

**NEGLIGENT SCRUTINY OF CLAIMS
LEADING TO EXCESS PAYMENT**

MINISTRY OF INFORMATION & BROADCASTING

**PUBLIC ACCOUNTS
COMMITTEE
2011-2012**

FORTY-FIRST REPORT

FIFTEENTH LOK SABHA



**LOK SABHA SECRETARIAT
NEW DELHI**

FORTY- FIRST REPORT

PUBLIC ACCOUNTS COMMITTEE (2011-12)

(FIFTEENTH LOK SABHA)

NEGLIGENT SCRUTINY OF CLAIMS LEADING TO EXCESS PAYMENT

MINISTRY OF INFORMATION & BROADCASTING



Presented to Lok Sabha on 19 December, 2011

Laid in Rajya Sabha on 19 December, 2011

LOK SABHA SECRETARIAT
NEW DELHI

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE (2011-2012)

Dr. Murli Manohar Joshi — *Chairman*

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4. Shri Sandeep Dikshit
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- *21. Shri J.D. Seelam
22. Prof. Saif-ud-Din Soz

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| 2. Shri Abhijit Kumar | — | <i>Director</i> |
| 3. Shri Sanjeev Sharma | — | <i>Deputy Secretary</i> |

* Elected *w.e.f.* 29th August, 2011 *vide* the vacancy occurred *vice* Smt. Jayanti Natarajan appointed Minister *w.e.f.* 12th July, 2011.

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE (2010-2011)

Dr. Murli Manohar Joshi — *Chairman*

MEMBERS

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18. Shri Prasanta Chatterjee
19. Shri Kalraj Mishra
20. Shri N.K. Singh
21. Shri Tiruchi Siva
22. Prof. Saif-ud-Din Soz

* Vacancy occurred *vice* Shri Ashwani Kumar has been appointed as Minister of State *w.e.f.* 19th January, 2011.

COMPOSITION OF SUB-COMMITTEE-I OF THE PUBLIC ACCOUNTS
COMMITTEE (2010-11)

Shri Bhartruhari Mahtab — *Convenor*

MEMBERS

Lok Sabha

2. Shri Naveen Jindal — *Alternate Convenor*
3. Dr. K. Sambasiva Rao

Rajya Sabha

4. Shri Kalraj Mishra

INTRODUCTION

I, the Chairman, Public Accounts Committee (2011-12) having been authorised by the Committee, do present this Forty-first Report (Fifteenth Lok Sabha) on **‘Negligent Scrutiny of Claims leading to excess Payment’** based on Paragraph No. 7.1, Chapter VII of C&AG Report No. CA 2 of 2008 relating to the Ministry of Information & Broadcasting.

2. The above-mentioned Report of the Comptroller and Auditor General of India was laid on the Table of the House on 14th March, 2008.

3. Taking cognizance of the inordinate delay on the part of various Ministries/ Departments in furnishing the Action Taken Notes on the Non-selected Audit Paragraphs/Chapters/Reports within the stipulated time frame, the Public Accounts Committee (2010-11) took up the subject for detailed examination and report. A Sub-Committee was specially constituted for the purpose. In due consultation with the Audit, it was decided to examine the position in respect of the Ministry of Information & Broadcasting alongwith some other Ministries/Departments.

4. In the process of the scrutiny of the Audit Paragraphs/Chapters/Reports pending with the Ministry of Information & Broadcasting, the Sub-Committee-I came across certain pending Paragraphs/Chapters on very important issues and considered it prudent to examine and report the same alongwith the Non-Compliance issue. Accordingly, the Sub-Committee-I took up the above mentioned Paragraph of the respective Audit Report for in-depth examination.

5. The Sub-Committee-I took evidence of the representatives of the Ministry of Information & Broadcasting on 31st March, 2011. The Committee considered and adopted this Report at their sitting held on 23rd September, 2011. Minutes of the Sittings form Appendices to the Report.

6. For facility of reference and convenience, the Observations and Recommendations of the Committee have been printed in thick type in the body of the Report.

7. The Committee thank the Sub-Committee for their efforts in examining the subject detail and finalizing and placing the Report before the Main Committee.

8. The Committee would also like to express their thanks to the officers of the Ministry of Information and Broadcasting for tendering evidence before the Sub-Committee and furnishing information that the Sub-Committee/Committee desired in connection with the examination of the subject.

(x)

9. The Committee place on record their appreciation of the assistance rendered to them in the matter by the Office of the Comptroller and Auditor General of India.

NEW DELHI;
15 November, 2011
24 Kartika, 1933 (*Saka*)

DR. MURLI MANOHAR JOSHI,
Chairman,
Public Accounts Committee.

REPORT

PART I

I. Introductory

The Reports of the Comptroller and Auditor General of India after being laid in the Parliament in terms of Article 151 of Constitution of India, stand referred to the Public Accounts Committee for their scrutiny. The table given below shows the total number of Audit Reports presented during each of the last three years and the total number of Audit Paras contained therein.

S.No.	Year	No. of Audit Reports Tabled	No. of Paras
1.	2008	21	1701
2.	2009	17	1725
3.	2010	26	1265
Total		64	4691

These Audit Reports contain several paragraphs. Since due to time constraints it is not possible for the Public Accounts Committee to go through every issue dealt with in the various Audit Reports, it becomes incumbent upon the Committee to be selective in approach. Accordingly, at the beginning of each term, the Public Accounts Committee generally select a few relatively more important paragraphs from the various Reports of Comptroller and Auditor General of India for in-depth examination. However, in order to ensure that the audit paragraphs not selected for detailed examination are dealt with properly, the Public Accounts Committee have established a procedure whereby the Ministries/Departments are required to furnish remedial/corrective Action Taken Notes on all the audit paragraphs through the Ministry of Finance (Department of Expenditure) to the Committee.

