

## 2. REPORT OF THE PAC ON THE ACCOUNTS OF THE FEDERAL GOVERNMENT FOR THE YEAR, 1948-49.

**Preliminary Remarks.**—We were called to meet in Karachi on Friday, the 5th September, 1952, for examining the Appropriation Accounts for 1947-48 and 1948-49. We met continuously for a fortnight during the course of which we examined the accounts of both these years and adjourned on the 19th September, 1952. We again met on *the 25th & 26th November, 1952* to finalise the Reports. In all 14 sittings were held.

2. The present Report is confined to our finding and recommendations regarding the Appropriation Accounts for 1948-49 and the Audit Reports thereon. We append extracts from the minutes of our proceedings dealing with the accounts for 1948-49 which we desire to be regarded as part of our Report. In scrutinising the Appropriation Accounts and the Audit Reports we have kept in view the instructions contained in Rule 52 of the Constituent Assembly (Legislature) Rules of procedure as reproduced below :—

“ 52. (1) In scrutinising the Appropriation Accounts of the Government of Pakistan and the Report of the Auditor-General thereon, it shall be the duty of the Public Accounts Committee to satisfy itself—

- (a) that the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged ;
- (b) that the expenditure conforms to the authority which governs it ; and
- (c) that every re-appropriation has been made in accordance with such rules as may be prescribed by the Finance Ministry.

(2) It shall also be the duty of the Public Accounts Committee :—

- (a) to examine such trading, manufacturing and profit and loss accounts and balance sheets as the Governor-General may have required to be prepared, and the Auditor-General's report thereon ; and
- (b) to consider the Report of the Auditor-General in cases where the Governor-General may have required him to conduct an audit of any receipts or to examine the accounts of stores and stock. ”

3. In examining the Appropriation Accounts and the Audit Reports we were throughout assisted by the Auditor-General and his officers. We also sent for departmental representatives to explain matters pertaining to the grants for which

they are responsible. As was mentioned in our Report on the Appropriation Accounts 1947-48, the evidence given by some of the departmental representatives, no doubt, helped us to form our conclusions. We are, however, constrained to repeat our remarks that in a number of cases the departmental representatives were not fully prepared to answer the queries arising out of the Appropriation Accounts and the relevant Audit Reports. In certain cases the Secretaries|Joint Secretaries in administrative charge of the Ministries did not attend the meeting for one reason or the other. We had a feeling that some of the Ministries did not attach the same importance to the deliberations of the Committee as should have been done by virtue of its being a Committee of the Legislature. We reiterate the recommendation made in our report on the Appropriation Accounts for 1947-48 that in future the departments should, as far as possible, be represented by the Secretary|Joint Secretary in administrative charge of the Ministry concerned and that he should come to the meeting fully briefed with details of his case.

**4. Difficulties in the preparation of Budget Estimates.**—Before proceeding to examine the financial results of the year, we would like to mention in brief the circumstances under which the Budget Estimates for 1948-49 were prepared. The Budget for 1948-49 was the second Budget of the Government of Pakistan and was the first Budget covering the full financial year. It was presented to and voted by the Legislature simultaneously alongwith the Budget for 1947-48. Whereas the Budget for 1947-48 was voted after the close of the financial year, in the case of 1948-49 the regular procedure was observed to and the vote of the Legislature for incurring expenditure was duly obtained before the commencement of the financial year. We cannot, however, assess the accuracy of the Budget Estimates for this year as well in accordance with the ordinary standards. This Budget, like the Budget for 1947-48, was also prepared without the basic data of receipts and expenditure for the past three years which determine to a large extent the budget estimates of any particular year. Further, as mentioned in our Report on the Appropriation Accounts 1947-48 the abnormal circumstances brought about by wide-spread disturbances that followed immediately in the wake of partition, lack of trained staff and dislocation of work both in the administrative departments and the accounts offices, all added up to the difficulties in the way of preparing accurate Budget Estimates.

Although in the examination of the Budget Estimates and the Appropriation Accounts we have made proper allowance for these alleviating circumstances, yet we are constrained to invite attention in our Report to certain gross irregularities which could have been avoided with a proper exercise of financial discretion and observance of the prescribed rules.

5. **Difficulties in the preparation of Accounts.**—In our report for 1947-48 we made a mention about the delay that has been caused in the presentation of accounts and calling a meeting of the Committee to examine them. As mentioned therein, the difficult circumstances in which the Accounts and Audit Department was placed in the post-partition period, mainly accounted for this delay. We reiterate the recommendations made by us in our Report on the accounts for 1947-48 regarding the procurement of office accommodation for the audit and accounts offices. We would also like to repeat the recommendation that the Auditor-General should compile and submit his accounts in time and that steps should be taken to arrange regular meetings of the Public Accounts Committee in future. We are, in particular anxious that the accumulated arrears in the preparation of accounts should be cleared without any further delay.

6. We now proceed to examine the Appropriation Accounts of the year under review.

7. **Overall position.**—The following table indicates the overall result of the Appropriation Audit of the year 1948-49.—

	Original Grant or Appropriation	Final Grant or Appropriation	Actual Expenditure
1	2	3	4
<i>(In Lakhs of rupees)</i>			
<i>Voted—</i>			
Expenditure met from Revenue :			
Civil .. .. .	12,17	15,06	15,17
Defence .. .. .	37,11	40,28	46,15
Railways .. .. .	28,79	28,79	28,02
Posts and Telegraphs .. .. .	4,40	4,40	3,96
Total .. .. .	82,47	88,53	93,30
Expenditure met from Capital :			
Civil .. .. .	7,05	20,85	21,16
Defence .. .. .	8,26	21,11	11,61
Railways .. .. .	4,00	4,00	3,15
Posts and Telegraphs .. .. .	34	41	22
Total .. .. .	19,65	46,37	36,14
Disbursement of Loans and Advances .. .. .	12,88	12,88	1,64
Total Voted .. .. .	1,15,00	1,47,78	1,31,08

	1	2	3	4
<i>Non-Voted</i>				
Expenditure met from Revenue :		<i>(In Lakhs of rupees)</i>		
Civil .. .. .		3,25	3,76	3,43
Railways .. . . .		3,80	3,83	3,77
Posts and Telegraphs .. . . .		16	16	14
Total .. . . .		7,21	7,75	7,34
Disbursement of Loans and Advances .. . . .		—	12,90	13,03
Total Non-Voted .. . . .		7,21	20,65	20,37
Total Expenditure met from Revenue .. . . .		89,68	96,68	1,00,64
Total Expenditure met from Capital .. . . .		19,65	46,37	36,14
Total disbursement of Loans and Advances .. . . .		12,88	25,78	14,67
GRAND TOTAL .. . . .		1,22,21	1,68,43	1,51,45

