

**UN-ECONOMIC BRANCH LINES IN
INDIAN RAILWAYS**

[Action Taken by the Government on the Observations/Recommendations of the
Committee contained in their Forty-Second Report (15th Lok Sabha)]

MINISTRY OF RAILWAYS (RAILWAY BOARD)

**PUBLIC ACCOUNTS
COMMITTEE
(2013-2014)**

EIGHTY-EIGHTH REPORT

FIFTEENTH LOK SABHA



**LOK SABHA SECRETARIAT
NEW DELHI**

EIGHTY-EIGHTH REPORT

**PUBLIC ACCOUNTS COMMITTEE
(2013-2014)**

(FIFTEENTH LOK SABHA)

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MINISTRY OF RAILWAYS (RAILWAY BOARD)

Presented to Lok Sabha on 29.08.2013

Laid in Rajya Sabha on 29.08.2013



**LOK SABHA SECRETARIAT
NEW DELHI**

August, 2013/ Bhadrapada, 1935 (Saka)

PAC No. 2015

Price: ₹ 33.00

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Published under Rule 382 of the Rules of Procedure and Conduct of Business in Lok Sabha (Fourteenth Edition) and Printed by the General Manager, Government of India Press, Minto Road, New Delhi-110 002.

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2013-2014)
(As on 14th June, 2013)

Dr. Murli Manohar Joshi — *Chairman*

MEMBERS

Lok Sabha

2. Shri Anandrao Vithoba Adsul
3. Dr. Baliram
4. Shri Ramen Deka
5. Shri Sandeep Dikshit
6. Dr. M. Thambidurai
7. Shri T.K.S. Elangovan
8. Shri Jayaprakash Hegde
9. Dr. Sanjay Jaiswal
10. Shri Bhartruhari Mahtab
11. Shri Abhijit Mukherjee
12. Shri Sanjay Brijkishorlal Nirupam
13. Shri Ashok Tanwar
14. Dr. Girija Vyas
15. Shri Dharmendra Yadav

Rajya Sabha

16. Shri Prasanta Chatterjee
17. Shri Prakash Javadekar
18. Dr. V. Maitreya
19. Shri Satish Chandra Misra
20. Dr. E.M. Sudarsana Natchiappan
21. Shri N.K. Singh
22. Smt. Ambika Soni

COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2013-2014)
(As on 29th August, 2013)

Dr. Murli Manohar Joshi — *Chairman*

MEMBERS

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9. Dr. Sanjay Jaiswal
10. Shri Bhartruhari Mahtab
11. Shri Abhijit Mukherjee
12. Shri Sanjay Brijkishorlal Nirupam
13. Shri Ashok Tanwar
- *14. Shri Ajay Maken
15. Shri Dharmendra Yadav

Rajya Sabha

16. Shri Prasanta Chatterjee
17. Shri Prakash Javadekar
- †18. Vacant
19. Shri Satish Chandra Misra
- ††20. Vacant
21. Shri N.K. Singh
22. Smt. Ambika Soni

* Elected *w.e.f.* 14th August, 2013 *vice* Dr. Girija Vyas appointed as Minister of Housing, Urban Development & Poverty Alleviation *w.e.f.* 17th June, 2013.

† Vacancy occurred *vice* Dr. V. Maitreyan ceased to be a Member upon his retirement as a Member of Rajya Sabha *w.e.f.* 24th July, 2013.

†† Vacancy occurred *vice* Dr. E.M. Sudarsana Natchiappan appointed as Minister of State for Commerce and Industry *w.e.f.* 17th June, 2013.

(vi)

SECRETARIAT

- | | | |
|--------------------------|---|--------------------------|
| 1. Shri Devender Singh | — | <i>Joint Secretary</i> |
| 2. Shri Abhijit Kumar | — | <i>Director</i> |
| 3. Shri M.L.K. Raja | — | <i>Deputy Secretary</i> |
| 4. Ms. Miranda Ingudam | — | <i>Under Secretary</i> |
| 5. Shri Deepankar Kamble | — | <i>Committee Officer</i> |

INTRODUCTION

I, the Chairman, Public Accounts Committee (2013-14), having been authorised by the Committee, do present this Eighty-eighth Report (Fifteenth Lok Sabha) on Action Taken by the Government on the Observations/Recommendations of the Committee contained in their Forty-second Report (Fifteenth Lok Sabha) on '**Un-economic Branch Lines in Indian Railways**' relating to Ministry of Railways.

2. The Forty-second Report was presented to Lok Sabha/laid in Rajya Sabha on 19th December, 2011. Replies of the Government to the Observations/Recommendations contained in the Report were received on 30th August, 2012. The Public Accounts Committee considered and adopted the Eighty-eighth Report at their sitting held on 14th June, 2013. Minutes of the Sitting are given at *Appendix-I*.

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

4. 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.

5. An analysis of the action taken by the Government on the Observations/Recommendations contained in the Forty-second Report (Fifteenth Lok Sabha) is given at *Appendix-II*.

NEW DELHI;
26 August, 2013

4 Bhadrapada, 1935 (Saka)

DR. MURLI MANOHAR JOSHI
Chairman,
Public Accounts Committee.

CHAPTER I

REPORT

This Report of the Public Accounts Committee deals with Action Taken by the Government on the Observations/Recommendations of the Committee contained in their Forty-second Report (Fifteenth Lok Sabha) on "Un-economic Branch Lines in Indian Railways" based on the C&AG Report No. CA 19 of 2008-09 (Performance Audit) Union Government (Civil) for the year ended March, 2007 relating to the Ministry of Railways.