2. Taking cognizance of the inordinate delay and presisting failures on the part of a large number of Ministries in reporting to the Committee the corrective action taken on audit paragraphs, the Committee in their 105th Report (10th Lok Sabha—1995-96) observed that the results of audit of Government's financial transactions would go in vain, unless an adequate mechanism is devised to ensure timely submission of the Action Taken Notes. The Committee, therefore, recommended that the Action Taken Notes on all the paragraphs of the Reports of C&AG of India should be furnished to the Committee through the Ministry of Finance (Department of Expenditure) within a period of four months from the date of laying of Audit Reports on the Table of the House (Starting from 31st March, 1996 onwards).

3. During 2000-01, *vide* their 9th Report, the Committee decided that the remedial/corrective Action Taken Notes furnished by the respective Ministries/Departments

should be categorised by the Audit under three broad heads namely, "**accepted**", "**partially accepted**", and "**not accepted**". In subsequent developments, the Committee also decided that a brief on those Action Taken Notes which are categorised as 'not accepted' should be furnished by the Office of C&AG, clearly indicating the reasons for such categorisation as well as the points of difference between the Audit and the Ministry/Department concerned. The Remedial Action Taken Notes and briefs on 'non-accepted' paras are then circulated to the Members of the Public Accounts Committee and after their consideration these Notes reach the stage of finality.

4. Even after putting this elaborate system in place, the Committee note that various Ministries/Departments have not been able to stick to the timeline of four months as devised by the Committee and have erred in furnishing the remedial/corrective Action Taken Notes within the stipulated timeframe. As per the information furnished by the Ministry of Finance, Department of Expenditure, who have set up a Monitoring Cell for assimilating and coordinating the data from various Ministries, as on 25th June, 2010, a total of 4191 paragraphs were pending with various Ministries/Departments.

5. Against this backdrop, the Committee took up the subject of 'Non-Compliance by the Ministries/Departments in timely submission of ATNs to the Audit Paras of C&AG of India' for detailed examination during the year 2010-11. A Sub-Committee was constituted to examine the matter, prepare separate Reports on each erring Ministry/Department concerned and place the same before the Main Committee for their consideration. In the process, the Sub-Committee obtained Background Notes/Preliminary materials and written replies from the Ministries/Departments concerned. The Sub-Committee also took separate evidence of the representatives of the respective Ministries/Departments.

II. Pendency of audit paragraphs of Ministry of Information & Broadcasting

6. This Report pertains to the remedial/corrective Action Taken on the Audit Paragraphs pending with the Ministry of Information & Broadcasting. As intimated by the Ministry of Finance, Department of Expenditure (Monitoring Cell) out of 4191 Action Taken Notes pending with various Ministries/Departments as on 25th June, 2010, 19 paras were pending with the Ministry of Information & Broadcasting on which Action Taken Notes were yet to be furnished.

7. At the instance of the Committee, the Audit also supplied the latest figures in regard to the Audit Paragraphs/Performance Audit Reports on which Action Taken Notes (ATNs) were pending. According to Audit, as on 31st May, 2010, a total of 3462 paragraphs were pending with various Ministries/Departments. Out of these, a total of 14 paras were pending with the Ministry of Information & Broadcasting. When asked from the Ministry to indicate the exact number of audit paragraphs pending with them, the Ministry, in a written note dated 18th April, 2011, intimated that 7 paras were pending with it as on date. In addition of these, 2 paras were partially pending with the Ministry.

8. The Committee desired to know about the mechanism devised or proposed by the Ministry to ensure timely submission of ATNs within the stipulated time frame (of four months) and what constraints/difficulties were encountered in this regard.

In response, the Ministry, in a written note stated as under:—

"Standing Audit Committee under the Chairmanship of the Secretary (I&B) and three Sub-Committees under the concerned Joint Secretaries have been formed in the Ministry to monitor the progress of settlement of pending C&AG paragraphs. Meetings of the Standing Audit Committee are held regularly and ATN Adalats are also held in the Ministry under the Chairpersonship of Additional Secretary & financial Advisor. Meetings have been held by Secretary (I&B)/ AS&FA on 22.7.09, 9.9.09, 1.7.2010, 9.7.2010 & 17.9.2010 to review the outstanding audit objection. The position of outstanding Paras is also discussed regularly by the Secretary, I&B in his Senior Officers Weekly Meetings."

9. The Committee wanted to know about the progress made in the matter of pendency of the Audit Paras subsequent to commencement of the operation of the Standing Audit Committee (SAC). Clarifying the position, the Ministry, in a written note stated as under:—

"There is a marked improvement in the settlement of the C&AG Paragraphs since the constitution of the SAC in August 2010. As per the report sent to the Monitoring Cell, Ministry of Finance, for the quarter ending June 2010, there were 20 pending Paragraphs pertaining to the Ministry. After that 7 New Audit Paras were received, taking the total to 27. As on date, 8 Paragraphs are pending, out of which vetted ATNs in respect of 7 Paras are awaited from Director General of Audit, Central Expenditure (DGACE). Only 1 para is pending in the Ministry for which first ATN has not yet been sent to DGACE. Rest of the Paragraphs numbering 19, have been settled."

10. In response to the query on the pending Audit Paras with the Ministry, the Ministry through a written note stated as follows:—

"It is regretted that delay has taken place in the timely furnishing of the ATN. This has taken place mainly due to certain organisational and administrative difficulties in Prasar Bharati. The reasons therefore are being looked into and appropriate corrective steps will be taken to ensure that such delays do not recur in future."

