

**UNION GOVERNMENT APPROPRIATION  
ACCOUNTS—TELECOMMUNICATIONS  
SERVICES  
(1996-97)**

**PUBLIC ACCOUNTS  
COMMITTEE  
1998-99**

**TWELFTH LOK SABHA**



सत्यमेव जयते

3/R  
LOK SABHA SECRETARIAT  
NEW DELHI

**SECOND REPORT**  
**PUBLIC ACCOUNTS COMMITTEE**  
**(1998-99)**

**(TWELFTH LOK SABHA)**

**UNION GOVERNMENT APPROPRIATION**  
**ACCOUNTS—TELECOMMUNICATION**  
**SERVICES (1996-97)**



*Presented to Lok Sabha on 8 December, 1998*  
*Laid in Rajya Sabha on 8 December, 1998*

**LOK SABHA SECRETARIAT**  
**NEW DELHI**

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(12TH LOK SABHA)

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE  
(1998-99)

Shri Manoranjan Bhakta — *Chairman*

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2. Shri P.D.T. Achary — *Joint Secretary*
3. Shri Devender Singh — *Deputy Secretary*
4. Shri Rajeev Sharma — *Under Secretary*

## INTRODUCTION

I, the Chairman, Public Accounts Committee having been authorised by the Committee, do present on their behalf, this Second Report on Union Government Appropriation Accounts—Telecommunication Services (1996-97).

2. The Committee examined the Union Government Appropriation Accounts of the Telecommunication Services for the year 1996-97 and audit observations thereon in the light of written information furnished by the Department of Telecommunications. The Committee also took oral evidence of the representatives of Department of Telecommunications (DOT) on 31 August, 1998. The Committee considered and finalised this Report at their sitting held on 3 December, 1998. Minutes of the sittings form Part-II of the Report.

3. For facility of reference and convenience, the recommendations of the Committee have been printed in thick type in the body of the Report and have also been reproduced in a consolidated form in Appendix-II to the Report.

4. The Committee would like to express their thanks to the officers of the Ministry of Communications (Department of Telecommunications) for the cooperation extended by them in furnishing information and tendering evidence before the Committee.

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

NEW DELHI;  
7 December, 1998  

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16 Agrahayana, 1920 (Saka)

MANORANJAN BHAKTA,  
Chairman,  
Public Accounts Committee.

## **REPORT**

### **UNION GOVERNMENT APPROPRIATION ACCOUNTS—TELECOMMUNICATION SERVICES, 1996-97**

#### **I. Annual Appropriation Accounts of the Union Government**

The Appropriation Accounts of the Union Government are prepared annually according to the different sectors of the activities of the Government. These compilations present the accounts of sums expended on various specified services by the Ministries/Departments concerned in a financial year compared with the grants/appropriations authorised by Parliament for those particular services in that year as specified in the schedules appended to the relevant Appropriation Acts. This includes the amount voted by Parliament on various grants in terms of Articles 114 and 115 of the Constitution and also the expenditure required to be charged on the Consolidated fund of India in terms of Articles 112(3) and 293(2) of the Constitution.

2. The Annual Appropriation Accounts are prepared by the nominated authorities of the Union Government and audited and certified by the Comptroller and Auditor General of India who also submits separate Audit Reports thereon to the President, who in turn, causes them to be laid before each house of Parliament in terms of Article 151 of the Constitution.

3. After their presentation to Parliament, these Annual Appropriation Accounts and the Audit Reports thereon stand referred to the Public Accounts Committee for examination under the provisions of Rule 308 of Rules of Procedure and Conduct of Business in Lok Sabha.

#### **II. Union Government Appropriation Accounts of the Telecommunication Services for 1996-97**

4. The Appropriation Accounts of the Union Government in respect of the grant/appropriation for Telecommunication Services are prepared by the Department of Telecommunication (DoT).

5. The Appropriation Accounts of the Telecommunication Services for the year 1996-97 were laid on the Table of the House of the People on 8th June, 1998.

6. The results of examination by Audit of the Appropriation Accounts of the Telecommunication Services for the year 1996-97 have been brought out in Chapter 2 of the Report of the C&AG of India for the year ended 31 March 1997, No. 6 of 1998, Union Government (Posts and Telecommunications).



7. In the succeeding parts of this Report, the Committee have examined the Union Government Appropriation Accounts of the Telecommunication Services for the year 1996-97 and audit observations thereon in the light of the written information furnished and the oral evidence tendered before the Committee by the representatives of Department of Telecommunications on this subject.

### III. Financial allocations and utilisation

8. The following table gives a summary of the expenditure incurred by DoT under Grant No. 14 during 1996-97 and the grant and appropriation authorised by Parliament for that year:

(Rs. in crore)

	Original grant	Supplementary grant	Total grant/ appropriation	Actual expenditure	Excess(+) Savings(-)
<b>Revenue</b>					
Voted	12579.58	19.00	12598.58	13046.65	(+) 448.07
Charged	0.30	—	0.30	Nil	(-) 0.30
<b>Capital</b>					
Voted	8094.99	474.00	8568.99	7719.72	(-) 849.27
Charged	0.21	—	0.21	0.23	(+) 0.02
<b>Total</b>	<b>20675.08</b>	<b>493.00</b>	<b>21168.08</b>	<b>20766.60</b>	<b>(-) 401.48</b>

It would be seen from the above table that there was an excess expenditure of Rs. 448.07 crore in the Revenue section (Voted) and aggregate saving of Rs. 849.27 crore in the Capital section (Voted) of the grant.

9. In the light of the explanatory note furnished and oral evidence tendered by the representatives of DoT, the Public Accounts Committee have examined the reasons for and the circumstances leading to excess expenditure in the Revenue Section (Voted) of Grant No. 14-Telecommunication Services for the year 1996-97 and a Report on the subject is being separately presented to Parliament recommending regularisation of the excess expenditure under Article 115(1)(b) of the Constitution subject to certain observations/ recommendations.