2. The Forty-second Report (Fifteenth Lok Sabha) was presented to Lok Sabha/laid in Rajya Sabha on 19th December, 2011. It contained 07 Observations/Recommendations. Action Taken Notes in respect of all the Observations/Recommendations have been received from the Ministry of Railways and categorized as under:—

- (i) Observations/Recommendations of the Committee which have been accepted by the Government:

Paragraph Nos. 1,2,4,5 and 6

Total: 05

Chapter-II

- (ii) Observations/Recommendations which the Committee do not desire to pursue in view of the replies received from the Government:

—NIL—

Total: NIL

Chapter-III

- (iii) Observations/Recommendations in respect of which replies of Government have not been accepted by the Committee and which requires reiteration:

Paragraph Nos. 3 and 7

Total: 02

Chapter-IV

- (iv) Observations/Recommendations in respect of which Government have furnished interim replies:

—NIL—

Total: NIL

Chapter-V

3. The detailed examination of the subject by the Committee had revealed certain shortcomings/deficiencies on the part of the Ministry of Railways which *inter-alia* included delay in reconciling audit para pendencies, lack of effective monitoring mechanism to ensure timely submission of ATNs, reduction of the number of un-economic branch lines, implementation of recommendations of Committees/Commissions for improving viability of un-economic branch lines, etc. The Committee had accordingly given their Observations/Recommendations in their Forty-second Report.

4. The Action Taken Notes furnished by the Ministry of Railways have been reproduced in the relevant Chapters of this Report. *The Committee will now deal with action taken by the Government on their Observations/Recommendations which either need reiteration or merit comments.*

I. Delay in Reconciling Audit Para Pendencies

Recommendation (Para No. 1)

5. The Committee note that as per information of the Ministry of Finance (Department of Expenditure) 4191 Remedial/Corrective Action Taken Notes were pending as on 25th June, 2010. According to data furnished by Audit in this regard, total of 3462 paragraphs were pending with all the Ministries/Departments as on 31st May, 2010. Having observed the discrepancies of figures pertaining to pendency of cases between the Ministry and the Audit, the Committee, would urge the Ministry of Finance, Department of Expenditure, to reconcile the pendencies and report the correct figures to them.

6. The Ministry in their Action Taken Notes have stated as under:—

"Number of pending ATNs has been considerably reduced by making special efforts by Monitoring Cell.

Sl. No.	Name of Ministry/Department	C&AG Reports upto 2009-10 as on 25.6.2010	C&AG Reports upto 2009-10 as on 31.10.2012
1.	All Ministries (Total 77)*	4191	734**

*List of above statement Ministry-wise enclosed in Annexure-I.

**As per information available 668 paras have been added as further reports of C&AG have been tabled in Parliament.

We have written to all Ministries/Departments as well as Audit to compile reports on last date of every quarter to ensure that there is conformity in the dates of reports of pending ATNs. (Annexures-II and III)

However, it is also submitted that Audit is an ongoing activity and therefore there will be continuous addition/deletion in the reporting by the Ministries. Therefore, the reporting on the Number of paras cannot be static."

Sl.No.	Name of Ministry/Department	C&AG Reports upto 2009-10 as on 25.6.2010	C&AG Report upto 2009-10 as on 31.10.2012
1	2	3	4
1.	Administrative Reforms & Public Grievances	1	Nil
2.	Agriculture & Cooperation	2	Nil
3.	Agricultural Research & Education (ICAR)	6	7
4.	Animal Husbandry, Dairy & Fisheries	1	Nil
5.	Atomic Energy	12	14
6.	Ayush	Nil	Nil
7.	Bio-Technology	Nil	1
8.	CBDT	2670	318
9.	CBEC (Customs/Central Excise)	434	62
			(51+11)
10.	Chemical & Petro Chemicals	Nil	Nil
11.	Civil Aviation	Nil	Nil
12.	Coal	3	Nil
13.	Commerce	7	2
14.	Consumer Affairs	Nil	Nil
15.	Corporate Affairs	1	Nil
16.	Culture	30	12
17.	Defence	163	26
18.	Development of North-Eastern Region	Nil	Nil
19.	Disinvestment	Nil	Nil
20.	Drinking Water & Sanitation	Nil	1
21.	Earth Sciences	6	4
22.	Economic Affairs	10	Nil
23.	Environment & Forests	11	8
24.	Expenditure	1	Nil
25.	External Affairs	31	6
26.	Fertilizer	Nil	Nil
27.	Financial Services	Nil	1
28.	Food & Public Distribution	1	Nil
29.	Food Processing Industries	Nil	Nil
30.	Health & Family Welfare	56	6
31.	Health Research (ICMR)	Nil	6
32.	Heavy Industries	3	Nil
33.	Higher Education	27	9
34.	Home Affairs	11	1
35.	Housing & Urban Poverty Alleviation	Nil	Nil
36.	Industrial Policy & Promotion	Nil	Nil
37.	Information & Broadcasting	19	2

1	2	3	4
38.	Information Technology	5	4
39.	Justice	7	1
40.	Labour & Employment	5	Nil
41.	Land Resources	Nil	Nil
42.	Legal Affairs	8	Nil
43.	Legislative Department	Nil	Nil
44.	Mines	2	2
45.	Minority Affairs	Nil	Nil
46.	Micro, Small and Medium Enterprises	2	Nil
47.	National Aids Control Organisation	Nil	Nil
48.	New & Renewable Energy	1	1
49.	Overseas Indian Affairs	1	Nil
50.	Panchayati Raj	Nil	Nil
51.	Pensions & Pensioners' Welfare	Nil	Nil
52.	Personnel & Training	Nil	Nil
53.	Petroleum & Natural Gas	Nil	Nil
54.	Pharmaceuticals	Nil	Nil
55.	Posts	15	4
56.	Power	5	Nil
57.	Public Enterprises	1	Nil
58.	Railways	408	168
59.	Revenue	12	4
60.	Road Transport & Highways	2	Nil
61.	Rural Development	4	1
62.	School Education & Literacy	6	Nil
63.	Science & Technology	7	9
64.	Scientific Industrial Research (including CSIR)	8	24
65.	Shipping	17	5
66.	Social Justice & Empowerment	6	3
67.	Space	2	2
68.	Statistics & Programme Implementation	3	Nil
69.	Steel	Nil	Nil
70.	Telecommunications	99	8
71.	Textile	6	4
72.	Tourism	7	Nil
73.	Tribal Affairs	8	2
74.	Urban Development	24	5
75.	Water Resources	2	Nil
76.	Women & Child Development	9	1
77.	Youth Affairs & Sports	3	Nil
Grand Total		4191	734*

*However as per information available 668 paras have been added as further reports of CAG have been tabled in the Parliament.

