

**ESTIMATES COMMITTEE
1958-59**

SIXTIETH REPORT

(SECOND LOK SABHA)

BUDGETARY REFORMS

Action taken by Government on the recommendations contained in the Twentieth Report of the Estimates Committee (Second Lok Sabha) on 'Budgetary Reforms'.



सत्यमेव जयते

**LOK SABHA SECRETARIAT
NEW DELHI**

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ESTIMATES COMMITTEE 1958-59

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†Elected *w.e.f.* 23-9-1958 *vice* Shrimati Renuka Ray resigned.

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INTRODUCTION

I, the Chairman of the Estimates Committee having been authorised by the Committee present this Sixtieth Report of the Estimates Committee of the Second Lok Sabha on the action taken by Government on the recommendations contained in the Twentieth Report of the Estimates Committee of the Second Lok Sabha on 'Budgetary Reforms'.

2. The Twentieth Report of the Estimates Committee (Second Lok Sabha) was presented to the House on the 29th April, 1958. The Government furnished their replies to the recommendations in this Report on the 10th September, 29th September, 6th October and 1st November, 1958. The Study Group 'H' of the Estimates Committee examined the replies on the 23rd March, 1959.

3. The Report has been divided into four Chapters :

I. Report.

II. Recommendations that have been accepted by the Government.

III. Replies of the Government that have been accepted by the Committee.

IV. Replies of the Government that have not been finally accepted by the Committee.

3. An analysis of the action taken by Government on the recommendations contained in the Twentieth Report (Second Lok Sabha) is given in the Appendix. It would be observed therefrom that out of the 34 recommendations made in the Report, 20.6% of the recommendations have been accepted fully by Government while 2.9% of the recommendations have been accepted partly. Of the rest, replies of Government in respect of 8.8 % of the recommendations have been accepted by the Committee while those in respect of 67.7% of the recommendations have not been accepted by the Committee.

NEW DELHI ;
The 28th April, 1959.
Vaisakha 8, 1881 (Saka).

BALVANTRAY G. MEHTA,
Chairman,
Estimates Committee.

I

REPORT

In para 14 of their Twentieth Report (Second Lok Sabha) the Committee had suggested that a separate statement giving an up-to-date list of loans and grants made and those proposed to be made to States, explaining their purpose, their utilisation in the past and the benefits that have accrued or would accrue from the expenditure by States out of such loans and grants should be brought out along with the Budget. Government have stated in reply that apart from the indication given in the Demands for Grants and the Explanatory Memorandum regarding current loans and grants it would not be possible to compile a comprehensive statement on the lines suggested by the Committee in view of the limited time available for the preparation of the Budget and the disproportionate expenditure of time and money that would be involved in collecting the information especially of past loans and grants. The Committee, however, feel that considering the large amount disbursed annually by way of loans and advances (the estimated disbursement by the Central Government to States, Public Undertakings and private parties during 1959-60 is about Rs. 525 crores), it is necessary that Parliament should be enabled to appreciate the justification of these disbursements in a greater measure than at present. *They, therefore, recommend that the demand for loans and advances may be presented in a separate book together with an Explanatory Memorandum stating the purpose of the loans, the parties to whom they are intended to be made, the results of past such loans indicating their amounts and achievements and the benefits likely to be achieved from all proposed loans and advances of Rs. 5 lakhs and more.*

2. In para 15 of the Report, the Committee had suggested that it would be a distinct advantage if the Plan itself could indicate against the various projects, which might be serially numbered in the order of priority, the requirements of funds for each of the five years of the Plan so as to enable timely action to be taken to provide funds or at least to have a clear idea of the year-wise requirements for each project. The Committee also felt it desirable to indicate this information in the budget documents together with the allocation, actual expenditure, trends etc. so as to enable a proper appreciation to be made of the progress as also the future commitments which a particular scheme might involve. In reply, Government have stated that this is an impracticable suggestion especially in view of the flexibility of the Plan, the laborious task that would involve in numbering the various schemes in the Plan by priorities and the confusion that would be caused by including the year-wise requirements of the projects and the priorities in their phasing, which keep constantly changing, in the Budget documents. It would appear from the reply of the Government that when a plan is prepared no year-wise programme for implementation in physical and monetary terms is drawn up. The Committee consider that such planning would be incomplete. *They suggest that in future as soon as the plan for a five year period is finalised the Planning Commission should ensure that the concerned administrative Ministries work out a suitable programme to implement the plan and that such a programme should form the basis for the estimates of the Ministry in so far as the developmental*

expenditure of a particular year is concerned. If for any reason, the priorities have to be changed and/or the programme is affected the changes could be carried out at the stage of annual phasing and also indicated in the periodical reports of the Planning Commission and in the annual reports of the Ministries concerned.

3. The Committee had pointed out in paras 39-40 of the Report the various difficulties which were inherent in the present system of commencing the financial year from the 1st of April and had suggested that those difficulties could be overcome by changing the financial year to commence from the 1st of October. In reply, Government have stated that the suggestion was examined and that it was decided that it was not the opportune time for making a change in the financial year. The Government have given no reasons for coming to such a conclusion. *In the circumstances, the Committee cannot appreciate why it is considered inopportune to change the financial year at this time. As they believe that a change in the financial year would have many beneficial results pointed out by them in their 20th Report they urge that the matter might be reconsidered.*

4. In para 44 of the Report, the Committee had recommended that a procedure should be evolved whereby the necessity of a further sanction after the Budget is approved by Parliament should be done away with. The Government have stated in reply that instructions have been issued laying down that subject to the existence of Budget provision, administrative Ministries would be free to issue sanctions to expenditure except in the cases of schemes costing over Rs. 50 lakhs. The Committee are not, however, aware whether there has been any improvement in the position governing the grant of Central assistance to State Governments. The Committee have heard it said that there were often delays in sanctioning schemes proposed by State Governments and for which grants or loans were to be given by the Government of India. *The Committee recommend that it should be ensured by the Finance Ministry as well as the administrative Ministries that there is no delay in sanctioning schemes proposed by State Governments as well as of the Central Government as soon as the demands are voted by Parliament.*

II

RECOMMENDATIONS THAT HAVE BEEN ACCEPTED BY GOVERNMENT

S. No.	Reference to Para No. of the Report	Recommendations made by the Committee	Reply of Government
1	2	3	4
1	8	For proper budgeting and for a proper appreciation of the justification for expenditure provided for in the Budget it is necessary that lumpsum entries should not ordinarily find a place in the Budget and if for some reasons, this is inevitable, at least the broad sub-divisions of the proposed entries together with full justification therefor should be given in the Budget documents.	The recommendations of the Committee that lumpsum provision should not ordinarily be made in the Budget is accepted and has been brought to the notice of all the Ministries. [Ministry of Finance (Deptt. of Economic Affairs) O. M. No. F. 10 (35)-B/57 dated the 10th September, 1958].
8	11	It would be desirable to have at one place a list of all contributions paid by the Government of India to international bodies together with brief details as to their nature, purpose etc.	The suggestion of the Committee is accepted. A list of all contributions to international bodies with brief details as to their nature and purpose will be included in the Explanatory Memorandum on the Budget.

