

**PUBLIC ACCOUNTS COMMITTEE
1961-62**

**THIRTY-NINTH REPORT
(SECOND LOK SABHA)**

[Audit Report on the Accounts of the Damodar Valley
Corporation for the year 1959-60]

VOL. II—APPENDICES



**LOK SABHA SECRETARIAT
NEW DELHI**

December, 1961
Agrahayana, 1883 (Saka)

Price : 90 nP.

LIST OF AUTHORISED AGENTS OF LOK SABHA SECRETARIAT

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 3. Hyderabad Book Depot, Abid Road (Gun Foundry), Hyderabad.
 4. International Consultants Corporation, 48, C. Marredpally (East), Secunderabad-3.
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 33. The International Book Service, Deccan Gymkhana, Poona-4.
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39. H. Venkataramiah & Sons, Vidyanihi Book Depot, New Statue Circle, Mysore.
 40. Makkalapustaka Press, Balamandira, Gandhi Nagar, Bangalore-9.
 41. People's Book House, Opp. Jaganmohan Palace, Mysore-1.
 42. Pervaje's Book House, Koppikar Road, Hubli.

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*Appendix I containing summary of main conclusions/recommendations of the Committee made in their Thirty-ninth Report (Second Lok Sabha) has been appended to Volume I of the Report.

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(1961-62)

CHAIRMAN

Shri C. R. Pattabhi Raman.

MEMBERS

2. Shri Rohan Lal Chaturvedi
3. Shri Aurobindo Ghosal
4. Shri Hem Raj
5. Shri R. S. Kiledar
6. Shri G. K. Manay
7. Dr. Pashupati Mandal
8. Shri S. A. Matin
9. Dr. G. S. Melkote
10. Shri Purushottamdas R. Patel
11. Dr. N. C. Samantsinhar
12. Pandit Dwarka Nath Tiwari
13. Kumari Mothey Vedakumari
14. Shri Ramji Verma
15. Shri K. K. Warior
16. Dr. Shrimati Seeta Parmanand
17. Shri Lalji Pendse
18. Shri V. C. Kesava Rao
19. Shri Mulka Govinda Reddy
20. Shrimati Savitry Devi Nigam
21. Shri Rajeshwar Prasad Narain Sinha
22. Shri Jai Narain Vyas

SECRETARIAT

Shri V. Subramanian—*Deputy Secretary.*

Shri Y. P. Passi—*Under Secretary.*

APPENDIX II

Statement showing action taken or proposed to be taken on the outstanding recommendations of the Public Accounts Committee relating to Damodar Valley Corporation Accounts

Serial No.	Reference to para No. of the Report	Ministry/ Department concerned	Particulars of the recommendations	Remarks of the Ministry	Comment
1	2	3	4	5	6

THIRD REPORT (SECOND LOK SABHA)

I	7 (Introduction)	Irrigation & Power <hr style="width: 50%; margin: 0 auto;"/> D. V. C.	(i) Another problem which requires immediate attention is the question of establishment charges at this stage of the Damodar Valley Project. Although the Project is in the final phase of its construction, the establishment expenditure has shown no corresponding reduction. The Public Accounts Committee in this Report have made certain	A note [*] has been submitted	See para 89 of the Report.
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*Not printed.

recommendations to effect economy in the administration and it is hoped these recommendations will be implemented soon.

II

I&P

DVC

(ii) The Committee trust the Corporation will address itself to the question of incidence on administrative charges and keep the expenditure on Administration to the minimum.

86

Do.

(iii) The Committee are unable to understand why even at this stage of progress of the Project the administrative expenditure persists in the upward direction instead of registering a steep decline. The whole problem needs the urgent attention of Government.

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47

D. V. C.

The Ministry of I. & P. have not so far apprised the Committee about the result of the arbitration proceedings in the case referred to in para 10 of the Audit Report on the accounts of the D.V.C. for 1955-56. In the absence of this the Committee

The arbitrator gave his award on 12-4-1961 under which the Corporation has to pay a sum of Rs. 47,21,670/- minus a share of certain incidentals totalling to about Rs. 93 thousand which will be set off. The award is

Further development may be reported to the Committee.

are obliged to reserve their comments in this case till they hear in the matter further.

under the consideration of the Corporation.

Further comments of the P.A.C. (1959-60):

The result of arbitration may be intimated.

In a further communication sent by the Ministry of Irrigation & Power on 9-11-1961, it has been stated:

“As the award was not favourable to D.V.C., the Corporation, after seeking the opinion of the Advocate General, West Bengal, filed an application for setting aside the award in the Calcutta High Court on 12-9-1961.”

Further developments may be reported to the Committee.

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Ministry of I & P.

D. V. C.

The Committee would like to be apprised of the progress of the case referred to in para 13 of Audit Report, 1955-56 regarding the purchase of excess material from Kuljian Corporation who were entrusted with the construction of Bokaro Power House. In the meantime, the Committee would reserve their comments.

Further comments of the P.A.C. (1959-60):

The outcome of the case may be intimated.

The case is still pending before the High Court.

Further developments may be reported to the Committee.

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4- 53

Ministry of I & P
D.V.C.

The Committee would like to reiterate their often repeated observation that the maintenance of excessive stocks involved the taxpayer in a fourfold loss; there is loss of interest on capital unnecessarily locked up, there is loss arising from the possibility of the stores becoming obsolete and unsaleable or disposable only at a rate lower than the cost price; there is also avoidable expenditure on care and maintenance staff besides expenditure on storage accommodation.

The Committee should like to be apprised, in due course, of the latest position in respect of disposal of surplus stores in the custody of the DVC and at other projects undertaken by the Government of India.

Further comments of P.A.C. (1959-60):

The position of surplus stores as on 30-9-60 is shown below:—

(Figures in lakhs of Rs.)

Type of Stores	Book value of stores declared surplus upto 30-9-60	Value of stores disposed of upto 30-9-60	Book value of balance stores in hand upto 30-9-60
1	2	3	4
Machinery, plants & vehicles	217·13	141·12	76·01
Spares	47·79	15·99	31·80
Genl. Stores	42·13	26·41	15·72
TOTAL	307·05	183·52	123·53

Further progress in the disposal of surplus stores may be intimated.

The progress of disposal has been rather slow as, apart from the time taken in making reference to and getting replies from other projects in accordance with the "drill" for disposal of surplus equipment and machineries, sale on open tenders when adopted is also conditioned by marketability of the stores, adequacy of offers, etc. which are not always favourable. Endeavours are, however, being made to accelerate the rate of disposal as far as possible.

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FOURTEENTH REPORT (SECOND LOK SABHA)

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D.V.C.

The Committee observe that although the manufacturing operation of bricks at Panchet was completed in June, 1953, the losses were reported to the Corporation in October, 1956 *i.e.*, after a lapse of more than 3 years. The Committee learnt that the Brick Supply Officer involved in the present case was the same person who was earlier

Necessary investigation will be undertaken as soon as the documents are received back from the court.

The Committee would like to be informed why, in accordance with the repeated recommendation of the P.A.C., photostat copies of the documents bearing on the

alleged to have committed certain grave irregularities for not having maintained the initial account records etc., properly and whose conduct had already been commented upon by the Committee in paras 19-22 of their 18th Report (First Lok Sabha). It is obvious that there had been grave neglect of duties on the part of the Engineering Officers concerned in not exercising proper and effective supervision both on the brick manufacturing operations and on the conduct of the Brick Supply Officer. The Committee desire that a stern view of these grave lapses should be taken and the Officers concerned dealt with expeditiously on release of the records by the Civil Court.

case were not kept, before these were filed in the court.

Further comments of the P.A.C. (1959-60) :

The result of investigation to fix the responsibility in the matter may be intimated.

6	36	I & P/D.V.C.	<p>The Committee would like the report of the Committee, set up by the Government of India to investigate whether full value of the money spent on the Bokaro Thermal Power Station had been achieved, to be expedited. It is their considered opinion that in such cases, it might be profitable to appoint a small Committee with full time members to ensure quicker and more positive results.</p>	<p>The Govt. have accepted the the finding of the committee.</p>	<p>No comments.</p>
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Further comments of the Committee (1959-60) :

The action taken by Government on the Report of the Committee may be intimated.

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7	48	Do.	<p>The Committee regret to note that despite the observations made by them in para 95 of their 3rd report (1957-58), the question of the acceptance of vacant houses and land by the Govt. of Bihar and the compensation payable therefor, has not yet been settled. They desire that this matter which has been pending for the last 5-6 years should be settled</p>	<p>The latest position is that out of 182 rehabilitation houses and 1894.56 acres of reclaimed land the Govt. of Bihar have taken over 118 houses and 786.30 acres respectively for their animal husbandry department. A sum of Rs. 4 lakhs has been paid for this and payment of a further sum of Rs. 74,770</p>	<p>Further developments may be reported to the Committee.</p>
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without any further delay by convening a Conference of the participating Govts. In the meantime, the possibility of handing over the vacant houses to the Bihar Govt. pending the settlement of compensation might be explored.