7. The Committee are pleased to note that in pursuance of their recommendation, Ministry of Finance (Monitoring Cell) have succeeded to reduce the pendency of ATNs from 4191 as on 25.06.2010 to 734 as on 31.10.2012. Mindful of the fact that Audit is an ongoing activity and therefore the pendency of ATNs cannot be static, the Committee, re-iterate the need for constant monitoring, review and co-ordination so that ATNs duly vetted by Audit, are furnished within the Stipulated period of four months.

II. Lack of Effective Monitoring Mechanism to Ensure Timely Submission of ATNs

Recommendation (Para No. 2)

8. The Committee found that 448 paras were pending with Ministry of Railways. The Railways attributed the delay in furnishing the ATNs to large geographical spread area, the time consumed in collecting replies from several far flung units of the Railways and reconciling the same. Repudiating the assertion of the Ministry, the Committee reiterate that four months time for submitting the ATNs was decided only after taking into consideration all such constraints. While expressing their displeasure over the failure of the Ministry in timely submission of Action Taken Notes, the Committee, recommend that the issue of pendency of Remedial/Corrective Action Taken Notes be reviewed periodically by the Chairman, Railway Board himself to ensure that information is collected timely from the Zones/Units and is submitted within the stipulated period.

9. The Ministry in their Action Taken Notes have stated as under:—

"The observations of the Committee have been noted. With concerted efforts, we have been able to bring down the above pendency of 448 paras to 246 besides bringing down the number of cases where initial response to Audit is outstanding to zero. With a view to causing expeditious disposal of outstanding ATNs regular chasing/monitoring with the executives/railways concerned is being done. In fact, this item has been included as an agenda item in the Board Meeting in January 2012 where Board Members concerned have been apprised of the pendency in their respective domain. Further, during GM's/FA&CAOs conferences also, importance of expeditious finalization of ATNs is regularly impressed upon. In addition, a Standing Audit Committee has also been set up to review the pendency of ATNs in line with the directions of Ministry of Finance. It is expected that will close monitoring more paras will be finalized in the coming months."

10. The Committee deplore that despite the assurance given by the Ministry that it would finalize at least 50 per cent of the outstanding ATNs, as many as 246 audit paras amounting to more than 50% of the pending paras remained unsettled as on 31.01.2012. In view of the imperative need for expeditious finalization of ATNs, the Committee re-iterate their recommendation made in para 10 of their 85th Report of PAC (2012-13) that a sound and efficacious mechanism be put in place to address Audit observations. The Committee also desire to be apprised about the effect of creating the Standing Committee on Audit in setting the pending ATNs finally and submit a report in this regard within three months from the date of presentation of this Report to Parliament.

III. Reduction of the Number of Un-economic Branch Lines

Recommendation (Para No. 3)

11. The Committee note that Indian Railways has envisaged various measures to cut down the expenditure on these un-economic branch lines and also to explore the possibility of improving earnings on some other branch lines. These include— (a) Down gradation of stations into contractor-operated halts. (b) Introduction of 'One Engine Only' system whereby only one train can be in the section at any time which obviates the need for block working and thus reduces the staff requirement. (c) To introduce tourist packages on the pattern of Kalka-Shimla section to make it viable. (d) Curtailment of train services including running of trains only during day time, cancellation of trains on Sundays and other holidays etc. (e) Issue of passenger tickets by Travelling/Booking Clerks on the trains running on the section. (f) Dismantling of sidings. (g) Dismantling of signalling equipments. (h) Introduce rail car service with reduced loads. (i) Increase frequencies of trains. The Committee, however, are pained to note that the measures like 'One train only' system, down gradation of stations, package tours, etc. to reduce working expenses and improve viability have been implemented successfully only in respect of a few lines. The Committee are of the considered view that these measures be pursued vigorously and applied to all those branch line where they could ensure that the un-economic branch lines become viable. Further, the Committee would like to impress upon the Ministry to take up the matter with the State Governments again in order to ensure that the losses incurred currently are reduced to barest minimum if not curtailed fully and apprise the Committee of the same.

12. The Ministry in their Action Taken Notes have stated as under:—

"The strategies formulated by the Indian Railways to cut down the expenditure on un-economic branch lines and also to explore the possibility of improving earnings on some other branch lines as pointed out by the Committee in para 3 of Part-II of its recommendations are being pursued with great vigour. Consequently, the number of un-economic branch lines has reduced to 89 as on 31st March, 2011 as compared to 115 such branch lines as mentioned in the report for 2002-03 and 102 as on the immediate preceding year 2009-10. It is reaffirmed that this exercise is a continuous process. While the Indian Railways endeavour to pursue the commitment already made to the Committee on the issue, and taken up by the Railway Board at the level of Member Traffic with General Managers through Board's letter No. 2012/TC(FM)/8/2 dated 28/03/12 (enclosed as Annexure-I) for close interaction with the State Governments to enable Indian Railways to reduce such un-economic lines even further."

13. The Committee note the submission of Railways that they have formulated strategies to cut down expenditure on un-economic branch lines and that the matter was being pursued with great vigour. Taking note of the fact that the number of un-economic branch lines was reduced from 115 to 89 as on 31.12.2012, the Committee

recommend that the position may be reviewed regularly so as to bring down the loss making branch lines to the barest minimum.

