTS  
COMMITTEE (FIFTH LOK SABHA) ON REGULARISATION  
OF CONTINGENCY FUND ADVANCES PRESENTED TO LOK  
SABHA ON 30TH APRIL 1976

---

<u>Page</u>	<u>Para</u>	<u>Line</u>	<u>For</u>	<u>Read</u>
3	1.5	30	'49-Police'	'48-Police'
4	1.7	6	'Fund to'	'Fund used to'
	1.7	7	'drawn in'	'drawn, or in'
	1.7	8	<u>Delete</u> 'placed'	
7	2	12-13	'in account would'	'in accounts, the amount would'

## CONTENTS

	PAGES
COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE (1975-76) . . .	(iii)
INTRODUCTION . . . . .	(v)
REPORT . . . . .	I

### APPENDICES

I. Ministry of Home Affairs Note (for the Public Accounts Committee) No. 3/9/74-AC I, dated the 2nd January, 1974 . . . . .	7
II. Summary of Conclusions and Recommendations . . . . .	9

### PART II\*

Minutes of sitting of the Public Accounts Committee held on the 28th April, 1976 (AN)

---

\*Not printed. One cyclostyled copy laid on the Table of the House and five copies placed in Parliament Library.

542 LS—1.

**PARLIAMENT LIBRARY**  
**(Library & Reference Service)**

**Central Govt Publications**

**Acc. No. R...4.S.34.4.13**

**Date.....26.12.76**

PUBLIC ACCOUNTS COMMITTEE (1975-76)

CHAIRMAN

Shri H. N. Mukerjee

MEMBERS

2. Shri T. Balakrishniah
3. Shri Chandulal Chandrakar
4. Shri Chandrika Prasad
5. Shri Darbara Singh
6. Shri C. C. Gohain
7. Shri Pampan Gowda
8. Shri Raja Kulkarni
9. Shri Shyam Sunder Mohapatra
10. Shri Priya Ranjan Das Munshi
11. Shri Narendra Singh
12. Shri Noorul Huda
13. Shri Shibban Lal Saksena
14. Shri N. K. Sanghi
15. Shri Somchand Solanki
- \*16. Shri Mohammed Usman Arif
- \*17. Shrimati Pratibha Singh
- \*18. Shri V. B. Raju
19. Shri Gulabrao Patil
- \*20. Shri T. K. Srinivasan
- \*21. Dr. K. Mathew Kurian
22. Shri Rabi Ray.

SECRETARIAT

Shri Avtar Singh Rikhy—*Additional Secretary.*

Shri H. G. Paranjpe—*Chief Financial Committee Officer.*

Shri N. Sunder Rajan—*Senior Financial Committee Officer.*

---

\*Ceased to be Member of the Committee consequent on retirement from F.S.S. Scale  
w.e.f. 2-4-1976.

## INTRODUCTION

I, the Chairman, Public Accounts Committee, having been authorised by the Committee, do present on their behalf this Two Hundred and Twenty-second Report on Regularisation of Contingency Fund Advances.

In their 180th Report (1975-76), presented to the House on the 7th August, 1975, the Committee had recommended regularisation of an aggregate excess expenditure of Rs. 10.06 crores (excluding Rs. 0.80 crore which did not require regularisation) reflected under 23 voted Grants and 4 charged Appropriations in the Appropriation Accounts (Civil), (Defence Services) and (Posts and Telegraphs) for the year 1973-74. Subsequently, in January 1976, a case was reported to the Committee by the Government where an advance drawn from the Contingency Fund of India during 1973-74 remained outstanding at the end of the said financial year and required regularisation by way of Excess Demand for Grant in terms of a ruling given by the Speaker in the House on the 2nd September 1974. This case has necessitated the presentation of this Report in continuation of the above mentioned 180th Report of the Committee presented on the 7th August, 1975.

3. The Committee considered and finalised the Report at their sitting held on the 28th April, 1976. Minutes of the said sitting form Part II\* of the Report.