7. The following table gives the analysis of savings by Departments :—

(a) *Analysis of Savings by Departments.*—Without making allowance for the amounts surrendered :—

	Grant	Expenditure	Saving	Percentage of Saving
<i>(In Lakhs of rupees)</i>				
Civil .. . . .	65,45	54,43	11,02	16.74
Defence .. . . .	61,39	57,76	3,63	5.91
Railways .. . . .	36,62	34,94	1,68	4.59
Posts and Telegraphs .. . . .	4,97	4,32	65	13.07
Total .. . . .	1,68,43	1,51,45	16,98	10.08

(b) After making allowance for the amounts surrendered :—

	Grant	Expenditure	Savings	Percentage of Saving
<i>(In Lakhs of rupees)</i>				
Civil .. . . .	53,05	54,43	*—1,38	*—2.60
Defence .. . . .	61,39	57,76	3,63	5.91
Railways .. . . .	34,89	34,94	*—5	*—0.13
Posts and Telegraphs .. . . .	4,57	4,32	25	5.47
Total .. . . .	1,53,90	1,51,45	2,45	1.59

\* (—) Saving indicates excess.

The following table further analyses the savings and excesses separately under Revenue, Capital and Loan expenditure by various departments :—

	Original Grant or Appropriation	Final Grant or Appropriation	Actual Expenditure	Saving(—) Excess(+)	Percentage
1	2	3	4	5	6
<i>(In Lakhs of rupees)</i>					
<b>CIVIL</b>					
Expenditure met from Revenue :					
Voted .. .. .	12,17	15,06	15,17	+11	.07
Non-Voted .. .. .	3,25	3,76	3,43	—33	8.7
Total .. .. .	—15,42	—18,82	—18,60	—22	1.06
Expenditure met from Capital :					
Voted .. .. .	7,05	20,85	21,16	+31	1.48
Disbursement of Loans and Advances :					
Voted .. .. .	12,88	12,88	1,64	—11,24	87.27
Non-Voted .. .. .	—	12,90	13,03	+13	1.08
	12,88	25,78	14,67	—11,11	43.13
GRAND TOTAL .. .. .	35,35	65,45	54,43	—11,02	16.84
<b>DEFENCE</b>					
Expenditure met from Revenue :					
Voted .. .. .	37,11	40,28	46,15	+5,87	14.57
Expenditure met from Capital :					
Voted .. .. .	8,26	21,11	11,61	—9,50	45.00
GRAND TOTAL .. .. .	45,37	61,39	57,76	—3,63	5.91
<b>RAILWAYS</b>					
Expenditure met from Revenue :					
Voted .. .. .	28,79	28,79	28,02	—77	5.98
Non-Voted .. .. .	3,80	3,83	3,77	—6	1.55
	32,59	32,62	31,79	—83	2.54

	1	2	3	4	5	6
<b>Expenditure met from Capital :</b>						
Voted .. .. .		4,00	4,00	3,15	—85	2.12
<b>GRAND TOTAL</b> ..		<b>36,59</b>	<b>36,62</b>	<b>34,94</b>	<b>—1,68</b>	<b>4.59</b>

#### POSTS AND TELEGRAPHS

<b>Expenditure met from Revenue :</b>						
Voted .. .. .		4,40	4,40	3,96	—44	10
<i>Non-Voted</i> .. .. .		16	16	14	—2	6.25
<b>GRAND TOTAL</b> ..		<b>4,56</b>	<b>4,56</b>	<b>4,10</b>	<b>46</b>	<b>10.08</b>
<b>Expenditure met from Capital :</b>						
Voted .. .. .		34	41	22	—19	46.32
<b>GRAND TOTAL</b> ..		<b>4,09</b>	<b>4,97</b>	<b>4,32</b>	<b>—65</b>	<b>13.07</b>

8. **General Remarks.**—The overall savings work out to 10.08 per cent of the final Grant which indicates an improvement of position as compared with the previous year when the overall savings amounted to 33.5 per cent of the final grant. If, however, the amount of Rs. 14,58 lakhs surrendered before the close of the financial year is also taken into consideration the net savings work out to only 1.58 per cent of the unsurrendered amount. We would suggest that in future the Appropriation Accounts should also include a statement indicating the results of appropriation audit after taking into account the amounts surrendered before the close of the year. Similar results should also be worked out in the case of Appropriation Account of each Grant.

9. **Uncovered expenditure requiring regularisation.**—The Statement in Annexure I gives the particulars of all voted Grants, non-voted Appropriations in the year 1948-49, the expenditure incurred against them and the variations between the two. In certain cases the actual expenditure has exceeded the final Grant or Appropriation as indicated in the statements below :—

#### PART I

Statement showing the excess over the Voted Grants which require the vote of the Legislature.

Item No.	Name of Grants	Final Grant	Actual Expenditure	Excess requiring the vote of the Legislature
1	2	3	4	5
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
1. 4—A.—Stamps .. .. .		1,000	12,885	11,885
2. 7—Irrigation (Including Working expenses) ..		690,000	7,35,260	45,260