IV. Implementation of Recommendations of Committees/Commissions for Improving Viability of Un-economic Branch Lines

Recommendation (Para No. 7)

14. The Committee find that the Indian Railway Enquiry Committee (1936-37), the Committee on Transport Policy and Coordination (1959), the Estimate Committee (1967-68), the National Transport Policy Committee (NTPC) April, (1978) etc. recommended closure of un-economic branch lines on the ground that these lines acted as a drag on the financial viability of the Railways, whereas some other committees *viz.*, the Public Accounts Committee (1968-69), Un-economic Branch Lines Committee (1969), Administrative Reforms Commission (1970), the Railway Convention Committee (1973), the High Level Committee on Social Burdens (January 1978), Railway Fare and Freight Committee (1993) etc. had *inter-alia* recommended continuation of these uneconomic branch lines contingent upon passing of the losses to the State Governments taking measures to improve the viability of these lines, meeting out the losses out of public revenue of State or centre, deeming these lines are serving public interest. The Committee are of the view that mere constitution of Committees/Commissions is no solution until their recommendations are translated into action in letter and spirit in a time bound manner.

15. The Ministry in their Action Taken Notes have stated as under:—

"The observations of the Committee have been noted. The recommendations shall be further followed up with the concerned State Governments."

16. While concurring with the view that running of railway branch lines need to be looked not just by their economic viability but on their overall impact on the socio-economic interests of the public, the Committee are of the considered opinion that such losses when allowed to continue particularly beyond a certain agreeable limit and that too without the States sharing of such losses, would weigh heavily on the Union exchequer. The Committee, therefore, re-iterate their earlier recommendation and urge the Ministry to come out with appropriate mechanisms in consultation with the State Governments so that the losses incurred are shared where it is considered expedient in public interest not to close the loss incurring branch line.

CHAPTER II

OBSERVATIONS/RECOMMENDATIONS WHICH HAVE BEEN ACCEPTED BY THE GOVERNMENT

Recommendation (Para No. 1)

The Committee note that as per information of the Ministry of Finance (Department of Expenditure) 4191 Remedial/Corrective Action Taken Notes were pending as on 25th June 2010. According to data furnished by Audit in this regard, total of 3462 paragraphs were pending with all the Ministries/Departments as on 31st May 2010. Having observed the discrepancies of figures pertaining to pendency of cases between the Ministry and the Audit, the Committee, would urge the Ministry of Finance, Department of Expenditure, to reconcile the pendencies and report the correct figures to them.

[Sl. No. 1, Part-II, Para No. 1 of the 42nd Report of Public Accounts Committee
(15th Lok Sabha)]

Action Taken

Number of pending ATNs has been considerably reduced by making special efforts by Monitoring Cell.

Sl. No.	Name of Ministry/Department	C&AG Reports upto 2009-10 as on 25.6.2010	C&AG Reports upto 2009-10 as on 31.10.2012
1.	All Ministries (Total 77)*	4191	734**

*List of above statement Ministry-wise enclosed in Annexure-I.

**As per information available 668 paras have been added as further reports of C&AG have been tabled in Parliament.

We have written to all Ministries/Departments as well as Audit to compile reports on last date of every quarter to ensure that there is conformity in the dates of reports of pending ATNs. (Annexure-II and III)

However, it is also submitted that Audit is a ongoing activity and therefore there will continuous addition/deletion in the reporting by the Ministries. Therefore, the reporting on the no. of paras cannot be static.

This Action Taken Note has been vetted by office of the C&AG of India *vide* there UO No. 122/18/Rep.(C)/2012/Pt. 11 Dated 08.04.2013.

Sd/-

(H. Pradeep Rao)

Joint Secretary & Financial Advisor (Fin.)

[MoF, Department of Expenditure, O.M. No. 12(3)/E. Coord./2013, Dated 10.04.2013]

Comparative Chart Showing Pendency of Audit Paras

Sl.No.	Name of Ministry/Department	C&AG Reports upto 2009-10 as on 25.6.2010	C&AG Reports upto 2009-10 as on 31.10.2012
1	2	3	4
1.	Administrative Reforms & Public Grievances	1	Nil
2.	Agriculture & Cooperation	2	Nil
3.	Agriculture Research & Education (ICAR)	6	7
4.	Animal Husbandary, Dairy & Fisheries	1	Nil
5.	Atomic Energy	12	14
6.	Ayush	Nil	Nil
7.	Bio-Technology	Nil	1
8.	CBDT	2670	318
9.	CBEC (Customs/Central Excise)	434	62
			(51+11)
10.	Chemical & Petro Chemicals	Nil	Nil
11.	Civil Aviation	Nil	Nil
12.	Coal	3	Nil
13.	Commerce	7	2
14.	Consumer Affairs	Nil	Nil
15.	Corporate Affairs	1	Nil
16.	Culture	30	12
17.	Defence	163	26
18.	Development of North Eastern Region	Nil	Nil
19.	Disinvestment	Nil	Nil
20.	Drinking Water & Sanitation	Nil	1
21.	Earth Sciences	6	4
22.	Economic Affairs	10	Nil
23.	Environment & Forests	11	8
24.	Expenditure	1	Nil
25.	External Affairs	31	6
26.	Fertilizer	Nil	Nil
27.	Financial Services	Nil	1
28.	Food & P.D.	1	Nil
29.	Food Processing Industries	Nil	Nil
30.	Health & F.W.	56	6
31.	Health Research (ICMR)	Nil	6
32.	Heavy Industries	3	Nil
33.	Higher Education	27	9
34.	Home Affairs	11	1
35.	Housing & U P A	Nil	Nil
36.	Industrial Policy & Promotion	Nil	Nil
37.	Information & Broadcasting	19	2

