

8/11/60

E.C. No. 195

ESTIMATES COMMITTEE
1960-61

HUNDRED AND SECOND REPORT

(SECOND LOK SABHA)

MINISTRY OF FINANCE

(Department of Economic Affairs)

Action taken by Government on the recommendations contained
in the Thirty-Ninth Report of the Estimates Committee
(Second Lok Sabha) on the Ministry of Finance—
India Security Press, Nasik.



सत्यमेव जयते

LOK SABHA SECRETARIAT
NEW DELHI

December, 1960/Argrahayana, 1882 (Saka)

Price : 0.60 np.

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**ESTIMATES COMMITTEE
1960-61**

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*Elected w.e.f. 25-11-60 *vice* Shri Dinesh Singh resigned.

INTRODUCTION

I, the Chairman of the Estimates Committee, having been authorised by the Committee, present this Hundred-second Report of the Estimates Committee of the Second Lok Sabha on the Action taken by Government on the recommendations contained in the Thirty-Ninth Report of the Estimates Committee of the Second Lok Sabha on the Ministry of Finance—India Security Press, Nasik.

2. The Thirty-Ninth Report of the Estimates Committee was presented to the Lok Sabha on the 31st March, 1959. Government furnished their replies indicating action taken on the recommendations contained in this report between the 11th August, 1959 and 27th Oct., 1960. The replies were examined by a Study Group of the Estimates Committee on the 9th September, 1960 and 29th Nov., 1960.

3. The Report has been divided into four Chapters:

I—Report.

II—Recommendations that have been accepted by Government.

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

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

4. An analysis of the action taken by Government on the recommendations contained in the Thirty-Ninth Report (Second Lok Sabha) is given at Appendix. It would be observed therefrom that out of 45 recommendations in the Report 48·9 % of the recommendations have been accepted. Of the rest, the replies of Government in respect of 38·9 % of the recommendations have been accepted by the Committee while those in respect of 12·2 % of the recommendations have not been accepted by the Committee.

NEW DELHI;
December 15, 1960
Agrahayana 24, 1882 (S).

H. C. DASAPPA,
Chairman,
Estimates Committee.

CHAPTER I

REPORT

With a view to achieve economy and better utilisation of Plant and Machinery in the Stamp Press and the Currency Note Press as also better control over their working, the Estimates Committee in para 5 of their 39th Report (Second Lok Sabha) recommended that economics of amalgamating these two Presses should be got examined at an early date.

2. In reply, Government stated that the two Presses were kept separate units chiefly for purposes of accounts as the expenditure was debited to different heads of Accounts. Further the bulk of the Stores in both the Presses consisted of paper and ink and the various items under these two categories used by the two Presses were entirely different and could not be lumped together. The bulk of the administration of the Presses including Technical Supervisory cadre, Watch and Ward, Workshop and Studio was, however, common and integrated. Fullest use of the plant and machinery in the two Presses was also stated to be effected. Government, therefore, expressed the view that the amalgamation of the two Presses was not likely to lead to any further economy and improve the working. *The Committee are not convinced with the explanation. They do not quite understand why when other services are common and integrated, the need for maintaining separate accounts and use of different varieties of paper and ink in the two Presses should create insurmountable difficulties in effecting their amalgamation which would, as stated in para 5 of the 39th Report, prove economical and advantageous. The Committee, therefore, reiterate their recommendation for the amalgamation of the two Presses.*

3. In para 31(b) the Estimates Committee had pointed out that an independent expert examination by some technical experts of the possibilities of expanding the present Currency Note Press on the existing site before the Government decided to set up an additional Currency Note Press at an estimated cost of about Rs. 115·5 lakhs would have been desirable. In reply, Government stated that this matter was thoroughly considered by the Master, India Security Press and that the Press being an unique concern in India, the Master of the Press was not aware as to from where else technical experts in security printing could be had in the country. The Committee wonder that a Technical Expert in a line like printing should not have been available in the country for making an independent examination of the possibilities of expanding the Currency Note Press on its existing site. At any rate, Government would have done well had they obtained a second opinion and not solely

relied on the opinion of only the Master of the Press in determining the necessity etc. of additions/expansions of the Currency Note Press of such a large magnitude. *The Committee trust that Government shall be more cautious in dealing with such matters in future.*

4. In para 23, the Estimates Committee recommended that the system of accounts in India Security Press which was being maintained in the commercial form but only on an *ad-hoc* basis should be reviewed especially when the Presses were run departmentally. Government replied that though the Presses were run departmentally because they overwhelmingly catered to the needs of Central and State Governments and the Reserve Bank of India, subsidiary commercial accounts were maintained to enable Government to watch the financial results of running them. It was also stated that the present system of Accounts was introduced in the Presses on the recommendation of the Comptroller and Auditor General and had been found useful. *The Committee are unable to appreciate what useful purpose the present system of accounts is serving specially when it is stated to be based on an ad-hoc basis only. In this connection, the Committee may also point out that the present system is a system of cost plus arrangement under which supplies are made at cost price plus an agreed percentage thereof by way of overhead expenses and profit margin. The system does not, therefore, provide any incentive to the Management of the Press to keep down the costs. The system of accounts needs to be reviewed from this angle also. The Committee reiterate the recommendation made in para 23 of their 39th Report (Second Lok Sabha).*

CHAPTER II

RECOMMENDATIONS THAT HAVE BEEN ACCEPTED BY GOVERNMENT

Sr. Num- ber (as in the Appendix of the Report)	Summary of Recommendation/Conclusion	Reply of the Government
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7 14 (a) The Committee consider that the explanation that there was variation between percentage of profit to mean capital in the Stamp Press and Currency Note Press (which is of the order of 7%) because the Stamp Press manufactured 1,200 varieties of items which necessitated several short runs of machines and the Currency Note Press manufactured only one variety *i.e.*, Currency and Bank Notes, is inadequate and that the variation calls for further examination.

(b) The Committee feel that since the profits of the two Presses are only notional and *ad hoc* they have no significance and do not help in assessing

There is a variation in the procedure of exhibiting percentages of net profit between the two Presses. The Master, India Security Press, is taking action to adopt the same procedure in both the Presses. A post of Assistant Cost Accounts Officer has been created in the Press and the said Officer after appointment will examine how best the profits of these Presses can be exhibited.

[Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-59/MSP(B) dated 11-8-1959].

the efficiency of the India Security Press. They, therefore, suggest a review of the present practice of exhibiting unreal profits in the Accounts of the India Security Press. They further suggest that the efficiency of the India Security Press should be suitably assessed by a comparison with other presses in the country after making allowance for the special features of security printing.

8 15 The Committee do not feel happy that the Presses should have allowed the Sundry Debts to accumulate. They recommend that early action be taken to expedite the payment of these dues.