11. The Committee wanted to know the time limit within which the pending paragraphs would be furnished for compliance. In this regard, the Ministry through a written note simply responded that the outstanding ATNs would be furnished shortly.

12. On a precise query on fixing responsibility for not furnishing remedial Action Taken Notes in time, the Secretary, Ministry of Information & Broadcasting, intimated the Committee during evidence:—

"I think, there is a need to fix responsibility. We have taken this very seriously after ascertaining all the facts and we would be guided by your recommendations in this regard. But we are prepared to fix the responsibility for so much of delay."

13. When asked about the reasons for not adhering to the time limit of four months within which the remedial ATNs on the Paragraph No. 7.1 of Chapter VII of Audit

Report No. CA 2 of 2008—'Negligent scrutiny of claims leading to excess payment' were to be furnished by the Ministry, the Secretary, Ministry of I&B stated:—

"Sir, on the question of the delays, 'yes', we admit that there has been considerable delay, particularly, the delay between 2009 and 2010, where there was a delay, according to our calculations, of about 16 months, that is, from 10 February, 2009 to 8 July 2010 But in this particular case, on 10 February, 2009, the observation received from Audit was sent to Prasar Bharati with the request to revise the action taken note clarifying the points raised by the Audit. However, on recent enquiry we find that the reason for this delay was that the Directorate of DD had prepared a reply quite expeditiously and submitted it to the Prasar Bharati Secretariat for approval before sending it to the Ministry for further action. However, it appears that there was no action taken in the Prasar Bharati Secretariat despite repeated reminders from the DG, D.D.

As far as Ministry is concerned, we have issued as many as eight reminders. I have even the dates of the reminders issued. In addition to that the Financial Advisor has taken three separate meetings to try and settle this issue. Despite that there was really a lack of response from Prasar Bharati and finally we received the reply only on July 2010."

14. When asked categorically whether there was a disconnect between the DG, Prasar Bharati and the Secretariat, the witness added:—

"No, Sir, there appears to have been a problem between the DG, DD because it is a Directorate under the Prasar Bharati and the Prasar Bharati which has its own Secretariat in the scheme of things under the Prasar Bharati Act. They have a Secretariat of their own."

In this connection, the Committee wanted to know what steps were taken by the Ministry to improve coordination between Directorate General, Doordarshan and Prasar Bharati Secretariat and fix responsibility for such delays. The Secretary, Ministry of Information & Broadcasting informed the Committee during evidence that a Standing Committee under his chairmanship had been formed, constituting the heads of all the media units under the Ministry, including people from Prasar Bharati. Regular meetings of three Sub-committees under the respective Joint Secretaries dealing with three different sectors in the Ministry were being held. In the same context, the Ministry in a written note also intimated the Committee that after constitution of SAC by the Ministry, there was a proper coordination between DG, Doordarshan and Prasar Bharati Secretariat.

15. The Committee have also been informed that Prasar Bharati (Broadcasting Corporation of India) is the public service broadcaster in the country, with Akashvani (All India Radio) and Doordarshan as its two constituents. It came into existence on 23rd November, 1997, with mandate to organise and conduct public broadcasting services to inform, educate and entertain the public and to ensure a balanced development of broadcasting on radio and television.

The Corporation, is governed by the Prasar Bharati Board, which comprises a Chairman, an Executive Member (Chief Executive Officer), a Member (Finance), a member (Personnel), six part-time Members, a representative of the Ministry of Information & Broadcasting and Directors General of All India Radio and Doordarshan as ex-officio Members. The chairman is a part-time member with three year tenure. The executive Member is a whole time Member with tenure of five years, subject to an age limit of sixty years. The Member (Finance) and the Member (Personnel) are also whole time members with six year tenure, subject to the age limit of 62 years. The Prasar Bharati Board meets at least six times in a year.

III. Negligent Scrutiny of Claims Leading to Excess Payment
[Paragraph No. 7.1 of Chapter VII of Audit Report No. CA 2 of 2008]

16. One of the important Paragraphs out of the 19 paras pending with the Ministry of Information & Broadcasting is Paragraph No. 7.1 of Chapter VII of Audit Report No. CA 2 of 2008 titled 'Negligent Scrutiny of Claims leading to Excess Payment'. The Committee considered it prudent to touch upon this paragraph, as a test case, to gauge the compliance of the Ministry to the Audit observations/suggestions contained therein, alongwith the status of remedial/corrective Action Taken Notes to be furnished by the Ministry.

The Committee also deemed it imperative to find out from Audit the latest position in regard to this particular para *i.e.* **Para 7.1 'Negligent Scrutiny of claims Leading to Excess Payment' of Report No. CA 2 of 2008**. Accordingly, Audit supplied on 22nd March, 2011 the status of the Action Taken Note in a tabular form which is as under:—

Status of Action Taken Note

Para No.	7.1
Report No.	CA 2 of 2008
Subject of paragraph	Negligent scrutiny of claims leading to excess payment
Date of laying of the Audit Report in the Parliament	14th March, 2008
Due date of submission of ATN	14th July, 2008
Date of receipt of first ATN	2nd December, 2008
Date of calling of revised note	27th January, 2009
Date of receipt of revised note	16th July, 2010
Date of calling of final note	10th August, 2010
Date of receipt of copy of the final note from the Ministry	25th August, 2010

17. The Audit Para brings out a case where deficient internal control and negligent scrutiny of bills by Prasara Bharati led to excess payment of Rs. 3.39 crore to the Board of Control for Cricket in India (BCCI) for telecast rights of One Day International (ODI) matches during October-November 2005. The Committee have been given to understand that the genesis of this particular case rested in terms of the agreement of 30th November, 2005 entered between Prasara Bharati and the BCCI for the telecast of 12 one day international matches (seven between India and Sri Lanka and five between India and South Africa) during October-November 2005, Prasara Bharati was to pay to the BCCI at the rate of Rs. 7.50 crore, net of service tax and agency commission for each one day international. The agreement further provided that in case a match was not played for the full duration on any day, the consideration for that day would be calculated in proportion of the number of hours played. One of the 12 scheduled matches did not take place.