Further comments of the P.A.C. (1959-60) :

The Committee would like to know:

- (i) whether the Govt. of Bihar have taken over the vacant houses and land;
- (ii) if so, what is the amount of compensation paid by them?

has been directed. These will be against the Corporation's claim for about Rs. 5.35 lakhs. Some of the items are awaiting settlement. Acquisition of the remaining houses and land is still under consideration of the Govt. of Bihar. In the meantime 17 houses have collapsed and been reduced to a state beyond economic repairs, and the Corporation has undertaken cashewnut plantation on 853.20 acres to avoid soil deterioration. The cost of cashewnut plantation, which is Rs. 86,256 only, will also be recoverable from the Govt. of Bihar if they take over all the remaining lands.

The above-mentioned 786.30 acres of land were taken over by Bihar in 1956.

Konar Dam, although 97 sittings had taken place and the expenditure incurred so far on arbitration amounted to nearly Rs. 2 lakhs, the matter has not yet reached a settlement. The Committee are amazed at the manner in which things are allowed to take their own course.

Further comments of the P.A.C. (1959-60):

The result of arbitration may be intimated to the Committee.

THIRTIETH REPORT (SECOND LOK SABHA)

9	10	<u>Irrigation & Power</u> <u>D.V.C.</u>	The Committee would like to refer to their recommendation in para 15 of their 14th Report (Second Lok Sabha) and reiterate the imperative need for settling the question of allocation of expenditure under Sections 33 and 34 of the D.V.C. Act without further delay.	(a) <i>Allocation of expenditure</i> See para 11 of <i>under Sec. 33 of the DVC Act</i> : the Report.	The question of allocation of expenditure of the dams was under examination of the Committee (appointed in November, 1956 composed of representatives of the participating Govts.). As the Committee could not be unanimous, the Corporation took a decision in November, 1958, after
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considering the various aspects of the problem as well as the views expressed by the representatives. The State Government of West Bengal did not however accept such allocation and they referred the matter to the Government of India under their letter No. 4594/16C/2/5 dated 16-6-59 for arbitration. The Govt. of India have, as one of the participating Govts., accepted the allocation made by the Corporation. The matter was taken up with the Govt. of Bihar. The Bihar State Government has categorically stated that they do not accept the allocation as made by the DVC. The dispute will therefore now be between the Corporation on the one hand and the State Govts. of West

Bengal and Bihar on the other. The Corporation have also conveyed their formal concurrence to the matter being referred to an arbitrator to be appointed by the Chief Justice of India, who is being moved in this regard.

(b) *Allocation of expenditure under Sec. 34 of the DVC Act :*

The Corporation has been sending reminders to the two State Governments concerned for their respective declaration in respect of guaranteed annual off-take of water, but unfortunately these are not forthcoming. The last reminder was issued on 21-11-60.

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Irrigation & Power
D.V.C.

(i) In the Committee's opinion, frequent revision in the targets of construction and provision of irrigation water is indicative of not only defective planning and insufficient appreciation of the problems

Noted.

No comments.

involved but also inadequacy of measures adopted to reach the targets.

15

Irrigation & Power

D.V.C.

(ii) The Committee would urge that the Central Government should take up with the Govt. of West Bengal the question of early excavation of field channels, the absence of which according to the General Manager of the Corporation was the main difficulty in the way of effective and economic utilisation of water.

A sum of Rs. 325 lakhs has been tentatively included in the Third Five Year Plan of the DVC for excavation of water courses. As regards construction of field channels, the matter was discussed between the Union Minister for Irrigation & Power and the Chief Minister, West Bengal. It was agreed that the construction of the field channels would be the concern of the State Government.

(ii) and (iv) : See para. 30 of the Report.

(iii) The Committee are also concerned at the non-realisation of irrigation revenue all these years. If the matter is delayed further, the financial interests of the Corporation will be seriously jeopardised.

The matter has been brought to the notice of the Chief Minister, West Bengal by the DVC themselves.

(iii) See para 16 of the Report.

See also S. No. 28 below.

	16	Do.	(iv) The Committee have pointed out in para 7 (Intro.) and para 55 of their 14th Report (Second Lok Sabha) that the participating authorities have a responsibility to ensure that the objects for which the Corporation was set up are achieved. They, therefore, stress the need for concerted efforts on the part of the participating authorities to ensure full and economic utilisation of irrigation facilities.	Noted. The matter has also been brought to the notice of the two participating State Governments.	
11	19	D.V.C.	The Committee feel that there has been lack of proper planning on the part of the Corporation in the case of purchase of recording tape. Not only was there a delay of three months in placing the order for an item of store required immediately but no timely action was taken to get the supplies quickly.	These have been noted and circulated to Field Officers for their information and guidance.	No comments.
12	22	Do.	The Committee doubt the purpose of working out basic schedule hours for machines if they are not realistic. They desired to be furnished with a detailed note regarding the basis on which the basic schedule hours for	A note has been submitted (Appendix III).	See paras 81-82 of the Report.

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the machines used on the Panchet Hill Project were worked out, the reasons for low utilisation of these machines and the percentage utilisation of the labour employed to operate these machines during 1957-58 and 1958-59. This information is still awaited.

13

25

D.V.C.

The Committee need hardly emphasise the importance of maintaining proper accounts to exercise efficient control over the cost of repairs of vehicles. They trust that this will be strictly followed in future.

These have been noted and circulated to Field Officers for their information and guidance.

No comments.

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28

Do.

(i) The Committee feel that in accordance with the procedure followed by the D.G.S. & D. in this regard, the basis of payment to the supplier should have been the net f.o.b. price as invoiced by the manufacturers (*i.e.* exclusive of rebate, commission, discount, etc.) instead of the gross f.o.b. price.

These have been noted and circulated to Field Officers for their information and guidance.

No comments.

As regards fixation of responsibility for excess payment in this case the Corporation would submit that having decided that payment

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Do.

(ii) The Committee desire that in the interest of uniformity an early decision should be taken in the matter.

had been made in this case in terms of the contract there could be no question of responsibility being fixed by the Corporation on any officer.

The observations of the Committee have been noted. There has not been a similar case since. A reference is however being made to the Ministry of Works, Housing & Supply.

Nearly a year has elapsed since the P.A.C. desired that an early decision should be taken in the matter and the Corporation is yet to make a reference to the Ministry of Works, Housing & Supply. The Committee deplore the delay. They trust that the Corporation will act in the matter without any further delay. No comments.

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15 31

Do.

The Committee trust that the Corporation will ensure that the cases of the type mentioned in para 30 of this Report do not recur.

These have been noted and circulated to Field Officers for their information and guidance.

1	2	3	4	5	6
16	35	D.V.C.	The Committee have no hesitation to observe that the procedure followed in the matter of awarding contracts in this case was objectionable and cut across the principle of competitive tendering.	These have been noted and circulated to Field Officers for their information and guidance.	No comments.
17	38	Do.	The Committee are not satisfied with the explanations for the enhancement of rates for the supply of boulders. None of the tenderers had specified in their tenders whether they would supply from the surface quarries or by blasting operations. Nor was there any evidence to show that the quarries were earmarked for surface collection by "A" and "B" and collection by blasting operations by the third firm. Therefore, the Committee have found no basis for the presumption made that tenderers "A" and "B" would have incurred losses if they were to complete supplies at the rate contracted for (Rs.39/6/- per % cft.).	These have been noted and circulated to Field Officers for their information and guidance. Audit has commented that it has not been explained whether any action has been taken against the Officer responsible in the matter. The Corporation would however suggest that there was no question of fixation of responsibility in this case as the enhanced rates which were paid to the contractors were approved by the Corporation on a reference from the Engineer-in-Charge.	The Committee feel that the action of the Corporation in accepting the recommendation of the Engineer-in-Charge to enhance the rates payable to contractors 'A' and 'B' lacked justification.

In the opinion of the Committee, action on the part of the Engineer-in-Charge to enhance the rate of supplies to Rs. 44-8 per % cft. on his own authority was questionable. They understand that where a contractor incurs losses, the normal procedure is to compensate him to the extent of actual losses suffered by him after scrutiny of his accounts provided he had exercised due prudence and care in execution of the contract. The Committee regret that an arbitrary departure from procedure was made in this case.

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D.V.C.

The Committee feel that open tenders could and should have been invited in this case to secure effective competition. It was brought to their notice by the Comptroller and Auditor General that in this case for a work estimated to cost Rs. 14 lakhs the notice allowed to the intending tenderers to give their quotations was only 12 days. The Committee see little justification for this haste.

These have been noted and No comments. circulated to Field Officers for their information and guidance.

42

D.V.C.

(ii) The Committee find it difficult to accept the plea that with the issue and acceptance of the letter of intent, a legal commitment had been made. They feel that with the change of location of the Power Station and consequent reduction in the assumed length of piles the circumstances had materially changed and as such withdrawal of the letter of intent could be legally and morally justified. It is unfortunate that legal opinion was not obtained at that time, especially when the financial stakes on the basis of drastic reduction in the assumed length of piles were considerable. Again no disability attached to the Corporation for inviting fresh tenders for the work (1044 numbers of piles) not originally contracted for. The Committee are of opinion that as the work had become comparatively easy there was every likelihood of

The case had its legal aspects and it was legal consideration that had influenced the action of the Corporation. The Corporation have, however, taken note of the view expressed by the P.A.C. in the matter.

No comments.

more firms coming forward for the same or the existing contractors reducing their rates, had the Corporation cared to take such action.