8 It is to be hoped that it would be possible to show Plan expenditure and estimates separately from non-Plan expenditure and estimates within the Demands for Grants and other documents accompanying the Budget in the budget documents at least from 1959-60.

The suggestion of the Committee that Plan expenditure and estimates should be shown separately in the budget documents is accepted and will be implemented in the Budget for 1959-60.

[*Ministry of Finance (Deptt. of Economic Affairs) O. M. No. F.10 (35)-B/57, dated the 10th September, 1958*].

15 The latest accounts and balance-sheets as well as the annual reports should also be made available to Parliament at the same time.

The latest available balance-sheets and profit & loss accounts of the departmental undertakings and Government-owned private limited companies are also appended to the Explanatory Memorandum. Where the estimates are published in a separate volume for any Ministry this material will be included in that volume.

[*Ministry of Finance (Deptt. of Economic Affairs) O. M. No. F. 10(35)-B/57 dated the 10th September, 1958*].

16 The separate volume for each Ministry and Department, incorporating the budget and portions from Explanatory Memoranda and Annual Reports, should also include a separate chapter containing the above information and documents in respect of all undertakings which are related to the Ministry concerned.

28 It is necessary that economic situation in the country should be analysed, related to objectives and proposals and explained by Government experts in a manner which would enable the correct position to be understood and appreciated by all. It should also explain

The suggestion of the Committee that a detailed analysis of the economic situation in the country covering all aspects of the national economy should be made available in time for use during the Budget discussions is noted. It is largely a matter of improving

the position relating to foreign exchange, balance of payments, trade and commerce, production, national product and income, cost of living, imbalances in economy, world trends etc. Such an analysis should be made available to the Parliament sufficiently early to be made use of during discussions.

the Economic Survey which Government have been bringing out as part of the Budget documents since 1957-58. This survey is being continuously improved in the light of improved data available from time to time and the suggestions of the Committee will be borne in mind.

[*Ministry of Finance (Deptt. of Economic Affairs) O. M. No. F. 10 (35)-B/57 dated the 10th September, 1958*]

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51 It would be desirable if—

- (i) amendments directly connected with changes in the tax rates; and
- (ii) major amendments which, though not directly and immediately connected with the tax proposals, have to be made in the sections of the Act which are so connected; only are included in the Finance Bill leaving amendments of other description to be dealt with separately.

The recommendation of the Committee has been noted for guidance.

[*Ministry of Finance (Deptt. of Economic Affairs) O. M. No. F. 10 (35)-B/57 dated the 10th September, 1958.*]

III

REPLIES OF GOVERNMENT THAT HAVE BEEN ACCEPTED BY THE COMMITTEE

Serial No.	Reference to para No. of the Report	Recommendations made by the Committee	Reply of Government
1	2	3	4
19	29	<p>In the rearranged set up of the Budget Documents a consolidated statement of capital transactions would still be necessary. But it would be advantageous if it could be split up into various types of capital expenditure, such as increase of assets, reduction of liabilities, investments, capital formation, etc. as also their net effect on the economy.</p>	<p>Accounts 3,4, and 5 of the Economic Classification of the Central Government Budget issued every year since 1957-58 give break-down of the capital expenditure by categories mentioned by the Committee.</p> <p>[Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F. 10(35)-B, 57 dated the 10th September, 1958].</p>

It is necessary that some uniform pattern should be adopted so that the statistical information by different agencies for different purposes does not contain discrepancies.

This suggestion probably arises out of an apparent discrepancy in the figures relating to foreign trade given by the Ministry of Commerce and Industry and the Ministry of Finance. As was explained to the Committee in evidence, this discrepancy arises mainly because one set of data relates to arrivals and despatches of goods at the Customs; the other relates to payments made and received over a period. Apart from differences due to coverage, the two series must give the same results. The data both of physical movement of goods and the payments for them are important; they are a useful cross-check of each other. Most countries compile both the types of data. Customs figures are useful for revenue and tariff purposes while the Reserve Bank's figures are useful as an indicator of the foreign exchange position. So long as it is understood that there must be certain discrepancy between the two

depending upon the timelag between payments and actual receipts of goods, there is no likelihood of any difficulty arising, either in interpretation of trends or in the formulation of policies.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F. 10(35)-B/57 dated the 10th September, 1958*]

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It might be a distinct advantage both to Government and to Parliament if the Standing finance Committee is revived. It might have the authority to scrutinise such new items of expenditure above a certain limit as the Government might place before it before they are included in the budget. The Committee may, however, be purely advisory and Government need not be bound to accept all its suggestions or its criticism. Even then it would provide an opportunity to Members of Parliament to study the

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This question was carefully considered by Government in 1952 and it was decided, after consultation with the Speaker and the Chairman of the Council of States, that the practice of constituting Standing Parliamentary Committees should be abandoned. It was felt that the setting up of such committees would not be in keeping with the system of Parliamentary Government after the U.K. pattern which had been adopted in India. The Committees were instituted in the past, when the

proposals in their proper perspective and thus enable them to offer well-informed criticism on individual schemes in a manner which would not be otherwise possible in the Parliament. Besides, this would also enable public participation in the drawing up of schemes for inclusion in the budget.

Government of India was not responsible to the Central Legislative Assembly. Because of this lack of responsibility, the demand arose among the members of the Central Assembly for some association with the Executive. Inevitably that association could only be of an advisory kind and so these advisory standing committees were started. The system of standing parliamentary committees became out of date after independence, when the executive became fully responsible to Parliamentary authority. Parliament has numerous opportunities of discussing policy matters as well as important executive decisions. In addition, there are the Estimates Committee and the Public Accounts Committee.