### IV. Savings in the Capital Section

10. Savings in a grant or appropriation indicate that the expenditure could not be incurred as estimated and planned. In real terms, savings in a grant or appropriation denote unspent balances which are suggestive of poor budgeting or shortfall in performance or failure to achieve the targets. During examination of the Appropriation Accounts of Telecommunication Services, the Committee noticed that the voted portion of Capital section of the grant registered a net savings of Rs. 849.27 crore which would have been still higher but for the substantial excess

expenditure incurred under various sub-heads which partly offset the savings. Some prominent cases of savings in various sub-heads under "Major head 5225-Capital Outlay on Telecom Services (including Wireless)" alongwith reasons for the same are given below:

Sub heads	Savings (Rs. in crore)	Contributory reasons furnished by the Department
1. Telegraph Office	69.93	Less receipt of apparatus and Plant.
2. Telex Systems	52.08	Less procurement of equipment due to less demand of Telex connections.
3. Co-axial Cable systems	39.77	Less receipt of apparatus and Plant.
4. Other Trunk Cable Systems	40.17	-do-
5. Microwave Radio Relay Systems	96.30	Less receipt of Apparatus and Plants and Cables.
6. UHF and VHF Relay Systems	81.05	Less receipt of Apparatus and Plants.
7. Open Wire and Carrier Systems	126.92	Less receipt of Lines and Wires.
8. Satellite Systems	105.85	Less receipt of Apparatus and Plants and Cables.
9. Optical Fibre Cable Systems	484.40	Less receipt of Cables.

11. In reply to a question on savings in the Capital section, the representative of DoT deposed during evidence as under:—

"If you analyse this for this particular year, the savings of Rs. 849 crore were largely due to the Long Distance Transmission Scheme where the saving was as much as Rs. 941 crore. As part of that Rs. 941 crore, we have analysed the figures under OFC itself. It is Rs. 484 crore. A large part of that is due to either cancellation of tenders because the suppliers did not offer equipment matching to our specification, or due the failure in effecting supply."

12. In this context, it is relevant to point out that the Department of Telecommunications had been persistently registering large scale savings under Capital section during the three years preceding the year under review as is evident from the table give below:

(Rs. in crore)

Year	Amount of saving in the Capital Section
1993-94	316
1994-95	150
1995-96	1029

13. *On being enquired whether the Department had succeeded in achieving the targets during the preceding years when savings were made, the representatives of DoT stated during evidence:*

*“For the last 3-4 years, we have not been able to achieve our targets in the Long Distance Transmission System.”*

14. The Committee pointed out that the main contributory reasons for large scale savings were attributable mainly to less procurement of apparatus, plant, cables etc. and expressed their concern over the unsatisfactory procurement process which was the prime reasons for non-utilisation of sanctioned provisions. In his reply, the Secretary DoT stated as under:—

“I share the concern about the procedural aspects. In most of the cases global tenders are always invited, therefore, again, the whole procedure has to be entered into. But a point was made that over successive years, we have not been able to do it. ‘Yes’, we will do our best. There are two things. First thing, as Shri.... has said, it appears that our targets were perhaps too ambitious. perhaps, we should plan better. Second thing, as Shri ..... has said, is about the procurement. If something is not available, we will further look into it. I would like to reiterate that as far as meeting the target is concerned, we might not have been able to create the capacity. As far as the question of providing services were concerned, this the Department tried by way of putting lower capacity, but in terms of route kilometers, targets, etc., they were met and the services were provided. However, we will look into this matter again. There is a procedure of cancellation and then inviting new tenders which is definitely time consuming. However, we will see what best can be done about it.”

The witness also stated:—

“We also think that there should be some mechanism for coordination. A comprehensive approach would be required. There are many issues like tender procedures, procurement procedure, production, etc. One hon’ble Member has also said that perhaps a better coordinating and reviewing mechanism is required in the Department itself. We have to look into this aspect from every angle. When I say every aspect, I mean the other agencies that are involved as well as our own system. We in the Commission meet very regularly. It will be our effort and endeavour to see that things are looked into comprehensively from all angles.”

## V. Budgeting and control over expenditure

### (A) Large scale variation between Expenditure Estimates and Actuals during 1996-97

15. A scrutiny of the Appropriation Accounts of Telecommunication services for the year 1996-97 revealed that there were large scale variations between authorised provisions and actual expenditure incurred there against in a number of sub-heads under both Revenue and Capital sections of the grant. In fact, the Appropriation Accounts revealed that there were as many as 9 sub-heads where the expenditure had exceeded the sanctioned provisions by over Rs. 10 crore in each case and 15 sub-heads where savings of over Rs. 10 crore had occurred in each case under Revenue section of the grant. Similarly, the Capital section of this grant had witnessed under one sub-head where excess expenditure of over Rs. 10 crore was incurred had under 16 sub-heads where savings of over Rs. 10 crore had occurred in each case. Excess expenditure of Rs. 374.54 crore over the sanctioned provision was incurred in one head of Account *i.e.*, "MH 5225-Telephone Exchange Automatic" which partly offset the savings in the Capital section.

16. The Committee's scrutiny also revealed that there were four sub-heads where the provision of Rs. 0.30 crore (Charged) and Rs. 7.28 crore (Voted) had remained wholly un-utilised. There were also three cases where expenditure of Rs. 56.09 crore was incurred against "NIL" provision. One such case related to "Long Distance Transmission System" where expenditure of Rs. 56.02 crore was incurred due to the reasons that decision to open separate sub-head for classifying expenditure incurred in the provision of Village Panchayat Telephone was taken in July 1996 after approval of Demands for Grants for 1996-97.

### (B) Supplementary Grants/Appropriations

17. The Government have to obtain necessary supplementary grants or appropriations in accordance with the provision of article 115 (1)(a) of the Constitution whenever the amount provided for in the sanctioned budget for any service in a financial year is found to be insufficient for the purposes of that year or when a need has arisen during that financial year for supplementary or additional expenditure upon some "new service" not contemplated in the annual financial statement for that year.

18. In this context, the Ministry of Finance had also issued instructions with the approval of the Cabinet to all Ministries/Departments on 27 March, 1986 stipulating that supplementary demands should be severely restricted to genuine unforeseen expenditure which could not be envisaged at the time of preparing the annual budget or to meet the requirements of decision or developments taking place after the approval of the budget *i.e.* in respect of post-budget decision and not for continuing schemes and programmes.