- 19 45 DVC/All Ministries The Committee deplore the tendency to controvert facts stated in the Audit Report when they are examining the accounts and the Audit Reports and taking evidence. They would invite attention in this connection to the observations contained in para 37 of their First Report (First Lok Sabha) and para 6 (Introduction) of their 25th Report, Vol. I and stress that all explanations and factual data must be furnished to Audit within the time allowed for furnishing comments on the draft audit paragraph. If further facts come to notice later they should also be intimated to Audit for due verification and posting the Committee with up-to-date information at the time of examination by them.
- These have been noted and circulated to Field Officers for their information and guidance.
- The observation has also been brought to the notice of all the Ministries Departments of the Government of India for information and guidance by the Ministry of Finance (Deptt. of Expenditure).
- No comments.

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20	48	D.V.C./All Ministries	The Committee regret that due regard was not shown by the officers of the Corporation to its directives in respect of bulking of indents. They desire that the Corporation should impress on the officers in charge of placing indents the need for observing the first and important canon of financial propriety, <i>viz.</i> , the same vigilance should be exercised by every public officer in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money.	These have been noted and circulated to Field Officers for their information and guidance. The observation has also been brought to the notice of all the Ministries/Departments of the Government of India for information and guidance by the Ministry of Finance (Deptt. of Expenditure).	No. comments.
21	52	D.V.C.	The Committee feel that while working out the scheme for bonus and fixing the target date for the completion of work, all the relevant factors should have been taken into consideration.	The observation has been noted and circulated to Field Officers for their information and guidance.	Do.

The Committee are not convinced by the explanations offered by the Corporation in this case. They feel that the purchase of the hulls long before they were actually required for use was not justified. They are concerned that the advice of the Financial Adviser against this purchase, which was given duly taking into account the opinion of technical officers, did not receive the attention it deserved. Further the Committee find it difficult to understand why immediate steps were not taken by the Corporation to remove the boats from the Ultadanga Canal after these had been renovated, and to moor them at a place where demurrage charges would not have been payable. They also do not find any justification for the employment of the Serang and Lasker for the boat "Heron", when it was not put to any use.

As the cutter in question was kept in the Ultadanga Canal until it could be removed to Durgapur the engagement of the Serang and the Lasker was necessary for proper upkeep and maintenance of the boats and also for moving the boat periodically into the main river to avoid higher incidental charges.

See para 92 of the Report.

The demurrage charge was occasioned by the fact that the Corporation staff concerned in their ignorance had failed to buy toll tickets. There was some extra expenditure because of this but as it was a case of *bona-fide* mistake no action against the staff concerned was called for.

The boat 'Heron' renamed 'Damodar' was taken to Durgapur on 2-5-1960.

A note has also been submitted (Appendix IV).

1	2	3	4	5	6
23	61	D.V.C.	<p>The Committee feel that the ambiguity regarding the application of price variation clause could have been avoided had the extension been granted to the firm on the explicit condition that the price variation clause would not apply in respect of supplies made after the due date. They will also like to be informed as to why no penalty could be imposed on the firm for not adhering to the date originally scheduled for completion of supplies.</p>	<p>The Committee's observations regarding inclusion of an explicit condition about non-applicability of the price variation clause in case of extension of time have been noted.</p> <p>As regards reasons for non-imposition of penalty, it is submitted that the Corporation was satisfied that the suppliers had failed to adhere to the scheduled date or <i>force majeure</i> reason, <i>viz.</i>, civil commotion from 15-1-56 to 21-1-56 and transport strike from 20-7-55 to 20-8-55 at Bombay. There was also some delay in getting import licence for steel.</p>	No comments.
24	63	DVC/All Ministries	<p>The Committee reiterate their earlier recommendation that save in exceptional circumstances no work of any kind should be commenced without the prior execution of the contract documents.</p>	<p>The Observation has been noted and circulated to Field Officers for their information and guidance. The observation has also been brought to the notice of all</p>	Do.

They trust that this will be strictly followed in future.

the Ministries/Departments of the Government of India for information and guidance by the Ministry of Finance (Deptt. of Expenditure).

25	65	D. V. C.	<p>The Committee are not satisfied with the explanations in this case. They regret to note that there had been considerable slackness on the part of various officials concerned who dealt with this matter resulting in avoidable loss to the Corporation.</p>	<p>The observation has been noted and circulated to Field Officers for their information and guidance.</p> <p>Audit wants it to be mentioned whether any responsibility for such avoidable loss has been fixed.</p> <p>The reasons why responsibility could not be fixed have been explained in the note reproduced as Annexure VIII to the 30th Report of P. A. C. (Second Lok Sabha).</p>	No comments.
26	68	D.V.C.	<p>The Committee are of opinion that as the agreement by the Corporation with the consumers for the supply of power expressly provides that the defaulting consumers should pay a surcharge of one per cent per month from the due date of payment of the monthly bill for power supplied,</p>	<p>These have been noted and circulated to Field Officers for their information and guidance.</p>	No comments.

the Corporation should in future strictly enforce the provisions of penalty for the non-payment of bills by due dates.

Thirty-sixth Report (Second Lok Sabha)

27 5 (Intro.) Irrigation and Power/D.V.C.

The Committee regret to observe that de pite repeated reminders, the Ministry of Irrigation and Power have not furnished the notes/statements showing action taken by Government on the recommendations of the Committee contained in their 30th Report (1959-60) even by the end of March, 1961. The Committee could not, therefore, examine and satisfy themselves about the adequacy of the action taken on their recommendations. The Committee have repeatedly stressed the importance of furnishing such notes within the prescribed time of one month. They would draw attention to their recommendation in para 5 (Intro.) of their 34th Report

The notes have since been furnished to the Lok Sabha Sectt. (PAC).

No comments.

In dealing with the recommendations contained in the report, the Corporation had to prepare, after collection of data from Field Officers, two elaborate statements, the finalisation of which, after vetting by audit, took a long time.

The delay is regretted.

(1960-61) and urge that the notes in question be furnished without any further delay.

28 6 (Intro.)

Do.

The Public Accounts Committee (1959-60) had expressed concern over the non-realisation of irrigation revenue by the Corporation from the West Bengal Government. They note that claims amounting to Rs. 1.12 crores are outstanding against that Government. They regret to learn that the matter is pending settlement of certain differences of opinion between the State Government and the Corporation. It is quite obvious that any financial difficulty experienced by the Corporation because of non-payment of such dues will have to be overcome by drawing upon the loan capital provided by the Participating Governments. Such a course will increase the interest liability and in turn lead to over-capitalisation. The Committee, therefore, trust that in the interests of the Corporation and the Participating Governments alike, the matter will be settled quickly.

The Corporation had been reminding the Government of West Bengal for settlement of the claims. The Irrigation Secretary, West Bengal, in his letter dated the 28th December, 1960 informed the General Manager of the Corporation that the claims for the period prior to 1958 were under their scrutiny and those for 1958 and thereafter were being assessed with reference to the provisions of the West Bengal Irrigation (Imposition of Water Rate for Damodar Valley Corporation Water) Act, 1958. The matter was further discussed by the General Manager of the Corporation on 27-3-61 with the officials of the State Govt. It became apparent that the State Government disputed the claims of the Corporation for the years 1954-57 on grounds of (a)

See para. 16 of the Report.

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lesser areas irrigated, (b) rates to be charged, and (c) untenability of certain claims as these related to irrigation of the old Eden and Damodar areas. These points are currently under examination of the Corporation.

As regards the claim for the year 1958 and following years, it was agreed by both the Corporation and the representatives of the Govt. of West Bengal that these should await final decision on the validity of Section 12 of the West Bengal Irrigation (Imposition of Water Rate for Damodar Valley Corporation Water) Act, 1958.

While the Advocate General, Bihar and the Union Ministry of Law hold the view that Section 12 of the State Act is beyond the competence of the State Legisla-

ture, the Advocate General of West Bengal is of the opinion that the State Legislature is competent to enact this legislation. The matter was referred to the Attorney General for his opinion. The considered view of the Attorney General is that Section 12 of the West Bengal Act is beyond the competence of the State Legislature. He has, however, stated that doubts may well be expressed and a divergent view taken in regard to his opinion. The West Bengal Govt. were informed of the Attorney General's ruling and were requested to initiate action to amend their Act. That Govt. have written to say that the Attorney General's opinion is not conclusive and therefore the State Govt. do not deem it necessary to amend the Act. The legal issue is under further examination.

See also S. No. 10(iii) above.

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Irrigation and Power/D.V.C.

The Committee regret to note that in spite of their reiteration in para 10 of their Thirtieth Report (1959-60), of the imperative need for settling the allocations, the stalemate continues. They would again invite the attention of the Participating Governments to the following observation of the Public Accounts Committee 1958-59 in para 15 of their Fourteenth Report :

See S. No. 9 above.

See para 11 of the Report.

“Expeditious settlement of this long-outstanding question is imperative, specially when the Project has already entered upon the final phase of its execution, and the Revenue Accounts of the Project would be opened from 1963-64 for evaluating financial working of the Project.”

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Do.