One of the principal reasons why the question of abolishing Standing Parliamentary Committees came up for consideration in 1952 was the delay caused by references

to the Standing Finance Committee in regard to the initiation of new projects. Cases had often to be delayed in the Finance Ministry pending consideration of the proposals by the Standing Finance Committee. The consideration of cases by the Committee too naturally took a little time and the complete process of obtaining the Committee's approval often involved a good deal of time.

Government have again considered the matter very carefully in the light of the views now expressed by the Estimates Committee, but after taking all circumstances into account, they have come to the conclusion that it is not necessary to change the considered decision taken in 1952.

[*Ministry of Finance (Deptt of Economic Affairs) O. M. No. F. 10(35)-B/57 dated the 10th September, 1958.*]

This is a matter for Parliament to decide.
 [Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F. 10(35)-B/57 dated the 10th September, 1958]

33 It seems desirable that there should be some additional machinery by which opportunity is provided to Members of Parliament to feel enthused to take greater and lively interest in the budget particularly at the discussion and voting of supplies stage and thereby to guide and control effectively the Government.

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An innovation was made when the Second Five Year Plan was discussed by a number of Committees of the House which discussed the various parts of the Plan and later presented their proceedings to the House. This procedure could, perhaps be adopted with advantage for discussion of the Budget also since it would enable various Members of Parliament to concentrate on certain Ministries and come into contact with the Minister and officials and get all their doubts and grievances appreciated or resolved.

This would go a long way in promoting healthy criticism of the policies and programmes included in the Budget.

IV

REPLIES OF GOVERNMENT THAT HAVE NOT BEEN ACCEPTED BY THE COMMITTEE

Serial No.	Ref. to para No. of the Report	Summary of recommendations	Reply of Government	Comments of the Committee
1	2	3	4	5
2	10	<p>The practice in U.K., under which the entire cost of a service is shown by means of a foot-note in addition to the items of expenditure for which a particular Ministry or Department is directly accountable, may with advantage be adopted in India.</p>	<p>The suggestion has been examined in consultation with the C. & A. G.</p> <p>2. The items usually found in the notes below the Estimates in the U.K. are :—</p> <p>(i) Cost of Exchequer and Audit Department.</p> <p>(ii) Ministry of Works — Expenditure on building, furniture, fuel, rates and taxes, etc.</p>	<p>Notwithstanding the difficulties pointed out by the Ministry, the Committee consider that it would be desirable that all the costs of a particular service should be shown at one place so that the total cost of the service may be known. They therefore recommend that suitable steps may be taken to achieve that object in consultation with the Comptroller and Auditor General.</p>

- (iii) Stationery and printing ;
and
(iv) Pensions.

3. Both in the details of the services rendered by these common services to the various Ministries/Departments and in the procedure in regard to the budgeting for these items there is substantial difference in the practice obtaining in India and U.K. which renders it difficult to adopt the U.K. position in India.
4. Regarding the apportionment of the cost of the Exchequer and Audit Department, it may be mentioned that the Comptroller and Auditor General in U.K. is a test Auditor with a comparatively small staff, which is usually distributed in small units attached to each Ministry or Department. Thus it is not difficult to apportion its cost to the various Ministries. In India, however, Audit is mostly centralised and
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conducted in big offices with staff which is not only common to various Ministries but also performs dual functions of both audit and accounting.

A good part of the expenditure thus is incurred on, what is really, internal management and accounts. It is, therefore, very difficult to split up the expenditure between audit and accounting and then distribute amongst the various Ministries or Departments booked under different grants.

5. The functions and responsibilities of the Ministry of Works in U. K. are also substantially different from those of the Ministry of Works, Housing and Supply in India. In U. K. the Ministry of Works not only maintains the Government buildings as a common service but also provides fuel, gas, electricity, water, etc

for the buildings. It also arranges for the major cleaning etc. of the offices, provides most of the fittings, furniture, carpets, curtains and other equipment needed in Government offices besides tools, fire-appliances, protective clothing, hardware, canteen equipment and many other such items. In India, however, the only common service rendered by the P. W. D. relates to engineering, maintenance of the buildings apart from a few items like Supply of electric energy & Water at the Central Secretariat and Parliament House. All other expenditure which in U. K. is the responsibility of the Ministry of Works in England, is a responsibility of the Ministry or the Department concerned here. Thus, furniture, curtains, fittings, canteen equipment, carpets, rent, municipal taxes, etc. are met in India from the contingent grants of the Ministries or Departments themselves. To this extent,

therefore, the expenditure already appears as expenditure of the consumer departments and the quantum of outlay remaining as a common service is comparatively small.

6. The position regarding Stationery and Printing is also similar. The U.K. Stationery office has the monopoly of all Government printing, besides providing office requisites and office machinery. It also collects and disposes of Government waste paper, repairs office machines, sells all surplus office stores. In India supplies like typewriters, accounting machines etc. are not made by the Stationery office but are met from the Grants concerned. Again substantial printing is done locally at the cost of the departments who also purchase Stationery frequently from the market. Further

the supplies and printing works done by the Stationery and Printing departments for commercial departments are always debited to the latter. Thus substantially a good portion of the expenditure on stationery and printing is already being allocated in India to the Departmental heads which in England would have gone to the common pool.

7. As regards pensions it will be extremely difficult, if not impracticable, to split up the amounts now debited to the consolidated heads 'Superannuation and Retired Allowances' among the various Ministries and Departments in which the service was rendered before retirement. It may be mentioned that pensionary charges relating to the commercial departments like Railways, P & T and also to Defence Services which are a category by themselves, are already being borne by the respective departments. There is hardly

any need for further costing of pensions relating to other service departments.

8. It would thus be seen that the analogy of U.K. does not hold good in India and the bulk of what is treated as common services in England is provided for in the Indian budget as expenditure of the departments concerned. As regards the remaining common services, the allocation cannot be made without a radical change in the accounting system prevailing at present. In any case the results to be achieved would not be commensurate with the time, labour and expenditure involved. The Comptroller and Auditor General is of the view that there is no strong ground for disturbing the *status quo* and the Government of India agree with this conclusion.

[Ministry of Finance (Dep't. of Economic Affairs) O. M. No. F10 (35)-13/57, dated 1st November, 1958].

4 12 It is felt that the form of the Defence Service Estimates requires to be completely reviewed so as to show separately expenditure relating to various units, institutions, inter-service Organisations etc. and that they should contain more information than at present consistent with the requirements of the security of the country. Such a review would have to be undertaken by the Ministries of Finance and Defence in consultation with the Chiefs of Staff.