19. The Committee's scrutiny of the Appropriation Accounts of the Telecommunication Services revealed, however, that while the supplementary provisions of Rs. 19 crore obtained by DoT during 1996-97 in the voted portion of the Revenue section of the grant proved to be inadequate, the supplementary funds amounting to Rs. 474 crore obtained

in the voted portion of the Capital section proved unnecessary as there was a saving of Rs. 375.27 crore even as compared to the provision originally obtained in that section of the grant.

(C) *Surrender of savings*

20. A scrutiny of Appropriation Accounts also revealed that while there was excess expenditure of Rs. 448.07 crore in the Revenue (Voted) section, the Department of Telecommunications surrendered Rs. 11.91 crore on the last day of the financial year. Further in Capital (Voted) section, the Department of Telecommunications surrendered only Rs. 600 crore on 27 March, 1997 against the final savings of Rs. 849.27 crore.

**V. Injudicious Reappropriation of Funds**

21. A grant or appropriation for expenditure is distributed by sub-heads or standard objects under which it is accounted. Re-appropriation of funds can take place between primary units of appropriation within a grant before the close of financial year to which such grant relates. Re-appropriation of funds should be made only when it is known or anticipated that the appropriation for the unit from which funds are to be transferred will not be utilised in full or that savings can be effected in some units of an appropriation.

22. It is seen from the audit observations on Appropriation Accounts of the Department that re-appropriation aggregating Rs. 11.54 crore in 17 cases, as shown in the *table given below* was injudicious as original provisions under the sub-heads to which funds were transferred by re-appropriation were more than adequate. Consequently, the final savings under these sub-heads were more than the amount re-appropriated to these sub-heads and remained wholly unutilised.

**Significant Cases of re-appropriation which were injudicious on account of their non-utilisation**

(Rs. in crore)

Sl. No.	Major Head	Head of Account	Amount of re-appropriation to the Sub-Head	Amount of final saving under the head after re-appropriation
1	2	3	4	5
1.	<b>REVENUE</b>			
	3225-Telecommunication Services	C1(2)(4) Engineering Divisional and sub-divisional officers	0.10	13.99

1	2	3	4	5
2.		C1(2)(5) General Manager Projects	0.15	0.25
3.		C2(1) Total General Operational Training	0.96	1.45
4.		C3(1)(1) Control and Supervision	0.21	0.26
5.		C5(4)(2) Local exchanges (Voted)	2.08	4.81
6.		C5(4)(3) Trunk Exchanges	0.23	2.25
7.		C5(4)(8) Store Depots	0.01	0.04
8.		C5(4)(10) Other Telecom Building	0.21	2.30
9.		C6(2)(2) Divisional Officer (Telegraphs)	0.55	0.89
10.		C(7)(1)(1)(1) Contributions	0.38	1.14
11.		C7(1)(3) Dispensaries	0.01	0.04
12.		C7(1)(4) Other Amenities	0.02	0.42
13.		C8(1)(1) Arrears paid due to Supreme Court Judgement	0.01	0.30
14.		C9(1) Stationary and forms printing storage and distribution	2.41	4.76
15.		C11(1)(3) Other Charges Depreciated value of assets abandoned/dismantled/sold/replaced/constructed	0.61	1.57
16.		F4(1) (4) Grants to TRAI	0.40	0.41
17.	<b>CAPITAL</b> 5225- Capital Outlay on Telecom Services	BB3(1) Trunk Automatic Exchanges	3.20	40.97
<b>Total</b>			11.54	75.85

23. Further, in 10 sub-heads from which amounts aggregating Rs. 116.25 crore as shown in the *table given below* were transferred, re-appropriation was injudicious as the actual expenditure either exceeded even the original provision before such re-appropriation or the final expenditure exceeded the reduced provision after re-appropriation from them.

**Cases of Injudicious re-appropriation when the Actual Expenditure exceeded the final Provision after re-appropriation**

(Rs. in crore)

Sl. No.	Major Head	Head of Account	Amount of re-appropriation from the Sub-Head	Excess expenditure over the balance Provision after re-appropriation
<b>1. REVENUE</b>				
	3225-Telecommunication Services	C3(3)Factories	(-)2.06	6.67
2.		C3(4) Misc. Expenditure	(-)19.75	66.38
3.		C5(2)(3)Apparatus and Plants	(-)24.64	11.63
4.		C5(5)(1) Constructions Engineering Work. Estt. for telephone	(-)5.67	1.27
5.		C6(1) Accounts, Directorate & Circle Offices	(-)1.87	1.62
6.		C11(2) Social Security & Welfare Programme	(-)0.08	1.06
7.	<b>CAPITAL</b> 5225-Capital Outlay on Telecom Services	BB3(3) Manual Trunk Exchanges	(-)2.00	9.76
8.		BB4(6) High Frequency Radio System	(-)35.00	16.77
9.		BB5(4) Store Depots	(-)2.00	1.64
10.		BB7(2) Manufacture System Account	(-)23.18	10.62
	<b>Total</b>		(-)116.25	127.42

**VI. Losses****(A) Defalcation or loss of Public money**

24. A scrutiny of the Appropriation Accounts indicates that in 1996-97, twelve cases of loss of public money amounting to Rs. 17.22 lakh came to

notice, out of which Rs. 5.51 lakh had been recovered. The following table gives details of the cases:—

(Amount in Rupees)

Persons responsible for loss	Miscellaneous fraud and loss		
	No. of cases	Amount	Amount recovered, if any
1. Persons unconnected with the Department	10	1639188	497000
2. Departmental Employees	—	—	—
(i) Contributory negligence	1	74387	54100
(ii) Directly responsible	—	—	—
3. Responsibility not fixed upto June, 1997	—	—	—
4. Responsibility could not be fixed.	1	8000	—
<b>Total</b>	<b>12</b>	<b>1721575</b>	<b>551100</b>

**(B) Loss of Stores**

25. A detailed scrutiny of the Appropriation Accounts has revealed the following picture about loss of stores in DoT during the three years ending 1996-97:—

