

Then, Sir, reference was made to some Audit Report. That is how the Lady Member started. She said that the Defence Ministry was not doing its job quite well. There was over-provisioning, there were lapses, and so on and so forth. She also said that the money which could have been spent for every many beneficial projects was given back. Now, as a matter of curiosity, I think, the House ought to know that these comments were made mostly on ⁸⁰the Audit Report which dealt with the accounts of 1953-54, namely, two years back, and which dealt with many cases which arose in the years 1950, 1951 and 1952, when conditions were not normal. We were then just recovering from the effects of the Second World War, and these cases of over-provisioning came up before the Audit. Now, these are the points which have been raised in this Audit Report. As you are aware, Sir, there is a Public Accounts ¹⁶⁰Committee whose main function is to go into the details of all these matters and to examine them. I am told that the Public Accounts Committee is at present engaged in the task of going into all these questions and taking steps to see whether the comments made by the Auditor General are satisfied or not, and where there is a sufficient explanation forthcoming or not. The Public Accounts Committee has also got to devise the steps so that those ²⁴⁰irregularities should not occur and there should be no over-provisioning. I may say one thing in passing, because it will rather be tedious or met to take the House through the merits of each particular thing in detail. Please remember that there is no question of over-provisioning. Whenever an estimate is made, the Finance Ministry takes very great care to see that there is no over-provisioning. Sometimes, it so happens that the money is not spent for certain reasons. For ³²⁰example, we may have got to pay Rs. 5 crores, for a certain equipment which may have been ordered from abroad and which may be due to be delivered in the financial year, that is to say, in 1956-57. But, when the dates of deliveries approach, the contractors or the suppliers may ask for a little extension of time, and the result is that instead of the goods being delivered by March 1957, they may be delivered in May 1957, ⁴⁰⁰ or in July 1957. This may result in the money being held back. Now, such things do happen but that does not indicate any lapse on our part or any mistake on our part. Similarly, sometimes it happens like this. In beginning, say, in October 1955, we find that something is necessary and we hope that the whole process of placing the contract and providing funds and everything else will be gone through and we will be able to get ⁴⁸⁰ the deliveries by the end of the year. ⁴⁸⁸