1	2	3	4	5
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
3.	9.—Cabinet .. .. .	6,93,000	7,75,103	82,103
4.	11.—Ministry of Interior .. .. .	28,94,000	29,66,757	72,757
5.	13.—Ministry of Food, Agriculture and Health .. .. .	15,76,000	19,37,248	3,61,248
6.	17.—Ministry of Defence .. .. .	4,81,000	6,66,383	1,85,383
7.	18.—Ministry of Refugees .. .. .	8,58,000	21,58,817	13,00,817
8.	18-B.—Ministry of States and Frontier Regions .. .. .	1,22,000	1,69,177	47,177
9.	22.—Police .. .. .	7,90,000	8,43,671	53,671
10.	27.—Foreign Affairs and States .. .. .	95,27,000	1,01,38,225	6,11,225
11.	37-A.—Industries .. .. .	—	1,00,707	1,00,707
12.	39.—Pakistan Broadcasting Service .. .. .	40,00,000	46,27,476	6,27,476
13.	40.—Department of Supply and Development .. .. .	37,82,000	39,30,844	1,48,844
14.	42.—Miscellaneous Departments .. .. .	30,81,000	31,70,629	89,629
15.	45.—Superannuation allowances and Pensions .. .. .	25,61,000	33,11,440	7,50,440
16.	46.—Stationery and Printing .. .. .	25,95,000	71,40,330	45,45,330
17.	47.—Miscellaneous .. .. .	25,96,000	33,69,248	7,73,248
18.	48-A.—Grants in aid to Provincial Governments .. .. .	—	40,00,000	40,00,000
19.	49.—Miscellaneous Adjustments between Provincial Governments .. .. .	14,000	19,957	5,957
20.	56.—Capital Outlay on Broadcasting Service .. .. .	13,28,000	21,27,209	7,99,209
21.	61.—Capital Outlay on Schemes of State Trading .. .. .	92,02,000	3,00,80,457	2,08,78,457
22.	58.—Defence Service Effective .. .. .	39,03,00,000	43,00,56,000	3,97,56,000
23.	59.—Defence Service Non-Effective .. .. .	1,25,00,000	3,14,80,000	1,89,80,000

## PART II

Statement showing the excesses over Non-Voted Appropriations which require the sanction of the Government of Pakistan, Ministry of Finance.

Item No.	Name of Appropriation	Final Appropriation	Actual Expenditure	Excess requiring sanction of the Government of Pakistan
1	2	3	4	5
		<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
1.	2.—Central Excise and Salt .. .. .	1,26,270	1,28,171	1,901
2.	20.—Audit .. .. .	45,000	45,391	391
3.	21.—Administration of Justice .. .. .	80,923	90,375	9,452
4.	44.—Civil Works .. .. .	1,29,491	1,30,955	1,464
5.	50.—Baluchistan .. .. .	54,000	60,199	6,199
6.	50-A.—Karachi .. .. .	—	1,14,050	1,14,050
7.	Staff, House-hold and Allowances of the Governor-General .. .. .	10,56,127	17,16,172	6,60,045
8.	Pakistan Public Service Commission .. .. .	2,50,000	2,50,688	688
9.	Interest Free and Interest Bearing Advances .. .. .	12,90,00,000	13,03,00,000	13,00,000

The excesses were the result of inevitable expenditure and we recommend that the excesses over voted Grants may be regularised by a vote of the Legislature under section 36, read with sections 34 and 35 of the Government of India Act (as adapted in Pakistan).

10. **Civil Appropriation Accounts.**—The position of the Civil Appropriation Accounts is as follows:—

	Original Grant or Appropriation	Final Grant or Appropriation	Actual Expenditure	Saving(—) Excess(+)	Percentage
1	2	3	4	5	6
<i>(In Lakhs of Rupees)</i>					
<b>Expenditure met from Revenue :</b>					
Voted .. .. .	12,17	15,06	15,17	+11	.73
Non-Voted .. .. .	3,25	3,76	3,43	—33	8.78
Total .. .. .	15,42	18,82	18,60	—22	1.06
<b>Expenditure met from Capital :</b>					
Voted .. .. .	7,05	20,85	21,16	+31	1.48
<b>Disbursement of Loans and Advances :</b>					
Voted .. .. .	12,88	12,88	1,64	—1124	87
Non-Voted .. .. .	—	12,90	13,03	+13	1
Total .. .. .	12,88	25,78	14,67	—11,11	43.13
<b>GRAND TOTAL .. .. .</b>	<b>35,35</b>	<b>65,45</b>	<b>54,43</b>	<b>—11,02</b>	<b>16.84</b>

11. **Accuracy of Budgeting.**—The overall savings work out to 16.84 per cent of the final grant. However, if the amounts surrendered before the close of the year are taken into account, there is an overall excess of 2.6 per cent against the unsurrendered amount. Savings have occurred in 45 out of 67 voted grants and 3 out of 13 non-voted appropriations. Excesses have occurred in case of 21 voted grants and 9 non-voted appropriations. Against the background of the peculiar circumstances of the year under review which have been referred to earlier we do not, on the whole, regard the position as unsatisfactory but would suggest that in future the administrative ministries should pay greater attention to the accuracy of budgeting.

12. **Grants not voted by the Legislature.**—It has been mentioned in the Audit Report that the following three Grants have not been put to the vote of the

Legislature either at the time of submitting original estimates or Supplementary Grants :

- (i) Grant No. 25—Ecclesiastical.
- (ii) Grant No. 37-A—Industries.
- (iii) Grant No. 40-A—Grants-in-Aid to Provincial Governments.

Regarding (i) we were informed that the expenditure could not be foreseen but had to be met under the contractual obligations entered into at the time of partition. Regarding (ii) we find that the Ministry of Economic Affairs failed to move in the matter in proper time. Regarding (iii) our findings are that it is not an altogether new grant, but is the case of conversion of a non-voted appropriation into a voted grant on account of the inclusion of voted funds under the Grant. It has also come to our notice that the Grants have been opened by the Audit Office without the concurrence of the Ministry of Finance which is necessary under the rules. We recommend that in future the administrative ministries should take care to avoid recurrence of this irregularity.

**13. Supplementary Grants.**—32 Supplementary Demands for Grants aggregating to Rs. 16,68,62,000 were moved in the Constituent Assembly during March, 1949 and voted by that body. We, however, find that in some of the cases the Supplementary Demands proved unnecessary. Large savings occurred in some cases where the whole of the Demand has been created through supplementary vote. Examples of this type are 5-A.,—Sales Tax, 18-A—Ministry of Economic Affairs, 37—Civil Veterinary Services, 43-A Currency, 50-A Karachi, 58-A Capital Outlay on Pensions. During the course of our discussions with the departmental representatives we gathered the impression that some of them did not understand the implication of the Supplementary Grants and were not able to explain why the funds put to the vote of the Legislature at the close of the year were not determined in relation to the actual expenditure.

**14. Control over Expenditure.**—The Audit Report has mentioned important cases of defective control noticed during the year. These are :—

- (1) *Unnecessary Supplementary Grants.*—In case of Grant No. 24—Lighthouses and Lightships, 33—Education and 54—Capital Outlay on Civil Works, the Supplementary Demands presented to the Constituent Assembly proved wholly unnecessary.
- (2) *Irregular Reappropriations.*—In a number of cases reappropriations and modifications have been made under the various sub-heads which had the effect of increasing the final variations under the heads concerned. Some instances are—Grants No. 1—Customs, 3—Taxes on

Income including Corporation Tax, 27—Foreign Affairs, 34—Medical Services, 44—Civil Works, 50—Baluchistan and the Appropriation Staff. Household and allowances of the Governor-General.