The recommendation of the Estimates Committee that the form of the Defence Services Estimates requires to be completely reviewed so as to show separately expenditure relating to various units, institutions, Inter-Services organisations, etc. has been carefully examined.

2. This recommendation has probably been made on the analogy of the system of maintaining Accounts obtaining on the civil side where, by and large, both the provision in the Budget and classification of the expenditure in the accounts are made on the basis of the institution incurring such expenditure. Even on the Defence side, prior to 1949-50, the pattern was to some extent the same. From 1949-50, however this was radically changed mainly to implement certain earlier

10 The Committee consider that in the light of their recommendation for preparing a performance type of budget, which would facilitate a proper appreciation of the justification for expenditure provided for in the budget and at the same time focus attention on the functions, accomplishment and the relative importance of the work done and services rendered, the Defence Services Estimates needs to be rearranged on the lines of the recommendation made in S. No. 4. They suggest that suitable steps may

be taken in that direction.

recommendations of the Public Accounts Committee who had suggested simplification of the accounts structure and reduction in the number of detailed Heads so as to reduce misclassification in the accounts. The essence of this change was to exhibit the expenditure both in the Budget and the Accounts, not according to the unit or type of units, incurring the expenditure, but according to the nature of the charge.

3. There are certain practical difficulties in implementing the change, in the form of estimates, recommended by the Estimates Committee :

(1) The Pay Accounts of the Service personnel which are at present being maintained on the basis of the parent Corps/Services to which the individuals

belong will have to be maintained on the basis of the user. This will necessitate a radical change in the present organisational set up of the offices dealing with such Pay Accounts. Even if such a radical change were attempted, accuracy in the maintenance of the accounts could, by no means, be ensured, having regard to the frequent transfers of personnel from one establishment to another. The advantages which have been achieved at present by the centralised system of Pay Accounts would thus be considerably lost. Also, the closing of the Pay Accounts may be seriously delayed and this would vitally affect the entire time-schedule for the printing of the All-India Accounts. The repercussions on budgeting and expenditure control of such serious delay in the con-

solidation of the All-India Accounts are obvious.

(2) Numerous detailed Heads pertaining to various types of expenditure incurred by an institution would have to be opened under each user Service Establishment. This would result in a considerable increase in the number of accounts Heads with the attendant possibility of mistakes in classification and additional delay in the closing of the accounts.

(3) The resources of mechanical accounting now available with the Defence Accounts Department are barely adequate to cope with the existing load. Any substantial increase in the volume of accounting work which would inevitably result from an increase in the number

of accounts Heads, would be quite beyond their resources.

(4) For booking the store expenditure according to the user, either the responsibility for the provisioning of stores will have to be decentralised or financial adjustments will have to be made for all issues of stores to the users. Since the former is ruled out on certain fundamental considerations, the only practical alternative is the latter. This will, however, involve, a tremendous increase in the accounts staff.

In short, any advantage that may be gained by bringing about the changes recommended by the Estimates Committee would be more than counterbalanced by a tremendous increase in the accounts staff, possible confusion in the maintenance of Pay Accounts, mistakes in compilation and the risk of

serious delay in the time-schedule for the consolidation of the accounts.

Apart from the practical difficulties, pointed out above, which the accounts machinery would have to face, the following considerations are also relevant :—

(i) In regard to the centrally-controlled items of expenditure, provisions for which are made in the Budget by the central authorities on the basis of overall data, it would, in many cases, be quite impracticable to sub-allot the provision to the lower Formations which is the *sine qua non* for controlling the expenditure unit-wise;

(ii) The responsibility for taking decisions on most of the items of expenditure pertaining to a unit rests on the central authorities. Thus, establishments of units, the scale of stores and equipment admissible to them, the moves of units from one station to another, etc., are all matters which are decided centrally. It is, therefore, only proper that the authority which is responsible for taking the decisions should also have the responsibility for the control of expenditure.

5. It is possible that in making their recommendations, the Estimates Committee may have had in mind the need for a comparison of the expenditure incurred on a particular type of institution, say,

the National Defence Academy, with similar expenditure incurred by comparable institutions elsewhere, so that the efficiency of the institution, judged by financial standards, could be ascertained. As already pointed out, the fact that the present system does not permit of such a ready comparison to be made, should not be construed to mean that control over the expenditure incurred by such institutions is not exercised in some other way. The establishment of the units, the scales of stores and equipment admissible to them and, in fact, the bulk of the factors affecting such expenditure, are controlled centrally with due regard to the needs of the institutions consistent with adequate financial considerations. However, if the

Estimates Committee think that apart from the present machinery of Financial control, such a comparison would be helpful in determining the efficiency of the institution, an attempt can be made to compile a proforma cost statement of certain services or establishments and these can be given as appendices to the printed Estimates. This is, in essence, what is being done in the case of U.K. Estimates also.

6. In the circumstances explained above, it is hoped that the Estimates Committee will kindly reconsider their suggestion for changing the form of the Defence Services Estimates.

7. The recommendation of the Estimates Committee that the Defence Services Estimates should contain more information than at present, consistent with

the requirements of security considerations, is accepted in principle and this will be borne in mind in preparing the estimates for 1959-60.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F. 10(35)-B 57, dated the 29th September, 1958.*]

5 It would be desirable for a proper understanding of the budget if the new items of expenditure are shown separately from the standing charges and in a separate section within a Demand for Grant, both in Part III where details are given and in Part II where the abstract is given, instead of their being shown in the Explanatory Memorandum or by thick letters in Demands for Grants.

13 Part II of the Book of Demands is only a summary of the provision by units of appropriation. As expenditure on both standing charges and new items will be taken against the total provision under the unit of appropriation it will not be possible to exhibit the new items separately in Part II of the Demand without doubling the units of appropriation. Most of the expenditure on new items, barring expenditure on establishments which are extended from year

28 The Committee suggest that details regarding new items of expenditure in respect of each Ministry, given at present in a consolidated form as an Annexure to the Explanatory Memorandum should be shown in the books of Demands for Grants of the respective Ministries also.

to year, represent expenditure on Plan schemes and it has been decided that provision in respect of expenditure on Plan schemes should be shown separately from non-Plan expenditure. Moreover if all new expenditure is shown separately, the cost of any organisation or service which includes both standing and new items will not be available at one place. It is therefore proposed not to make any change in the existing procedure under which all new items of expenditure are shown as such in Part III of the Demands except to bring together in one place in that Part the expenditure on schemes included in the Plan (*Vide* reply to recommendation No. 8).