18. However, the examination by Adudit of the time sheets for the 11 matches maintained by Prasara Bharati revealed that three matches between India and Sri Lanka and two between India and South Africa were held for less than the full duration of seven hours, yet Prasara Bharati did not reduce the payment on *pro-rata* basis with reference to the reduced time during which the matches were actually played. In one match played between India and Sri Lanka at Mohali, though Prasara Bharati made the deduction on *pro-rata* basis for the match held for less than the prescribed duration, the deduction was made reckoning the total duration of the match as six hours instead of seven hours.

19. The Prasara Bharati explained to Audit in February 2007 that *pro-rata* deduction was not applicable for one day international matches. The Audit did not consider this contention of Prasara Bharati as tenable as it was contrary to the specific provisions of the agreement entered into by the parties in relation to the 12 one day international matches and Prasara Bharati had itself made *pro-rata* reduction of the fee in case of one of the matches. The Audit concluded that Prasara Bharati may recover the excess payment made to the BCCI, improve internal control and accountability system and determine accountability for excess payment in this case.

20. The Committee desired to have the input of the Ministry of I&B in the first instance on the excess payment of Rs. 3.39 crore made to the BCCI. The Ministry, in its background Note submitted to the Committee, stated that the payment made for ODI cricket matches at Rs. 7.50 crores per match as per agreement entered into with BCCI was in order and recovery of the paid amount from BCCI was not warranted. It was further clarified by Prasara Bharati that the duration in this context did not mean time but the number of overs to be played which is decided before the start of match. The ODI does not have any specified number of hours in a day. The *pro-rata* payment for the ODI at Mohali, reckoning the total duration of the match as six hours, was done in the interest of the organization. If the party *i.e.* BCCI had insisted upon the terms of agreement, Prasara Bharati would have had to pay additional amount for this ODI.

21. The Committee desired to know the reason for the Ministry's failure to reduce the payment made to BCCI on *pro-rata* basis with reference to the reduced time during which the five matches (three matches between India and Sri Lanka and two matches

between India and South Africa) were actually played. Explaining the position of the Ministry, the Secretary, during evidence informed the Committee as under:—

"The agreement does not lay down that the full duration of a match was to be reckoned in terms of the principle of 7 hours a day. In fact, the agreement does not provide at all as to how many hours of play would be considered for treating the full duration of a match.

However, it does provide for payment in proportion to the number of hours played in the case of a game which is not played for a full duration. The agreement also provides that as per ICC's stipulations, even if one ball is bowled in a match, the match would be considered as having played."

22. In regard to the Ministry's decision to make *pro-rata* payment for the match played between India and Sri Lanka at Mohali which was held for less than the prescribed duration, reckoning the total duration of the match as 6 hours instead of 7 hours, the representative of the Ministry stated during evidence:—

"...in the ODI match it (duration) depends on the number of overs bowled; the match could be of shorter duration or longer duration, depending upon the performance of the teams. Therefore, I think, the agreement could have been little more specific. However we would point out that the figure of seven hours which has been brought out by Audit, that it was less than seven hours and therefore, anything below seven hours should have been paid at a *pro-rata* rate and not at full rate, is perhaps not very correct, for the simple reason that there is no match really which takes place in seven hours, it could be longer or it could be shorter. In fact, in an ODI it is usually around between six and seven hours depending upon the length of the game."

23. Elaborating on this issue of making payment to BCCI on *pro-rata* basis for this one match played between India and Sri Lanka at Mohali, the Secretary, Ministry of I&B further added:—

"Prasar Bharati made a full payment of ₹ 7.5 crore for each of the ten matches, whereas in the case of Mohali match, it had paid on the basis of *pro-rata*. Since, all these matches were played as per the agreement provided that even a mention in the agreement in the specific number of hours of play to be treated as full duration the full amount paid was in accordance with the agreement.

Actually, from a legal point of view, even in the case of Mohali match, there should really have been no deduction made because the match was played in full. It is a different matter that the duration of the match was about four-and-a-half hours because the Sri Lankan team, which batted first batted only for 22 overs as they were all out and naturally the duration was lessened and the Indian team also played much lesser than as normal 50 over match. So, perhaps there was really no case legally for making any cut in this payment. However, a cut was made; a decision was taken in DD that since this match was much less than even six hours, payment may be reduced and the BCCI also made no objection to the reduced payment. So we really are not looking at that issue because they have accepted the payment as made by DD."

24. During the course of examination of the subject, the Committee brought out a serious shortcoming in the agreement between Prasar Bharati and BCCI dated 30th November, 2005. The clause 11 of the agreement states:—

"In consideration of all the rights, licenses, cooperation, assistance and benefits whatsoever granted or provided by BCCI under this agreement, Prasar Bharati agrees to pay to BCCI @ ₹ 7.5 crore net of service tax and agency commission for each ODI, totaling ₹ 90 crore for 12 ODIs. In case of lesser number of matches being played for any reason whatsoever, the consideration shall be reduced on a *pro-rata* basis. In case a game is not played for the full duration on any day for any reason whatsoever, the consideration for that day shall be calculated in proportion to the number of hours played. In the event of a match being cancelled altogether, no consideration shall be payable. It is placed on record that in terms of the stipulations of the International Cricket Council (ICC), a ball being bowled in Match shall be deemed to be a Match being played."