The Presses have not allowed the sundry debts to accumulate. The outstanding amounts in sundry debtors' account on the 31st March of each year in the case of India Security Press mostly consist of the value of supplies made during the month of March for which credits are received during the commencement of the next financial year. In the case of the Currency Note Press a sum of Rs. 6,63,116/- pertained to excise duty on imported paper erroneously charged by the Customs Department for which refund claim has been preferred. The Customs authorities have already sanctioned some refunds and some are under their consideration. Every possible step is taken to recover the outstanding debts as early as possible.

[Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-59/MSP(B) dated 11-8-1959]

- 11 A sum of Rs. 93,712 due to the Customs Department is outstanding for more than 5 years because that Department could not present the claim since certain papers had been lost. The Committee are surprised that a matter like this should be pending for 5 years between sister departments of the same Ministry.
- 12 The Committee suggest that the expenditure trends in the India Security Press should be constantly analysed by the management and steps taken to control disproportionate increases specially in salary and allowances.
- 14 The Committee do not understand why an undertaking working for Government should not have proper costing. They consider that a proper system of costing is not only necessary for fixing prices on a proper appreciation of cost but also for exercising control over the efficiency of the Presses.*
- 15 The Committee feel that much time has been taken in scrutinising the proposals of the Cost Accounts officer and recommend that action on the various recommendations of the Cost Accounts Officer be now expedited.
- 18 Government have gone into the matter and have since issued orders to the Master, India Security Press to accept the debits in question. The claim of the Customs Department will no longer be there. This recommendation may, therefore, be treated as closed.
- [Ministry of Finance (Department of Economic Affairs) O.M. No. F.1(27)-MSP(B)/59, dated 12-8-1959.]
- 21 The Committee's suggestion has been noted for future guidance.
- [Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)/59, dated 11-8-1959.]
- 27 The Government have already created a temporary post of Assistant Accounts Officer and steps are being taken to appoint a Cost Accounts Officer in consultation with the Chief Cost Accounts Officer of the Ministry of Finance. A more elaborate costing system than in vogue at present will be introduced as soon as a costing cell is established for both the Presses.
- 28 [Ministry of Finance (Department of Economic Affairs) O.M. No. F.1(27)-MSP (B)/59 dated 11-8-1959.]

The Committee would suggest that the feasibility of undertaking the entire work of security printing for the Central Government, foreign Governments, State Governments and the various public undertakings as well as private parties should be taken into account while considering the expansion of the present Presses.

The suggestion is noted. At present there is no space for the expansion of the Stamp Press as it is surrounded on all sides by the Government Central Distillery. When this Distillery moves away from Nasik extra space may be acquired for expansion. If and when the Stamp Press is expanded this suggestion will be kept in mind. At present the Press is accepting security printing work from all Central Government departments, State Governments, Reserve Bank of India, State Bank and other Government and Semi-Government corporations, etc.

[Ministry of Finance (Department of Economic Affairs) O.M. No. F.1(27)-MSP(B)/59 dated 11-8-1959].

The Committee regret that an officer who was about to retire was sent abroad on deputation to study the working of the new process (Intaglio) and feel that the benefit of his study could not possibly be derived fully in the absence of the officer himself. They suggest that greater care should be exercised in such matters.

The point raised by the Committee has been noted.

[Ministry of Finance (Department of Economic Affairs) O.M. No. F.1(27)-MSP(B)/59 dated 11-8-1959.]

The Committee are surprised that there should be so much difference in the overheads of the Currency Note Press and Stamp Press. They feel that

With the appointment of an Assistant Cost Accounts Officer the question regarding appropriation of common expenditure in the two Presses on a

apparently the appropriation of common expenditure in the two Presses is not being done according to established principles of accounting. Further, cost of direct labour in the Stamp Press during the 3 years has been about 1/10th of the total cost of its production as against about 1/7th in the case of Currency Note Press. The Committee do not understand why labour should cost more in the Currency Note Press. They would suggest that the reasons for these should be investigated in consultation with Audit.

[*Ministry of Finance, Department of Economic Affairs, O.M. No. F.1(27)-MSP(B)/59, dated 11-8-1959*].

23

The Committee would suggest that efforts should be made to reduce the overheads to a reasonable figure and thereby reduce the cost of production.

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The suggestion of the Committee is noted and efforts will be made to implement the same as far as practicable.

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The Committee feel that the scope of forgery of notes could be reduced to the minimum by a proper study of the techniques of forgery, use of intricate designs, specialised inks for printing notes, etc. They would, therefore, suggest that to minimise forgery of notes, Government might undertake a study of the methods employed in foreign countries in this connection.

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The Committee's suggestion has been noted and efforts will be made to send some of the officers of the Press to foreign countries for this purpose.

[*Ministry of Finance, Department of Economic Affairs, O.M. No. F. 1 (27)-MSP B)/59, dt. 11-8-1959*].

26

As to the training which is now given in the Press to the officers of the C.I.D. and Police Departments of various States in detecting forged notes, the Committee would suggest that the desirability of prescribing a regular course for such training should be considered.

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A regular course of training lasting for about 8 days has been prescribed at present for the trainees. Refresher courses are also arranged when considered necessary. What is needed is that all the State Governments must be asked to ensure that they have at least two officers in their CID or Police Departments who have undergone a course of training in the detection of forgeries in this Department. The State Governments are being addressed accordingly. Besides the training of the officers in the CID and Police Departments, it has been decided that some customs officials should also be trained in the detection of forgeries which are alleged to be smuggled through custom posts.

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The Committee suggest that the present procedure of stock-piling may be reviewed and stocking limits fixed for each type of raw material on the basis of past experience and time usually taken in procuring different kinds of stores.

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The Master, India Security Press, has since reviewed the position and on the basis of his recommendations the Government have fixed the stock limits of various categories of stores consumed by the Press, namely water-marked paper for currency and bank notes, stamps, inks, spare parts of machinery and other miscellaneous

[Ministry of Finance (Department of Economic Affairs) O.M. No. F.I (27)-MSP (B)/59, dated 11-8-1959].

stores: These limits will be taken into consideration by the Master in future before any fresh orders are placed.

[Ministry of Finance, Department of Economic Affairs, O.M. No. F. I (27)-MSP(B)59 dated 12-8-1960].

As far as possible there is no over-stocking of any consumable stores and at the same time there is normally no delay in the delivery of stores though occasionally some delay occurs from the suppliers due to various reasons. From the practical point of view, wherever possible suitable clauses in the contracts for imposing of penalty for failure on the part of suppliers to supply the materials in time are incorporated. The suggestion made at item (b) is noted and will be adopted wherever practicable. It will not be possible for the Master to take full advantage of the situation as extra money may not be available from the sanctioned budget amount for the year. Besides the question of storage accommodation for these stores beyond a certain proportion also has to be borne in mind. The Master can certainly use his discretion in this respect subject to the condition that the expenditure on purchase of stores is restricted to the Budget grant.