[*Ministry of Finance (Dettt. of Economic Affairs) O.M. No. F. 10(35)-13/57, dated the 10th September, 1958.*]

6 14 A separate statement giving In the limited time available for the preparation of the budget, it will not be possible to and grants made and those

Please see para I of Chapter I.

proposed to be made to States explaining their purpose, their utilisation in the past and the benefits that have accrued or would accrue from the expenditure by the States of such loans and grants, the broad details of schemes for which they have been made, etc. should be brought out along with the Budget.

compile a comprehensive statement on the lines suggested by the Committee.

The Committee have asked for a statement of past loans and grants. So far as these relate to completed schemes, this will only be of historic interest and will not have relevance to the current Budget. Loans and grants have been so numerous in recent years that the compilation of a statement of past loans and grants will involve expenditure of time and money wholly disproportionate to the purpose. As regards current loans and grants, a broad indication of the purpose for which they are intended is given in the Demands for Grants and Explanatory Memorandum. Every effort will be made to make this information as complete as possible.

Grants and loans are now mostly given for schemes in the Five Year Plan. Details of these schemes so far as they relate to subjects falling in the state field appear in the respective State budgets. The details suggested by the Committee will thus have to be obtained from the State Governments. The amount of loans and grants to be given to State Governments are settled only a few weeks before the budget is due to be presented and at that stage it will not be possible to obtain all this information in time for inclusion in the budget papers. The periodical progress reports prepared by the Planning Commission on the progress of the Plan will contain information on the utilisation of the grants and loans and the targets achieved in the various States.

As regards the utilisation of the grants and loans given for specific purposes, Government satisfy themselves that

they are being utilised on the particular purpose. Payments are usually made on a provisional basis and as soon as the figures of actual expenditure become available necessary readjustments are made in the following year.

[*Ministry of Finance (Deptt. of Economic Affairs) O. M. No. F. 10 (35)-B/57 dated 10th September, 1958.*]

7 15 It would be a distinct advantage if the Plan itself could indicate against the various projects which might be serially numbered e. g. in order of priority etc. the requirements of funds for each of the 5 years of the Plan. It would also be desirable to indicate this in the budget documents together with the allocation, actual expenditure, trends etc.

It is not practicable to give effect to these suggestions. This is the third year of the Plan and the Plan itself has to be kept so flexible that fixation of rigid priorities or a breakdown of the outlay by years would be extremely artificial. The number of schemes in the Plan is also so large that numbering by priorities will be a very laborious task. Similarly, year-wise requirements as well as priorities in the matter of phasing keeps changing, and the inclusion

of such tables or lists in the budget documents would only create confusion.

[*Ministry of Finance [Deptt. of Economic Affairs] O. M. No. F. 10 (35)-B/57 dated 10th September, 1958.*]

9 It would be desirable to have a separate statement giving a review of the Plan expenditure and estimates both for developmental and non-developmental purposes and classified under revenue and Capital and presented at the time of the Budget.

The Planning Commission prepare periodical progress reports on the Plan which are presented to Parliament from time to time and a detailed review at the time of Budget even if it is confined to the Plan as it affects the Central Budget will largely duplicate this. Moreover at the time of the preparation of the budget, there will not be sufficient time for the compilation of detailed review. The explanatory Memorandum on the Budget already includes an annexure giving details of provision for development expenditure in the budget. A note giving a broad analysis of the provision for Plan and non-Plan outlay of the Budget will however be added to the Explanatory Memorandum

The Committee feel that the progress reports on the Plan which are brought out by the Planning Commission somewhat belatedly should be synchronised with the presentation of the budget to Parliament.

so as to give a picture of the overall position.

[*Ministry of Finance (Deptt. of Economic Affairs) O. M. No. F. 10 (35)-B/57 dated the 10th September, 1958.*]

10 It is desirable that programme should be clearly correlated with the budget or revised estimates as well as performance with expenditure in the budget documents and particularly in the Annual Report of the Ministries.

The Committee's suggestion has been noted. It has also been brought to the notice of the administrative Ministries.

[*Ministry of Finance (Deptt. of Economic Affairs) O. M. No. F. 10 (35)-B/58 dated the 10th September, 1958.*]

The Committee observe that the Annual Report of the Ministries for the current year do not show the expenditure in terms of the physical targets or accomplishments. They suggest that the Ministry of Finance issue suitable instructions to the administrative Ministries with regard to the manner in which the performance and expenditure and the programme and estimates should be correlated in the Annual Reports.

11 21-22 The performance-cum-programme system of budgeting would be ideal for a proper appreciation of the schemes and outlays included in the

The suggestion of the Committee that a beginning towards performance budgeting should be made on a selective basis as a supplement to the tradition-

The Committee suggest that the matter be expedited. They hope that the 1960-61 budget will be a performance budget partly if not wholly.

Budget, especially in the case of large scale developmental activities. The performance budgeting should be the goal which should be reached gradually and by progressive stages without any serious budgeting dislocation. It is to be hoped that the experiment towards performance budgeting on a selective basis in order to supplement the traditional budget would be expedited and that the 1959-60 Budget would contain concrete results of it at least in the case of selected Ministries or projects.

al budget has been noted and, as explained to the Committee in evidence, such a possibility is already under examination of this Ministry. The feasibility or otherwise of performance budgeting even on a limited scale depends upon the outcome of this examination. It will, as the Committee themselves recognise, take some time and is not likely to have progressed sufficiently for the introduction of a change in the budget for 1959-60. If the findings of the study are favourable, it may be possible to make a beginning in the budget for 1960-61.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F.10(35)-B/58 dated the 10th September, 1958.*]

12 23 The budget documents relating to a particular Ministry such as Demands for Grants, Explanatory Memoranda and the Annual Reports may be brought out in a single volume. This volume in respect of each Ministry may be divided into suitable parts to facilitate a

The gradual decentralisation of the Budget and its issue by Ministries has been under consideration for some time. The change will have to be gradual particularly as the pattern of the various Ministries has not yet become crystallised and frequent changes

The matter has been further discussed by the Committee in its 55th Report (Second Lok Sabha) on the Ministry of Finance (Department of Expenditure).

proper understanding and appreciation of the budget. The first part may divide the activities of the Ministry into broad objects and programmes of expenditure and might eventually correspond to the performance-cum-programme type of budgeting for each Ministry. The Second part might give the items on which the expenditure in the budget is proposed. These need not be given in such detail at present. For facility of administrative control and accounting the details which would be necessary e.g. the number of officers and establishment in individual organisation, schemes etc. might be included as an Appendix to the volume. This re-arrangement in the existing budget documents may be given effect to as early as possible.

are still being made. As a beginning, it is proposed to extend with effect from 1959-60 to one or two selected Ministries, the practice followed in the Defence Services and the P. & T. Department for having a separate Budget. The Separate volumes for each Ministry would contain its Demands for Grants and every effort would be made to make these separate volumes as informative and as complete as possible. The Annual Administration Report will, however, be published separately as at present.