(3) In the following cases surrenders have been made in excess of total savings in the voted grants :—

Number and Name of the Grant	Amount of Saving	Amount Surrendered
2.—Central Excise and Sales .. .. .	7,02,790	7,52,145
5.—Forests .. .. .	99,336	1,11,015
28.—Survey of Pakistan .. .. .	45,669	4,68,700
43-A.—Currency .. .. .	1,57,003	3,15,000
63.—Interest Free and Interest Bearing Advances .. .. .	11,23,97,815	11,43,89,500

(4) In the following cases surrenders have been made even though the net result was an excess :—

Number and Name of the Grant	Amount of Excess	Amount Surrendered
	<i>Rs.</i>	<i>Rs.</i>
39.—Pakistan Broadcasting Service .. .. .	6,27,476	6,00,000
42.—Miscellaneous Departments .. .. .	89,629	3,41,484
47.—Miscellaneous .. .. .	7,73,248	31,254
41.—Capital Outlay on Schemes of State Trading .. .. .	1,08,78,457	1,48,800

(5) In the following cases unanticipated credits under Voted Grants have been utilised for additional expenditure :—

Number and Name of the Grant	Amount
	<i>Rs.</i>
25.—Ecclesiastical .. .. .	86,219
27.—Foreign Affairs .. .. .	10,16,552
28.—Survey of Pakistan .. .. .	88,160
44.—Civil Works .. .. .	98,05,841
58-A.—Capital Outlay on Pensions .. .. .	1,89,683
61.—Capital Outlay on Schemes of State Trading .. .. .	6,18,84,285

15. We have noticed that as in the year 1947-48 the machinery of control of expenditure and the reconciliation of departmental and audit figures did not function during the year 1948-49 as well. We were assured that steps have since been taken for reconciling the departmental and audit figures. In this connection we would draw attention to the recommendations made by us in our Report on the Appropriation Accounts 1947-48 and would suggest their speedy implementation. Some of the Ministries have indicated that the machinery of control of expenditure could not function effectively due to the paucity of staff. We would suggest that this aspect should also be considered by the Ministry of Finance.

16. As in the Accounts of 1947-48 a number of instances came to our notice in the accounts of 1948-49 also in which the expenditure was misclassified or wrongly booked in the Audit Office. In certain cases the figures produced by the departmental representatives were admitted by the A.G.P.R., to be correct. We would suggest that adequate steps should be taken by the Auditor-General to ensure correct classification and maintenance of correct figures in the Audit Office.

17. **Secret Service Expenditure.**—Para 21 Chapter IV of the Audit Report mentions that in three cases the required Audit Certificates for the year under review have not been received from the Administrative Officers concerned. We have ascertained that the wanting certificates have since been received. We would suggest that in future, the Administrative Officers concerned should take steps to furnish the Audit Certificates in time.

18. **Charges in England.**—We find that in almost every Grant funds have not been provided or insufficient funds have been provided under sub-head "Charges in England". This is a serious omission in so far as the estimates of the Pakistan High Commissioner in London have not altogether been taken into account in framing the budget estimates. This was attributed to the late receipt of the estimates from the High Commissioner. We were informed that this irregularity has not occurred in the subsequent years and that arrangements have now been made for the procurement of the High Commissioner's estimates in time.

19. **Grant No. 1—Customs—Proforma Account of Receipts and Expenditure relating to Overtime and Holiday fees.**—It has been brought to our notice that the penalty fee previously levied on ship-owners for doing work on Sundays and closed holidays has since been suspended. If this is correct, then items III and V of the Proforma Account become redundant. Similarly in view of the fact that no contribution is being made to Seamen and Customs Welfare institutions, item VI appears to be unnecessary. The Proforma should, therefore, be suitably

revised by the A.G.P.R., in consultation with the Administrative Ministry. A memorandum should also be added under the Appropriation Accounts of the Grant concerned linking the items in the Proforma Account with those in the Appropriation Accounts.

20. **Audit Note 2 on page 174 of the Appropriation Accounts.**—We have enquired into the circumstances leading to the overpayment of Rs. 85,000 and are satisfied that the overpayment was *bona fide* and the waiving of the recovery was in order.

21. **Grant No. 10—Constituent Assembly of Pakistan.**—As against the final Appropriation of Rs. 11,35,000, the recorded expenditure amounted to Rs. 6,32,996, thereby indicating a saving of Rs. 5,02,004. As in the previous year the main reason for the huge amount of saving is the short duration of the Assembly sessions during the year. We are of the opinion that members of the Legislative and Constituent Assembly ought to have been allowed to sit more frequently during the year under review.

22. **Grant No. 18. B—Ministry of States and Frontier Regions.**—The entire amount was obtained through a Supplementary Grant and still there was an excess over the voted amount to the extent of Rs. 47,177. The Secretary, Ministry of States and Frontier Regions who should have attended the meeting was not present and the representative of the Ministry who appeared before the Committee singularly failed to assign any reason for the excess. As a matter of fact he was not aware of the procedure for obtaining Supplementary Grants.

23. **Grant No. 42—Group Head H. Resettlement and Employment Organisation.**—The excess under sub-head H (1) was attributed to the conversion of certain non-gazetted posts into gazetted posts with retrospective effect. The departmental representatives further elucidated that promotion to these posts was made in anticipation of competent sanction. We deprecate this tendency and hope that there should be no further occasion for the recurrence of such irregularities.

24. **Grant No. 28—Survey of Pakistan.**—We would like to reproduce the Audit comments on this grant—

“On the examination of the stock book, the correct balances for 1947-48 and 1948-49 worked out to 6,358 and 51,926 copies respectively which were accepted by the office and the store accounts revised accordingly. The apparent shortage of 1,238 in the closing balance for 1947-48 has been explained as due to mistakes committed in totalling up the figures. If this explanation be accepted as correct,

the certificate of verification furnished in the account was *prima-facie* incorrect. As the shortage was abnormally high, it seems doubtful whether the physical verification was actually carried out and it failed to bring out any shortage."