4. A statement showing the conclusions recommendations of the Committee is appended to the Report (Appendix II). For facility of reference, these have been printed in thick type in the body of the Report.

5. The Committee place on record their appreciation of the assistance rendered to them in the examination of the subject by the Comptroller and Auditor General of India.

NEW DELHI;  
April 28, 1976  
Vaisakha 8, 1898 (S).

H. N. MUKERJEE,  
Chairman,  
Public Accounts Committee.

---

\*Not Printed. One cyclostyled copy laid on the Table of the House and five copies placed in Parliament Library.

## REPORT

1.1. Under Article 115(1) (b) of the Constitution, if any money had been spent on any services during a financial year in excess of the amount granted for that service and for that year, the President should cause to be presented to the House of the People a demand for such excess.

1.2. According to the procedure prescribed in this regard, after the Appropriation Accounts disclosing excess expenditure over voted Grants and Charged Appropriations are laid on the Table of the House, explanatory notes indicating the reasons for or circumstances leading to the excesses under each grant or appropriation are furnished by the concerned administrative Ministries of Government to the Public Accounts Committee. The Committee examine, in the light of the explanatory notes furnished by the Ministries, the circumstances leading to the excess expenditure and present a separate report to Parliament, recommending regularisation of the excesses, subject to such observations, recommendations as they may choose to make. Thereafter, Government initiates necessary action to have the excesses regularised by Parliament, under Article 115 of the Constitution, either in the same session in which the Committee present their Report or in the following session.

1.3. The Appropriation Accounts (Civil), (Defence Services), (Railways) and (Posts and Telegraphs) for the year 1973-74 were laid on the Table of the House respectively on 30 April 1975, 30th April, 1975, 8th May, 1975 and 28th April, 1975. The excess over authorised expenditure during 1973-74 aggregated, according to the Appropriation Accounts, Rs. 10.06 crores (excluding Rs. 0.80 crores which did not require regularisation) in respect of 23 Voted Grants and 4 Charged Appropriations. The Public Accounts Committee (1975-76) examined these excesses, in the light of the explanatory notes furnished by the concerned Ministries, at their sitting held on 6th August, 1975 and presented their 180th Report (Fifth Lok Sabha), recommending regularisation of these excesses, subject to certain observations contained in the Report, to the House on 7th August, 1975.

1.4. According to the printed Appropriation Accounts (Civil) for the year 1973-74, while there was no excess expenditure either in the

Revenue Section or the Capital Section of Grant No. 49—'Police', administered by the Ministry of Home Affairs, there were considerable savings as under:

<b>GRANT NO. 49 POLICE</b>	
<b>REVENUE SECTION</b>	
	Rs.
<i>(i) Voted Expenditure :</i>	
Original Grant . . . . .	1,22,78,96,000
Supplementary Grant/Appropriation . . . . .	4,65,37,000
Total . . . . .	1,27,44,33,000
Actual expenditure . . . . .	1,23,68,57,563
Savings § . . . . .	3,75,75,437
<i>(ii) Charged Expenditure :</i>	
Original Grant . . . . .	Nil.
Supplementary Grant/Appropriation . . . . .	26,000
Total . . . . .	26,000
Actual expenditure . . . . .	Nil
Savings . . . . .	26,000
<b>CAPITAL SECTION</b>	
	Rs.
<i>(i) Voted Expenditure :</i>	
Original Grant . . . . .	2,52,50,000
Supplementary Grant/Appropriation . . . . .	Nil.
Total . . . . .	2,52,50,000
Actual Expenditure . . . . .	1,89,25,693
Savings § . . . . .	63,24,307
<i>(ii) Charged Expenditure :</i>	
Original Grant . . . . .	10,50,00,000
Supplementary Grant/Appropriation* . . . . .	Nil.
Total . . . . .	10,50,00,000
Actual Expenditure . . . . .	7,57,18,350
Savings . . . . .	2,92,81,650



1.5. Normally, the Public Accounts Committee examine cases of excess expenditure reported by the Comptroller and Auditor General of India, unless any misclassification of expenditure is brought to their notice at the time of examination of excesses. In a note dated 2nd January, 1976 (vide Appendix I), the Ministry of Home Affairs, *inter alia* stated as follows:

“The Appropriation Accounts for 1973-74 in respect of Grant No. 49-Police did not show any excess either in the Revenue Section or in the Capital Section of the Grant. However, after the last batch of Supplementary Demands for 1973-74 had been presented to Parliament, an amount of Rs. 1,304.20 was sanctioned on 13-3-1974, as an Advance from the Contingency Fund to satisfy a decree against Government passed by the Court of the Senior Sub-Judge, Hoshiarpur, towards cost of a suit filed by an ex-Subedar of the Central Reserve Police. This amount was, however, wrongly booked by the Central Reserve Police as ‘Voted’ expenditure in the Revenue Section of the Grant No. 49-Police instead of to ‘Contingency Fund’. Had this amount been correctly booked in accounts, the amount would have remained outstanding in ‘Contingency Fund’ at the end of 1973-74.

Following the normal practice, and in accordance with the rules relating to the Fund, the advance from the Contingency Fund was sought to be recouped through a Supplementary Demand for Grant in the next session of Parliament. Accordingly in the first batch of Supplementary Demands for Grants for 1974-75 presented to Parliament in August, 1974, a charged amount of Rs. 2,000 was included in Demand No. ‘49-Police’ for 1974-75 towards recoupment of the preceding year’s advance from the Contingency Fund.

During the course of discussions on that first batch of Supplementary Demands for Grants for 1974-75 in the Lok Sabha on 2-9-1974, the Chair ruled that the item was subject matter for excess grant and should be brought before Parliament for regularisation in the form of Excess Demand for Grant. Accordingly, the Appropriation Act (No. 3) of 1974 (assented to on 12th September 1974) in relation to that first batch of Supplementary Demands for 1974-75, did not provide for the appropriation of this amount of Rs. 2,000 out of Consolidated Fund of India.

In pursuance of the Chair's ruling referred to above, recommendation of the Public Accounts Committee, Supplementary to the recommendation made in paragraph 2.66 of the Committee's Hundred and Eightieth Report of August 1975, is solicited to the presentation of a Demand for Excess Grant for this item relating to 1973-74."

1.6. As stated in the Ministry's note, the advance of Rs. 1304.20 sanctioned from the Contingency Fund, in March 1974, and a demand for the recoument of which had been included in 'Demand No. 48—Police' of the first batch of Supplementary Demands for Grants for 1974-75 presented to Parliament in August 1974, had formed the subject matter of a discussion in the House. The Speaker had then ruled, on 2 September 1974, as follows:

"The other day I saw the objections raised by honourable members about certain expenditure of the previous year. I think that is a subject matter for excess grants. I hope the honourable Minister will come forward with Excess Demands for Grants."

1.7. Under Rule 8 of the Contingency Fund of India Rules, a Supplementary Demand for expenditure met from the Contingency Fund is to be presented to Parliament at its first session immediately after the advance is sanctioned. Prior to the ruling of the Hon'ble Speaker referred to in the preceding paragraph, advance from the Contingency Fund to be regularised either during the same year in which the advance was sanctioned and drawn in a subsequent year by placing Supplementary Demands placed before Parliament. The implication of the ruling now given is that if any advance drawn from the Contingency Fund remains unrecouped and outstanding at the end of the financial year, such advances may not be regularised and recouped by placing Supplementary Demands in a subsequent year but will have to be regularised through an Excess Demand.

1.8. The Committee note that an advance of Rs. 1304.20 sanctioned as an advance from the Contingency Fund of India, on 13 March 1974, for the payment of a decretal amount was wrongly booked in the accounts for the year 1973-74 by the Central Reserve Police, as an item of Voted expenditure in the Revenue Section of 'Grant No. 49—Police' instead of to the Contingency Fund. Had this amount been correctly booked in the accounts, it would have remained outstanding at the end of 1973-74. Following the normal practice and in accordance with Rule 8 of the Contingency Fund of India Rules, the advance drawn from the Contingency Fund was sought to be

recouped through a Supplementary Demand for Grant in the next session of Parliament. During the course of discussions in the House on the first batch of Supplementary Demands for Grants for 1974-75, in which this item stood included, the Speaker gave the following ruling on 2 September 1974:

“The other day I saw the objections raised by honourable members about certain expenditure of the previous year. I think that is a subject matter for excess grants. I hope the honourable Minister would come forward with Excess Demands for Grants.”