As regards the recasting of Demands for Grants and the reduction in the number of Demands and sub-heads, it may be mentioned that certain important changes were made in the form and content of the estimates as a result of the report of a Committee set up in 1950 under the

Chairmanship of Shri Mahavir Tyagi, then a Member of the Estimates Committee. The Demands for Grants have settled down to a well understood pattern and the sub-heads of the Demands follow the general structure of the Accounts. Any change in this would disturb statistical continuity and is likely to create confusion. Government, therefore, feel that no change need be made.

[Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F. 10(35)-B, 57 dated the 10th September, 1958]

13 25-26 (a) Industrial Undertakings should prepare a performance and programme statement for the budget year together with the previous year's statement and it should be made available to the Parliament at the time of the annual budget.

14 25-26 (b) Those bodies might also be encouraged to prepare business-type budgets which would

The feasibility of implementing the Committee's recommendation is under examination.

(a) and (b) The Committee suggest that the examinations of their recommendations may be completed soon and the recommendations implemented early. The Committee also suggest that public enterprises should attempt preparation of business-type budgets and include them in the budget documents as in the U.S.A.

The Committee's suggestion is noted. Apart from departmental undertakings and

be of use to Parliament at the time of the budget discussion.

Statutory Corporations which may be required to prepare budgets, Companies do not usually prepare budgets like Governments, but this matter is being further examined.

[*Ministry of Finance (Dept. of Economics Affairs) O.M. No. F. 10(35)-B/57 dated the 10th September, 1957*]

17 It would be desirable to bring out a consolidated volume containing the documents mentioned above for all the statutory bodies and private limited companies of Government containing an appreciation of their working and their net result on the budget.

It is feared that in the limited time available it will not be possible to bring out in a separate volume the balance sheets etc. of all statutory units and limited companies. Moreover, this will only duplicate the information given in the Explanatory Memorandum. Every effort will, however, be made to give as much information as possible on individual undertakings, schemes etc. in the Explanatory Memorandum so that a full picture is available of the financial results and

18 The Committee feel that the information given at present in the Explanatory Memorandum regarding statutory bodies and limited companies is not adequate and therefore reiterate their suggestion for bringing out a consolidated volume containing the balance sheets of all the public undertakings and also showing their net effect on the Budget.

prospects of these undertakings.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F.10(35)-B/57 dated the 10th September, 1958*]

18 27 To facilitate the understanding of all the activities of the public enterprises it would be desirable that they should have a common financial year namely the same as that of the Government.

The matter is under consideration of the Government.

The Committee suggest that the recommendation may be implemented early.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F.10(35)-B/57 dated the 10th September, 1958*]

20 30 It is necessary that there should be some sort of a functional classification of Government expenditure so as to focus attention on the various functions of the Government and their relative importance. It would be necessary to broadly group the various activities of all the Ministries in such a way as would enable an understanding of the diverse activities of Government on which expenditure is incurred by various Organisations and Ministries.

The suggestion is under consideration. It might, however, be mentioned that in the existing budgetary arrangements, which follow the Accounts, this functional classification already exists over a wide field.

The Committee suggest that a review may be conducted to explore the scope for further functional classification.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F. 10(35)-B/(57) dated the 10th September, 1958*]

21 31 For an economic classification to be really useful it would have

The Committee suggest that the recommendation be examined

to take into account the expenditure and proposed outlay on various functional activities in the entire country *i.e.*, Central and State Budgets, the autonomous and other Government undertakings and the private sector also.

It is necessary that a beginning should be made in analysing the State Budgets and of the autonomous and other undertakings and that effective steps should be taken for the purpose.

Committee. The Ministry is seized of the problem but as explained in the preface to the Economic Classification of the Central Budget for 1958-59 it is only over a time that these difficulties can be overcome. As the State Budgets are presented on various dates, some after the Central Budget, it is not possible to bring out an economic and functional classification of these Budgets along with that of the Central Government. A similar classification in respect of Government undertakings, Corporations or private limited companies would not also be feasible until they bring out their budgets along with the Central Budget and on similar pattern. The whole problem will be examined in detail and a further report made to the Committee.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F. 10 (35)-B/57 dated the 10th September, 1958*]

further and implemented to the extent possible.

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Definite steps should be taken by Government to improve the sources and methods for collection of statistical data which should form the basis of an assessment of the economic situation.

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This is a matter concerning the Central Statistical Organisation and the Committee's suggestion is being brought to the notice of that Organisation.

[*Ministry of Finance (Deptt. of Expenditure) O.M. No. F.10 (35)-B/57 dated the 10th September, 1958*].

The Committee recommend that the recommendation be considered by the C. S. O. expeditiously.

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It is to be hoped that steps would be taken by the Economic Division in the Ministry of Finance to ensure the setting up or rationalisation of the existing machinery for the collection of reliable data of their interpretation as also for proper co-ordination at all levels with various other bodies in the country to facilitate quick and efficient analysis of the economic situation.

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The task of obtaining statistics which are not available in the ordinary course of administration is that of agencies like the National Sample Survey, Indian Council of Agricultural Research and the various States' Statistical Bureau. This is co-ordinated by the Central Statistical Organisation whose attention is being drawn to the recommendation of the Committee.

[*Ministry of Finance (Deptt. of Expenditure) O.M. No. F.10 (35)-B/57 dated the 10th September, 1958*]

It would be desirable for Government to examine the machinery at the disposal of and the working of the Economists' adopting them in India.