(i) The Committee do not feel happy to see the developments regarding the claims of the Corporation for the supply of water

See S. No. 28 above. The recommendation has been brought to the notice of the participating State

See para 16 of the R-port.

			to West Bengal. They reiterate their recommendation in para 15 of their 30th Report (1959-60) that the delay in realisation of irrigation revenue will seriously jeopardise the financial interest of the Corporation.	Governments of West Bengal and Bihar.	
	12	Do.	(ii) The Committee would also stress that the participating Governments, who are financiers of the Corporation, should in their own interest so frame their policies as not to affect adversely the avowed objects of the setting up of the Corporation. The Committee desire that the present difference between the Corporation and the State Government should be settled without delay.		
31	16	Do.	(i) The Committee regret to note that even though more than four years have elapsed after the shortages of cement in transit by rail were detected, a decision has not yet been reached fixing the limit therefor. It is in the Corporation's own interest to expedite the decision on this matter as it will enable the Corporation to locate the losses and take necessary action.	The D.V.C. is actively pursuing this question in consultation with the Central Water & Power Commission. A detailed note on the subject will be submitted to the P.A.C.	The Committee deplore that though the Committee of 1960-61 had laid great stress on the expeditious fixation of limits for shortages of cement, no decision has

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Irrigation and
Power/D.V.C.

(ii) Unless the limits for losses of cement at different stages are laid down by the Corporation, it will always be a matter of conjecture which may not lead to any conclusions. The Committee would, therefore, emphasise the need for fixing these limits taking into account the experience of similar projects in the country.

yet been taken in the matter. See also para 7 (Introduction) of the Report.

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Do.

The Committee will like to be informed of the outcome of the case relating to extra cost due to inferior quality of work.

The Kuljian Corporation have by their letter dated 20th December, 1960 repudiated the claim of the Corporation and have made a counter-claim against the Corporation for Rs. 2,84,000/- on grounds (as alleged) of (a) extra services rendered on designing and engineering, and (b) overstay of the Project Manager and the Assistant Project Manager beyond estimated thirty-two months.

See para 84 of the Report.

(i) The Committee regret to note that the Corporation failed to get the materials chemically examined immediately after their receipt, to satisfy themselves that the materials were strictly according to specification. It is also surprising to the Committee that even when it came to the notice of the Corporation that the materials were below specification the Corporation filed a suit against the suppliers for the recovery of the cost of the materials resulting in avoidable loss to the Corporation, instead of referring the matter to the Industry and Supplies Department for its decision or returning the materials to the suppliers for replacement as stipulated in the suppliers' certificate recorded in the bills.

The counter-claim is under examination of the Corporation. The disputed issues will have to be settled by amicable negotiation if possible or otherwise by arbitration.

Note awaited.
See also para.
87 of the Report.

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I. & P.D.V.C.

(ii) The Committee are also unhappy that there had been undue delay in taking disciplinary action against the delinquent officials in this case. Even though the Workshop Superintendent reported in January, 1953 that the materials were not proving successful and the chemical examination of the samples of materials in the Government Test House at Alipore also revealed that the materials were far below specification, no action was taken against the Stores Officer concerned even till January, 1955 when he left the service of the Corporation. No action was also taken to withhold the contribution of the Corporation to the provident fund of the employees responsible for the loss of the documents sent by the legal adviser, who left the service of the Corporation during August and September, 1958. As according to the Corporation it generally took

about two to five months to release the provident fund of an employee the inaction in this regard is deplorable.

34 26

Irrigation & Power/
D.V.C.

(i) It is surprising to the Committee that though the Executive Engineer, while forwarding the tender received from the contractor in this case, for the approval of the Corporation pointed out the high rates quoted by the contractor for certain other items of work included in the tender, no mention was made by him regarding the high rate for this item of work which was about 15 times the estimate for the work.

The D.V.C. have noted the recommendation and have reported that necessary instructions in this behalf have been circulated to the field officers for rigid observance.

No comments.

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(ii) The Committee feel that in cases where there are large variations between the rates for the execution of any item of work and the estimates thereof the reasons for accepting such rates should be recorded in writing.

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Do.

The Committee are unhappy over the delay in the repairs to the damaged quarters resulting in

(a) An estimate of repairs has been prepared which is now under scrutiny of the

(a) Delay in repairs to damaged quarters: The

avoidable loss of rent. They trust that this matter will be expedited. The Committee will also like to be informed of the outcome of the disciplinary proceedings against the Executive Engineer concerned in this case.

Corporation's Chief Engineer (Civil).

(b) No formal proceedings for disciplinary action were possible as the officer had left the disciplinary jurisdiction of the Corporation (on 1-5-1958). The faults committed by him while in the Corporation's employ were however communicated to his employer (M/s. Hindustan Steel Ltd., Durgapur) in a letter in September 1958 and the officer concerned was also informed by another letter that he had been guilty of negligence. The Corporation's share of Provident Fund contribution amounting to Rs. 5716/- has been forfeited in his case. The Engineer concerned has apparently ceased to be in

Committee would like to have a further report in the matter.

(b) *Disciplinary action:* A note stating as to what action was taken by the Hindustan Steel Ltd. against the Executive Engineer concerned on receipt of the facts of the case from the DVC, is still awaited. (Vide Proceedings dated 29-8-61) See also para 6 (Introduction) of the Report.

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Irrigation & Power/
D.V.C

(i) In this case relating to extra expenditure due to execution of work without entering into any agreement, no explanation was given to the Committee for entrusting the work to the first contractor without prior execution of agreement with him.

(ii) The Committee regret to observe that despite their comments in para 25 of their 18th Report (1955-56) deprecating the practice of proceeding with the execution of work without entering into any formal agreement with the contractor the Corporation again failed to enter into a written agreement in this case. The Committee urge that the Corporation should ensure that the recommendations

the employ of M/s. Hindustan Steel also as he has been making correspondence with the Corporation for a long time from a private address at Asansol (Burdwan).

The Executive Engineer concerned acted under a sense of urgency.

The Field Officers had previously been warned against the issue of work-orders without prior execution of agreement. The warning has now been reiterated.

See para 94 of the Report.

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/observations of the Committee which are accepted by them are implemented in practice.

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Irrigation & Power
/D.V.C.

It seems to the Committee that sufficient attention was not paid to the proper maintenance of the valuable machinery while in storage. The Committee would urge that the authorities of all projects utilising heavy construction machinery which cannot be kept in use continuously during its life-span, should take adequate steps to ensure proper maintenance of the machinery while not in use.

The Corporation have noted the recommendation and have issued necessary instructions to field officers, in this connection.

No comments

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Do.

The Committee desired to be furnished with the information regarding loss in transit of the buckets of the Batching Plants despatched from Bokaro, which is awaited. They would also like to be informed of the decision taken regarding the disposal of the Belt Conveyor.

As no buckets were actually sent from Bokaro to Durgapur, the question of loss of buckets in transit does not arise. In this connection, reference is invited to note on para 17 of the Audit Report 1958-59 (Appendix V).

No comments.

Disposal action has been taken in hand in regard to the Batching Plant and the Belt Conveyor.

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Do.

The Committee feel that the decision to acquire the drag scraper merely on the expectation that the Bermo Mines would be mechanised was premature. The Committee also doubt whether after about five years' disuse, the drag scraper will be fit to serve in an emergency. They would, therefore, recommend its early disposal.

Committee's observations noted. Action towards disposal of the drag scraper has been initiated.

The Committee would like to have a further report regarding the disposal of the drag scraper.

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Do. . .

The Committee regret to observe that not only did the Corporation fail to enter into a written agreement or to take any security deposit from the lessee of the building let out as Canteen, but timely action was also not taken to recover the rent in advance. The Committee trust that the orders issued by the Corporation in this regard will be strictly followed by all concerned to avoid recurrence of such cases.

The Corporation have noted the recommendation. The directive already issued by the Corporation and the Chief Engineer (Civil) have been re-emphasised.

No comments.

APPENDIX III

(See Serial No. 12 of Appendix II)

Construction Plant and Machinery—Idle Working hours—Part 6 of the Audit Report for 1957-58

- i. **On what basis were the basic schedule hours for the machines used on the Panchet Hill Project worked out?**

The basic schedule hours were worked out on the basis of two-shift work of 8 hours each per day (excluding Sundays and holidays) during all the 12 months of the year including the off-season period. All machines including those under overhaul in the workshop and those laid off during the off-season period (middle of June to middle of October) were included for the purpose of calculating the basic schedule hours. Where, however a particular machine or machines worked three shifts the schedule hours were based on 24 hours per day for such machines.

- ii. **What was the percentage of the actual working hours of these machines to the basic schedule hours during the first year of working during 1957-58 and 1958-59? What are the reasons for the low percentage?**

Earthmoving work at Panchet started long before 1957-58 and was practically completed in June '58. There was very little work after June '58 and the statistics of machine operations during 1958-59 would be somewhat misleading. It will be more realistic to draw conclusions from the statistics of operation during 1956-57 and 1957-58. The statement enclosed to this note includes the monthly statistics of operations during the three years ending 1958-59. The annual average percentages of "net productive hours" over the basic schedule hours are indicated below:—

Year	Basic schedule hours	Overhaul & off-season hours	Available hours in field	Idle hours (field)	Breakdown hours (field)	Net productive hours
1956-57	100	48.91	51.09	22.14	12.35	16.60
1957-58	100	48.39	51.61	19.55	12.34	19.72
1958-59	100	69.17	30.83	12.02	10.72	8.09

The net productive hour compared to the schedule hours was 16.60 per cent and 19.72 per cent in 1956-57 and 1957-58 respectively. In 1958-59 the percentage was much lower because of the fact that very little work remained to be done beyond the first three months of the year.