1	2	3	4
38.	Information Technology	5	4
39.	Justice	7	1
40.	Labour & Employment	5	Nil
41.	Land Resources	Nil	Nil
42.	Legal Affairs	8	Nil
43.	Legislative Department	Nil	Nil
44.	Mines	2	2
45.	Minority Affairs	Nil	Nil
46.	MSME	2	Nil
47.	National Aids Control Org.	Nil	Nil
48.	New & Renewable Energy	1	1
49.	Overseas Indian Affairs	1	Nil
50.	Panchayati Raj	Nil	Nil
51.	Pensions & Pensioners' Welfare	Nil	Nil
52.	Personnel & Training	Nil	Nil
53.	Petroleum & N.G	Nil	Nil
54.	Pharmaceuticals	Nil	Nil
55.	Posts	15	4
56.	Power	5	Nil
57.	Public Enterprises	1	Nil
58.	Railways	408	168
59.	Revenue	12	4
60.	Road Transport & Highways	2	Nil
61.	Rural Development	4	1
62.	School Education & Literacy	6	Nil
63.	Science & Technology	7	9
64.	Scientific Industrial Research (including CSIR)	8	24
65.	Shipping	17	5
66.	Social Justice & Emp.	6	3
67.	Space	2	2
68.	Statistics & P I	3	Nil
69.	Steel	Nil	Nil
70.	Telecommunications	99	8
71.	Textile	6	4
72.	Tourism	7	Nil
73.	Tribal Affairs	8	2
74.	Urban Development	24	5
75.	Water Resources	2	Nil
76.	Women & C.D.	9	1
77.	Youth Affairs & Sports	3	Nil
Grand Total		4191	734*

* However as per information available 668 paras have been added as further reports of CAG have been tabled in the Parliament.

Comments of the Committee

Please *see* Para No. 7 of Chapter I.

Recommendation (Para No. 2)

The Committee found that 448 paras were pending with Ministry of Railways. The Railways attributed the delay in furnishing the ATNs to large geographical spread area, the time consumed in collecting replies from several far flung units of the Railways and reconciling the same. Repudiating the assertion of the Ministry, the Committee reiterate that four months time for submitting the ATNs was decided only after taking into consideration all such constraints. While expressing their displeasure over the failure of the Ministry in timely submission of Action Taken Notes, the Committee, recommend that the issue of pendency of Remedial/Corrective Action Taken Notes be reviewed periodically by the Chairman, Railway Board himself to ensure that information is collected timely from the Zones/Units and is submitted within the stipulated period.

[Sl. No. 2, Part-II, Para No. 2 of 42nd Report of Public Accounts Committee
(15th Lok Sabha)]

Action Taken

The observations of the Committee have been noted. With concerted efforts, we have been able to bring down the above pendency of 448 paras to 246 besides bringing down the number of cases where initial response to Audit is outstanding to zero. With a view to causing expeditious disposal of outstanding ATNs regular chasing/monitoring with the executives/railways concerned is being done. In fact, this item has been included as an agenda item in the Board Meeting in January 2012 where Board Members concerned have been apprised of the pendency in their respective domain. Further, during GM's/FA&CAOs conferences also, importance of expeditious finalization of ATNs is regularly impressed upon. In addition, a Standing Audit Committee has also been set up to review the pendency of ATNs in line with the directions of Ministry of Finance. It is expected that with close monitoring more paras will be finalized in the coming months.

Audit *vide* their U.O. No. 329-Rly./Co-ord./17-78/2010 dated 22.03.2012 have vetted the ATN.

Sd/-
(Saroj Rajware)
Adviser Finance

[Ministry of Railways, case No. 2011-BC-PAC/XV/42, dated 27.03.2012]

Comment of the Committee

Please *see* Para No. 10 of Chapter I.

Recommendation (Para No. 4)

The Committee while scrutinizing the subject found that in the year 2002-03, there were 115 branch lines which were declared to be un-economic-51 in Broad Gauge (BG), 41 in Metre Gauge (MG) and 23 in Narrow Gauge (NG). Out of these, 29 lines have

become economic, but 14 more new lines were added into that list making 100 Branch Lines Un-economic. The Committee are happy to note that the efforts of the Ministry had fructified and converted 29 Un-economic Lines into remunerative ones. However, they regret to note 14 lines are still far from viable. The Committee recommend that the Ministry conduct a comprehensive and time bound study by experts to look into the matter and take necessary measures to mitigate their financial burden.

[Sl.No. 1, Para No. 4 of 42nd Report of Public Accounts Committee
(15th Lok Sabha)]

Action Taken

As already commented in the observation of the Committee in Para 3, Railways' strategy to take necessary measures to mitigate its financial on Un-economic Branch Lines have been formed as a result of the recommendations of the Expert Committee of Executive Directors formed for the purpose in the year 2002-03. Sustained efforts on the part of the Indian Railways to follow these strategies have already resulted in reduction in the number of Un-economic Branch Lines. In fact, during 2011-12, the following lines on East-Central Railway have become viable:—

1. Karaila Road—Shaktinagar
2. Billi Jn.—Singrauli
3. Garwa Road—Chopan

Audit *vide* their U.O. No. 146-RA-II/12-3/2008 (Vol.-I) dated 29.05.2012 have vetted the Action Taken Note.

Sd/-

(V. Vaidehi)

Exe. Director Finance (BC)

[Ministry of Railways' case No.2011-BC-PAC/XV/42, dated 13.07.2012]

Recommendation (Para No. 5)

The Committee are constrained to note that the losses on Un-economic Branch Lines are getting accentuated year after year and the loss during the period 2008-09 is Rs. 732.01 crore. The Committee desire that the Ministry put in place a Train Costing System and compute expenses *vis-a-vis* tentative earnings at project estimate stage itself. In this regard, the Committee urge the Ministry to conduct half-yearly survey which would enable it to cut down the anticipated loss during the financial year. The Committee would also like to be informed about the losses incurred during the year 2009-10 and 2010-11.