Year	No. of cases of loss of stores	Amount (Rs. in lakh)
1	2	3
1994-95	3611	263.77
1995-96	3181	1042.77
1996-97	2350	459.33

26. An analysis of these losses by main classes as given in the Appropriation Accounts also revealed that the substantial loss had



occurred due to theft. The number and amount of loss due to theft during the last four years ending 1996-97 were as under:—

Year	Loss due to theft	
	Number	Amount (Rs. in lakh)
1993-94	3332	174.24
1994-95	3561	227.01
1995-96	3069	337.05
1996-97	2188	313.34

### VII. Outstanding Audit Observations

27. A scrutiny of the Appropriation Accounts (1996-97) of the Department of Telecommunications further revealed that as many as 8234 Audit observations raised during the period from 1979-80 to 1995-96 involving an aggregate amount of Rs. 161.18 crore were pending settlement at the end of June, 1997 in juxtaposition to unsettled audit observations raised during the period 1979-80 to 1994-95 which was only 7243 involving an aggregate amount of Rs.113.12 crore at the end of June 1996.

### CONCLUSIONS AND RECOMMENDATIONS

28. The Committee are distressed to note that savings of a whopping amount of Rs. 849.27 crore had occurred during 1996-97 in the Capital section of the grant relating to vital infrastructural area of Telecommunication Services. Astonishingly, the reasons for these large scale savings were attributed mainly to less receipt of apparatus and plant and cables. During evidence, the representative of DoT informed that a large part of these savings was due to either cancellation of tenders because the suppliers did not offer equipment matching to the departmental specifications or the failure of the suppliers in effecting supplies of requisite equipments. In the opinion of the Committee, these factors contributing towards such large scale savings in 1996-97 were not such as could have cropped up suddenly. They are rather of the strong view that huge unspent balances on this count in a large number of sub-heads are clearly indicative of the deficiencies in the contract management on the part of DoT in ensuring that the various suppliers not only met the departmental specifications already known to them but also affected timely delivery of stores. This view of the Committee is further reinforced by the deposition of the Secretary, DoT who conceded that a comprehensive approach would be required to address the issues relating to tender and procurement procedures. The Committee consider this situation as unfortunate particularly because large scale savings under this section of the grant had been a recurring feature atleast from 1994-95. The Committee therefore, recommend that the shortcomings persisting in the contract management be

looked into thoroughly and appropriate action taken not only to ensure timely procurement of items but also to deal effectively with the cases of defaults by the suppliers. The Committee would like to be apprised of the precise steps taken in right direction.

29. The Committee also feel that the persisting trend of overall savings in the Capital section of the grant and the explanations offered therefor under certain heads are indicative of undesirable tendency on the part of DoT to overestimate their requirement of funds without giving due consideration to the realities of the situation. The Committee, therefore, suggest that a comprehensive review of the expenditure estimates prepared under various heads in this section of the grant during preceding three years should be undertaken by DOT with a view to rectifying and improving the existing system of assessing the requirement of funds on account of capital acquisitions.

30. What has caused further concern to the Committee is the fact that there were large number of cases of substantial variations between the authorised provisions and the actual expenditure incurred under various sub-heads of Grant No. 14 Telecommunication Services during the year 1996-97. The Committee's detailed scrutiny of the relevant Appropriation Accounts has brought out that there were as many as 41 sub-heads where the variation between the sanctioned provision and the actual expenditure had exceeded even Rs. 10 crore in each case in both the Capital and Revenue sections of the grant. Surprisingly, in one such case, DoT had incurred an excess expenditure of Rs. 374.54 crore over and above the sanctioned provision under the head of account "5225-local telephone system—telephone exchange automatic". There were also four sub-heads where the provision of Rs. 7.58 crore had remained wholly unutilised. On the other hand, there were also three cases where expenditure of Rs. 56.09 crore was incurred against "NIL" provision. Obviously, these instances of variations under various heads of accounts leading to both excess and saving in different sections of the grant as a whole clearly illustrate the casual manner in which the budget estimates were prepared by DoT as well as the laxity of control over expenditure prevalent in the Department. The very fact that such variations continue to recur year after year leads the Committee to inescapable conclusion that the process of preparation of budget estimates in DoT is shorn of critical and careful examination of the ground realities. The Committee hope that DoT would atleast now draw suitable lessons from their past experience and take sufficient care hereinafter to make the budgetary projections meaningful and realistic.

31. According to the instructions issued by the Ministry of Finance to all Ministries/Departments of Government of India on 27 March, 1986, the Supplementary Demands are required to be severely restricted to genuine unforeseen expenditure. The Committee's examination has, however, revealed that the mechanism of obtaining supplementary funds was used by DoT during 1996-97 in a rather perfunctory manner without carefully

making a proper assessment of the expenditure incurred or likely to be incurred by them against the funds already obtained. The net result was that the supplementary funds of the order of Rs. 474 crore under voted portion of Capital section of the grant proved totally unnecessary as the final saving of Rs. 849.27 crore in this case far exceeded the supplementary allocations. On the other hand, DoT also obtained supplementary allocations of Rs. 19 crore in the voted portion of Revenue section of the grant which proved inadequate resulting in an excess expenditure of Rs. 448.07 crore in that section. In the opinion of the Committee, the facts brought out above amply prove that DOT had been resorting to additional allocations on inaccurate projections without giving due regard to the trend of expenditure. The Committee therefore, desire DOT to impress upon their budget controlling authorities to thoroughly examine their proposals for additional funds in a pragmatic manner. They would also like DoT to undertake proper review and scrutiny of their proposals for supplementary funds to ensure that these are restricted only to genuine cases.

32. The Committee are amazed to observe the unusual phenomenon of surrendering Rs. 11.91 crore from voted portion of Revenue section of the grant on the last day of the financial year when the grant had actually registered an excess expenditure of Rs. 448.07 crore and thus no savings were available for surrender. Evidently, DoT was not aware of their final requirement of funds even at the close of the financial year. Surprisingly, the amount surrendered by DoT in the Capital section of the grant was only Rs. 600 crore whereas the final savings available for surrender under the grant were of the order of Rs. 849.27 crore. While taking a serious view of absence of proper accounting information system and the casualness displayed by DoT in making erroneous surrender of funds, the Committee desire that DoT should take appropriate steps to tone up their accounting information system on scientific lines so as to avoid such lapses in future.