The Departmental Representative could not explain the position to our satisfaction, and quite obviously proper verification of stores had not been done and a wrong certificate was given to Audit. The Department should fix responsibility for this irregularity and report the matter to us in our next meeting.

25. **Works Expenditure.**—The following table indicates the variations of expenditure on major works from the budget provision (including the Supplementary Grants under the various demands) :—

S. No.	No. and Name of Grant	Budget provision including Supplementary Grant	Actual Expenditure	Savings	Excesses
<i>(In thousands of rupees)</i>					
1.	7.—Irrigation, etc.	84	20	64	—
2.	26.—Tribal Areas	70	1,23	—	53
3.	44.—Civil Works	15,05	16,38	—	1,33
4.	50.—Baluchistan	48	3	35	—
5.	54.—Capital Outlay on Civil Works.	1,69,04	78,62	90,42	—
6.	55.—Capital Outlay on Civil Aviation.	16,70	3,03	13,67	—
7.	56.—Capital Outlay on Broadcasting	5,00	4,60	40	—
8.	59.—Capital Outlay on Printing Presses	37,00	2	36,98	—
	Total	2,44,71	1,04,11	1,42,46	1,86
	Net Saving	—	—	1,40,60	—
	Percentage of net saving to budget provision	—	—	57,46	—

The result of the year discloses a net saving of 57.46 per cent as against the corresponding saving of 16.48 during the year 1947-48. Audit has suggested that in view of these huge savings and also in view of the continued paucity of building material and machinery, lump cuts should be applied for probable savings. We were informed that the lump cuts are already being applied. The inevitable conclusion, therefore, is that the Works Division are not framing their estimates on a realistic basis. Further, action has not been taken in time for the surrender of unwanted funds.

It has also come to our notice that as during the year 1947-48, a number of works have been constructed during 1948-49 also without the sanction of detailed estimates. The A. G. P. R. furnished to us three lists included in Annexure II :

- (1) Works executed during 1947-48 and 1948-49, the sanctioned estimates of which had still not been communicated to audit.
- (2) Works executed during 1947-48 and 1948-49, the sanctioned estimates of which were communicated to audit after the preparation of the Appropriation Accounts for the year concerned.
- (3) Important major works executed during 1951-52 and 1952-53 without sanctioning detailed estimates.

The last named List indicates that the irregularity of executing works without preparing the detailed estimates still continues. In some of the cases the expenditure incurred was shown as nil although the work was in progress. We view this state of affairs with grave concern. Ordinarily before effecting of the payment of bills to the contractors all the technicalities including sanction of detailed estimates should be formally completed but the Works Division is completely unmindful of this essential requirement. We had given the fullest opportunity to departmental representatives to explain the position but this has not been done to our satisfaction. In spite of specific request to that effect the Secretary, Ministry of Works did not attend the meeting and the department representatives who were deputed to appear before us, were completely unequal to the task. We regard the state of affairs in the Works Division in a complete mess and urge that adequate steps should be taken to avoid the irregularities pointed out in the Audit Report. A compliance report indicating that steps have been taken to sanction detailed estimates of the works included in lists I and II of Annexure II may also be submitted to the Committee in their next meeting.

**26. Grant No. 61 Schemes of State Trading.**—The Audit Report points out some serious irregularities in the administration of the Schemes of State Trading. We would in particular refer to the following items :—

- (1) The Controlling Officers did not furnish to the Audit Officers a monthly stock account in respect of each stock-holder showing *inter alia* the quantity and value of the receipts and issues of the stores during the month and the balance at hand at the close of the month.
- (2) No complete list of depots or stockists in respect of pre-partition period had been furnished to audit by the Controlling Officers nor had they been supplied with any consolidated or proper accounts of the stocks held by these depots and stockists.

- (3) No physical verification of stocks had been carried out by the Controlling Officers and the necessary certificates had also not been furnished to audit.
- (4) The initial accounts of the reserve stocks in most cases were not maintained systematically. The departmental figures of expenditure and receipts were not reconciled with the audit figures and consequently the running accounts could not be maintained.
- (5) In the case of Disposals Wing of the Department of Supply and Development, 5 machines valued at Rs. 26,299 were found missing and the cost remained unrecovered from the party at fault.
- (6) No proper accounts were kept of iron and steel materials valuing several crores of rupees and a very large amount representing the cost of this material remained unrecovered as documents authorising the disposal of the material have not been received in audit so far. No explanation was forthcoming for this laxity.
- (7) Out of 63,000 tons purchased from Russia by the Ministry of Food, about 400 tons of wheat was received in a damaged condition and was dumped into the sea. The loss suffered had not been written off and the matter was still under investigation.
- (8) About 193.76 tons of imported sugar valuing about a lakh of rupees was received short and the matter was still under investigation.

27. These irregularities concern the Ministry of Food and the Ministry of Industries. We have investigated the position fully with the help of departmental representatives and the Auditor-General and our findings are as follows :—

#### MINISTRY OF FOOD

28. Although accounts have been kept by the Ministry of Food for both the years 1947-48 and 1948-49, they were not maintained in the prescribed form and were not entirely satisfactory. It was further brought to our notice that although 15 ships of sugar had arrived during the period covered by the first local audit, the accounts for four ships only could be produced by the stockists of the Food Ministry for Audit. Similarly out of 34 ships of sugar which arrived during the period covered by the second local audit, the accounts for six ships only could be produced for audit. This was due to the fact that value part of these registers had not been completed. The departmental representatives admitted that although stock verification had been done, the certificates of stock-taking had not been furnished to the Audit Department. We feel that there is considerable scope for improvement. The Food Ministry should

arrange to keep the accounts in the prescribed form and produce them before Audit when required. They should also undertake physical verification from time to time and furnish the required certificates to Audit.

29. Regarding Russian wheat, it was explained that the amount involved was Rs. 1.8 lakhs and not 3.5 lakhs as mentioned in the Audit Note. The quantity involved (400 tons) was subjected to sea damage and was certified by agents of Lloyds as unfit for human consumption. The Ministry of Food nevertheless continued to make efforts to recover the amount from the parties concerned. The Ministry of Law have now advised that the case is not fit for arbitration. We recommend that in case of future purchases arrangements should be made to ensure the shipping of good quality of food-grains procured in foreign countries and proper certificates should be obtained to that effect before loading.

30. Regarding sugar, it was explained that the trade generally allowed a loss of 3 per cent whereas in this case after making allowance for other excesses the loss did not exceed 0.15 per cent.