[Sl.No. 4, Para No. 5 of 42nd Report of Public Accounts Committee
(15th Lok Sabha)]

Action Taken

Ministry of Railways has a dedicated setup to undertake regular exercises in generating Unit Costs of Freight and Coaching Services and these are used during Initial Project Planning, Abstract Estimate, Surveys, Detailed Estimate and Revised Estimate stages of Project's life cycle. While working of Un-economic Branch Lines is

monitored on a continuous basis by respective Zonal Railways during the year, final assessment as to whether a Branch Line is remunerative or not is done only after the closure of Accounts of a Financial Year. However, as recommended by the Committee, the feasibility of conducting half-yearly survey to enable cutting down the anticipated loss during the financial year has been examined and it has been decided to instruct the Zonal Railways to conduct the same at half-yearly intervals *w.e.f.* Financial Year 2013-14.

Loss incurred during the Financial Year 2009-10 on Un-remunerative Branch Lines was approximately Rs. 1198 crores which came down to Rs. 1179 crores during 2010-11. While these lines have limited potential for higher traffic, efforts will continue to be made by the Ministry of Railways to bring down the losses through appropriate Cost Control measures.

Audit *vide* their U.O. No. 264-RA-II/12-3/2008 (Vol.-I) dated 28.08.2012 have vetted the Action Taken Note.

Sd/-

(V. Vaidehi)

Exe. Director Finance (BC)

[Ministry of Railways' case No. 2011-BC-PAC/XV/42, dated 29.08.2012]

Recommendation (Para No. 6)

The Committee find that the Ministry having gone in for uni-gauge project, had given the benefit in overall connectivity, asset management and productivity. It had converted nearly 24000 to 25000 kilometers of metre gauge and narrow gauge lines and owing to gauge conversion many States like Rajasthan, Bihar, UP, Assam and North- Eastern States had benefited. Appreciating the Ministry's action, the Committee desire that the Ministry expedite the uni-gauge project wherever it is feasible so as to arrest the ever growing losses which had an impact on the dwindling earnings of the Indian Railways. The Committee also note the Ministry's move to have a re-look on the definition of Un-economic Branch Line. The Committee, would like to be appraised about the same and to what extent redefining the Un-economic Branch Lines had helped in curtailment of the losses on these lines.

[Sl. No. 5, Para No. 6 of 42nd Report of Public Accounts Committee
(15th Lok Sabha)]

Action Taken

The remunerativeness of Un-economic Branch Lines cannot be viewed in isolation and a holistic view needs to be taken in this regard. Keeping in view economic necessity, local demand and State Governments' concerns, inclusive growth would be facilitated by better connectivity, increased productivity and improved asset management. Existence and position on Un-economic Branch Lines needs to be appraised as a part of the Indian Railways' integrated system. Efforts towards assimilating the Un-economic Branch Lines in the mainstream through Gauge Conversion, connection with mainstream routes, etc. makes the Railway system broader and economically more viable. As has already been noted by the Committee, 24000 to

25000 Km. of MG and NG lines conversion has already benefitted many States like Rajasthan, Bihar, U.P., Assam and N.E. States. In addition, due to persistent efforts from Ministry of Railways, some projects for New Lines, Gauge Conversion and Doubling projects are being shared by the State Governments, Public Sector Undertakings, Ports, etc. as per details given at Annexure-II enclosed.

Audit *vide* their U.O. No. 146-RA-II/12-3/2008 (Vol.-I) dated 29.05.2012 have made following observations:—

"The Action Taken Note does not properly address the committee's concern. It has not been clarified whether the Ministry has had a re-look on the definition of Un-economic Branch Line and to what extent redefining had helped in curtailing the losses on these lines."

Ministry's Comments

A Branch Line is considered Un-economic if it does not yield a return equal to the prevailing rate of dividend. The net loss or profit of a Branch Line is calculated from the earnings and expenditure pertaining to the Line. If the Branch Line is operating at a loss, then the yield on capital would be negative and, therefore, it will be an Un-economic Branch Line. In terms of existing norms, also ratified by Railway Reforms Committee 1983, if the yield on the capital is less than the prescribed dividend, it should be termed as an Un-economic Branch Line.

Branch Lines in Indian Railways offer typically low-value products and cater to low volume. In absence of variable pricing points and freight business, a Branch Line is unlikely to be profitable. Consequently, the strategy has to be to reduce losses and aim for recovering at least the variable cost. Also, such lines need to be assessed holistically as a part of the larger Indian Railway System. It was this concept that was sought to be promoted when Chairman Railway Board advocated a fresh look at how we view economic and Un-economic Lines.

The Railways are of the view that taking into account the economic necessity, local demands and State Governments' concerns, inclusive growth would generally be facilitated by better connectivity, increased productivity and improved asset management. Assimilating the Un-economic Branch Lines in the mainstream through gauge conversion, and integration with mainstream routes, makes the system broader and economically more viable.

Audit *vide* their U.O. No.264-RA-II/12-3/2008 (Voll.-I) dated 28.08.2012 have vetted the Action Taken Note.