25. The Committee find that the clause makes a contradictory proposition that *pro-rata* payment for matches played for lesser duration will be made. On the other hand, it states that a ball being bowled tantamounts to a Match being played. Agreeing with the contention of the Committee, the Secretary, Ministry of I&B, stated as under:—

"...I must admit that the drafting of the agreement between Prasar Bharati and BCCI is, perhaps, not very happily worded. I think there is a scope for misinterpretation for the provisions as has been mentioned in the agreement."

In this regard, the witness also stated:—

"...this agreement must have been drawn on the basis of what would be arrangements in Test Matches, and the same Clause appears to have been used for an Agreement involving One Day International."

26. The Committee understand through the 7 hours notification issued *vide* the Sport Section Schedule supplied by the Ministry wherein it is contained that all the matches would be of 7 hours duration and based on this schedule, Prasar Bharati had paid a truncated amount for the Mohali match. When asked to clarify the position of the Ministry as to why the money was not deducted for the remaining matches which were played for less than 7 hours, the Secretary, Ministry of Information & Broadcasting stated:—

"Now, I am informed by the Prasar Bharati and perhaps the CEO will confirm this, that this schedule of seven hours is actually an internal document, which is issued by Prasar Bharati to its Kendras informing that they would have to schedule the programmes keeping in view the 7 hours time period so that the Kendras are aware that they would be telecasting these matches during that period and also to ensure that in case, the match ends early, they are ready with some alternative programmes. So, that 7 hour period is really not a part of the agreement. The BCCI is not concerned with those seven hours. It is really an internal communication to its own Kendras. Although the Audit has said that 'in view of that statement, seven hours should have been the period for these one

day international matches' but we have a slight difference of opinion on that 'that the seven hours cannot be fixed. However, some hours will have to be fixed in future'. That was the communication that we had given to the Prasar Bharati."

27. When his attention was drawn to the provisions as contained in clause 11 of the agreement wherein clear provisions were made for calculation of payment to BCCI in proportion to the No. of hours played, a representative of the Ministry whilst candidly accepting the lacuna in drafting of the agreement stated:—

"I would like to clarify that this is actually something like an unhappily drafted agreement. This particular agreement was not vetted by legal authorities. It was 'cut and paste' job taken from a 2004 agreement which was for a 5 day Test. They just picked out certain slots from there and fitted them here. It was agreed to in a hurry and as the Hon'ble Member rightly pointed out, it was heavily loaded against the private party. BCCI should have seen it more carefully. They were also in a hurry and they have signed it."

28. He further stated:—

"When we talk about the duration, the terms of duration as applies to an ODI is like this. It is either 50 over on each side or falling of ten wickets, whichever comes earlier. The duration would mean falling of ten wickets. But, this provision says that it would be reduced *pro-rata* otherwise. That would come into play if the total duration of play gets reduced in terms of overs. I am giving an example just to explain the logic of it. Let us say, there is a rain break. Therefore the match gets reduced to 35 overs on either side. The total duration of play has got reduced although the match takes place. There, the *pro-rata* reduction would come into play."

29. On the issue of shortcoming in drafting of the agreement and taking corrective action in future, the Secretary stated:—

"The agreement is what it should not have been. Therefore, we have taken the remedial action after this came to light and have formally written to the Prasar Bharati that they should incorporate in their agreement from 2008 onwards the specific number of hours. This action has been taken irrespective of the fact that this agreement was flawed to that extent."

30. He also stated:—

"We do not feel that there can be any fixed time in an ODI. We have to fix it in future. In the case of the Mohali match in which *pro-rata* payment was made, there was a significant shortfall in the number of hours. It was played only for 4 hours 18 minutes whereas all the matches exceed six or seven hours."

31. Assuring the Committee of the care that would be taken in making all future agreements, the witness stated as under:—

"...on 10th January, 2008, the Ministry wrote to the Prasar Bharati advising that 'in view of the observations made by the Audit, the specific number of hours to be counted in a one day international for the purpose of calculating proportionate

payment, should be specifically mentioned in all agreements to be concluded in future'. After, we found this lacuna and the shortcoming; it was specifically pointed out that the number of hours would be mentioned in all future agreements."

32. The Committee wanted to know whether uniform policy was being adopted for each agreement with BCCI and also the conditions stipulated in the policy. Replying to this specific question of the Committee, the Ministry intimated through the post evidence reply, that a uniform policy was adopted in each case of Test matches and ODIs when the rights were acquired from BCCI. However, nowadays as per the Sports Broadcasting Signals (Mandatory Sharing with Prasar Bharati) Act, 2007, the rights holder has to share live signals with Prasar Bharati and Prasar Bharati does not acquire any rights.

33. In regard to the new system of the mandatory sharing of sports signal, the Additional Secretary, Ministry of Information & Broadcasting explained as under:—

"The Government has come out with a new provision, which says that anybody, who owns right for national events where the Indian Team is participating, has to, on a mandatory basis, share that with the public broadcaster. So, for instance, just to give you an example of the present World Cup which is taking place, as all of us are very familiar with that thing, the rights for this particular event are owned by the ESPN. Now, ESPN under this provision of law is required to share the signal with the Prasar Bharati, with DD insofar as the matches where India is playing are concerned, and then, of course, the final stage matches like quarter final, semi-final and final. So, all told, DD gets 10 matches out of 32 or 35 matches which have been played. Other countries matches they do not share with us. This is the provision."