It will be seen from the above table that the overhaul and off-season period was of the order of 48% of the total schedule hours in 1956-57 and 1957-58. This looks *prima facie* high but it is not actually so because the monsoon covers about 4 months from the middle of June to the middle of October which by itself works out to more than 30% of the total schedule hours as computed. More than 60% of the machines used at Panchet were second-hand machines which were, on the average, 3 to 4 years old at the time of delivery at Panchet. The period of overhaul was, therefore, comparatively high. Then again, there were certain machines which were not quite suitable from the point of view of efficient performance but had to be used to get the work going until earth-moving equipment from Maithon were available. The improvement in operational efficiency disclosed by the statistics of 1957-58 was the result of reinforcement from Maithon early in 1957.

Idle hours include interruption of work caused by factors such as the following:—

1. Inclement weather.
2. Want of digging space.
3. Want of dumping space.
4. Field Servicing.
5. Refuelling.
6. Blasting and dozing.
7. Breakdown of complementary equipment of other groups.
8. Maintenance of haul roads and re-grading of slopes.

The working season commences in October and ends in June. The two months of October and June are usually lean months primarily because the commencement or end of the rains is uncertain. It was only in the year 1957 that we could do some considerable work in June and October because the river gap was closed and pulling out of machines to safer zones was not necessary. Before the work for the season commences in October there are certain preliminary works to be done. This includes the preparation of haul roads and of borrows, moving of machine from the Hangar or Field Workshop, laying of pipe-lines, installation of pumps for

watering the borrows and the embankments, temporary electrification of borrows as well as embankments, establishment of temporary field workshops close to the site of working for day-to-day maintenance and repairs. In June the monsoon is usually expected about the 10th. Some time is lost in withdrawing the machines from the field to the Hangar or the field workshop. The first showers would invariably make the area unapproachable and if there is a dry spell of 2 to 3 days, some further work may be done until continuous rain comes up. In the case of Loaders which give the best performance on semi-pervious and impervious materials it is generally not possible to achieve any progress in June in view of its withdrawal from the site to the shops and in October partly due to haul roads, etc., not being ready and partly to the borrow not being quite dry to facilitate working. Then again machines have sometimes to be withdrawn earlier from borrow areas which are situated at a low level.

Breakdown hours include periods covered by minor repairs in the field in respect of machines going out of order in course of operations.

The manner in which the basic schedule hours have been computed will show that an assessment of efficiency on the basis of such hours would lead to out of focus conclusions. Actually about 50% only of the basic schedule hours as computed was available to the field engineer and it will be more relevant to calculate efficiency on the basis of machine hours available to the field. The efficiency based on the available hours is as follows:—

Year	Working season	Off-season	Average
1956-57	33.93%	19.82%	32.48%
1957-58	40.01%	18.41%	38.21%
1958-59	26.92%	15.87%	26.24%

In the absence of similar statistics of operation by other projects in India, the Corporation is unable to say whether the performance indicated above is appropriate having regard to the job facilities available, the climatic conditions of the area and the operators' efficiency available. Monthly statistics of operations by groups of machines have been furnished to the C.W. & P.C. since July, '54 but no communication has ever been received in course of the last 6 years

to indicate that the performance of Panchet does not compare well with other Projects in the country.

iii. What was the number of labourers of each category employed to operate these machines?

The number of operators employed from month to month and the monthly expenditure on operators have been shown in columns 11 & 12 of the statements I to IV enclosed to this note.

iv. What was the actual percentage of utilisation of man-power and the cost of idle labour during 1957-58 and 1958-59?

Theoretically speaking, the percentage of actual utilisation of man-power would appear to be the same as the percentage of operational efficiency of the machines and from the statistics of operations it looks as if 67% of the operators' wages during 1956-57 and 62% during 1957-58 and 74% during 1958-59 were unproductive but actually the position is not so as operators' hours and basic machine hours are not identical, not being on the same footing. The cost percentage of idle operators' hours is however, approximately 19% and 20% for the years 1957-58 and 1958-59 respectively. The basic fact to be recognised is that the number of operators required during a particular working season cannot be determined either by the net operational hours nor by any pre-determined cost formula. In the first place, there must be an operator for each machine *per-shift* whether the machine works one hour or six hours during the shift. The Operational hour cannot, therefore, be taken as synonymous with the Plant hour. Secondly, operators of the various types of equipment are not ordinarily interchangeable. This will require a reserve for each type of equipment against absence of operators on leave or otherwise. Thirdly, operators are not available just when we want, and we cannot discharge an operator until there is a prospect of permanent reduction of work. They have, therefore, to be appointed for the whole year although there will practically be no work during the 4 months (June to October) of the year. The operators during these months as well as during overhaul period of working season were employed on maintenance when not used for operation work. It is not possible at a particular moment to determine how machines will behave during the following months nor could we find operators just when we want. The appointment of operators is, therefore, a question of planning ahead of actual operation. This planning has necessarily to be based on certain assumptions such as the following:—

1. Estimated number of machines likely to be used during the coming working seasons.

2. The number of shifts the machines are expected to work per day.
3. The number of machines likely to be continuously out from the field on account of repairs, breakdown, overhaul, etc.
4. The extent of casual, compensatory, or other leave likely to be taken by the operators.

Once the number of machines and the shifts per day are estimated, the normal requirement of operators would be the number of machines multiplied by the number of shifts. Then comes in the most difficult problem of determining the number of machines likely to be *continuously* out of the field for repairs, breakdown, overhaul, etc., so as to make an appropriate reduction for such outage. There is no set formula to determine this number at the commencement of the working season as it depends on circumstances which may not be repeated from year to year. The Engineer has, therefore, to use his best judgement and experience of earlier operations. The number of operators required is determined generally on a two shift working basis after allowing for a deduction of about 25% to 30% for continuous outage and then a 10% addition is made to allow for absence of operators on leave. When, however, any particular machine or machines is/are expected to work 3 shifts, an additional provision is made for that purpose. If it is found in course of operations that operators are sitting idle for an appreciable time or where it is considered that a certain number of machines are expected to be placed on the surplus list during the rest of the season, a reduction is made in course of operations.

It will be seen from the above facts that calculation of unproductive labour wages based on the net operating hours would be hypothetical. However, an attempt has been made to indicate the approximate position.

Inasmuch as the operators were employed on maintenance work during the off-season and overhaul period the labour wages paid for the periods could not be said to be unproductive. Similarly 10% provision for absence should not also be categorised as unproductive as such provision is contingent to such work. Thus the working, off-season, overhaul and reserve hours having been taken due account of operators' hours may probably be called idle hours.

From the statement No. V enclosed, it will be seen that the basic schedule hours of machines are numerically larger than operators' hours calculated through working days. This means that one operator's hour is not equated with one machine-hour, although in

respect of working hours the weight is the same in both the cases. In other words, one working hour of machine also represents one working hour of operator. Deducting this common factor from both these sets of hours individually for each month, the ratio has been worked out for conversion of the off-season and overhaul hours of machine into those of operators'. The 10% reserve hours have not been calculated after June, 1958 as very little work was executed in the following months. Maximum retrenchment was made after June, 1958 which did not require 10% reserve for absence. In the year 1957-58 the cost of the operators' hours has thus worked out to Rs. 75,153 or 19.25% of total wages and bonus paid to the operators, and that in 1958-59 to Rs. 32,630 or 19.99% of total wages and bonus paid to the operators.

STATEMENT No. 1

Statistics of Machine operated—1956—57

Month	Population			Basic schedule hours	Overhaul and off- season hours	Available hours (field) Col. 3-4	Idle hours (field)	Break- down hours (field)	Working hours	Percentage of utilisation with reference to basic schedule hours Col. 8/3 × 100	Percentage of actual utilisation compared with available hours Col. 8/5 × 100	No. of operators	Wages of operators	Remark	
	1	2	3												4
	W	O	T												
April 1956	69	25	94	35,936	15,856	20,080	9,538	4,757	5,785	16.10	28.80	153	31,482		
May 1956	66	21	87	36,493	13,177	23,316	10,986	5,843	6,487	17.78	27.82	152	30,984		
June 1956	23	64	87	36,722	28,344	8,378	4,475	1,910	1,993	5.43	23.79	153	31,146		
Sub-Total (i)	59	40	89	1,09,151	57,377	51,774	24,999	12,510	14,265	13.07	27.55				
Percentage				100.00%	52.57%	47.43%	22.90%	11.46%	13.07%						
July 1956	20	67	87	34,760	38,352	6,408	3,099	1,893	1,416	4.07	22.10	153	31,085		
August 1956	24	63	87	34,616	27,008	7,608	4,037	2,085	1,486	4.29	19.53	153	31,386		
September 1956	26	61	87	35,656	26,624	9,032	5,234	2,233	1,665	4.67	18.43	152	31,124		
Sub-Total (ii)	23	64	87	1,05,038	81,984	23,048	12,270	6,211	4,567	4.35	19.82				

Percentage				100.00%	78.06%	21.94%	11.68%	5.91%	4.35%				
October 1956	40	47	87	30,644	20,424	10,220	5,677	2,247	2,296	7.49	22.47	149	30,186
November 1956	73	20	93	38,180	13,252	24,928	9,793	5,592	9,543	25.00	38.38	149	30,149
December 1956	79	14	93	39,392	10,872	28,520	10,668	6,599	11,253	28.56	39.46	147	29,708
January 1957	84	11	95	37,944	10,624	27,320	11,553	5,786	9,981	26.30	36.53	149	30,007
February 57	85	16	101	39,128	10,232	28,896	11,131	7,402	10,363	26.48	35.86	155	30,982
March 1957	84	17	101	41,704	11,024	30,680	11,583	8,140	10,957	26.27	35.71	156	31,121
Sub-Total (iii)	73	22	95	2,26,992	76,428	1,50,564	60,405	35,766	54,393	23.96	36.13		
Percentage				100%	33.67%	66.33%	26.61%	15.76%	23.96%				
Total Sub-Total (i and iii)				3,36,143	1,33,805	2,02,338	85,404	48,276	68,658	20.43	33.93		
Percentage				100%	39.80%	60.20%	25.41%	14.36%	20.43%				
Grand Total	56	36	92	4,41,175	2,15,789	2,25,385	97,674	54,487	73,225	16.60	32.48	1,821	3,69,360
Percentage				100%	48.91%	51.09%	22.14%	12.35%	16.60%				

NOTE : 'W' Means Working.
'O' Means Overhaul which includes machines laid off during off-season.
'T' Means Total.