The Speaker's ruling implies that if any advance from the Contingency Fund remained outstanding at the end of the year in which the advance was drawn, such advances might not be regularised by placing Supplementary Demands in a subsequent year but would have to be regularised through an excess demand. Accordingly, this item was withdrawn from the Supplementary Demands and now the Ministry of Home Affairs have approached the Committee for the regularisation of this expenditure through an Excess Demand.

1.9. The Committee are unable to understand how an advance drawn from the Contingency Fund came to be booked wrongly by the department in the accounts for the year 1973-74 as an expenditure from the Consolidated Fund. What is worse, though expenditure incurred in satisfaction of court decrees, awards of arbitral tribunals, etc. is correctly debitable as a 'charged' item of expenditure, the department committed further mistake in booking the expenditure as a Voted item. This clearly indicates a gross lack of knowledge of the basic principles of accounting and classification. The Committee would like the Ministry to examine this lapse and ensure that the supervision exercised over the accounting of expenditure is adequate and that responsibility for the lapse is located.

1.10. Since the Speaker's ruling implies that the relevant rules for the recoupmnt of advance drawn from the Contingency Fund of India require suitable amendment, the Committee trust that Government have taken adequate steps in this regard and will send an intimation accordingly.

1.11. Instances where advances drawn from the Contingency Fund remain outstanding at the end of the financial year may occur every year. Hitherto such amounts had been regularised and recouped by means of Supplementary Demands for Grants presented in the subsequent financial year. However, in view of the Speaker's

specific ruling, such outstanding amounts will henceforth have to be regularised by means of Excess Demands. To enable the Committee to present a consolidated Report on Excesses over Voted Grants and Charged Appropriations, it is necessary that in future, along with the explanatory notes on Excesses over Voted Grants and Charged Appropriations reflected in the Appropriation Accounts, the concerned Ministries/Departments should also furnish, in accordance with the time schedule already prescribed in this regard, explanatory notes on cases of advances drawn from the Contingency Fund but remaining outstanding at the end of the Financial Year. The Budget Division of the Ministry of Finance may issue necessary instructions in this regard.

1.12. Normally, the Public Accounts Committee go by the cases reported by the Comptroller and Auditor General of India, unless any instance of misclassification is brought before them at the time when they examine the excesses. Since, however, this item was specifically discussed in Parliament and the ruling of the Speaker also had its genesis in this particular item of misclassification, the Committee have considered it fit to recommend regularisation of the misclassification item as a special case.

1.13. Subject to their observations contained in the preceding paragraphs and in continuation of their recommendation contained in paragraph 2.66 of their 180th Report (Fifth Lok Sabha), the Committee recommend that the amount of Rs. 1304.20 which had been drawn from the Contingency Fund of India, in March 1974 and which would have remained outstanding at the end of 1973-74 but for its erroneous booking as an expenditure from the Consolidated Fund of India, be regularised in the manner prescribed in Article 115 of the Constitution of India.

NEW DELHI:  
April 28, 1976.  
Vaisakha 8, 1898 (S).