The Committee feel that there would have to be suitable machinery to interpret the statistics etc. collected by the C. S. O. The economic policies of Government are determined on the basis of all such statistics and therefore the importance of their proper interpretation cannot be over-emphasized. The Committee suggest that there should be effective co-ordination between the C. S. O. and the Ministry of Finance in this regard. They also suggest that the desirability of associating a panel of economists to interpret the economic trends in the country be examined.

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✓ The financial year may be changed to commence from the 1st of October. The budget may be presented to Parliament in the latter half of August and voted by the end of September. It is desirable that early action to change the financial year to commence from the 1st of October is taken in consultation with all the State Governments.

This suggestion has been considered more than once in recent years. It has again been re-examined and Government have come to the conclusion that the present is not an opportune time for considering a change.

[*Ministry of Finance (Deptt. of Expenditure) O.M. No. F-10 (35)-B/57 dated the 10th September, 1958.*]

Please see para 3 of Chapter I.

27

48 It is necessary that the Administrative Ministries should submit their respective schemes to the Ministry of Finance for inclusion in the budget only when all the relevant details necessary for having a sufficiently clear picture of a particular scheme have been worked out. For this purpose the prospective schemes should be processed throughout the year so that the rush at the time

This recommendation has been accepted and necessary instructions have been issued to all Ministries.

[*Ministry of Finance (Deptt. of Expenditure) O.M. No. F-10 (35)-B/57 dated the 10th September, 1958*]

During their evidence given before the Committee in connection with the examination of the estimates of the Department of Expenditure, the officials of the Department of Expenditure told the Committee that the Budget for the year 1959-60 included schemes which were not subjected to thorough pre-budget scrutiny. The Committee recommend that no scheme for which there has been

of the preparation of the budget is avoided.

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It is necessary that a procedure should be evolved whereby the necessity of a further sanction after the budget should be done away with and also whereby an assurance would be given to the various authorities including the State Governments that in respect of funds provided for approved projects, the unspent amount would be available in the next financial year.

As regards the first part, instructions have been issued laying down that, subject to the existence of budget provision, administrative Ministries will be free to issue sanctions to expenditure except that, in regard to schemes which involve a total outlay exceeding Rs. 50 lakhs, the prior concurrence of the Finance Ministry will be required.

In regard to the second part where the funds provided for approved projects in the budget have not been used to the full extent for valid reasons, the Finance Ministry would be prepared to consider proposals to make allotment of provision for the unspent amount either in the budget of the following year or by means of a supplementary grant, provided the purpose for which the amounts were originally included in the budget continued to be

inadequate pre-budget scrutiny should be included in the Budget.

Please see para 4 of Chapter I.

operative. An assurance in these terms has been given to the Ministries. In respect of schemes already in hand, their requirements will be provided first, taking into account the amount lapsing on the basis of the revised estimates. As however the budget estimates are framed and finalised before the commencement of the new year, it will not be possible always to provide in them the amounts that have actually lapsed in the immediately preceding year.

The provision in the budget will however depend on the total resources available and the priorities *inter se* of the various objects for which provision is made. It may not thus be possible in every case to provide for the lapsed amount in addition to the normal provision which would otherwise have been made

for the particular project concerned in the new year's budget.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No.F-10(35)-B/57 dated the 6th October, 1958.*]

29 It is desirable that the Government should report to Parliament every time they go in for borrowing. Further the details of individual borrowing might also be brought to the notice of Parliament both before going to the market and after.

47 It is not practicable to go to Parliament each time a loan is floated before this is done. The time of floatation, the amount and the rate of interest are highly secret and cannot be divulged before the loan is floated. It is also possible that Parliament might not be in session at the time Government decided to float a loan. The question of laying a report in Parliament of the results of loans floated from time to time is, however, under consideration.

[*Ministry of Finance (Deptt. of Expenditure) O. M. No.F-10(35)-B/57 dated the 10th September, 1958.*]

(Further reply received from Government).

The Committee feel that since particulars regarding loans are notified in the Press there should not be any objection to make a report to Parliament regarding loans, as and when it is decided to float them.

As has already been stated in the earlier reply it is not practicable to give an advance indication of the terms of the loan or the time of its floatation which are highly secret. If the Parliament is in session a copy of the loan notification can be laid on the Table of Parliament, immediately after it is issued. After the loan is closed, a further report on the results thereof can be laid on the Table of Parliament giving the amount of the subscriptions received in cash and in conversion separately for each loan, for which Press Notes are usually issued. It will not, however, be in public interest to disclose the particulars of the initial subscriptions received from various parties such as the Reserve Bank of India.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No. 10 (35)-B/57 dated the 1st November, 1958.*]

The Committee observe that during the discussions on the Demands for Grants for year 1959-60 recommendations of the Committee were implemented in respect of a few Ministries. They hope that this will be gradually done in the case of other Ministries also.

The Committee's suggestion has been brought to the notice of the Administrative Ministries.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F. 10(35)-B/57 dated the 10th September, 1958*]

Even with the revival of the Standing Finance Committee, it would still be necessary to devise means to ensure that the budget discussion is effectively utilised by Parliament and to ensure the popular will that the country gets the best and the most efficient use of its resources and of the expenditure being voted. One method by which the budget discussion could be made more well-informed would be for the Minister concerned himself to initiate discussion on demands concerning his Ministry and explain all relevant facts which are likely to be raised in discussion and again to reply to the discussion before the demands are voted.

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The Committee suggest that the improvements made in the budgetary procedures every year should be reported to Parliament with the Budget documents.

The Committee's suggestion has been noted.

[*Ministry of Finance (Deptt. of Economic Affairs) O.M. No. F.10(35)-B/57 dated the 10th September, 1958*]

It is necessary that the Government should continuously review the budgetary procedures and practices so that while on the one hand they do not lag behind the advances made in other countries, on

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the other, they take into account the special features, economic and otherwise, obtaining in this country.

NEW DELHI ;

Dated 28th April, 1959.

Vaisaha 8, 1881 (Saka).

BALVANTRAY G. MEHTA,

*Chairman,
Estimates Committee.*

APPENDIX

Analysis of the Action taken by Government on the Recommendations contained in the Twentieth Report of the Estimates Committee (Second Lok Sabha)

1	Total number of recommendations made	34
2	Recommendations accepted fully by Government (<i>vide</i> recommendations in Chapter II)	
	Number	7
	Percentage to total	20.6%
3	Recommendations accepted by Government partly or with some modification (<i>vide</i> recommendation No. 19 in Chapter III)	
	Number	1
	Percentage to total	2.9%
4	Recommendations not accepted by Government but replies in respect of which have been accepted by the Committee (<i>vide</i> recommendations Nos. 24, 31 and 33 in Chapter III).	
	Number	3
	Percentage to total	8.8%
5	Recommendations replies to which have not been accepted by the Committee (<i>vide</i> recommendations in Chapter IV).	
	Number	23
	Percentage to total	67.7%

LIST OF AUTHORISED AGENTS FOR THE SALE OF PARLIAMENTARY PUBLICATIONS OF THE LOK SABHA SECRETARIAT, NEW DELHI-1.