STATEMENT No. II
Statistics of Machine operated—1957-58

Month	Population	Basic schedule hours	Overhaul and off- season hours	Available hours (field) Col. 3—4	Idle hours (field)	Breakdown hours (field)	Working hours	Percentage of utilisation with reference to basic schedule hrs. Col. 8 x100	Percentage of actual utilisation compared with available hours Col. 8.5 x100	No. of operators	Wages of operators	Remarks
I	2	3	4	5	6	7	8	9	10	11	12	13
W. O. T.												
April 1957	87	18 105	42,320	11,200	31,120	10,381	6,464	14,275	33.73	45.87	153	30,785
May 1957	89	16 105	45,160	13,372	31,848	11,642	6,977	15,229	29.29	41.54	152	30,575
June 1957	78	21 99	41,464	16,432	25,032	10,568	6,733	7,731	18.65	30.88	155	30,967
Sub-Total (i)	85	18 103	1,28,944	40,944	88,000	32,591	20,174	35,235	27.33	40.04		92,327
Percentage :			100.00%	31.75%	68.25%	25.28%	15.64%	27.33%				
July 1957	32	67 99	41,280	33,768	7,512	3,738	2,446	1,328	3.22	17.68	154	30,978
August 1957	28	71 99	36,680	29,480	7,200	2,855	2,978	1,367	3.73	18.99	152	30,568
September 1957	22	77 99	37,856	33,072	4,784	2,150	1,740	894	2.36	18.68	151	30,356
Sub-Total (ii)	27	72 99	1,15,816	96,320	19,496	8,743	7,164	3,589	3.10	18.41		91,902

Percentage :			100.00%	86.16%	16.84%	7.55%	6.19%	3.10%					
October 1957	78	21	99	30,384	15,552	14,832	5,913	3,718	5,200	17.11	35.06	149	29,975
November 1957	77	22	99	37,698	14,250	23,448	8,294	5,473	9,681	25.68	41.29	148	29,792
December 1957	83	16	99	34,994	13,006	21,988	7,942	4,669	9,377	26.80	42.65	147	29,469
January 1958	83	16	99	36,362	13,556	22,806	8,675	4,917	9,214	25.34	40.40	142	28,389
February 1958	83	16	99	34,382	12,275	22,107	8,119	5,023	8,965	26.07	40.55	141	30,379
March 1958	84	15	99	36,065	14,096	21,969	8,626	4,937	8,406	23.31	38.26	134	27,515
Sub-Total (iii)	81	18	99	2,09,885	82,735	1,27,150	47,569	28,738	50,843	24.22	39.99		1,75,519
Percentage :				100.00%	39.42%	60.58%	22.67%	13.69%	24.22%				
Total of Sub-Totals (i + iii)				3,38,829	1,23,679	2,15,150	80,160	48,912	86,078	25.40	40.01		
Percentage :				100.00%	36.50%	63.50%	23.66%	14.44%	25.40%				
Grand Total	69	31	100	4,54,645	2,19,999	2,34,646	88,903	56,076	89,667	19.72	38.21	1,778	3,59,748
Percentage :				100.00%	48.39%	51.61%	19.55%	12.34%	19.72%				

NOTE : 'W' Means 'Working'.

'O' Means Overhaul which includes machines laid off during off-season.

'T' Means 'Total'

STATEMENT No. III

Statistics of Machine Operated — 1958-59

Months	Population			Basic schedule hours	Overhaul and off- season hours	Available hours (field) Col. 3-4	Idle hours (field)	Breakdown hours (field)	Working hours	Percentage of utilisation with reference to basic schedule hours Col. 8/3x 100	Percentage of actual utilization compared with available hours Col. 8/5x 100	No. of opera- tors	Wages of opera- tors	Remarks
I	2	3	4	5	6	7	8	9	10	11	12	13		
W. O. T.														
April 1958	82	17	99	41,016	15,032	25,984	10,433	6,590	8,961	21.85	34.49	132	27,977	
May 1958	74	26	99	43,840	17,680	26,160	11,248	6,222	8,690	19.82	33.22	130	26,036	
June 1958	70	29	99	38,634	18,488	20,146	8,855	6,214	5,077	13.14	25.20	126	25,427	
Sub-Total(i)	75	24	99	1,23,490	51,200	72,290	30,536	19,026	22,728	18.41	31.44		79,440	
Percentage :				100.00%	41.46%	58.54%	24.72%	15.41%	18.41%					
July 1958	49	50	99	36,020	41,948	4,072	1,894	1,414	764	2.12	18.76	95	16,932	
August 1958	13	86	99	29,608	27,720	1,888	716	945	227	0.77	12.02	24	4,976	
September 1958	11	88	99	29,584	28,260	1,324	622	537	165	0.56	12.46	20	4,378	
Sub-Total(ii)	24	79	99	95,212	87,928	7,284	3,232	2,896	1,156	1.21	15.87		26,426	
Percentage :				100.00%	92.35%	7.65%	3.40%	3.04%	1.21%					

October 1958	20	79	99	22,276	16,632	5,644	872	4,397	375	1.68	6.64	20	4,637
November 1958	27	72	99	36,352	30,376	5,975	1,895	2,411	1,670	4.59	27.99	20	4,814
December 1958	29	70	99	40,975	32,976	8,000	2,596	3,657	1,747	4.26	21.84	20	4,547
January 1959	28	71	99	38,144	30,912	7,232	2,581	3,265	1,386	3.63	19.16	21	4,955
February 1959	27	10	37	13,496	7,520	5,975	2,084	3,852	1,040	7.71	17.40	21	5,183
March 1959	26	10	36	14,536	8,384	6,152	2,406	2,739	1,007	6.93	16.27	21	4,997
Sub-Total (iii)	26	51	77	1,65,780	1,25,800	38,980	12,434	19,321	7,225	4.36	18.53		29,133
Percentage : Total of Sub- Total (i + iii)				100.00%	76.49%	23.51%	7.50%	11.65%	4.36%				
				2,89,270	1,78,000	1,11,270	42,970	38,347	29,953	10.35	26.92		
Percentage :				100.00%	61.53%	38.47%	14.86%	13.26%	10.35%				
Grand Total	38	51	89	3,84,482	2,65,928	1,18,554	46,202	61,243	31,109	8.09	26.24	650	1,34,999
Percentage :				100.00%	69.17%	30.83%	12.02%	10.72%	8.09%				

NOTE : 'W' means ' Working '
'O' means Overhaul which includes machines laid off during off-season.
'T' means ' Total '

STATEMENT No. IV

*Calculation of cost of Idle Labour Hours at Panchet during 1957-58 and
1958-59*

Calculation of cost of Idle Operators' Hours

(a) Details of Wages :

Months	Operators Wages and bonus	
	1957-58	1958-59
April	30,785	27,977
May	30,575	26,036
June	30,967	25,427
July	30,978	16,932
August	30,568	4,976
September	30,356	4,518
October	29,975	4,631
November	29,792	4,814
December	29,469	4,547
January	28,389	4,955
February	30,379	5,183
March	27,515	4,997
Bonus	30,674	28,269
TOTAL	3,90,422	1,63,268

(b) Operators' Hours for which wages and bonus paid	345032 hrs.	128096 hrs.
(c) Per Hour Wages	Rs. 1·1315	Rs. 1·2745
(d) Idle Operators' Hours as per attached statement	66429 Hrs.	25602 Hrs.
(e) Cost of Idle Operators' Hours	Rs. 75153	Rs. 32630
(f) Percentage of Idle Wages	19·25%	19·99%

STATEMENT No. V

Calculation of cost of India labour hours at Panchet during 1957-58 and 1958-59 (ii) Statement showing calculation of idle operators hours