H. N. MUKERJEE,  
Chairman,  
Public Accounts Committee.

## APPENDIX I

(Vide Para 1.5)

GOVERNMENT OF INDIA

### MINISTRY OF HOME AFFAIRS

*Note for the Public Accounts Committee for regularisation of expenditure incurred by obtaining Advance from the Contingency Fund of India in 1973-74 under Grant No. 49—Police—1973-74.*

The printed appropriation accounts 1973-74 show the position of Grant No. 49—Police as under:—

	Original Grant	Supplementary Grant/ Appropriation	Total	Actual Expenditure	Savings (—) (Rs.)
Grant No. "49—Police" for 1973-74					
A. REVENUE					
i. Voted	1,22,78,96,000	4,65,37,000	1,27,44,33,000	1,23,68,57,563	(—)3,75,75,437
ii. Charged	..	26,000	26,000	..	(—) 26,000
B. CAPITAL					
i. Voted	2,52,50,000	..	2,52,50,000	1,89,25,693	(—) 63,24,307
ii. Charged	10,50,00,000	..	10,50,00,000	7,57,18,350	(—)2,92,81,650

2. As shown above, the Appropriation Accounts for 1973-74 in respect of Grant No. '49—Police' did not show any excess either in the Revenue Section or in the Capital Section of the Grant. However, after the last batch of Supplementary Demands for 1973-74 had been presented to Parliament, an amount of Rs. 1,304.20 was sanctioned on 13-3-74 as an advance from the Contingency Fund to satisfy a decree against Government passed by the Court of the Senior Sub-Judge, Hosiarpur, towards cost of a suit filed by an ex-Subedar of the Central Reserve Police. This amount was, however, wrongly booked by the Central Reserve Police as 'Voted' expenditure in the Revenue Section of the Grant No. '49—Police' instead of to 'Contingency Fund'. Had this amount been correctly booked in account would have remained outstanding in 'Contingency Fund' at the end of 1973-74.

Following the normal practice and in accordance with the rules relating to the Fund, the advance from the Contingency Fund was sought to be recouped through a Supplementary Demand for Grant in the next session of Parliament. Accordingly in the First

batch of Supplementary Demands for Grants for 1974-75, presented to Parliament in August 1974, a charged amount of Rs. 2000/- was included in Demand No. "48—Police" for 1974-75 towards recoupment of preceding year's advance from the Contingency Fund.

3. During the course of discussions on that First batch of Supplementary Demands for Grants for 1974-75 in the Lok Sabha, on 2-9-74, the Chair ruled (copy enclosed) that the item was subject matter for excess grant and should be brought before Parliament for regularisation in the form of Excess Demand for Grant. Accordingly the Appropriation Act (No. 3) of 1974 (assented to on 12th September 1974) in relation to that First Batch of Supplementary Demands for 1974-75, did not provide for the appropriation of this amount of Rs. 2,000 out of Consolidated Fund of India.

4. In pursuance of the Chair's ruling referred to above, recommendation of the Public Accounts Committee, Supplementary to the recommendations made in Paragraph 2.66 of the Committee's Hundred and Eightieth Report of August 1975, is solicited to the presentation of a Demand for Excess Grant for this item relating to 1973-74.

5. Audit has seen.

Sd/-  
(C. G. SOMIAH),

*Joint Secretary to the Government of India.*

NEW DELHI:

*Dated, the 2nd January, 1976.*

To

The Chairman and Members,  
Public Accounts Committee,  
Parliament House, New Delhi. M.H.A.No.3|9|74-AC.I

*Enclosure to Appendix I*

Extracts from the Lok Sabha Proceedings dated 2-9-74.

Mr. Deputy Speaker:                   \*           \*           \*           \*

I will read out what the Speaker has ruled before leaving the Chair:

"The other day I saw the objections raised by hon. members about certain expenditure of the previous year. I think, that is a subject matter for excess grants. I hope the hon. Minister will come forward with Excess Demands for Grants."