33. The Committee are also distressed to observe the injudicious manner in which the reappropriation of funds was made by DOT from or to various heads of accounts during 1996-97. In fact, the results of the appropriation audit has brought out instances where reappropriation of funds aggregating Rs. 11.54 crore in 17 cases was uncalled for because the amount so transferred had remained wholly unutilised. There were also 10 cases where the amount of Rs. 116.25 crore reappropriated from sub-heads was injudicious as the actual expenditure either exceeded the original provision before such reappropriation or the final expenditure exceeded the reduced provision after reappropriation from them. Evidently, there was abysmal failure on the part of DoT in keeping the vigil over the trend of expenditure vis-a-vis sanctioned funds under various heads when reappropriation proposals were considered in the Department. The Committee consider this situation highly unsatisfactory particularly because reappropriation orders are generally issued in the closing month of the financial year when the Ministries/Departments are expected to possess adequate data on their

expenditure incurred and committed liabilities. The Committee, therefore, desire that DoT should apprise the Committee of the precise circumstances which led to issuance of injudicious reappropriation orders during the years under review. They would also like DoT to evolve an effective mechanism so that issuance of injudicious and defective reappropriation orders are avoided in future.

34. The Committee find that 12 cases of defalcation or loss of public money involving an amount of Rs. 0.17 crore and 2350 cases of loss of stores amounting to Rs. 4.59 crore had occurred in DoT during 1996-97. A detailed scrutiny of the Appropriation Accounts revealed that 2188 cases of loss of stores due to theft alone had accounted for an amount of Rs. 3.13 crore. In the opinion of the Committee, these large number of cases of defalcation and loss of stores are clearly indicative of laxity of control being displayed by the departmental authorities in protecting the public money. Keeping in view the fact that such instances have become an endemic feature and reported in the Appropriation Accounts year after year, the Committee desire that DoT should address this issue seriously and take concrete measures to overcome the deficiencies persisting in their system with a view to avoiding recurrence of such cases in future. Efforts should also be made to complete the investigations in all such cases within a limited time-frame in strict accordance with prescribed rules and expeditious action initiated not only to make good the losses but also to punish the delinquent officials whose laxity of supervision had resulted in such losses.

35. The Committee view with serious concern that 8234 audit observations involving an amount of Rs. 161.18 crore were pending settlement in DoT at the end of June, 1997. It is all the more distressing that the number and amount involved in these outstanding audit observations had increased considerably from the previous year when such cases were reported to be 7243 and the amount involved was Rs. 113.12 crore. What is more disturbing is the fact that some of these outstanding audit observations relate to the period commencing from 1979-80 and could not be cleared even after a lapse of over 17 years. While expressing their displeasure over this poor state of affairs, the Committee are in no doubt that the position will not improve unless a rigid time is fixed for settlement of audit objections and appropriate action taken to fix responsibility in cases of defaults. They, therefore, desire DoT to issue suitable instructions in this regard to their officers for strict compliance in future and report to the Committee within three months the concrete action taken in this direction.

Considering the pendency of certain audit observations for last so many years, the Committee also desire the DoT to take urgent and effective steps under a special time bound programme with a view to wiping out outstanding audit observations particularly those pending for over one year. The Committee would like to be apprised of the precise progress made in this direction.

NEW DELHI;  
7 December, 1998

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16 Agrahayana, 1920 (Saka)

MANORANJAN BHAKTA,  
Chairman,  
Public Accounts Committee.

**APPENDIX I**  
**EXPLANATORY NOTES ON SAVINGS**  
**MINISTRY OF COMMUNICATIONS**  
**DEPARTMENT OF TELECOMMUNICATIONS**  
**(BUDGET SECTION)**

*Note for Public Accounts Committee in Respect of Savings made in the grant during 1996-97 involving Rs. 100 crores and above as disclosed in the Appropriation Accounts of grant No. 14—Department of Telecom.*

In the Capital Section (voted) of Grant No. 14—Department of Telecommunications there was saving involving Rs. 100 crores and above as detailed below:

	(Amount in Rupees)
Original Grant	8094,99,00,000
Supplementary Grant	474,00,00,000
Total Sanctioned Grant	8568,99,00,000
Actual Expenditure Grant	7719,72,40,079
Savings	849,26,59,921

2. The saving of Rs. 849.27 crores constitutes 9.91 percent of the total sanctioned provision in that segment (Rs. 818.81 crores under Plan and Rs. 30.46 crores under Non-Plan).

3. Under Plan the saving of Rs. 818.81 crores was mainly under BB1 — Telegraph and Telex Systems (Rs. 122.01 crores), BB3 — Long Distance Switching Systems (Rs. 77.10 crores) and BB4 — Long Distance Transmission Systemes (Rs. 941.13 crores) due to less receipt of Lines and Wires, Cables and apparatus & Plants mainly due to delay in finalisation of tenders partly compensated by more expenditure under BB2 — Local Telephone Systems (Rs. 362.07 crores) to clear the waiting list of new connections.

4. Under Non-Plan the saving of Rs. 30.46 crores was mainly under BB7 (2) Manufacture Suspense Account (Rs. 12.56 crores) and BB7(3) Civil Engineering Store Suspense Account (Rs. 23.83 crores) partly compensated by excess under BB7(1) General Store Suspense Account (Rs. 5.93 crores).

—Pl. see further the Questionnaire @

4.1 Under Manufacture Suspense Account the saving of Rs. 12.56 crores was mainly due to less raw materials drawn partly compensated by less issues of Factory stores.

4.2 Under Civil Engineering Store Suspense Account the saving of Rs. 23.83 crores was mainly under Civil Engineering Store (due to more credits partly compensated by more debits) partly under Purchases and Misc. Civil Engineering Works Advances (due to less debits partly compensated by less credits).

4.3 Under General Store Suspense Account the excess of Rs. 5.93 crores was mainly under General Stores (due to less procurement from private firms compensated by less issues to Capital on account of less receipt of indents from Circles) and partly under Factory Stores (due to less manufactured articles received from Telecom Factories compensated by less issues to Manufacture Suspense).