We are satisfied with the explanation given in regard to Russian wheat and sugar.

#### MINISTRY OF INDUSTRIES

31. Our findings regarding the Ministry of Industries are as below. The Secretary Industries could offer no explanation regarding these irregularities :—

- (1) The monthly stock account was not furnished to Audit during the period under review but the Auditor-General clarified that required returns were now being regularly furnished.
- (2) The Departmental Representative maintained that they were in possession of only one pre-partition depot in respect of iron and steel and the accounts of the stocks held therein had been rendered to Audit. On the other hand the Auditor-General pointed out that he had conducted audit of at least 7 such depots but no authentic and exhaustive lists of depots had been supplied to him by the Director-General, Supply and Development. We have no reason to disbelieve the audit statement and we are not at all satisfied with the explanation given by the Departmental Representative. We suggest that the position in this respect should be investigated further and brought to our notice during our next meeting.
- (3) Regarding stock verification the Auditor-General explained to us that no evidence of physical verification was produced in any case during local audit and no certificate to that effect was furnished to the Audit Office for Central Audit. This is really a very distressing state of affairs and requires to be remedied immediately.

- (4) Regarding the maintenance of the initial accounts it was explained by the Auditor-General that such accounts of the reserve stocks for the years 1947-48 and 1948-49 had now been reconstructed and checked locally by the audit staff. The accounts for 1949-50, 1950-51 and 1951-52 were stated to be under reconstruction. These accounts should be completed immediately and the matter reported to us in our next meeting.
- (5) The Ministry of Industries submitted to us a lengthy Note explaining the loss of 5 machines valuing Rs. 26,299 but we are not satisfied with the explanation given. The matter requires to be investigated further.
- (6) As regards the accounts of iron and steel materials, it was explained that the accounts upto 1948-49 for West Pakistan had since been prepared by the Iron and Steel Controller with the help of the special audit party but the accounts pertaining to the material consigned to East Pakistan were still awaited in audit. We are constrained to remark that a matter involving several crores of Government funds has been treated extremely lightly and with gross negligence. Immediate steps should be taken to reconstruct all the accounts so as to ascertain the real amount of loss that has been suffered by the Government.

32. A compliance report regarding all the issues raised, *vis-a-vis* Schemes of State Trading should be submitted to the Committee in their next meeting and the Auditor-General should also indicate the latest position in the Appropriation Accounts of the subsequent years which are still under preparation. He should also furnish running accounts in respect of the various schemes in the subsequent years' Appropriation Accounts.

33. **Financial Irregularities, Losses, etc.**—It has been mentioned in the Audit Report that during the year under review no cases of serious irregularities, losses, etc. came to notice. The following cases of losses, remissions, write-offs, *ex-gratia* payments, etc. have, however, been pointed out in audit notes to the Appropriation Accounts :—

Grant or Appropriation and Description of the Loss	Name of the Department	Amount
1	2	3
		Rs.
1.- Customs Remission of Revenue and abandonment of Claims to revenue in 21 cases.	Central Board of Revenue..	34,788
2. Central Excise—Refunds of revenue, write-off and abatement of duty.	Ditto. ..	12,431

1	2	3
		<i>Rs.</i>
3.—Taxes on Income— Remission of revenue and abandonment of claims to revenue.	Central Board of Revenue ..	2,091
43.—Maint.— Waiving off of the recovery of over-payment.	Ministry of Finance. ..	85,000
61.—Capital Outlay on Schemes of State trading— Write off of the value of medical stores.	Ministry of Health and Works (Health Division).	11,124

Whereas we are satisfied that the write offs, etc. mentioned above were not unjustified we recommend that every case of loss and remission of revenue should in future be promptly investigated and proper action taken to prevent recurrence of such losses and to recover the amount involved where it has been found that the loss etc. is due to the negligence of some officer.

**34. Stationery and Printing.**—The irregularities pointed out in our Report on the Appropriation Accounts for 1947-48 have been repeated during the year 1948-49 also.

*Commercial Appendix to Appropriation Accounts (Civil) 1948-49.*

35. In our Report on the Appropriation Accounts for 1947-48, we have recommended that in the case of certain departments immediate steps should be taken by them to prepare their *Proforma* commercial accounts and efforts should be made to include these accounts in the Commercial Appendix to the Appropriation Accounts for the years 1949-50 and 1950-51 and that in case of certain other departments an early decision regarding the commercial nature of their activities should be taken. We repeat these recommendations.

36. **Central Excise and Salt Department.**—As in the case of the accounts for 1947-48 the financial result of the working of the Salt Department has not been worked out after taking into account the additional charges of 3½ annas per maund recovered for meeting the establishment charges. If these charges are taken into account the loss would be converted into a profit. The incorrect exposition is due to proper care not having been taken in the preparation of the Profit and Loss Account.

37. **Central Stationery Offices, Karachi|Dacca.**—The remarks made in our Report on the accounts for 1947-48 apply *in toto* to the accounts of the year under review.

## DEFENCE SERVICES

38. The position of the Defence expenditure incurred during 1948-49 as compared with the original and final grant is as follows :—

	Original Grant or Appropriation	Final Grant or Appropriation	Actual Ex- penditure	Saving(—) Excess(+)	Per- centage
(In lakhs of Rupees)					
Expenditure met from Revenue Voted .. .. .	37,11	40,28	46,15	(+)5,87	14.57
Expenditure met from Capital Voted .. .. .	8,26	21,11	11,61	(—)9,50	45.00
<b>GRAND TOTAL</b> .. .. .	<b>45,37</b>	<b>61,39</b>	<b>57,76</b>	<b>(—)3,63</b>	<b>5.91</b>

*Accuracy of Budgeting.*—There is an excess of 14.57 per cent on the Revenue Account and a saving of 45 per cent on the Capital Account ; the overall saving working to 5.91 per cent. The position has improved as compared with 1947-48 when the overall savings amounted to 56.76 per cent but there is still considerable room for improvement.