34. The Committee wanted to know about the basis of fixing the rate of ₹ 7.5 crore paid to BCCI for each ODI match and also the amount of revenue generated through advertisements for the scheduled duration of the matches played. Responding to the query of the Committee, the Ministry of Information & Broadcasting informed through a written reply as under:—

"No record could be traced in Prasar Bharati regarding fixation of the rate of ₹ 7.5 crore per ODI match to be paid to the BCCI. However, there are no uniform parameters for fixing of the fee. While fixing the fee, factors relating to the teams playing, venue of matches (Home or abroad), slot fee, expected revenue from advertisements and negotiation with the rights holder, etc. are taken into consideration."

The details of Gross Revenue, Agency Commission and Service Tax were also intimated to the Committee which are tabulated as under:—

Gross Revenue Earned	₹ 123,57,95,212.00
Less Commission	₹ 16,38,70,032.00
Balance	₹ 107,19,25,180.00
Add Service Tax @ 10.25%	₹ 10,93,36,368.00
Total	₹ 118,12,61,549.00

The details of Rights fee paid to BCCI and Net Revenue gained are as follows:—

Net Revenue	₹ 107,19,25,180.00
Payment made to BCCI	₹ 80,37,77,778.00
Net Gain	₹ 26,81,47,402.00

35. On the issue of strengthening Prasar Bharati as the public broadcaster, the Secretary, Ministry of I&B during evidence informed the Committee as under:—

"Sir, I would like to submit that on the larger issue of how to make Prasar Bharati more accountable without affecting its autonomy, there is a Group of Ministers which has been constituted for the purpose of looking into the Prasar Bharati Act itself whether there are provisions in the Act which need to be amended to make Prasar Bharati more accountable. It is because there is a general perception, to some extent justified also, that Prasar Bharati was not really functioning in the way it should have as far as accountability was concerned. The meetings of this Group of Ministers are already in progress. We have had four meetings so far. We have worked out a draft of the amendments which we feel are required to ensure that both Parliament and to an extent the Government would have not really control in the sense of intervening in their day-to-day affairs but to make it more accountable to both Government and Parliament, particularly the functionaries which are appointed on a whole-time basis."

PART II

OBSERVATIONS AND RECOMMENDATIONS

1. The Public Accounts Committee in their 105th Report (10th Lok Sabha), which was presented to Parliament on 17.8.1995, devised a procedure whereby all the Ministries/Departments are required to furnish Remedial/Corrective Action Taken Notes to the Committee on the Audit Paragraphs not selected for detailed examination by the Committee. Subsequently, from March 1996 onwards, furnishing of such Remedial/Corrective Action Taken Notes was made time-bound and the same were required to be furnished within four months of the laying of the Audit Report in Parliament. The Ministry of Finance (Department of Expenditure) has been entrusted with the duty of ensuring that action taken notes are vetted properly before submission to the Public Accounts Committee. These notes once received in the Public Accounts Committee Secretariat from the Department of Expenditure (Monitoring Cell), are then forwarded to the Audit for categorizing them into three broad heads viz., 'accepted', 'not accepted' and 'partially accepted'. After such categorization, these notes are circulated to the Members of the Public Accounts Committee for their scrutiny. Members may accept the categorization of ATNs or they may bring forward their concerns before the Committee. If necessary, the Committee may take oral evidence of the concerned Ministries. This is how the non-selected Audit Reports/Paras reach the stage of finality. Notwithstanding the fact that a remedial system was devised as early as 1995 and subsequently modified in 1996, a close scrutiny revealed that a large number of Audit paras on the Remedial/Corrective Action Taken Notes are not furnished by the Ministries/Departments within the prescribed period of four months. Taking cognizance of the huge pendency, the Public Accounts Committee constituted a Sub-Committee during 2010-11 to examine the Ministries/Departments who defaulted in furnishing the Remedial/Corrective Action Taken Notes within the prescribed timeframe. Similar Sub-Committee was also constituted by the Public Accounts Committee during 2009-10. The Committee are distressed to note that even after constituting the Sub-Committees for two consecutive year i.e. 2009-10 and 2010-11, there still remained a high number of pending paras and surprisingly, the erring Ministries almost remain the same. As per the statistical information furnished by the Ministry of Finance (Department of Expenditure), 4191 Remedial/Corrective Action Taken Notes were pending with various Ministries as on 25th June, 2010. As per the figures supplied by the Audit, 3462 paragraphs were pending with different Ministries as of May, 2010. Out of these, according to the Department of Expenditure, Monitoring Cell, 19 paras were pending with the Ministry of Information & Broadcasting. The Audit stated this pendency to be 14, whereas the Ministry through a written note subsequently intimated that as on 18th April, 2011, 7 paras were pending with them and 2 paras were partially pending. While deploring such a discrepancy in figures, the Committee urge the Ministry of Finance, Department of Expenditure to reconcile the figures in consultation with the Audit and the

Ministry of I&B ensure nil pendency and apprise the Committee within a month of presentation of this Report.

2. The Committee note that despite a well established mechanism, as claimed, within the Ministry of I&B, the process of settling pending remedial/corrective Action Taken Notes is not yielding the desired results for want of proper coordination between the Directorate General, Doordarshan and the Prasar Bharati. The Committee take serious note of organizational and administrative deficiencies in the Prasar Bharati Secretariat. Admittedly, the Ministry has constituted a Standing Audit Committee for proper coordination between DG, DD and Prasar Bharati Secretariat, however, the Committee would also like to be apprised of the outcome of such measures on eliminating the pendency of Audit Observations within three months of the Presentation of this Report to the Parliament.