5. This has been vetted by Audit *vide* their UO No. RR. III/1 (b)/400/ Apprn. A/c 96-97/404, dated 7.8.98.

(A. PRASAD)  
MEMBER (FINANCE)

No. 1-39/97-B  
dated 20.8.98

## APPENDIX II

### STATEMENT OF CONCLUSIONS AND RECOMMENDATIONS

Sl. No.	Para No.	Ministry/ Deptt. concerned	Conclusions and Recommendations
1	2	3	4
1.	28	Ministry of Communications (Deptt. of Telecommunications)	<p>The committee are distressed to note that savings of a whopping amount of Rs. 849.27 crore had occurred during 1996-97 in the Capital section of the grant relating to vital infrastructural area of Telecommunication Services. Astonishingly, the reasons for these large scale savings were attributed mainly to less receipt of apparatus and plant and cables. During evidence, the representative of DoT informed that a large part of these savings was due to either cancellation of tenders because the suppliers did not offer equipment matching to the departmental specifications or the failure of the suppliers in effecting supplies of requisite equipments. In the opinion of the Committee, these factors contributing towards such large scale savings in 1996-97 were not such as could have cropped up suddenly. They are rather of the strong view that huge unspent balances on this count in a large number of sub-heads are clearly indicative of the deficiencies in the contract management on the part of DoT in ensuring that the various suppliers not only met the departmental specifications already known to them but also affected timely delivery of stores. This view of the Committee is</p>



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further reinforced by the deposition of the Secretary, DoT who conceded that a comprehensive approach would be required to address the issues relating to tender and procurement procedures. The Committee consider this situation as unfortunate particularly because large scale savings under this section of the grant had been a recurring feature atleast from 1994-95. The Committee therefore, recommend that the shortcomings persisting in the contract management be looked into thoroughly and appropriate action taken not only to ensure timely procurement of items but also to deal effectively with the cases of defaults by the suppliers. The Committee would like to be apprised of the precise steps taken in right.

2. 29 Ministry of  
Communications  
(Deptt. of  
Telecommunications)

The Committee also feel that the persisting trend of overall savings in the Capital section of the grant and the explanations offered therefor under certain heads are indicative of undesirable tendency on the part of DoT to overestimate their requirement of funds without giving due consideration to the realities of the situation. The Committee, therefore, suggest that a comprehensive review of the expenditure estimates prepared under various heads in this section of the grant during preceding three years should be undertaken by DoT with a view to rectifying and improving the existing system of assessing the requirement of funds on account of capital acquisitions.

3. 30 -do-

What has caused further concern to the Committee is the fact that there were large number of cases of substantial variations between the authorised

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provisions and the actual expenditure incurred under various sub-heads of Grant No. 14 Telecommunication Services during the year 1996-97. The Committee's detailed scrutiny of the relevant Appropriation Accounts has brought out that there were as many as 41 sub-heads where the variation between the sanctioned provision and the actual expenditure had exceeded even Rs. 10 crore in each case in both the Capital and Revenue sections of the grant. Surprisingly, in one such case, DoT had incurred an excess expenditure of Rs. 374.54 crore over and above the sanctioned provision under the head of account "5225-local telephone system — telephone exchange automatic". There were also four sub-heads where the provision of Rs. 7.58 crore had remained wholly unutilised. On the other hand, there were also three cases where expenditure of Rs. 56.09 crore was incurred against "NIL" provision. Obviously, these instances of variations under various heads of accounts leading to both excess and saving in different sections of the grant as a whole clearly illustrate the casual manner in which the budget estimates were prepared by DoT as well as the laxity of control over expenditure prevalent in the Department. The very fact that such variations continue to recur year after year leads the Committee to inescapable conclusion that the process of preparation of budget estimates in DoT is shorn of critical and careful examination of the ground realities. The Committee hope that DoT would atleast now draw suitable lessons from their past experience and take sufficient

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1	2	3	4
4.	31	Ministry of Communications (Deptt. of Communications)	<p>care hereinafter to make the budgetary projections meaningful and realistic.</p> <p>According to the instructions issued by the Ministry of Finance to all Ministries/Departments of Government of India on 27 March, 1986, the Supplementary Demands are required to be severely restricted to genuine unforeseen expenditure. The Committee's examination has, however, revealed that the mechanism of obtaining supplementary funds was used by DoT during 1996-97 in a rather perfunctory manner without carefully making a proper assessment of the expenditure incurred or likely to be incurred by them against the funds already obtained. The net result was that the supplementary funds of the order of Rs. 474 crore under voted portion of Capital section of the grant proved totally unnecessary as the final saving of Rs. 849.27 crore in this case far exceeded the supplementary allocations. On the other hand, DoT also obtained supplementary allocations of Rs. 19 crore in the voted portion of Revenue section of the grant which proved inadequate resulting in an excess expenditure of Rs. 448.07 crore in that section. In the opinion of the Committee, the facts brought out above amply prove that DoT had been resorting to additional allocations on inaccurate projections without giving due regard to the trend of expenditure. The Committee therefore, desire DoT to impress upon their budget controlling authorities to thoroughly examine their proposals for additional funds in a pragmatic manner. They would also like DoT to undertake proper review and</p>

1.	2.	3.	4.
			scrutiny of their proposals for supplementary funds to ensure that these are restricted only to genuine cases.
5.	32	Ministry of Communications (Deptt. of Communications)	<p>The Committee are amazed to observe the unusual phenomenon of surrendering Rs. 11.91 crore from voted portion of Revenue section of the grant on the last day of the financial year when the grant had actually registered an excess expenditure of Rs. 448.07 crore and thus no savings were available for surrender. Evidently, DoT was not aware of their final requirement of funds even at the close of the financial year. Surprisingly, the amount surrendered by DoT in the Capital section of the grant was only Rs. 600 crore whereas the final savings available for surrender under the grant were of the order of Rs. 849.27 crore. While taking a serious view of absence of proper accounting information system and the casualness displayed by DoT in making erroneous surrender of funds, the Committee desire that DoT should take appropriate steps to tone up their accounting information system on scientific lines so as to avoid such lapses in future.</p>
6.	33	-do-	<p>The Committee are also distressed to observe the injudicious manner in which the reappropriation of funds was made by DoT from or to various heads of accounts during 1996-97. In fact, the results of the appropriation audit has brought out instances where reappropriation of funds aggregating Rs. 11.54 crore in 17 cases was uncalled for because the amount so transferred had remained wholly unutilised. There were also 10 cases where the amount of</p>