39. **Financial Irregularities.**—The Military Accountant-General's Report points out the following irregularities involving items in excess of Rs. 5,000 in the accounts of the year :—

	Rs.
(1) Unauthorised use of Government transport by the Naval Pool Transport Officer, Karachi .. .. .	6,014
(2) Payment for stores before their receipt in E. S. D. (M.) Lahore Cantt. .. .. .	11,400
(3) Overpayment to the casual personnel in the E. S. D. (M.) Lahore Cantt. .. .. .	7,766
(4) Incorrect abatement of war excess in the pay of R. P. A. F. Officers .. .. .	28,846
(5) Issue of railway warrant to Army Officers proceeding on annual leave .. .. .	8,539
(6) Pay and allowances of Muslim employees of the Pensions Appeal Tribunal, which were the liability of the Government of India up to 19-2-48 but the expenditure on which was met by Defence Services Estimates without obtaining competent sanction .. .. .	5,286

- (7) In some cases the consignees of the Defence Department Stores had not in practice linked the goods actually received by them against the particular consignment notified as having been despatched to them and it was not, as a result, possible for internal check to satisfy that such consignments had been satisfactorily brought to Account by the Centre .. .. .
- (8) In some cases the store accounts were incomplete or not maintained at all or the existence of stocks was not verified by practical count by the executive authority in due time or the stock taking disclosed considerable differences between the counted stocks and the ledger balances ..
- (9) The cost of certain stores issued on payment to other Government Departments/Pakistan States could not be debited/recovered for want of receipted vouchers and for treasury receipts .. .. .

Similar irregularities were noticed in the Appropriation Accounts for 1947-48 and they were in the main ascribed to the difficulties peculiar to the immediate post-partition period. The continuance of these irregularities during 1948-49 is not justified and we hope that immediate steps would be taken to prevent their recurrence. We were told that irregular payments have since been regularised by competent sanction. We would however, suggest that steps should be taken with a view to making early settlement of the cases still outstanding and a compliance report submitted to us in our next meeting.

40. **Losses of Cash, Overpayments, etc.**—Appendix 'A' to Appropriation Accounts indicates that cases pertaining to the loss of Rs. 1,46,581, on account of losses of cash, overpayments, etc., were finally dealt with during the year 1948-49.

41. **Losses on account of Stores in Transit.**—Appendix 'B' to Appropriation Accounts points out that an amount of Rs. 9,66,491 has been lost on account of stores in transit or due to various other causes. The corresponding amount of loss during the year 1947-48 was Rs. 4,55,014. The increase in loss as compared with the previous year is a source of grave concern and steps should be taken to prevent recurrence of the losses in future. All the cases concerning these losses should be thoroughly investigated and responsibility fixed wherever possible. A compliance report should be submitted to the Committee in their next meeting.

*Commercial Appendix to the Appropriation Accounts (Defence Services).*

42. We observe that the accounts of the Canteen Stores Department are maintained on the basis of trade practices and usage and although it is being

run as a Government Department its transactions do not enter the Government Accounts. Government have not so far taken a decision regarding the question of maintaining these accounts on the basis of Government commercial organisations. We would suggest that this decision should be expedited.

43. **Recoveries due from Sundry Debtors.**—As in the accounts of 1947-48 an amount of Rs. 42,28,139 has been shown against sundry debtors on the assets side in the balance sheet of the Military Farms Department as on 31st March, 1949. Out of this an amount of Rs. 15,59,061, relates to post-partition period and Rs. 26,69,078 pertains to pre-partition period. The pre-partition transactions involve an approximate amount of Rs. 7 lakhs due from certain units and formations which left for India as a result of partition. The carrying forward of the huge amount on the assets side without taking steps to recover the amount is objectionable and efforts should forthwith be made to adjust the amounts outstanding against units in Pakistan. An approach should also be made to the Government of India for the recovery of Rs. 7 lakhs due from units in India.

44. **Losses in the working of the Military Farms Deptt.**—The losses incurred in the working of the Military Farms Department are :

(i) Losses of stores held on charge .. .. .	Rs.	30,294
(ii) Losses of stores in transit .. .. .	Rs.	9,410
(iii) Losses under investigation at the close of the year ..	Rs.	2,02,119

Regarding item No. (iii), it has been reported that with the exception of a few cases the other cases have been settled. We suggest that steps should be taken for the early settlement of the outstanding cases.

#### AUDIT REPORT ON THE APPROPRIATION ACCOUNTS 1948-49.

45. **Financial Irregularities.**—Irregularities mentioned in the Audit Report are more or less on the same lines as pointed out in the Audit Report pertaining to the Accounts of 1947-48 and our remarks in our Report relating to that year apply equally to the Audit Report on the Accounts of 1948-49 also. Some important cases are, however, mentioned below :—

- (i) *Para 5 of the Audit Report.*—As a result of this irregularity the Government would suffer a loss of approximately Rs. 13½ lakhs. We were informed that negotiations were being made with a view to reducing the loss. We are, however, of the view that the circumstances leading to the loss could well be foreseen, and the Defence Headquarters should not have proceeded in the manner they have done. We hope that the Defence Headquarters would take steps for preventing the recurrence of such cases.

- (ii) *Para 6 of the Audit Report.*—We take serious notice of the fact that some of the formations lost their auditable documents. We were told that necessary instructions had since been issued and the defaulters had been suitably dealt with.
- (iii) We observe that generally the maintenance of store accounts is very unsatisfactory. The reasons ascribed were :  
 (a) shortage of experienced staff, and  
 (b) non-receipt of vouchers from India.
- We do hope that the report on the accounts of 1949-50 would present a better picture.
- (iv) *Para 16 of the Audit Report.*—It has been indicated that as on 31st March, 1949, 228 cases involving a sum of Rs. 9,04,458 pertaining to the recovery from State Forces, non-military departments and private bodies on account of issues from Defence stocks to them were awaiting settlement. We were informed that this amount had since been adjusted.

### RAILWAYS

46. The position of the expenditure incurred as compared with the original and final Grants during the year 1948-49 is as follows—

	Original Grant or Appropriation	Final Grant or Appropriation	Actual Expenditure	Saving(—) Excess(+)	Percentage
<i>(In Lakhs of Rupees)</i>					
Expenditure met from Revenue :					
Voted .. ..	28,79	28,79	28,02	—77	2.68
Non-Voted .. ..	3,80	3,83	3,77	—6	1.6
Total .. ..	32,59	32,62	31,79	—83	2.54
Expenditure met from Capital :					
Voted .. ..	4,00	4,00	3,15	—85	2.12
GRAND TOTAL .. ..	36,59	36,62	34,94	—1,68	4.59

**47. Accuracy of budgeting and control of expenditure.**—The overall saving works out to 4.59 per cent which indicates an improvement as compared with the previous year when the saving amounted to 26.43 per cent. We, however, feel that a realistic survey of the position of expenditure was not made towards the close of the year, otherwise it would have been possible to surrender the unwanted funds, which finally lapsed. A few instances are :—

- (i) The Supplementary Non-voted Appropriation of Rs. 2.81 lakhs proved altogether unnecessary.
- (ii) In the voted portion of the Grant for revenue the actual expenditure amounted to 28.02 crores only as against the original Grant of 28.79 crores and no steps were taken to surrender the unwanted funds.
- (iii) In the capital portion of the Voted Grant the actual expenditure amounted to Rs. 3.15 crores as against the original Grant of 4 crores. In this case, also the additional funds were not surrendered in time.
- (iv) In some cases re-appropriations have not been made for covering expenditure under individual sub-heads.