3. With regard to Para No. 7.1 of Chapter-VII of Report No. CA 2 of 2008, it is apparent that against stipulated time of four months, *i.e.* 14th July, 2008, for submission of the ATN, the Ministry of I&B took, surprisingly, more than ten months to furnish the first ATN to the Audit. The Audit called a revised note on the para on 27th January, 2009 and the same was furnished to the Audit after about five and a half month. The Audit, once again called final note on 10th August, 2010 which was furnished by the Ministry on 25th August, 2010. The Committee deplore delay of more than two years in furnishing the final action taken note as against the prescribed time line of four months. Obviously, such an unconscionable delay is a sad reflection on the working of the Ministry. The Ministry owes explanation for such inordinate and unconscionable delay. The Committee also recommend that responsibility be fixed for delay and the Committee apprised within three months of the presentation of this Report.

4. Audit Report No. CA 2 of 2008, Chapter-VII, Para No. 7.1 relating to Ministry of Information & Broadcasting highlights a case of loss of revenue of ₹ 3.39 crore due to an erroneous agreement signed between Prasar Bharati and Board of Control for Cricket in India (BCCI) on 30.11.2005. This agreement was signed for the telecast of 12 one day international Matches during October-November, 2005. According to clause 11 of the Agreement, the Prasar Bharati was to pay ₹ 7.50 crore to BCCI for each of the Match played. The Agreement also contained a rider wherein it was provided that in case a Match was not played for full duration on any day the amount of money to be paid was to be calculated in terms of the number of hours played. The full duration of an ODI, according to Audit and based on the Sport Section Schedule provided by the Prasar Bharati was seven hours. Clause 11 of the Agreement also provided that 'In case of lesser number of matches being played for any reason whatsoever, the consideration shall be reduced on a *pro rata* basis. According to the Agreement, 'in case a game is not played for the full duration on any day for any reason whatsoever, the consideration for that day shall be calculated in proportion to the number of hours played'. In the event of a match being cancelled altogether, 'no consideration shall be payable'. On the contrary, the Agreement also provided that in terms of the stipulations of the International Cricket Council (ICC), a ball being bowled in a Match shall be deemed to be a Match being played'. Based on this analogy, the Committee find that Prasar Bharati did not reduce the payment for five Matches which were held for less than the full duration of seven hours except for one cancelled

Match and one match played at Mohali. The Committee are perturbed to note such a patently erroneous Agreement was described by the Secretary, Ministry of I&B simply as 'an unhappily drafted agreement'. The Committee deplore that the Agreement was not even vetted by legal authorities which was, in fact, a mindless 'cut and paste' reproduction of an earlier Agreement signed in 2004 for a five-day Match series. In their considered view, such an erroneous Agreement which caused pecuniary loss ₹ 3.39 crore to the Government cannot be held a mere dereliction of duty or 'unhappy drafting'. Obviously, there is more than that meets the eye. The Committee demand explanation for such patently erroneous drafting, recovery of the intentional loss caused to the public exchequer and stringent penal action against the officers involved with the finalization of the Agreement within six months under intimation to the Committee. The Committee also recommend that the process should be commenced for the recovery of the monies overpaid to BCCI for the Matches which were played for less than seven hours duration as similar deduction was made for the Mohali Match. Further, the Ministry must take foolproof measures to ensure that such agreements are drafted with utmost care and foresight and duly vetted legally so that no fiduciary loss is caused to the Government in future.

5. The Committee note with serious concern that although the Prasar Bharati made a net gain of ₹ 26,81,47,402.00 for the said 11 Matches, yet the Ministry failed to explain to the Committee as to what was the basis of fixing the rate of ₹ 7.5 crore paid to BCCI for each ODI Match. To their sheer disbelief, the Committee were informed that 'no records are traceable in Prasar Bharati which could give details of fixation of this rate'. The issue of untraceable records or of missing files is a matter of far graver concern and evidently there is something rotten in the Ministry of I&B. The Committee decry such an outrageous plea of missing records and recommend that responsibility be fixed for the 'missing records' and all out efforts be made to reconstruct the records. Further, the committee would like to be apprised of the similar missing/lost records and the records retrieved during the last five years. The Committee also recommend that state-of-the-art filing and retrieval system should be put in place within the Ministry as well as Prasar Bharati within three months so that instances of this nature do not recur and transparency is brought in their functioning.

6. The Committee have been given to understand that due efforts are being made to make Prasar Bharati more accountable and efficient without affecting its autonomy. A Group of Ministers (GoM) under the Chairmanship of Home Minister has been constituted to examine various issues such as capital and financial restructuring, manpower and the demands of the employees relating to the functioning of Prasar Bharati. The Committee would like to be apprised of the remedial and corrective action taken by the Ministry on the directions of the GoM.

NEW DELHI;
15 November, 2011
24 Kartika, 1933 (Saka)

DR. MURLI MANOHAR JOSHI
Chairman,
Public Accounts Committee.

APPENDIX I

MINUTES OF THE SEVENTH SITTING OF SUB-COMMITTEE-I ON
'NON-COMPLIANCE BY THE MINISTRIES/DEPARTMENTS IN
TIMELY SUBMISSION OF ACTION TAKEN NOTES ON THE
NON-SELECTED PARAGRAPHS OF THE C&AG OF INDIA-
MINISTRY OF INFORMATION & BROADCASTING'
OF PUBLIC ACCOUNTS COMMITTEE (2010-11)
HELD ON 31ST MARCH, 2011

The Sub-Committee-I of the Public Accounts Committee sat on Thursday, the 31st March, 2011 from 1500 hrs. to 1615 hrs. in Room No. 63, Parliament House, New Delhi.