Month	No. of work- ing days	No. of oper- ators	Total oper- ators hours	Work- ing operators hours	Opera- tors hours excluding working hours (Col.4-5)	Basic machine Schedule hours	Basic machine schedule hours excluding working hours (Col.7-5)	Ratio of Operators hours to Machine schedule hours excluding working hours (Col.6- 8)	Off- season and overhaul machine hours.	Off- season and overhaul operators' hours (Col. 4 10x9)	10% Reserve off-season hours i.e. 1/11 of Col. 4	Total working off season and re- serve operators' hours (Col. 5+11+12	Total idle operators' hours (Col. 4-13)
I	2	3	4	5	6	7	8	9	10	11	12	13	14
April '57	24	153	29,376	14,275	15,101	42,320	28,045	0.5384	11,200	6,030	2,671	22,976	6,400
May '57	26	152	31,616	13,229	18,387	45,160	31,981	0.5758	13,312	7,665	2,875	22,769	7,847
June '57	25	155	31,000	7,731	23,269	41,464	33,733	0.6898	16,432	11,335	2,818	21,884	9,116
July '57	26	154	32,032	1,328	30,704	41,280	39,952	0.7685	33,768	25,951	2,912	30,191	1,841
August '57	24	153	29,184	1,367	27,817	36,680	35,313	0.7877	29,480	23,221	2,653	27,241	1,943
September '57	24	151	28,992	894	28,098	37,856	36,962	0.7602	33,072	25,141	2,625	28,670	322
October, '57	19	149	22,648	5,200	17,448	30,384	25,184	0.6928	15,552	10,774	2,059	18,033	4,615
November '57	26	148	30,784	9,691	21,013	37,698	28,017	0.7532	14,250	10,733	2,799	23,213	7,571
December '57	25	147	29,400	9,377	20,023	34,994	25,617	0.7816	13,006	10,165	2,673	22,215	7,185
January '58	23	142	26,128	9,214	16,914	36,362	27,148	0.6230	13,556	8,445	2,275	20,034	6,094
February '58	24	141	27,072	8,965	18,107	34,382	25,417	0.7124	12,275	8,745	2,461	20,117	6,901
March '58	25	134	26,800	8,406	18,394	36,065	27,659	0.6650	14,096	9,374	2,436	20,216	6,584
Total	24	148	3,45,032	89,668	2,55,365	4,54,645	3,64,978		2,19,999	1,57,579	31,367	2,78,612	66,419

(Month-
ly
aver-
age)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14
April, 58	23	132	24,288	8,961	15,327	41,016	32,055	0.4781	15,032	7,187	2,208	18,356	5,932	
May, 58	27	139	23,080	8,690	19,390	43,840	35,150	0.5516	17,680	9,752	2,553	20,995	7,085	
June, 58	24	126	24,192	5,077	19,115	38,634	33,557	0.5696	18,488	10,531	2,199	17,807	6,385	
July, 58	26	95	19,760	764	18,996	36,020	35,256	0.5388	31,948	17,214		17,978	1,782	
August, 58	25	24	4,800	227	4,573	29,608	29,381	0.1556	27,720	4,313		4,540	260	
September, 58	25	20	4,000	155	3,835	29,584	29,419	0.1304	28,260	3,685		3,850	150	
October, 58	18	20	2,880	375	2,503	22,276	21,901	0.1144	16,632	1,903		2,278	602	
November, 59	24	20	3,840	1,670	2,170	36,352	34,682	0.0626	30,376	1,902		3,572	263	
December, 58	26	20	4,160	1,747	2,413	40,976	39,229	0.0615	32,976	2,028		3,775	268	
January, 59	24	21	4,032	1,386	2,646	38,144	36,758	0.0720	30,912	2,226		3,612	420	
February, 59	23	21	3,864	1,040	2,824	13,496	12,456	0.2267	7,520	1,705		2,745	1,119	
March, 59	25	21	4,200	1,007	3,193	14,536	13,529	0.2360	8,384	1,979		2,986	1,214	
	54	24	1,26,096	31,109	96,987	3,84,482	3,53,373		2,65,928	64,425	6,960	1,02,454	25,602	

(Monthly average)

APPENDIX IV

(See Serial No. 22 of Appendix II)

Note stating why the Corporation did not take immediate steps to remove the boats from the Ultadanga Canal after these had been renovated. (Para 32 of Audit Report for 1957-58).

1. The boat "Heron" (M. L. Damodar) had been purchased on 15th September, 1953 from Disposals. It required thorough repairs. Such repairs were carried out and completed in July, 1955. The delivery was taken from the repairers in March, 1956. The reasons for the delay in taking delivery were due to the delay in settling the dues of the Government of West Bengal towards toll charges, finalisation of the mode of transportation from Calcutta to Durgapur and delay in appointment of the required staff. By the time the boat was received back from the repairers, excavation of the canal of the D.V.C. had made considerable advance and it was considered that transport of the boat to Durgapur by this Canal would be more economical and convenient than its transport by a low-bed trailer. While the question was being considered there was a proposal (in August, 1957) to let the boat on hire to the West Bengal Government. The proposal did not however materialise. In the meantime the boat had remained in the Ultadanga Canal. Then there was a proposal for further repairs to the boat. No repair was however carried out. The question of its transport by the navigation canal was also simultaneously considered as the canal was nearing completion. The excavation of the canal had been completed in the first week of September, 1959, but the Regulator at Palla collapsed in the last week of the same month. The question naturally came up as to how much time it would take to repair the regulator and whether it would be proper to retain the boat in the Ultadanga Canal until the regulator had been replaced. Ultimately the decision was in favour of transport of the boat by land and such transport was effected in May, 1960.

It has to be conceded that too much time was taken in deciding the convenient and comparatively economic mode of transport of the boat from Calcutta to Durgapur. It was, however, a case of expectations belied.

2. The boat "Osprey" (M. L. Kalyaneswari) had been purchased from the Disposals on 15th September, 1953 on 'as is where is' basis. The condition of the cutter at the time of purchase was such that it required thorough repairing and overhauling. It was also necessary

to fix up a suitable engine. Such repairs was completed in November, 1956. After repairs, the boat was inspected by the Marine Department. They suggested further replacement of certain essential parts like copper sheathing, etc. Due to the then tight condition of the market copper sheathing could be procured at a reasonable rate, but this took considerable time. Final survey which was absolutely essential also took considerable time besides the time taken in registration, painting of new name on bows, etc. Final survey was completed by June, 1958. It was transported to Maithon by road immediately thereafter.

APPENDIX V

(Serial No. 38 of Appendix I)

Infructuous expenditure due to unsatisfactory performance of the Batching plant—Para 17 of Audit Report 1958-59

It has been ascertained that along with the batching plant, buckets were also sent from Bokaro to the Durgapur Thermal Power Station and these were received at destination. There was no loss of buckets in transit.

In his letter No. DT-52-2006, dated 19th February, 1959 (Annexure) to the Superintendent, Branch Audit, the Executive Engineer (Mech.) DTPS made mention of buckets not having been received from Bokaro but apparently he meant clamshell buckets. No clamshell buckets had been received from Bokaro and those received were useless for the belt conveying system.

There was no conveyor belt for the Batching Plant at Bokaro as bucket conveyor was used there for elevation of cement and clamshell buckets for landing of sand and stone chips in the hopper. To work a clamshell bucket, a crane was needed. As there was no spare crane at DTPS, and purchase of a crane would have been costlier than purchase of a conveyor belt, the latter alternative was adopted which, as a change in the system, also did away with the need for clamshell buckets. Under this system landing of sand, cement and gravel in bins was done with the aid of a Conveyor Belt.

ANNEXURE

Copy of Memo. No. DT/52-2006 dt. 19-2-1959 from the Executive Engineer (Mech.) D.T.P.S. to the Superintendent, Branch Audit Office.

1. The Batching Plant was ready for operation on 24th May, 1958 and the trial run was taken on 25th May, 1958.

2. Though the plant did not work after 30th July, 1958, the maintenance of such a big plant was necessary from time to time to keep it in good running condition; some of the workers being engaged on it according to necessity. The majority of the workers recruited for the Batching Plant were given alternative jobs in other sections during this period and some were retrenched.

3. 1. The following figures are given by costing section:

(i) Cost of Batching Plant from Bokaro	Debit not yet received from Bokaro
(ii) Cost of Belt Conveyor	Rs. 30,364·75

2. Cost of erection		Rs. 61,523·61
(i) Labour	3,776·02	
(ii) Equipment Rental	1,337·64	Rs. 5,113·66
4. Maintenance:		
(i) Labour	8,289·03	
(ii) Material	216·15	Rs. 8,505·18
		<hr/>

6. As gathered from the stores, no such buckets were received from Bokaro. At Bokaro, the sand and stone chips were fed to the machine with the clamshell and here the Belt Conveyor system was installed as an alternative arrangement which is supposed to be more economical

APPENDIX VI

(See para 86 of the Report)

Loss due to acceptance of materials below specifications (MEM Division).—para 26 of Audit Report for 1958-59.

(i) **When did it come to the notice of the headquarters of the Corporation that the suit had been dismissed by the Hazaribagh Court?**

(ii) **On what dates did the Corporation release the amount of Provident Fund due to the persons responsible for the loss of documents sent by the legal Adviser of the Corporation viz. the Administrative Officer, the dealing Assistant and the Receipt Assistant?**

Information that the Corporation's suit had been dismissed on or about 25th February, 1958 and the decree signed on 11th March, 1958 was received in the Purchase Department at the Corporation headquarters towards the end of September, 1958 by means of a letter from the Corporation's Legal Adviser at Hazaribagh in which it was also mentioned that the matter had already been reported to the Corporation in May, 1958 (obviously, the Hazaribagh office of the Corporation was meant) with the advice to file an appeal within the stipulated period. By then, appeal against the decision had already become time-barred. The Purchase Department apparently conveyed the above information to the Corporation's Secretariat by a letter dated 7th October, 1958. (This letter was mislaid. The Purchase Department sent a copy of the Legal Adviser's letter on 9th April, 1959 and a copy of the judgement was received from the Executive Engineer, MEM Division, Hazaribagh about a month later.)