[Ministry of Finance, Department of Economic Affairs, O.M. No. F. I (27)-MSP (B)59 dated 11-8-1959].

(a) The Committee suggest that since the India Security Press is intended to be a commercial organisation, realistic delivery dates should be stipulated for stores and penalties should be imposed for failure on the part of suppliers to supply the materials in time.

(b) The India Security Press should also take full advantage of periods when the prices of materials are at a low level to obtain and stock them and for this the Master of the Press should exercise his powers with proper discretion.

- 32 60 (a) While the Committee are glad to learn that steps are being taken to replace imported items of stores, they recommend that more concerted measures to locate and develop indigenous sources of supply of the various types of stores and spare parts of the machinery should be taken in consultation with the Development Wing of the Ministry of Commerce & Industry.
- (b) The Committee also feel that by giving adequate encouragement it should be possible to induce indigenous manufacturers to take up production of the different kinds of stores now being imported for the Press.
- 33 63 The Committee feel that the project for the establishment of Security Paper Mill, while requiring a foreign exchange of Rs. 2.5 crores, would have saved Rs. 1.25 crores annually in foreign exchange on the import of security paper and as such should have been completed even during the First Plan. They recommend that the scheme be given first priority and should be completed without any further delay.
- The suggestion of the Committee is noted. The Development Wing of the Ministry of Commerce & Industry will be asked to locate indigenous sources of supply for goods now imported to as large an extent as possible.
- [*Ministry of Finance, Department of Economic Affairs, O.M. No. F. 1 (27)-MSP (B)/59 dated 11-8-1959*].
- Every step is being taken towards early establishment of the Security Paper Mill at Hoshangabad and the contract terms with M/s. Portals Ltd., are being finalised.
- [*Ministry of Finance, Department of Economic Affairs, O.M. No. F. 1 (27)-MSP (B)/59 dated 12-8-1960*].

Noted. In setting up the Mill which will be essentially for meeting government requirements, provision will be made for future expansion.

[*Ministry of Finance, Department of Economic Affairs, O.M. No. F. 1 (27)-MSP (B)/59 dated 11-8-1959*].

The suggestion is noted. In fact this is periodically done. When the new Currency Note Press is ready a further review will be made and new recruitment will be restricted only to the minimum extent necessary after absorbing any surplus labour if any in the two Presses.

[*Ministry of Finance, Department of Economic Affairs, O.M. No. F. 1 (27)-MSP (B)/59 dated 11-8-1959*].

(a) At present there are no control apprentices or workshop journeymen who are under training. The technical apprentices have already been put under an officer who looks after their training programmes. In view of the urgent need for technical staff to man the posts likely to be created in the new Currency Note Press particular attention is being given to the training of all technical apprentices in the branches of the Press. Similarly when the control apprentices or journeymen are recruited a regular course of training will be prescribed for them.

Since security paper would also be required for other financial purposes, the Committee suggest that the proposed Security Paper Mill might take cognizance of the total demand for such paper in the country. §

The Committee recommend that a review of the labour strength should be conducted and the surplus labour in the Press, if any, should be utilised for some other work. In this connection they suggest that the surplus labour should be adjusted against the requirements of labour in the new Currency Note Press, when it is ready.

(a) The Committee feel that the methods of training in the Press could be improved if the training programmes for different kinds of personnel, i.e., technical apprentices, control apprentices and workshop staff were put on a regular basis and courses prescribed for each. They suggest that the present system of training in the Press be reviewed and placed on a proper footing.

(b) There might also be short courses held from time to time to give the various classes of workers training in the right processes of work.

(c) Supervisors in the various sections of the Press might be given training so as to control cost of printing, spoilage and printing waste and also in modern methods of printing. In this connection the Committee would also recommend that refresher courses in the methods of work and control in this Press should be introduced for all categories of workers and staff

(b) The workers in the different sections of the Press are already given facilities to learn the work of the higher grades promotion to which post they could aspire for when vacancies occur in these sections.

(c) The supervisors in the technical sections had already had such training in these methods during their apprenticeship. Due to the post-war expansion of the Presses and increased demands it has not been possible to give them refresher courses, but this will be borne in mind and given effect to once the present technical apprentices are fully trained to take up supervisory posts.

Intelligent workers in all the sections are encouraged to learn the various trades in those sections to enable them to fit themselves for promotions when vacancies arise.

[*Ministry of Finance, Department of Economic Affairs, O.M. No. F. 1 (27)-MSP (B)/59 dated 11-8-1959*].

42 (a) The Committee consider it unfortunate that though about 33 years have passed since the India Security Press was started, a suggestion box has not been provided in the concern. They recommend that this may be arranged at an early date.

77 As recommended by the Estimates Committee suggestion boxes have now been provided. As regards the question of introduction of a suitable scheme of award, the matter is under examination. [*Ministry of Finance, Department of Economic Affairs, O.M. No. F. 1 (27)-MSP (B)/59, dated 11-8-1959*.]

(b) The Committee also recommend introduction of a suitable scheme to reward all accepted suggestions after making an assessment, wherever possible, of savings that will accrue from the implementation of the suggestion. Where, however, savings cannot be assessed in terms of money, *ad hoc* awards might be made depending upon the value and usefulness of the suggestions.

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78 The Committee hope that the Labour Ministry will expedite its decision and that the Works Committee of India Security Press will start functioning soon. Further since there is no Safety Committee in the Press, the Committee suggest that the scope of the present Works Committee might be expanded suitably so that it might function as a Safety Committee and also as a Production Committee.

Government have since examined the matter and have decided to accept the recommendation of the Committee to introduce a "Suggestion Scheme" in the Security Press. The details are being worked out, and the scheme, it is expected, will be implemented soon.

[*Min. of Finance (Deptt. of Economic Affairs) D.O. letter No. F. 1 (27)-MSP(B)/59 dated 27-10-1960*].

The decision from the Ministry of Labour and Employment has been received and fresh elections have been held to constitute Works Committee. The Works Committee here has all along been functioning as a Production Committee as well and hereafter it will be asked to take up the functions of a Safety Committee too as suggested.

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[*Ministry of Finance, Department of Economic Affairs, O.M. No. F. 1 (27)-MSP (B)/59 dated 11-8-1959*].

The Works Committee of the Press has since constituted a sub-committee of nine of its members to function as the Safety Committee. The Sub-Committee consists of five elected representatives (including the Chairman) and four nominated representatives.

[*Ministry of Finance, Department of Economic Affairs, O.M. No. F. 1 (27)-MSP (B)/59, dated 12-8-1960*].

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81 The Committee regret the avoidable delay which has taken place in according administrative sanction to the schemes for the construction of Labour Colony and Staff Quarters for the Press and recommend that every attempt be made to complete their construction before the end of the Second Five Year Plan period.