We would suggest that the Railway Administration should in future take proper steps to regularise savings and excesses towards the close of the financial year.

**48.** In para 6 of the Audit Report, it has been mentioned that as in undivided India the Revised Estimates of the year should be communicated to the Railway Administration concerned by the middle of January each year. We have considered this suggestion in detail and do not regard it practical.

**49. Form of the Demands for Grants.**—We have in our report on the accounts of 1947-48 referred for Government's consideration the suggestion made in Para 5 of the Audit Report on the accounts of the year regarding the preparation of demands for grants. The same remarks apply to the accounts of the year 1948-49.

**50. Allocation of Expenditure in excess of the voted amount.**—The amount voted by the Legislature on account of Capital Outlay on Pakistan Railways was Rs. 4 crores but the total of the various amounts allocated to Railway came to Rs. 4.08 crores. It was not proper for the Railway Administration to allocate funds to subordinate authorities which were not duly voted by the Legislature. A similar instance has been noticed in the accounts for 1947-48 also. Steps should be taken to prevent the recurrence of such instances in future. It is to be further added that the allotment of funds in addition to those voted by the Legislature finally proved altogether unnecessary as the actual expenditure did not exceed the voted amount.

51. **Cases of defalcations, losses, etc.**—During the year under review 44 cases of defalcations involving a sum of Rs. 2,60,885|15|3 occurred as against 30 cases amounting to Rs. 57,923|12|- during the year 1947-48. This indicates a deterioration in the state of affairs. Audit Report has further pointed out that a large number of cases which occurred during 1947-48 and 1948-49 were still under investigation. We are at a loss to understand why the Railway Administration should take an inordinately long time in settling cases of fraud, misappropriation and defalcations which from their very nature require prompt investigation and immediate decision. We have drawn attention to this fact in our report on the accounts of 1947-48 also and would suggest that the report asked for from the Railway Administration in connection with the year 1947-48 should cover the losses, etc., occurring during 1948-49 also. We would recommend that special care should be taken by the Railway Administration to investigate all cases of losses, fraud, etc. within the shortest possible time, to recover the amounts from the persons at fault if possible and to take legal or departmental proceedings against the defaulters without any loss of time.

52. **Expenditure incurred without proper sanction.**—Annexure A to the Appropriation Accounts, Part II lists out cases which have been placed under objection by Audit either on account of want of sanctioned estimates or on account of other miscellaneous irregularities. An amount of Rs. 23.84 lakhs has been so placed under objection. Similarly Annexure A(1) indicates items which have been held under objection on account of competent sanction not having been obtained. Similar irregularities occurred during 1947-48 also and the remarks in our report on the accounts of 1947-48 apply to these cases also.

*Under-charges.*—Annexure B indicates that amount of Rs. 5,25,201 was detected by Audit on account of under charges. As against this an amount of Rs. 13,325 has been written off. The amount involved is substantial and no indication is available whether it has been recovered from the persons responsible for the default. Similar irregularities occurred during 1947-48 also. A detailed report indicating steps taken to make recoveries from the persons responsible for short charges should be submitted to the Public Accounts Committee in their next meeting.

*Remissions of Revenue, etc.*—Annexure C indicates a number of cases in which remissions of revenue and abatements of claims to revenue have been made. Sufficient justification regarding these remissions etc., is also not available and should be furnished to us in our next meeting.

## POSTS AND TELEGRAPHS

53. The position of the expenditure on Posts and Telegraphs incurred during 1947-48 as compared with the original and final grant is as follows :—

		Original Grant or Appropriation	Final Grant or Appropriation	Actual Ex- penditure	Saving(—) Excess(+)	Percentage
<i>(In Lakhs of Rupees)</i>						
Expenditure met from Revenue :						
Voted .. .. .		4,40	4,40	3,96	—44	10
Non-Voted .. .. .		16	16	14	—2	6.25
Total .. .. .		4,56	4,56	4,10	—46	10.08
Expenditure met from Capital :						
Voted .. .. .		34	41	22	—19	46.32
GRAND TOTAL .. .. .		4,90	4,97	4,32	—65	13.07

54. **Accuracy of Budgeting and Control of Expenditure.**—Large variations occurred under the various sub-heads. The Supplementary Grant obtained on Capital account proved totally unnecessary as the actual expenditure has fallen short of even the original Grant. In the case of expenditure voted on Revenue account, steps have not been taken to surrender unwanted funds at the proper time. Similarly, large number of cases involving uncovered excesses or savings have come to our notice. The position in respect of these cases could have been regularised before the close of the financial year by making reappropriations if the Department had taken care to assess the actual expenditure. All these irregularities point out to defective expenditure control. The Posts and Telegraphs Department should, therefore, review the position of the Grant on a realistic basis towards the close of the financial year and take steps either for regularising savings or excesses by reappropriation or to surrender unwanted funds or again to ask for supplementary funds only to the extent actually required.

55. **Defalcations, Losses, etc.**—During the year under review, 61 cases of, losses of public money came to light which involved an amount of Rs. 1,34,455. The corresponding loss during 1947-48 amounted to Rs. 64,461. In the case of Money Orders the bulk of the loss is attributable to the negligence of the departmental employees. The remarks regarding losses, etc., made in our Report on the accounts of 1947-48 apply to this year also.

GHAYASUDDIN PATHAN  
M. H. GAZDAR  
ABDULLAH-AL-MAHMOOD  
JANENDRA CHANDRA MAJUMDAR  
NUR AHMAD.

NASIM AHMAD KHAN,  
*Secretary.*

*The 26th November, 1952.*

---