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Rs. 116.25 crore reappropriated from sub-heads was injudicious as the actual expenditure either exceeded the original provision before such reappropriation or the final expenditure exceeded the reduced provision after reappropriation from them. Evidently, there was abysmal failure on the part of DoT in keeping the vigil over the trend of expenditure *vis-a-vis* sanctioned funds under various heads when reappropriation proposals were considered in the Department. The Committee consider this situation highly unsatisfactory particularly because reappropriation orders are generally issued in the closing month of the financial year when the Ministries/ Departments are expected to possess adequate data on their expenditure incurred and committed liabilities. The Committee, therefore, desire that DoT should apprise the Committee of the precise circumstances which led to issuance of injudicious reappropriation orders during the years under review. They would also like DoT to evolve an effective mechanism so that issuance of injudicious and defective reappropriation orders are avoided in future.

7. 34 Ministry of Communications (Deptt. of Communications)

The Committee find that 12 cases of defalcation or loss of public money involving an amount of Rs. 0.17 crore and 2350 cases of loss of stores amounting to Rs. 4.59 crore had occurred in DoT during 1996-97. A detailed scrutiny of the Appropriation Accounts revealed that 2188 cases of loss of stores due to theft alone had accounted for an amount of Rs. 3.13 crore. In the opinion of the Committee, these large number of cases of defalcation and loss of stores are clearly

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indicative of laxity of control being displayed by the departmental authorities in protecting the public money. Keeping in view the fact that such instances have become an endemic feature and reported in the Appropriation Accounts year after year, the Committee desire that DoT should address this issue seriously and take concrete measures to overcome the deficiencies persisting in their system with a view to avoiding recurrence of such cases in future. Efforts should also be made to complete the investigations in all such cases within a limited time-frame in strict accordance with prescribed rules and expeditious action initiated not only to make good the losses but also to punish the delinquent officials whose laxity of supervision had resulted in such losses.

8. 35 Ministry of  
Communications  
(Deptt. of  
Communications)

The Committee view with serious concern that 8234 audit observations involving an amount of Rs. 161.18 crore were pending settlement in DoT at the end of June, 1997. It is all the more distressing that the number and amount involved in these outstanding audit observations had increased considerably from the previous year when such cases were reported to be 7243 and the amount involved was Rs. 113.12 crore. What is more disturbing is the fact that some of these outstanding audit observations relate to the period commencing from 1979-80 and could not be cleared even after a lapse of over 17 years. While expressing their displeasure over this poor state of affairs, the Committee are in no doubt that the position will not improve unless a rigid time limit is fixed for settlement

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of audit objections and appropriate action taken to fix responsibility in cases of defaults. They, therefore, desire DoT to issue suitable instructions in this regard to their officers for strict compliance in future and report to the Committee within three months the concrete action taken in this direction.

Considering the pendency of certain audit observations for last so many years, the Committee also desire the DoT to take urgent and effective steps under a special time bound programme with a view to wiping out outstanding audit observations particularly those pending for over one year. The Committee would like to be apprised of the precise progress made in this direction.

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## PART II

### MINUTES OF THE THIRD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE HELD ON 31 AUGUST, 1998

The Committee sat from 1500 hrs. to 1730 hrs. on 31 August, 1998 in Room No. "53", Parliament House.

#### PRESENT

Shri Manoranjan Bhakta — *Chairman*

#### MEMBERS

#### *Lok Sabha*

2. Shri Prithviraj D. Chavan
3. Smt. Bhavna Chikhaliya
4. Maj. Gen. B.C. Khanduri
5. Shri Rupchand Pal
6. Shri M. Rajaiah
7. Shri Prabhat Kumar Samantaray
8. Prof. Saifuddin Soz

#### *Rajya Sabha*

9. Shri Md. Salim
10. Shri Satishchandra Sitaram Pradhan
11. Shri J. Chitharanjan
12. Shri Jayant Kumar Malhoutra

#### LOK SABHA SECRETARIAT

1. Shri P.D.T. Achary — *Joint Secretary*
2. Shri Devender Singh — *Deputy Secretary*
3. Shri Rajeev Sharma — *Under Secretary*

#### OFFICERS OF THE OFFICE OF C&AG OF INDIA

1. Shri I.P. Singh *Dy. C&AG of India*
2. Shri T.S. Narasimhan *ADAI (P&T)*
3. Shri A.K. Thakur *Pr. Director  
(Report—Central)*
4. Shri P.K. Kataria *Director (Reports)*



**REPRESENTATIVES OF THE MINISTRY OF COMMUNICATIONS  
(DEPARTMENT OF TELECOMMUNICATIONS)**

- |                       |  |
|-----------------------|--|
| 1. Shri Anil Kumar    | <i>Secretary (Department of Telecom. and Chairman (T.C.)</i> |
| 2. Shri A. Prasad     | <i>Member (Fin.)</i>   |
| 3. Shri P.S. Saran    | <i>Member (Ser.)</i>   |
| 4. Shri R.R.N. Prasad | <i>Member (Prod.)</i>  |

2. The Officers of the Office of the C&AG of India explained the salient points on Chapter 2 of C&AG's Report No. 6 of 1998 (P&T) on Appropriation Accounts of Union Government, Telecommunication Services—1996-97. Thereafter, the representatives of the Ministry of Communications (Department of Telecommunications) were called and the Committee took their evidence on the said subject.

3. A copy of the verbatim proceedings of the sitting has been kept on record.

*The Committee then adjourned.*

**MINUTES OF THE FOURTEENTH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE (1998-99) HELD ON 3 DECEMBER, 1998**

The Committee sat from 1500 hrs. to 1550 hrs. on 3 December, 1998 in Committee Room "C", Parliament House Annexe.