Administrative approval and expenditure sanction to the plans and estimates for the construction of a Labour Colony has been issued and the Central Public Works Department have been requested to take urgent steps in furtherance of the scheme.

The plans and estimates for the Staff Quarters are presently under scrutiny and it is hoped that the administrative approval to these also will be accorded shortly.

[Ministry of Finance, Department of Economic Affairs, O.M. No. F. 1 (27)-MSP(B)/59, dated 12-8-1960].

CHAPTER III

REPLIES OF GOVERNMENT THAT HAVE BEEN ACCEPTED BY THE COMMITTEE

S. No. (as in the appendix of the Report)	Summary of Recommendation/Conclusion	Reply of the Government
1	3	4

2 6 The Committee feel that it would be advantageous to set up a Board of Management consisting of the Press Master and other senior officers of the Press for assisting the Press Master in the exercise of his powers, functions and responsibilities relating to the administration of the Press.

The Press is run departmentally by Government. In this system of management the head of office or department is responsible for the organisation as a whole. For internal administration he may authorise some of his subordinate officers to do some duties on his behalf. No useful purpose is likely to be served by setting up a board of management in the manner suggested by the Estimates Committee, it may dilute the responsibility of the Master for running the Press.

[Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)/59, dated 11-8-1959].

5 The Committee feel that it might be possible to arrive at some arrangement under which the Reserve Bank of India could also take over the responsibility of issuing one rupee notes.

A Rupee note is technically a rupee coin, which is the basic legal tender and has to be issued by Government, while the Reserve Bank issues urgent bank notes which are payable in the legal tender currency. They are put into circulation through the Reserve Bank in accordance with the provisions of the Reserve Bank Act. The existing arrangements have worked satisfactorily ever since the Reserve Bank was set up. Government see no advantage in altering the arrangement.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F.1(27)-MSP(B)/59 dated 11-8-1959*].

6 The turnover of capital as well as its productivity is more in Stamp Press than in Currency Note Press. In fact in the case of Currency Note Press the ratio of output to mean capital is not even 1:1. Even the ratio of capital to output of the two Presses together is only 1:0.9 which cannot be taken as satisfactory for an industrial unit like the India Security Press which has been in existence since 1925. It is evident, therefore, that there is scope to increase the production especially in the Currency Note Press, to the optimum capacity. The need for an expert examination in this connection has been pointed out in para 31 in view of the proposal to set up another Currency Note Press because of rise in the demand of notes.

This question has been examined in consultation with the Master, India Security Press, Nasik Road. His views with which this Ministry agrees are indicated below :—

The Currency Note Press mainly uses currency and bank note paper which is imported at present. We have to get an adequate stock of paper in order to be able to meet regular and emergent demands of the Reserve Bank of India. Similarly in the case of the Stamp Press also several varieties of water mark papers are imported and substantial stocks of these are kept at all times. These papers are also very expensive. Substantial capital

is thus unavoidably locked up in these items. But for this, the turn over of the capital and its productivity and the ratio of capital to output would look more satisfactory.

The deterioration of the ratio of—production to the mean capital in 1957-58 in the case of the Currency Note Press is due to an expenditure of Rs. 46, 18,145/- incurred in setting up the new Currency Note Press which is yet to be completed. This was an addition to the capital without yet yielding any corresponding production. But for this capital expenditure the ratio of mean capital to production during 1957-58 for Currency Note Press would have been 1:0.9 whereas during the same year the ratio of mean capital to sales would have been 1:1.2. If the figures for the two presses are taken together they will indicate a steady improvement in the ratios during the three years under review.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F.1(27)-MSP(B)*]59, dated 11-8-1959.]

9 16 No charge for interest is levied for delayed payment on account of supplies of goods etc. by the India Security Press. The Committee would suggest that the desirability of levying a charge of this nature in accordance with normal commercial practice should be considered.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)*]59, dated 11-8-1959].

standings of sundry creditors are annual features in the Press accounts as the value of stores have to be taken into commercial accounts in the price stores ledgers for allocation of charges to the manufacturing sections by showing them as a liability as on the 31st March of the year.

As regards the Currency Note Prees the total outstanding against sundry creditors on 31-3-58 was Rs. 26 lakhs. This accumulation is mainly due to the non-receipt of the bill. The payment of imported goods is made by the High Commissioner, London, against bills of lading which are not normally received by him until at least a month after shipments. Consequently consignments received during the end of a financial year remain unpaid on that year and are paid in the next financial year. The debit for all the goods arrived during the financial year is to be taken in price ledgers and proforma accounts of that financial year, the corresponding credit being shown under sundry creditors till the payment is actually made. Thus, the amounts shown under sundry creditors are neither due to accumulations nor due to lack of funds but due to reasons explained above.

16 31 (a) The Committee feel that it might have been possible to work 2 shifts in the Currency Note Press even during day time by employing fresh people in each shift. The Committee recommend that the feasibility of working two shifts and even at night should be examined further by experts.

It is neither advisable nor practicable to run a second and third shift in the Currency Note Press, Control Section, on account of the following considerations:—

- (1) Colour examination of the notes which contain several hues of delicate tints and colours cannot be effectively carried out in artificial light.
- (2) The supervision, control, check and security cannot be as effective as in the day light hours for obvious reasons.
- (3) There will be difficulties regarding handing over and taking over of the stocks from shift to shift.

It is therefore not considered feasible to run an additional shift on the control side of the Currency Note Press where the notes are cut examined and packed.

Though strictly speaking it is not advisable to run a second shift on the technical side as well, this is to be done under pressure in order to meet the steep increase in the Reserve Bank of India's demand. However, the experience shows that printing done in second shifts

contains more spoils owing to difficulties of matching colours by artificial light.

Another handicap is the varying atmospheric conditions that are encountered in the day and night shifts in various seasons.

[Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)/59, dated 11-8-1959].

19 35

(a) In order that the operations in the Press may be improved and simplified and costs reduced, the Committee suggest that the processes used in the India Security Press should be reviewed and efforts made to the extent possible to modernise the methods of work in the Press.

(b) The Committee would also suggest that the practicability of creating self-contained operating units in which currency and complementary equipment could be grouped to provide a continuous process from start to finish within one area, might also be kept in view.

(a) The Presses have Letter Press, Off set and Photogravure processes of printing. They lack only in Intaglio process. In view of the present difficult foreign exchange position it may be sometime before this process can be adopted.

(b) The Currency and bank note printing equipments are already grouped together as to provide continuous process from start to finish. Similarly the various products of the Stamp Press such as postage stamps, postal stationery etc. are so grouped that the processes are continuous from start to finish within one section as far as possible.

[Ministry of Finance (Department of Economic Affairs) O. M. No. F. 1(27)-MSP(B)/59, dated 11-8-1959].