Agency No.	Name and address of the Agent	Agency No.	Name and address of the Agent	Agency No.	Name and address of the Agent
1.	Jain Book Agency, Connaught Place, New Delhi.	26.	The International Book Service, Deccan Gymkhana, Poona-4.	50.	Chanderkant Chiman Lal Vora, Gandhi Road, Ahmedabad.
2.	Kitabistan, 17-A, Kamla Nehru Road, Allahabad.	27.	Bahri Brothers, 188, Lajpat Rai Market, Delhi-6.	51.	S. Krishnaswamy & Co., P.O. Teppakulam, Tiruchirappalli-1.
3.	British Book Depot, 84, Hazaratganj, Lucknow.	28.	City Book-sellers, Sohan-ganj Street, Delhi.	52.	Hyderabad Book Depot, Abid Road (Gun Foundry) Hyderabad.
4.	Imperial Book Depot, 268, Main Street, Poona Camp.	29.	The National Law House, Near Indore General Library, Indore.	53.	(R) M. Gulab Singh & Sons (P) Ltd., Press Area, Mathura Road, New Delhi.
5.	The Popular Book Depot (Regd.), Lamington Road, Bombay-7.	30.	Charles Lambert & Co., 101, Mahatma Gandhi Road, Opp. Clock Tower, Fort, Bombay.	54.	C. V. Venkatchala Iyer Near Railway Station, Chalakudi.
6.	H. Venkataramiah & Sons, Vidyaniidhi Book Depot, New Statue Circle, Mysore.	31.	A. H. Wheeler & Co., (P) Ltd., 15, Elgin Road, Allahabad.	55.	The Chidambaram Provision Stores, Chidambaram.
7.	International Book House, Main Road, Trivandrum.	32.	M.S.R. Murthy & Co., Visakhapatnam.	56.	K. M. Agarwal & Sons Railway Book Stall, Udaipur (Rajasthan).
8.	The Presidency Book Supplies, 8-C, Pycroft's Road, Triplicane, Madras-5.	33.	The Loyal Book Depot, Chhipi Tank, Meerut.	57.	The Swadesamitran Ltd., Mount Road, Madras-2.
9.	Atma Ram & Sons, Kashmere Gate, Delhi-6.	34.	The Goods Compansion, Baroda.	58.	The Imperial Publishing Co., 3, Faiz Bazar, Daryaganj, Delhi-6.
10.	Book Centre Opp. Patna College, Patna.	35.	University Publishers, Railway Road, Jullundur City.	59.	Azeez General Agency, 47, Tilak Road, Tirupati.
11.	J. M. Jaina & Brothers, Mori Gate, Delhi-6.	36.	Students Stores, Raghunath Bazar, Jammu—Tawi	60.	Current Book Stores, Maruti Lane, Raghunath Dadaji Street, Bombay-1.
12.	The Cuttack Law Times Office, Cuttack-2.	37.	Amar Kitab Ghar, Diagonal Road, Jamshedpur-1.	61.	A. P. Jambulingam, Trade Representative & Marketing Consultant, Prudential Bank Building, Rashtrapati Road, Secunderabad.
13.	The New Book Depot, Connaught Place, New Delhi.	38.	Allied Traders, Motia Park, Bhopal.	62.	K. G. Aseervandam & Sons, Alongpet, P.O. Ongoli, Guntur Distt. (Andhra).
14.	The New Book Depot, 79, The Mall, Simla.	39.	E. M. Gopal Krishna Kone, (Shri Gopal Mahal) North Chitrai Street, Madura.	63.	The New Order Book Co. Ellis Bridge, Ahmedabad.
15.	The Central News Agency, 23/90, Connaught Circus, New Delhi.	40.	Friends Book House, M. U., Aligarh.	64.	The Triveri Publishers, Masulipatnam.
16.	Lok Milap, District Court Road, Bhavnagar.	41.	Modern Book House, 286, Jawahar Ganj, Jabalpur.	65.	Deccan Book Stall, Ferguson College Road, Poona-4.
17.	Reeves & Co., 29, Park Street, Calcutta-16.	42.	M. C. Sarkar & Sons (P) Ltd., 14, Rankim Chatterji Street, Calcutta-12.	66.	Jayana Book Depot, Chapparwala Kuan, Karol Bagh, New Delhi-5.
18.	The New Book Depot, Modi No. 3, Nagpur.	43.	People's Book House, B-829/1, Nizam Shahi Road, Hyderabad Dn.	67.	Bookland, 663, Madar Gate, Ajmer (Rajasthan).
19.	The Kashmir Book Shop, Residency Road, Srinagar, Kashmir.	44.	W. Newman & Co. Ltd., 3, Old Court House Street, Calcutta.	68.	Oxford Book & Stationery Co., Scindia House, Connaught Place, New Delhi.
20.	The English Book Store, 7-L, Connaught Circus, New Delhi.	45.	Thacker Spink & Co. (1938) Private Ltd., 3, Esplanade East, Calcutta-1.	69.	Makkala Pustaka Press, Balamandira, Gandhinagar, Bangalore-9.
21.	Rama Krishna & Sons, 16-B, Connaught Place, New Delhi.	46.	Hindustan Dairy Publishers, Market Street, Secunderabad.	70.	Gandhi Samriti Trust, Bhavnagar.
22.	International Book House, Private Ltd., 9, Ash Lane, Bombay.	47.	Laxmi Narain Agarwal, Hospital Road, Agra.		
23.	Lakshmi Book Store, 42, M. M. Queensway, New Delhi.	48.	Law Book Co., Sardar Patel Marg, Allahabad.		
24.	The Kalpana Publishers, Trichinopoly-3.	49.	D. B. Taraporevala & Sons Co. Private Ltd., 210, Dr. Naroji Road, Bombay-1.		
25.	S. K. Brothers, 15A/65, W.E.A., Karol Bagh, Delhi-5.				

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