PRESENT

Shri Bhartruhari Mahtab—*Convener*

MEMBER

Lok Sabha

2. Dr. K. Sambasiva Rao

SECRETARIAT

Shri Sanjeev Sharma — *Deputy Secretary*

REPRESENTATIVES OF THE OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

- | | | |
|--------------------------|---|--|
| 1. Shri K. P. Sasidharan | — | Director General (AB) |
| 2. Shri Roy Mathrani | — | Director General of Audit
(Central Expenditure) |

REPRESENTATIVES OF THE MINISTRY OF INFORMATION & BROADCASTING

- | | | |
|-------------------------|---|-----------------------------------|
| 1. Shri Raghu Menon | — | Secretary |
| 2. Shri Rajiv Takru | — | Additional Secretary |
| 3. Ms. Dipali Khanna | — | Additional Secretary & FA |
| 4. Ms. Supriya Sahu | — | Director (BC) |
| 5. Shri L. D. Mondloi | — | DG: Doordarshan |
| 6. Shri Ashok Jailkhani | — | DDG(P): Doordarshan |
| 7. Shri E. S. Issac | — | Sr. Director (Sports) Doordarshan |

2. At the outset, the Convener, Sub-Committee-I of the Public Accounts Committee, welcomed the representatives of the Office of the C&AG of India to the sitting of the Sub-Committee. Thereafter, the Audit Officers and the Secretariat briefed the

Sub-Committee on the various issues concerning the subject on 'Non-compliance by the Ministries/Departments in timely submission of Action Taken Notes on the Non-selected Paragraphs of the C&AG of India-Ministry of Information & Broadcasting'.

3. Thereafter, the representatives of the Ministry of Information & Broadcasting were called in and the Convener welcomed them to the sitting of the Sub-committee and informed that the sitting had been convened for taking oral evidence of the representatives of the Ministry of Information & Broadcasting on the subject relating to 'Non-compliance by the Ministries/Departments in timely submission of Action Taken Notes on the Non-selected Paragraphs of the C&AG of India', para 7.1 'Negligent Scrutiny of Claims Leading to Excess Payment' of Audit Report No. CA 2 of 2008. The representatives first apprised the Committee of the initiatives taken by the Ministry in submission of replies to the Audit paragraphs of C&AG in general and specifically with regard to para 7.1 'Negligent Scrutiny of Claims Leading to Excess Payment' of Audit Report No. CA 2 of 2008. The representatives replied to various questions of the Sub-Committee. The Convener directed the representatives of the Ministry to furnish written replies to the questions which they could not answer or answered partly during evidence.

4. The Convener then thanked the representatives of the Ministry of Information & Broadcasting for appearing before the Sub-Committee and for furnishing information in connection with the examination of the subject. The Convener also thanked the officers of the C&AG of India for providing valuable assistance to the Sub-Committee in the examination of the subject.

A copy of the verbatim proceeding has been kept on record.

The Sub-Committee then adjourned.

APPENDIX II

MINUTES OF THE SIXTH SITTING OF THE PUBLIC ACCOUNTS COMMITTEE (2011-12) HELD ON 23RD SEPTEMBER, 2011

The Public Accounts Committee sat on Friday, the 23rd September, 2011 from 1130 hrs. to 1330 hrs. in Room No. 53, Parliament House, New Delhi.

PRESENT

Dr. Murli Manohar Joshi — *Chairman*

MEMBERS

Lok Sabha

2. Shri Anandrao Vithoba Adsul
3. Shri Anant Kumar Hegde
4. Shri Bhartruhari Mahtab
5. Shri Shripad Yesso Naik
6. Shri Sanjay Nirupam
7. Shri Jagdambika Pal
8. Shri Adhi Sankar
9. Kunwar Rewati Raman Singh
10. Shri K. Sudhakaran
11. Dr. Girija Vyas

Rajya Sabha

12. Shri Tariq Anwar
13. Shri Prasanta Chatterjee
14. Shri Naresh Gujral
15. Shri Prakash Javadekar
16. Prof. Saif-ud-Din Soz

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*
2. Shri Abhijit Kumar — *Director*
3. Shri M.K. Madhusudhan — *Additional Director*

- | | | |
|------------------------|---|-------------------------|
| 4. Shri Sanjeev Sharma | — | <i>Deputy Secretary</i> |
| 5. Shri D.R. Mohanty | — | <i>Deputy Secretary</i> |
| 6. Smt. A. Jyothirmayi | — | <i>Deputy Secretary</i> |

REPRESENTATIVES OF THE OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

- | | | | |
|--|--|-----|---|
| 1. | Shri K.P. Sasidharan | — | Director General (AB) |
| 2. | Ms. Subha Kumar | — | Director General (Report Central) |
| 3. | Shri A.M. Bajaj | — | Principal Director (ESM) |
| 4. | Shri C.M. Sane | — | Principal Director (AFN) |
| 5. | Ms. Divya Malhotra | — | Principal Director (Railway
Audit Board) |
| 2. | *** | *** | *** |
| 3. | *** | *** | *** |
| 4. The Committee, thereafter, took up the following Draft Reports, one by one, for consideration and adoption: | | | |
| (i) | *** | *** | *** |
| (ii) | Draft Report on ' Negligent Scrutiny of Claims leading to Excess Payment '. | | |
| (iii) | *** | *** | *** |
| (iv) | *** | *** | *** |
| (v) | *** | *** | *** |
| (vi) | *** | *** | *** |
| (vii) | *** | *** | *** |
| (viii) | *** | *** | *** |

5. After some discussion, the Committee adopted all but one Draft Report mentioned at Sl. No. (vii) above, with some modification/suggestions.

6. ***

7. The Committee authorized the Chairman to finalise the adopted Draft Reports in light of the factual verifications, if any, made by the Audit and present them to the House on a date convenient to him.

The Committee then adjourned.

***Matters not related to this Report.

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