20 The Committee would suggest that the India Security Press, should undertake research on the physical properties of the paper as well as the ink used for notes and that in this work help could also be taken from the suppliers of such paper and from the national laboratories.

High quality papers required for currency and bank notes and stamps are at present imported from U.K. through Director General, India Store Department, London. The India Security Press have got some simple machines to test the tensile, bursting and folding strength of papers. Periodically papers are sent for test in the laboratory maintained by the Printing and Stationery Department of the Government of India at Calcutta and by the India Store Deptt., London. With the establishment of security paper mill in the country a laboratory is likely to be established there for testing papers. There is at present in the India Security Press equipment for the testing of sensitivity and light fastness, etc. of various types of printing inks.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)/59, dated, 11-8-1959.*]

21 The Committee feel that the percentage of wastage in the Presses could be minimised by fixing 'spoilage standards' and proper training of supervisors as suggested by the Committee in para 73.

22 The Press had already got "spoilage standards" for all important regular products of the Press which have been worked out after years of experience, based on the quality of paper and ink and types of printing and other machines used for the purpose. Every care is taken to keep the percentage of spoilages low. The so-called abnormal percentages of spoils in the case of notes

for higher denominations are due to the fact that printing runs are small, the quantities being small, and also due to the fact that the number of such notes printed per sheet is small.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)/59, dated 11-8-1959.*]

24 The Committee suggest that the feasibility of effecting economies in the cost of production in the India Security Press be examined.

42 Expenditure on account of cost of production is always being watched and is kept at the minimum, economy being effected wherever possible. But in case of items like imported currency note paper the cost increased from 1956-57 onwards and this accounts for the increase in the cost of production. The increase in the cost of production is mainly due to the increase in the cost of raw materials.

[*Ministry of Finance (Department of Economic Affairs) O. M. No. F. 1(27)-MSP (B)/59, dated 11-8-1959.*]

27 The Committee feel that if the work of distribution of stamps, etc., is transferred to the D.G., P.&T. much of the money now spent on the establishment and maintenance of Central Stamp Store would be saved. They, therefore, recommend that the matter should be got examined objectively to see to what extent it would be economical to decentralise the distribution of products of the Stamp Press through indentors like the D.G., P. & T.

48 Prior to the inception of the Central Stamp Store, Nasik Road, in the year 1928 there were four zonal depots at Calcutta, Bombay, Madras and Karachi for distribution of all kinds of Central and State Government Stamps to the treasuries and sub-treasuries all over India. With a view to effecting overall economy in the establishment, storage, conveyance, packing etc. charges in the distribution work, it was decided by the Government of India to abolish the above said

four depots and to establish only one depot, that is, Central Stamp Store, Nasik Road, attached to the Stamp Press to centralise the distribution work of the four depots. Decentralisation of the distribution of the products of the Stamp Press will not result in any economy if this work is undertaken independently either by the Director General, P. & T., or by the other indentors as they will then be required to have a parallel distribution agency. The money spent on the work of distribution of stamps etc. done by the Central Stamp Store for the D.G., P. & T. and other indentors is being recovered from them through the selling rates which include the expenses of the store. If the distribution work is transferred to the D.G., P. & T. there will be some saving in the expenditure of the Central Stamp Store but the amount thus saved will be required to be spent by the D.G., P. & T. to have another organization.

The matter has, however, been taken up with the D.G., P. & T. to see if they agree to take over the work.

[Ministry of Finance (Department of Economic Affairs) O. M. No. F. 1(27)-MSP(B)59, dated 11-8-1959.]

On 12-8-60, the Committee was informed that the matter was taken up with the P. & T. Department who have expressed their inability to take over the work of distribution of stamps. They prefer the maintenance of the *status quo*.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)/59, dated 12-8-1960.*]

51 The Committee suggest as far as possible all imported items of stores including the paper required for the Currency Note Press should be procured through the representatives of foreign manufacturers in India preferably through the D.G., S. & D., and that imports through the I.S.D., London should be minimum and limited only to those items which cannot be obtained through sources available in the country.

There is no representative of currency and bank note paper manufacturers in India. These papers have therefore to be purchased through the I.S.D., London.

Other Security Papers for the Stamp Press used to be purchased hitherto from the representatives of foreign manufacturers in India direct by the Master, India Security Press. This procedure had to be changed recently at the instance of the Audit, whose attention has however been drawn to this recommendation. A further report will be submitted as soon as the reaction of the Audit is known.

Items of stores of proprietary nature such as spare parts of machinery and the miscellaneous stores not obtainable in India only are purchased through I.S.D., London. These are neither available in India nor is there any representative of manufacturers in India.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)/59, dated 11-8-1959.*]

On 12-8-60 the Committee were informed that—
“The question has since been reconsidered in consultation with the Master, India Security Press and the audit authorities. It appears that there will be no financial advantage to the Central Government if the paper is purchased in India, and as Indian paper manufacturers do not manufacture these qualities of paper, Indian industry is also not likely to be benefited. There will also be no saving in foreign exchange, as the paper will have to be imported into the country in any case. The considerations of security further require that details of the specifications and other special features of the security paper are not communicated to an unduly large number of parties who are not directly interested in the manufacture of this type of paper. However, in order to ensure that an element of competition among the suppliers is introduced and that the cost of import is reduced to the maximum extent possible, having regard to considerations of security, the purchases are proposed to be made in future through a system of limited tenders in United Kingdom and the Continent, confined to well-known manufacturers of security paper. As a permanent and long-term solution of the problem, the question of undertaking the manufacture of this paper at

the proposed security paper mill at Hoahangabad will also be considered at the earliest opportunity.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)/59, dated 12-8-1960.*]

29 The Committee observe that on an average stores of the order of about Rs. 51 lakhs per year have been purchased directly by the Press Master. Since the annual purchase made by the Master are quite significant, the Committee suggest that before any orders for purchase of stores above a defined limit are placed by the Master, the whole matter should also be considered by the Board of Management as suggested by the Committee in para 6.

52 The figure of Rs. 51 lakhs per year mentioned in the Committee includes the cost of various security papers purchased by the Master in India from the representatives in India of the manufacturers in U.K. This practice has since been discontinued from this year, and all these papers are ordered through the D.G., I.S.D., London. These purchases per year average to about Rs. 29 lakhs. Although the cumulative value of stores purchased in this department excluding Rs. 29 lakhs referred to above amounts on an average to 22 lakhs per year the actual supplies are ordered not by a single officer but by 5 different officers of the Press, each officer having got his own limits of purchase. Government do not consider any change in existing arrangement necessary.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)/59, dated 11-8-1959.*]

35 The Committee recommend that attempts should be made to control the staff strength in the Currency Note Press. They feel that once manpower is controlled, reduction in the overheads of the Press would also be possible.