Sd/-

(V. Vaidehi)

Exe. Director Finance (BC)

[Ministry of Railways' case No. 2011-BC-PAC/XV/42, dated 29.08.2012]

CHAPTER III

OBSERVATIONS/RECOMMENDATIONS WHICH THE COMMITTEE DO NOT
DESIRE TO PURSUE IN VIEW OF THE REPLIES RECEIVED FROM THE
GOVERNMENT

—NIL—

CHAPTER IV

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH REPLIES OF THE GOVERNMENT HAVE NOT BEEN ACCEPTED BY THE COMMITTEE AND WHICH REQUIRE REITERATION

Recommendation (Para No. 3)

The Committee note that Indian Railways has envisaged various measures to cut down the expenditure on these Un-economic Branch Lines and also to explore the possibility of improving earnings on some other branch lines. These include—(a) Downgradation of stations into contractor-operated halts. (b) Introduction of 'One Engine Only' system whereby only one train can be in the section at any time which obviates the need for block working and thus reduces the staff requirement. (c) To introduce tourist packages on the pattern of Kalka-Shimla section to make it viable. (d) Curtailment of train services including running of trains only during day time, cancellation of trains on Sundays and other holidays etc. (e) Issue of passenger tickets by Travelling/Booking Clerks on the trains running on the section. (f) Dismantling of sidings. (g) Dismantling of signaling equipments. (h) Introduce rail car service with reduced loads. (i) Increase frequencies of trains. The Committee however are pained to note that the measures like 'One train only' system downgradation of stations, package tours, etc. to reduce working expenses and improve viability have been implemented successfully only in respect of a few lines. The Committee are of the considered view that these measures be pursued vigorously and applied to all those branch lines where they could ensure that the Un-economic Branch Lines become viable. Further, the Committee would like to impress upon the Ministry to take up the matter with the State Governments again in order to ensure that the losses incurred currently are reduced to barest minimum if not curtailed fully and apprise the Committee of the same.

[Sl. No. 2, Para No. 3 of 42nd Report of Public Accounts Committee
(15th Lok Sabha)]

Action Taken

The strategies formulated by the Indian Railways to cut down the expenditure on Un-economic Branch Lines and also to explore the possibility of improving earnings on some other Branch Lines as pointed out by the Committee in para 3 of Part-II of its recommendations are being pursued with great vigour. Consequently, the number of Un-economic Branch Lines has reduced to 89 as on 31st March, 2011 as compared to 115 such Branch Lines as mentioned in the report for 2002-03 and 102 as on the immediate preceding year 2009-10. It is reaffirmed that the exercise is a continuous process. While the Indian Railways endeavour to pursue the commitment already made to the Committee on the issue, and taken up by the Railway Board at the level of Member Traffic with General Managers through Board's letter No. 2012/TC(FM)/8/2

dated 28/03/12 (enclosed as Annexure-I) for close interaction with the State Governments to enable Indian Railways to reduce such Un-economic lines even further.

Audit *vide* their U.O. No. 264-RAII/12-3/2008 (Vol-I) dated 28-08-2012 have vetted the Action Taken Note.

Sd/-

(V. Vaidehi)

Exe. Director Finance (BC)

[Ministry of Railways' Case No. 2011-BC-PAC/XV/42, dated 29-08-2012]

Comments of the Committee

Please *see* Para No. 13 of Chapter I.

Recommendation (Para No. 7)

The Committee find that the Indian Railway Enquiry Committee (1936-37), the Committee on Transport Policy and Coordination (1959), the Estimate Committee (1967-68), the National Transport Policy Committee (NTPC) April, (1978) etc. recommended closure of Un-economic Branch Lines on the ground that these lines acted as a drag on the financial viability of the Railways, whereas some other committee *viz.* the Public Accounts Committee (1968-69), Un-economic Branch Lines Committee (1969), Administrative Reforms Commission (1970), the Railway Convention Committee (1973), the High Level Committee on Social Burdens (January 1978), Railway Fare and Freight Committee (1993) etc. had *inter-alia* recommended continuation of these Un-economic Branch Lines contingent upon passing of the losses to the State Governments, taking measures to improve the viability of these lines, meeting out the losses out of public revenue of State or Centre, deeming these lines are serving public interest. The Committee are of the view that mere constitution of Committees/Commissions is no solution until their recommendations are translated into action in letter and spirit in a time-bound manner.

[Sl. No. 1, Para No. 7 of 42nd Report of Public Accounts Committee
(15th Lok Sabha)]

Action Taken

The observations of the Committee have been noted. The recommendations shall be further followed up with concerned State Governments.

Audit *vide* their U.O. No. 146-RAII/12-3/2008 (Vol-I) dated 29-05-2012 have vetted the Action Taken Note.

Sd/-

(V. Vaidehi)

Exe. Director Finance (BC)

[Ministry of Railways' Case No. 2011-BC-PAC/XV/42, dated 13-07-2012]

Comments of the Committee

Please *see* Para No. 16 of Chapter I.

CHAPTER V

OBSERVATIONS/RECOMMENDATIONS IN RESPECT OF WHICH THE
GOVERNMENT HAVE FURNISHED INTERIM REPLIES

—NIL—

NEW DELHI;
26 August, 2013

4 Bhadrapada, 1935 (Saka)

DR. MURLIMANO HAR JOSHI
Chairman,
Public Accounts Committee.

APPENDIX I

MINUTES OF THE THIRD SITTING OF THE PUBLIC ACCOUNTS COMMITTEE (2013-14) HELD ON 14TH JUNE, 2013

The Public Accounts Committee sat on Friday, the 14th June, 2013 from 1500 hrs. to 1640 hrs. in Room No. 'G-074', Parliament Library Building, New Delhi.