**PRESENT**

Shri Manoranjan Bhakta—*Chairman*

**MEMBERS**

*Lok Sabha*

2. Shri Prithviraj D. Chavan
3. Shri Ram Tahal Chaudhary
4. Smt. Bhavna Chikhaliya
5. Shri C. Gopal
6. Prof. Ajit Kumar Mehta
7. Shri Rupchand Pal
8. Shri Prabhat Kumar Samantaray
9. Prof. Saifuddin Soz

*Rajya Sabha*

10. Shri Satishchandra Sitaram Pradhan
11. Shri J. Chitharanjan
12. Shri Jayant Kumar Malhoutra
13. Shri Vayalar Ravi
14. Shri K. Rahman Khan

**LOK SABHA SECRETARIAT**

1. Shri Devender Singh — *Deputy Secretary*
2. Shri Rajeev Sharma — *Under Secretary*

**OFFICERS OF THE OFFICE OF C&AG OF INDIA**

1. Shri T.S. Narasimhan *Addl. Dy. C&AG*
2. Shri A.K. Thakur *Principal Director  
(Report—Central)*

2. The Committee took up for consideration the following draft Reports on:

(i)                               \*\*\*\*                               \*\*\*\*                               \*\*\*\*

(ii) Union Government Appropriation Accounts Telecommunication Services (1996-97).

3. The Committee deliberated on the subject matter of the above mentioned draft Reports and adopted the same with certain modifications and amendments as shown in Annexures\* I and II respectively.

4. The Committee authorised the Chairman to finalise these draft Reports in the light of verbal and consequential changes arising out of factual verification by Audit and present the same to Parliament.

*The Committee then adjourned.*

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\*. Annexure I not appended.

**ANNEXURE-II****Amendments/Modifications made by the Public Accounts Committee in the Draft Report Relating to Union Government Appropriation Accounts Telecommunication Services (1996-97)**

<b>Page</b>	<b>Para</b>	<b>Line</b>	<b>Amendments/Modifications</b>
15	28	1-2	<i>Substitute</i> "The Committee are distressed to note that savings of a whopping amount of Rs. 849.27 crore" for "The Committee are perturbed to note that savings of unprecedented magnitude amounting to Rs. 849.27 crore."
20	35	1	<i>Substitute</i> "The Committee view with serious concern" for "The Committee are startled to note"
20	35	last 3 lines	<i>Substitute</i> "They, therefore, desire DOT to issue suitable instructions in this regard to their officers for strict compliance in future and report to the Committee within three months the concrete action taken in this direction." for "They, therefore, except DOT to issue suitable instructions in this regard to their officers for strict compliance in future."
21	35	2nd from bottom	<i>Substitute</i> "over one year" for "over two years"

**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>UTTAR PRADESH</b>	
1.	M/s. Vijay Book Agency, 11-1-477, Mylargadda, Secunderabad-500 306.	12.	Law Publishers, Sardar Patel Marg, P.B. No. 77, Allahabad, U.P.
<b>BIHAR</b>		<b>WEST BENGAL</b>	
2.	M/s. Crown Book Depot, Upper Bazar, Ranchi (Bihar).	13.	M/s. Manimala, Buys & Sells, 123, Bow, Bazar Street, Calcutta-1.
<b>GUJARAT</b>		<b>DELHI</b>	
3.	The New Order Book Company, Ellis Bridge, Ahmedabad-380 006. (T.No. 79065)	14.	M/s. Jain Book Agency, C-9, Connaught Place, New Delhi. (T.No. 351663 & 350806)
<b>MADHYA PRADESH</b>		15.	M/s. J.M. Jaina & Brothers, P. Box 1020, Mori Gate, Delhi-110006. (T.No. 2915064 & 230936)
4.	Modern Book House, Shiv Vilas Place, Indore City. (T.No. 35289)	16.	M/s. Oxford Book & Stationery Co., Scindia House, Connaught Place, New Delhi-110 001. (T.No. 3315308 & 45896)
<b>MAHARASHTRA</b>		17.	M/s. Bookwell, 2/72, Sant Nirankari Colony, Kingsway Camp, Delhi-110 009. (T.No. 7112309).
5.	M/s. Sunderdas Gian Chand, 601, Girgaum Road, Near Princes Street, Bombay-400 002.	18.	M/s. Rajendra Book Agency, IV-DR 59, Lajpat Nagar, Old Double Storey, New Delhi-110 024. (T.No. 6412362 & 6412131).
6.	The International Book Service, Deccan Gymkhana, Poona-4.	19.	M/s. Ashok Book Agency, BH-82, Poorvi Shalimar Bagh, Delhi-110 033.
7.	The Current Book House, Maruti Lane, Raghunath Dadaji Street, Bombay-400 001.	20.	M/s. Venus Enterprises, B-2/85, Phase-II, Ashok Vihar, Delhi.
8.	M/s. Usha Book Depot, Law Book Seller and Publishers' Agents Govt. Publications, 585, Chira Bazar, Khan House, Bombay-400 002.	21.	M/s. Central News Agency Pvt. Ltd., 23/90, Connaught Circus, New Delhi-110 001. (T.No. 344448, 322705, 344478 & 344508).
9.	M & J Services, Publishers, Representative Accounts & Law Book Sellers, Mohan Kunj, Ground Floor, 68, Jyotiba Fuele Road, Nalgaum, Dadar, Bombay-400 014.	22.	M/s. Amrit Book Co., N-21, Connaught Circus, New Delhi.
10.	Subscribers Subscription Service India, 21, Raghunath Dadaji Street, 2nd Floor, Bombay-400 001.	23.	M/s. Books India Corporation Publishers, Importers & Exporters, L-27, Shastri Nagar, Delhi-110 052. (T.No. 269631 & 714465).
<b>TAMIL NADU</b>		24.	M/s. Sangam Book Depot, 4378/4B, Murari LaL Street, Ansari Road, Darya Ganj, New Delhi-110 002.
11.	M/s. M.M. Subscription Agencies, 14th Murali Street, (1st Floor), Mahalingapuram, Nungambakkam, Madras-600 034. (T. No. 476558)		