66 The staff strength in Currency Note Press is hardly adequate to cope up with the work and there is no scope for reduction. On account of the ready and negotiable value of the products handled in Currency Note Press more staff

is required for supervision. Therefore, the supervision charges in Currency Note Press cannot be compared with the same in the Stamp Press. The type of work done in most of the sections of the Stamp Press is not so intricate as that done in the Currency Note Press and therefore, the supervisory staff strength in Currency Note Press cannot be compared to that in Stamp Press.

[*Ministry of Finance (Deputy. of Economic Affairs)*
O.M. No. F. 1(27)-MSP(B)/59 dated 11-8-1959.]

28

38 71 Since wage incentive is necessary to provide a right attitude on the part of workers and staff so as to maximise the output, the Committee recommend that the India Security Press should introduce this system on a scientific basis.

Government have since given careful consideration to this matter. At present, the Press is working in double shifts and overtime upto the maximum limit permissible under the Factories Act to cope up with the rising demands of the Reserve Bank of India and the P. & T. Department for currency and bank notes and postal articles and stationery. No machines are really idle and there is no scope for any further increase in the output from the installed equipment.

Government has also just implemented the revised pay scales accepted on the basis of the recommendations of the Second Pay Commission. If an incentive bonus is to be granted as an

extra payment, over and above the new scales of pay, the costs of operation will be increased appreciably. It is not possible on the other hand to reduce the scales of pay, which have already been implemented, to provide for the payment of a bonus, as this would have unwelcome repercussions.

Government has, therefore, decided to postpone consideration of this scheme to a more opportune moment.

[*Ministry of Finance (Deptt. of Economic Affairs) No. F. 1(27)-MSP(B)/59, dated 27-10-60.*]

40 74 The Committee do not understand how the loss of working hours of the order of 3,200 a year has been taken as negligible. They would recommend that the Administration should examine the matter so as to minimise late attendance and consequent loss of output in the India Security Press.

29 The loss of 3,200 man-hours in a year of nine million man-hours works out to less than 0.04 per cent, which cannot be considered high. It is very difficult to eliminate late attendance altogether and the loss of output on account of such a small percentage of late attendance is negligible.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27)-MSP(B)/59, dated 11-8-1959.*]

41 75 The Committee would recommend that workers and staff in the India Security Press should be educated to reduce absenteeism and that recognition should be given to those who are prompt and always on job. In this connection they would recommend introduction of an 'Attendance

It has been found that there is no abnormal or excessive absenteeism in the Security Press. As the vast majority of the workers are in the habit of attending regularly and observe the prescribed hours, it will be difficult to make any invidious distinctions between them for the purposes of the

Bonus Scheme' as in the Hindustan Aircraft (P) Ltd.

grant of a reward or any other recognition, and it is also felt that the expenditure involved, if the Attendance Bonus Scheme is introduced, will not be commensurate with any increase in the outturn of Press that may possibly result. Government are, not, therefore, in favour of introducing this scheme, at least for the time being.

[Ministry of Finance (Deptt. of Economic Affairs,)
D.O.No. F. 1 (27)-MSP (B)/59 dt. 27-10-1960.]

44

While the Committee appreciate the welfare measures existing in the India Security Press they would suggest that the desirability of the Welfare Fund being managed by a Committee consisting only of representatives of labour employees, for whom the Fund exists might be considered by Government.

80

It is considered inadvisable not to have nominees of the management on the India Security Press Labour Welfare Fund Committee. The Labour Officer is an *ex-officio* member of this Committee by virtue of the duties assigned to him which *inter alia* include encouraging the formation of such committees and supervising their work. Government are giving regular annual grants to the Fund and the responsibility for proper management of the affairs of the Fund does devolve on the Head of the Department. Some cases of temporary misappropriation have recently come to light and the accounts of the Fund have also been got audited by the Director of

Commercial Audit. It has, therefore, been decided that one of the nominees of the Master should act as Treasurer in the Committee. The only other nominee of the Master acts as the Chairman of the Committee, which has a total strength of 14 (including 11 elected members).

[*Ministry of Finance (Department of Economic Affairs, O.M. No. F. 1 (27)-MSP (B)/59, dated 12-8-1960.*]

CHAPTER IV

REPLIES OF GOVERNMENT THAT HAVE NOT BEEN ACCEPTED BY THE COMMITTEE

Serial Number (as in the Appendix of the Report)	Reference to Para Number of the Report	Summary of Recommendation/ Conclusion	Reply of the Government	Comments
1	2	3	4	5
1	5	<p>The Committee do not appreciate the justification of keeping the Stamp Press and Currency Note Press separate with separate but similar Departments in each especially when the work in the two Presses is of allied nature. They feel that it might be advantageous if the two could be amalgamated so as to enable the two Presses to work with common Departments such as stores, control etc., and thus effect economy in expenditure.</p>	<p>The two Presses namely the India Security Press and the Currency Note Press are kept as separate units chiefly for the purposes of accounts as the expenditure is debited to different heads of account. The bulk of the stores in both the Presses consist of paper and ink and the various items under these two categories used by the two Presses are entirely different and cannot be lumped together. Except for this,</p>	<p>It is not clear why the need for maintaining separate accounts and the use of different varieties of raw materials in the two Presses should stand in the way of amalgamation which would prove economical in as-much as there would be a common Store and Control Department for the two Presses instead of two stores and two control divisions as at present.</p>

Such amalgamation might also be conducive to better utilisation of plant and machinery in the two Presses as also better control over their working. The Committee, therefore, suggest that the economics of amalgamating the two Presses should be got examined by Government at an early date as agreed to by the Special Secretary, Ministry of Finance, during his evidence.

the bulk of the administration of the Presses is common and integrated, the Technical supervisory cadre and the Watch and Ward cadre for both these presses are common. Similarly, the workshop and studio is also common. So far as the estate is concerned the allocations of workmen's as well as staff quarters are all done on a common basis. The amalgamation of the ministerial and non-technical cadres of the two presses including the Central Stamp Store which are now kept separate is under consideration. Also when there is a rush of work in the India Security Press and that Press cannot cope up with the additional demand and if at the same time the Currency Note Press can deal with some of the work, the capacity in the latter press is utilised. Any extra machine power in the Note Press or in the

Stamp Press if it could be utilised to do some work in the other Press is fully made use of and as such the fullest use of the plant and machinery in the two Presses effected. The amalgamation of the two Presses is not therefore likely to lead to any further economy or improve the working.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1 (27)-MSP (B)/59 dated 11-8-1959*].

3 The Committee recommend that the Presses should be reorganised on commercial lines under the company form of management. They further suggest that when the limited company which Government propose to float for running the proposed Security Paper Mill is formed, the feasibility of running the Presses and the Mill as one company should be considered

The Government do not consider that any advantage will be gained by changing the existing form of management. A note is attached showing the form of organization of similar presses abroad*. It will be seen that there is no uniformity in the matter and each country has developed the system best suited to it.