The Receipt Assistant, the Dealing Assistant and the Administrative Officer attached to the Office of the Director, R & L.A., DVC, Hazaribagh should have been concerned and shared responsibility. The Provident Fund money of the first and the second were released on 4th December, 1958 and 5th December, 1958 respectively (paid in January '59). In the case of the Administrative Officer who was a permanent Bihar Government servant on deputation to the Corporation, there was no question of the release of his Provident Fund money by the Corporation. The three individuals had been released from Corporation service on 6th September, 1958 and 19th August, 1958 (afternoon) respectively.

APPENDIX VII

(See para. 42 of the Report and para. 39 of the Proceedings)

Delay in commissioning Durgapur Thermal Power Station—para 12 of the Audit Report for 1959-60

(i) Was any of the tenders of the supply of turbo-generators received by the Corporation in the present case referred to the Consulting Engineers for their advice? If so, why was the tender of the second lowest tenders (Messrs. MAN) not referred to the Consulting Engineers for this purpose?

(ii) In evidence, the Committee were given to understand that the recommendations of the DVC Boards of Consultants contained a statement to the effect that M/s. MAN had manufactured and commissioned several sets of turbo-generators larger than 75 MW. What was the basis for this statement?

(i) Only the tender of Messrs. Escher Wyss-Oerlikon, Switzerland, which was the lowest tender, was formally and specially referred to M/s. Kuljian Corporation, Philadelphia. The reasons why the second lowest tender of M/s. MAN was not so referred will appear from the following narrative. The Vice-President of M/s. Kuljian Corporation, Mr. Levonion, attended the meeting of the Board of Consultants in which the MAN tender was considered but there is no record in the Minutes of Board's meeting or elsewhere of Mr. Levonion having expressed any views on the MAN tender. It is only mentioned that they (the Board of Consultants) also considered two tenders for supply of steam generators and one for surge condensers, etc. brought by Mr. Levonion from the U.S.A. after the other tenders had been opened.

All the tenders received for turbo-generator sets were reviewed at Calcutta in early June, 1956 by Mr. Levonion as per arrangements agreed to between the Kuljian Corporation and the Chief Electrical Engineer of the DVC. There is however no formal record of such review. Thereafter Mr. Levonion returned to the States. He came back to Calcutta again in July, 56 and it is on record that he attended the meeting of the Board of Consultants in which the selection was actually made. It is the Corporation's case, and it will only be logical to presume, that he participated in the discussions but, as stated earlier, there is no written record of the what he did.

The lowest tender of M/s Escher Wyss-Oerlikon was referred to M/s. Kuljian Corporation at Philadelphia because a number of additional technical informations regarding the offer had been received from the tenderer after Mr. Levonion's return to U.S.A. and the DVC considered it advisable that such additional particulars should be considered by Kuljians and their definite views obtained, particularly as there was considerable price difference between M/s. Escher Wyss-Oerlikon's lowest offer and the second lowest offer of M/s. MAN of West Germany. As no additional particulars of technical importance had been received in respect of MAN's tender after Mr. Levonion's departure for the States, no reference of the tender to Kuljians at Philadelphia was considered to be necessary.

(ii) In connection with the tender of M/s. MAN, Western Germany for 75 MW MAN/AEG turbo-generator sets, MAN's Agents in India, M/s. Escorts (Agents) Private Limited, submitted a list of references which showed that MAN had manufactured 4 units of 50 MW each and 3 units of 100 MW each and had also received orders for 2 Units of 150 MW each. The list also showed that AEG had manufactured a large number of hydrogen cooled generators of which 11 were 75 MW or larger. MAN's experience as above was further supported by their printed list of steam turbines manufactured by them.

APPENDIX VIII

(See para 68 of the Report)

Financial loss due to unsatisfactory performance of a Clearing Agent—Para 19 of the Audit Report for 1959-60

Did the DVC ask the outgoing Clearing Agent whose work was reported to be satisfactory to continue at the rates quoted by the lowest tenderer?

The outgoing Clearing Agent was not so asked as they intimated in their letter dated the 28th December, 1957, that they would not be in a position to handle any of DVC's clearance jobs after the expiry of their contract on the 31st December, 1957. They made no mention of any rates, in fact, no reasons for their unwillingness to continue were mentioned at all.

The Corporation also wrote to the Clearing Agent on the same day (28-12-57), asking them to continue for one further year from the 1st January, 1958 on the same terms and conditions as before. (Re. 0.75 per ton subject to a minimum of Rs. 15/- per B/L). This letter and the Clearing Agent's letter apparently crossed. The Clearing Agent did not send any reply with reference to the Corporation's letter. (The rates of the lowest tenderer were Rs. 2:00 per ton for the first 10,000 tons and Rs. 1.50 per ton for excess over 10,000 tons subject to a minimum of Rs. 15/- per B/L).

Tenders calling for offers were sent out on the 13th January, 1958. (The outgoing Clearing Agent did not submit any tender in response to the advertisement).

43. The S. S. Book Emporium, 'Mount-Joy' Road, Basavangudi, Bangalore-4.
61. Mittal & Company, 85-C, New Mandi, Muzaffarnagar.
78. Hind Book House, 2 Janpath, New Delhi.

ORISSA

44. The Cuttack Law Times Office, Cuttack-2.

PUNJAB

45. The English Book Depot, 78, Jhoke Road, Ferozepore Cantt.
46. The Krishna Book Depot, Publishers, Booksellers, Stationery and News Agents, Main Bazar, Pathankot.
47. Minerva Book Shop, The Mall, Simla-1.
48. The New Book Depot, 76, The Mall, Simla-1.
49. The University Publishers, Railway Road, Jullundur City.

RAJASTHAN

50. "Bookland", 663, Madar Gate, Ajmer (Rajasthan).
51. K. M. Agarwal & Sons, Railway Book Stall, Udaipur.

UTTAR PRADESH

52. A. H. Wheeler & Company Private Limited, 15, Elgin Road, Allahabad.
53. British Book Depot, 84, Hazratganj, Lucknow.
54. B. S. Jain & Company, 71, Abupura, Muzaffarnagar.
55. Friends Book House, M.U., Aligarh.
56. Goel Traders, 100-C, New Mandi, Muzaffarnagar.
57. Kitabistan, 17-A, Kamla Nehru Road, Allahabad.
58. Law Book Company, Sardar Patel Marg, Allahabad.
59. Laxmi Narain Agarwal, Hospital Road, Agra.
60. The Loyal Book Depot, Chhipy Tank, Meerut.

62. Shalig Ram & Sons, Booksellers, Madar Gate, Aligarh.
63. Universal Book Company, 20, Mahatma Gandhi Marg, Allahabad.

WEST BENGAL

64. Firma K. L. Mukhopadhyay, 6/1A, Ban-chharam Akkur Lane, Calcutta-12.
65. M. C. Sarkar & Sons (Private) Limited, 3, Old Court House Street, Calcutta.
66. Thacker Spink & Company (1933) Private Ltd., 3, Esplanade East, Calcutta-1.
67. W. Newman & Company Limited, 3, Old Court House Street, Calcutta.

JAMMU & KASHMIR

68. The Kashmir Book Shop, Residency Road, Srinagar, Kashmir.
69. Students Stores, Raghunath Bazar, Jammu-Tawi.

DELHI

70. Atma Ram & Sons, Kashmere Gate, Delhi-6.
71. Bahri Brothers, 188, Lajpat Rai Market, Delhi-6.
72. Bookwell, 4, Sant Narankari Kingsway, Delhi-9.
73. The Central News Agency, 23/90, Connaught Circus, New Delhi.
74. City Book Sellers, Sohanganj Street, Delhi.
75. Dhanwantra Medical & Law Book House, 1522-Lajpat Rai Market, Delhi-6.

76. The English Book Shop, 7-L, Connaught Circus, New Delhi.
77. Freeland Publications Private Limited, II-A/16, Lajpat Nagar, New Delhi-14.

79. The Imperial Publishing Company, 3, Fair Bazar, Daryaganj, Delhi-6.

80. Jayana Book Depot, Chapparwala Kuan, Karol Bagh, New Delhi.

81. Jain Book Agency, Connaught Place, New Delhi.

82. J. M. Jaina & Brothers, Mori Gate, Delhi-6.

83. Lakshmi Book Store, 42, M. M. Janpath, New Delhi.

84. Mehra Brothers, 50-G, Kalkaji, New Delhi-19.

85. M. Gulab Singh & Sons, Private Limited, Press Area, Mathura Road, New Delhi.

86. The New Book Depot, P.O. Box No. 96, Connaught Place, New Delhi.

87. Oxford Book & Stationery Company, Scindia House, Connaught Place, New Delhi-1.

88. People's Publishing House, Rani Jhansi Road, New Delhi-1.

89. Rama Krishna & Sons, 16-B, Connaught Place, New Delhi.

90. Sikh Publishing House Private Limited, 7-C, Connaught Place, New Delhi.

91. The United Book Agency, 48, Amrit Kaur Market, Paharganj, New Delhi.

MANIPUR

92. Shri N. Chaoba Singh Newspaper Agent, Ramlal Paul High School, Annexe, Imphal, Manipur.

AGENTS IN FOREIGN COUNTRIES

U.K.

93. The Secretary, Establishment Department, The High Commissioner of India, India House, Aldwych, LONDON, W.C. 2.

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