## APPENDIX II

### Summary of Conclusions|Recommendations

S. No.	Para No.	Ministry/Department	Conclusion/Recommendation
(1)	(2)	(3)	(4)
1.	1.8 & 1.9	Ministry of Finance (Deptt. of E.A) & Ministry of Home Affairs	The Committee note that an advance of Rs. 1304.20 sanctioned as an advance from the Contingency Fund of India, on 13th March 1974, for the payment of a decretal amount was wrongly booked in the accounts for the year 1973-74 by the Central Reserve Police, as an item of Voted expenditure in the Revenue Section of 'Grant No. 49-Police' instead of to the Contingency Fund. Had this amount been correctly booked in the accounts, it would have remained outstanding at the end of 1973-74. Following the normal practice and in accordance with Rule 8 of the Contingency Fund of India Rules, the advance drawn from the Contingency Fund was sought to be recouped through a Supplementary Demand for Grant in the next session of Parliament. During the course of discussions in the House on the first batch of Supplementary Demands for Grants for 1974-75, in

which this item stood included, the Speaker gave the following ruling on 2 September 1974:

“The other day I saw the objections raised by honourable members about certain expenditure of the previous year. I think that is a subject matter for excess grants. I hope the honourable Minister would come forward with Excess Demands for Grants.”

The Speaker's ruling implies that if any advance from the Contingency Fund remained outstanding at the end of the year in which the advance was drawn, such advances might not be regularised by placing Supplementary Demands in a subsequent year but would have to be regularised through an excess demand. Accordingly, this item was withdrawn from the Supplementary Demands and now the Ministry of Home Affairs have approached the Committee for the regularisation of this expenditure through an Excess Demand.

The Committee are unable to understand how an advance drawn from the Contingency Fund came to be booked wrongly by the department in the accounts for the year 1973-74 as an expenditure from the Consolidated Fund. What is worse, though expenditure incurred in satisfaction of court decrees, awards of arbitral tribunals, etc. is correctly debitable as a 'charged' item of expenditure, the department committed a further mistake in booking the ex-



- penditure as a Voted item. This clearly indicates a gross lack of knowledge of the basic principles of accounting and classification. The Committee would like the Ministry to examine this lapse and ensure that the supervision exercised over the accounting of expenditure is adequate and that responsibility for the lapse is located.
- 2 I.10 Ministry of Finance (Deptt. of E.A.) Since the Speaker's ruling of 2 September, 1974 implies that the relevant rules for the recouplement of advances drawn from the Contingency Fund of India require suitable amendment, the Committee trust that Government have taken adequate steps in this regard and will send an intimation accordingly.
- 3 I.11 —do— Instances where advances drawn from the Contingency Fund remain outstanding at the end of the financial year may occur every year. Hitherto such amounts had been regularised and re-  
couped by means of Supplementary Demands for Grants presented in the subsequent financial year. However, in view of the Speaker's specific ruling of 2 September, 1974, such outstanding amounts will henceforth have to be regularised by means of Excess Demands. To enable the Committee to present a Consolidated Report on Excesses over Voted Grants and Charged Appropriations, it is necessary that in future, along with the explanatory notes on Excesses over Voted Grants and Charged Appropriations reflected in the Appropriation Accounts, the concerned Ministries/Departments should also furnish in accordance with the time schedule already prescribed in this regard, explanatory notes on cases of advances drawn from the Contingency Fund but remaining outstanding at the end of the

(1)	(2)	(3)	(4)
			Financial Year. The Budget Division of the Ministry of Finance may issue necessary instructions in this regard.
4	I. 12	Ministry of Finance (Deptt. of E.A.) & Ministry of Home Affairs	Normally, the Public Accounts Committee go by the cases reported by the Comptroller & Auditor General of India, unless any instance of misclassification is brought before them at the time when they examine the excesses. Since, however, this item of misclassification in 1973-74 under Grant No. '49—Police' was specifically discussed in Parliament and the ruling of the Speaker of 2 September 1974 also had its genesis in this particular item of misclassification, the Committee have considered it fit to recommend regularisation of the misclassified item as a special case.
5	I. 13	—Do—	Subject to their observations contained in the preceding paragraphs and in continuation of their recommendation contained in paragraph 2.66 of their 180th Report (Fifth Lok Sabha), the Committee recommend that the amount of Rs. 1304.20 which had been drawn from the Contingency Fund of India, in March 1974 and which would have remained outstanding at the end of 1973-74 but for its erroneous booking as an expenditure from the Consolidated Fund of India under Grant No. '49—Police', be regularised in the manner prescribed in Article 115 of the Constitution of India.