The Committee suggest that the India Security Press should be reorganised providing for fairly high powered authority for exercising close and direct control and certain degree of autonomy for flexibility in operation.

by Government. Such an arrangement the Committee feel, will also make the India Security Press an integrated unit producing its own raw materials.

The Committee feel that it would be desirable to set up a body consisting of the representatives of the India Security Press, and its important consumers, *i.e.*, Reserve Bank of India, Posts and Telegraphs Department etc. to ensure co-ordination between them in the various matters relating to the jobs executed by the Press.

At present the representatives of the various principal users of the products of this department contact the Master as required and their problems and requirements are discussed in detail and settled where necessary by personal discussions. This system has been found to be a very effective and quick method of dealing with these problems. The interests of the various consumers of the products of the Press are not identical and there is not much in common which can be discussed by a body consisting of the representatives of such consumers.

[Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1 (27)-MSP(B)159 dated 11-8-1959].

[Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1(27) MSP (B)159 dated 11-8-1959].

It is not clear what objection the Government has in formalising the present practice of informal discussion by setting up such a Committee. In fact in I.T.I. Ltd. whose products are mainly purchased by the D.G.P. & T., there exist such Committees. The Committee reiterated their recommendation.

13 The Presses are commercial organisations, on account of which their accounts are maintained in the commercial form and it is not clear why they are run departmentally when Government has adopted the company form for commercial undertakings. On the other hand, it is not clear why if the Presses are not commercial organisations as assumed by the Secretary of the Ministry of Finance, and elaborate system of commercial accounts should be maintained and that too only on *ad-hoc* basis. It is also not clear what purpose such accounts serve. The Committee therefore, suggest a review of the system of accounts.

The Presses are run departmentally because they overwhelmingly cater to the needs of the Central and State Governments and the Reserve Bank. They are not commercial concerns in the sense in which factories manufacturing goods for general consumption are commercial concerns. But subsidiary commercial accounts are maintained to enable Government to watch the financial results of running the Presses. The fact that such accounts are maintained does not necessarily mean that the Presses should be under company form of management. The system of subsidiary commercial accounts in the Presses was introduced in 1926 on the recommendation of the Auditor General and has been found useful. [Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1 (27)-MSP(B)/59 dated 11-8-1959.]

In India Security Press, there is a system of cost plus arrangement and as such there is no incentive to keep down the costs. The system of accounts therefore, needs revision from this angle also. The Committee reiterate their recommendation.

31(b) The Committee feel that an independent expert examination by the technical experts in the matter of expansion of the present Currency Note Press on the existing site would have been desirable and suggest that it be arranged so as to ensure optimum utilisation of plant and machinery in future. In this connection the Committee would invite reference to their comments in para 12 where the scope of increasing production has been pointed out.

The Master has said that this being a unique concern in India he is not aware as to from where else technical experts in security printing could be had in the country. He has further stated that he has been making the optimum use of plant and machinery and any further examination regarding the feasibility of working two or three shifts is not necessary at all.

[Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1 (27)-MSP(B)/59 dated 11-8-1959].

Reply is not adequate. It does not appear justified to rely solely on the opinion of only the Master of the India Security Press in determining the necessity etc. of additions/expansions.

70 The Committee recommend that after studying the position in Railway workshops and abroad, efforts should be made to fix norms of work for all workers in the press. Fixation of correct norms, the Committee believe, would facilitate programming, manning, productivity measurement and cost control

Norms of work have already been laid down for various categories of workers in the Presses wherever possible. Enquiries were made regarding norms prescribed for skilled workers in the various Railway Workshops doing maintenance work. Replies received from them are given below :—

(1) North Eastern Railway :
No norms have been prescribed.

The norms might be fixed, if necessary, after final production study.

- (2) *South Eastern Railway* : Norm for each job has to be determined by actual time studied on a scientific basis. There is no hard and fast rule to lay down the norm for each machine tool for each worker.
- (3) *Eastern Railway* : No norms are available at this stage on this Railway.
- (4) *Central Railway* : Norms are not stipulated for the work of workers as obviously the output of the work is based on the nature of the work and/or the type of the machine he works on.
- (5) *Northern Railway* : No norms are fixed. It will be seen that no norms have been prescribed for those working on the machine in workshop doing maintenance work

except in the case of South Eastern Railway who have conducted a special study of this case.

[*Ministry of Finance (Department of Economic Affairs) O.M. No. F. 1 (27)-MSP (B)/59, dated 11-8-1959*].

NEW DELHI;
December 15, 1960.

Agrahayana 24, 1882 (Saka).

H. C. DASAPPA,
Chairman,

Estimates Committee.

APPENDIX

Analysis of the action taken by Government on the recommendations contained in the Thirty-Ninth Report of the Estimates Committee (Second Lok Sabha)

1. Total number of recommendations	45
2. Recommendations accepted by Government			22
Percentage of total	48.9
3. Recommendations not accepted by the Government but replies in respect of which have been accepted by the Committee.		..	17½
Percentage of total		..	38.9
4. Recommendations not accepted by Government (including those which are still under consideration by Government)			
No.			5½
Percentage of total			12.2

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

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.	20.	The English Book Store, 7-L, Connaught Circus, New Delhi.	37.	Amar Kitab Ghar, Diagonal Road, Jamshedpur-I.
2.	Kitabistan, 17-A, Kamla Nehru Road, Allahabad.	21.	Rama Krishna & Sons, 16-B, Connaught Place, New Delhi.	38.	(Vacant)
3.	British Book Depot, 84, Hazaratganj, Lucknow.	22.	International Book House, Private Ltd., 9, Ash Lane, Mahatma Gandhi Road, Bombay-I.	39.	E.M. Gopalkrishna Kone, (Shri Gopal Mahal), North Chitrai Street, Madura.
4.	Imperial Book Depot, 266, Mahatma Gandhi Road, Poona.	23.	Lakshmi Book Store, 42, M.M. Queensway, New Delhi.	40.	Friends Book House, M.U., Aligarh.
5.	The Popular Book Depot (Regd.), Lamington Road, Bombay-7.	24.	The Kalpana Publishers, Book-Sellers, Trichinopoly-3.	41.	Modern Book House, 286, Jawahar Ganj, Jabalpur-I. (M.P.)
6.	H. Venkataramiah & Sons, Vidyanidhi Book Depot, New Statue Circle, Mysore.	25.	(Vacant)	42.	M.C. Sarkar & Sons (P) Ltd., 14, Bankim Chatterji Street Calcutta-12.
7.	International Book House, Main Road, Trivandrum.	26.	The International Book Service, Deccan Gymkhana, Poona-4.	43.	People's Book House, B-2-829/I, Nizam Shahi Road, Hyderabad-I.
8.	The Presidency Book Supplies, 8-C, Pycroft's Road, Triplicane, Madras-5.	27.	Bahri Brothers, 188, Lajpat Rai Market, Delhi-6.	44.	W. Newman & Co. Ltd., 3, Old Court House, Street, Calcutta
9.	Atma Ram & Sons, Kashmere Gate, Delhi-6.	28.	City Book-sellers, Sohanaganj Street. Delhi.	45.	Thacker Spink & Co. (1933) Private Ltd., 3, Esplanade East, Calcutta-I.
10.	Book Centre, Opp. Patna College, Patna.	29.	The National Law House, Near Indore Library, Opp. Old High Court Building, Indore.	46.	Hindustan Diary Publishers, Market Street, Secunderabad.
11.	J.M. Jaina & Brothers, Mori Gate, Delhi-6.	30.	Charles Lambert & Co., 101, Mahatma Gandhi Road, Opp. Clock Tower, Fort, Bombay.	47.	Laxami Narain Aggarwal Hospital Road, Agra.
12.	The Cuttack Law Times Office, Cuttack-2.	31.	A.H. Wheeler & Co., (P) (Ltd.), 15, Elgin Road, Allahabad.	48.	Law Book Co., Sardar Patel Marg, Allahabad.
13.	The New Book Depot, P.O. Box No. 96, Connaught Place, New Delhi.	32.	M.S.R. Murthy & Co., Visakhapatnam.	49.	D.B. Taraporevala & Sons Co. Private Ltd. 210, Dr Naoroji Road, Bombay-I.
14.	The New Book Depot, 79, The Mall, Simla.	33.	The Loyal Book Depot, Chhipi Tank, Meerut.	50.	Chanderkant Chiman Lal Vora, Law Publishers and Law Book-sellers, P.B. No. 163, 57/2, Gandhi Road, Ahmedabad.
15.	The Central News Agency, 23/90, Connaught Circus, New Delhi.	34.	The Good Companions, Raspara, Baroda.	51.	S. Krishnaswami & Co., P.O. Teppakulam, Tiruchirappalli-2.
16.	Lok Milap, District Court Road, Bhavnagar.	35.	University Publishers, Railway Road, Jullundur City.	52.	Hyderabad Book Depot, Abid Road (Gun Foundry), Hyderabad.
17.	(Vacant)	36.	Students Stores, Raghunath Bazar, Jammu-Tawi.	53.	M. Gulab Singh & Sons (P) Ltd., Press Area, Mathura Road, New Delhi.

Agency No.	Name and Address of the Agent	Agency No.	Name and Address of the Agent	Agency No.	Name and Address of the Agent
54.	C.V. Venkitachala Iyer, Near Railway Station, Chalakudi (S.I.).	70.	Gandhi Smiriti Trust, Bhavnagar.	86.	The Krishna Book Depot, Publishers, Booksellers, Stationers & News Agents, Main Bazar, Pathankot. (E.P.)
55.	(Vacant)	71.	People's Book House, Opp. Jaganmohan Palace, Mysore-1.	87.	Dhanwantra Medical & Law Book House, 1522, Lajpat Rai Market, Delhi-6.
56.	K. M. Agarwal & Sons, Railway Book Stall, Udaipur (Rajasthan).	72.	'Jagruti', Bhagalpur-2 Bihar.	88.	The United Book Agency, 48, Amrit Kaur Market, Paharganj, New Delhi.
57.	The Swadesamitran Ltd., Mount Road, Madras-2.	73.	The New Book Co. (P) Ltd., Kitab Mahal, 188-90, Dr. Dadabhai Naoroji Road, Bombay.	89.	Pervaje's Book House, Koppikar Road, Hubli.
58.	The Imperial Publishing Co., 3, Faiz Bazar, Daryaganj, Delhi-6.	74.	The English Book Depot, 78, Jhoke Road, Ferozepore Cantt.	90.	B.S. Jain & Co., 71, Abupura, Mazaffarnagar (U.P.)
59.	The Secretary, Establishment Department, The High Commission of India House, Aldwych, London.	75.	Minerva Book Shop, 9, Jor Bagh Market, New Delhi-3.	91.	Swadeshi Vastu Bhandar Booksellers etc., Jamnagar.
60.	Current Book House, Maruti Lane, Raghunath Dadaji Street, Bombay-1.	76.	People's Publishing House, Rani Jhansi Road, New Delhi-1.	92.	(Vacant)
61.	International Consultants Corporation, 48 C, Marredpally (East), Secunderabad-3, (A.P.)	77.	Shri N. Chaoba Singh, Newspaper Agent, Ramlal Paul High School Annexe, Imphal, Manipur.	93.	Sikh Publishing House (P) Ltd., 7-C, Connaught Place, New Delhi.
62.	K.J. Aseervadam and Sons, Cloughpet, P.O. Ongole, Guntur Dist., Andhra.	78.	Minerva Book Shop, The Mall, Simla-1.	94.	G.R. Lakshminpathy Chetty & Sons, General Merchants & News Agents, Newpet, Chandragiri, Chittoor Distt. (Andhra Pradesh).
63.	The New Order Book Co., Ellis Bridge, Ahmedabad-6.	79.	Universal Book Company 20, Mahatma Gandhi Marg, Allahabad.	95.	Hind Book House, 82, Jan Path, New Delhi-1.
64.	The Triveni Publishers, Masulipatnam.	80.	(Vacant)	96.	Bookwell, 4-Sant Naran- kar Colony, Kingsway Camp, Delhi-9.
65.	Deccan Book Stall, Ferguson College Road, Poona-4.	81.	Mittal & Co., 85-C, New Mandi, Muzaffar- nagar (U.P.)	97.	The S.S. Book Emporium "Mount-Joy" Road, Basavangudi, Bangalore-4.
66.	Jayana Book Depot, Chapparwala Kuan, Karol Bagh, New Delhi-5.	82.	Firma K.L. Mukhopa- dyay, 6/1A, Banchharam Akkur Lane, Calcutta- 12.	98.	Sahitya Sangam, Book- sellers, 44, Lok Manya Vastu Bhandar, Dadar, Bombay-28.
67.	'Bookland' 663, Madar Gate, Ajmer (Rajasthan).	83.	Freeland Publications (P) Ltd., II-A/16, Lajpat Nagar, New Delhi.	99.	Shalig Ram & Sons, Booksellers, Madar Gate, Aligarh (U.P.)
68.	Oxford Book & Stat- ionery Co., Scindia House, Connaught Place, New Delhi.	84.	Goel Traders, 100 C' New Mandi, Muzaffar- nagar (U.P.)		
69.	Makkalapustaka Press, Balamandira, Gadhi Nagar, Bangalore-9.	85.	Mehra Brothers, 50-G Kalkaji, New Delhi-19.		