PRESENT

Dr. Murli Manohar Joshi — *Chairman*

MEMBERS

Lok Sabha

2. Shri Anandrao Adsul
3. Shri Jayaprakash Hegde
4. Shri Bhartruhari Mahtab
5. Shri Abhijit Mukherjee

Rajya Sabha

6. Shri Prakash Javadekar
7. Dr. E.M. Sudarsana Natchiappan
8. Shrimati Ambika Soni

SECRETARIAT

1. Shri Devender Singh — *Joint Secretary*
2. Shrimati A. Jyothirmayi — *Deputy Secretary*
3. Ms. Miranda Ingudam — *Under Secretary*
4. Shri A.K. Yadav — *Under Secretary*

Representatives of the Office of the Comptroller and Auditor General of India

1. Ms. Usha Shankar — Dy. CAG
2. Shri Gautam Guha — DG (Commercial-I)
3. Ms. Ila Singh — DG (Railway Board Audit)
4. Ms. Sarita Kumari — DG (DT)
5. Shri P. Tiwari — Principal Director (PAC)
6. Shri Manish Kumar III — Principal Director (DT-I)
7. Shri A.M. Bajaj — Principal Director (E&SM)

Representatives of the Ministry of Finance (Department of Financial Services)

- | | | |
|------------------------------|---|----------------------|
| 1. Shri Rajiv Takru | — | Secretary |
| 2. Smt. Snehlata Shrivastava | — | Additional Secretary |
| 3. Shri Umesh Kumar | — | Joint Secretary (BA) |

Representatives of NABARD

- | | | |
|----------------------------|---|--|
| 1. Shri M.I. Ganagi | — | Chief General Manager, CPD |
| 2. Shri P.V.S. Surya Kumar | — | Chief General Manager,
Delhi Office |

Representatives of RBI

- | | | |
|-----------------------------------|-----|-------------------------------|
| 1. Shri Ramesh Kumar Moolchandani | — | General Manager, RPCO, Mumbai |
| 2. Shri A.K. Bera | — | Principal CGM, UBD, Mumbai |
| 3. Shri P.K. Arora | — | General Manager, UBD, Mumbai |
| 2. *** | *** | *** |
| 3. *** | *** | *** |
| 4. *** | *** | *** |

The Witnesses, then withdrew.

5. The Committee thereafter, took-up for consideration the following two Draft Reports and adopted the same with minor modifications:

- | | | | |
|------|--|-----|-----|
| (i) | *** | *** | *** |
| (ii) | Action Taken by the Government on the observations/recommendations of the Committee contained in their Forty-second Report (15th Lok Sabha) on " Un-economic Branch Lines on Indian Railways ". | | |

6. The Committee then authorized the Chairman to finalize the adopted Draft Reports in light of the views expressed by the Members and factual verifications made by Audit and present them to Parliament on a date convenient to him.

7. The Chairman thanked the Members for their active participation in the discussion and valuable suggestions.

8. A copy of the verbatim proceeding was kept on record.

The Committee, then, adjourned.

***Matter not related to the Report.

APPENDIX II

(Vide Paragraph 5 of Introduction)

ANALYSIS OF THE ACTION TAKEN BY THE GOVERNMENT ON THE OBSERVATIONS/RECOMMENDATIONS OF THE PUBLIC ACCOUNTS COMMITTEE CONTAINED IN THEIR FORTY-SECOND REPORT (FIFTEENTH LOK SABHA)

(i) Total number of Observations/Recommendations	07
(ii) Observations/Recommendations of the Committee Which have been accepted by the Government: Para Nos. 1, 2, 4, 5, and 6	Total: 05 Percentage: 80%
(iii) Observations/Recommendations which the Committee do not desire to pursue in view of the reply of the Government:	Total: 0 Percentage: 0
—Nil—	
(iv) Observations/Recommendations in respect of which replies of the Government have not been accepted by the Committee and which require reiteration: Para Nos. 3 and 7	Total: 02 Percentage: 20%
(v) Observations/Recommendations in respect of which the Government have furnished interim replies:	Total: 0 Percentage: 0

—Nil—

ANNEXURE I

K.K. Srivastava

D.O. No. 2012/TC/(FM)/8/2

New Delhi, dated 28.03.2012

My dear Shri.....

Sub: Review/Closure of Un-economic Branch Lines.

Ref.: 1. Railway Board's letter No. 97/TC/(M&S)/17/6 dtd. 17.02.1998.

2. FC's D.O. Letter No. 97/TC. (M&S)/17/6 dtd. 11.01.2010.

Various measures were suggested to Zonal Railways to reduce their working expenses of Un-economic Branch Lines. Zonal Railways were also to pursue the matter with respective State Governments to close such Un-economic Branch Lines.

'Public Accounts Committee in their Forty-Second Report have recommended that these measures be pursued vigorously and applied to all those Branch Lines to become viable. Further, the Committee would like to impress upon the Ministry to take up the matter with the State Governments again in order to ensure that the losses incurred currently are reduced to barest minimum if not curtailed fully and apprise the Committee of the same'.

In view of the above, I would like you to renew the dialogue with the State Governments to secure closure of the lines or else persuade them to share the burden of loss 50:50.

Efforts made in the above direction should be advised so that PAC is apprised of the measures taken to reduce the burden of loss of the Un-economic Branch Lines.

With regards,

Yours sincerely,

Sd/-

(K.K. Srivastava)

General Manager,
All India Railways.

ANNEXURE II

F.No. 1/58/2012-MC
Government of India
Ministry of Finance
Department of Expenditure
Monitoring Cell

Lok Nayak Bhawan, New Delhi,

Dated: 19.02.2013

OFFICE MEMORANDUM

Subject: 58th Report (15th Lok Sabha) on 'Non-Compliance by the Ministries/ Departments in final submission of ATNs on Non-Selected Audit Paragraphs (2010-11).

The undersigned is directed to say that the PAC in its 58th Report (15th Lok Sabha) on 'Non-Compliance by the Ministries/Departments in final submission of ATNs on Non-Selected Audit Paragraphs (2010-11) in its recommendation at para 3 stated as follows:—

"The Committee note that the figures supplied by the Ministry of Finance (Monitoring Cell) with regard to number of audit paragraphs pending with them do not tally with the figures given by the Audit. As on 25th June, 2010, the Monitoring Cell had indicated the number of pending paras as 3116 (CBDT 2670, CBEC 434 and Department of Revenue 12). However, according to Audit as on 31st May, 2010, a total of 2397 paragraphs were pending with the Ministry of Finance (Central excise 376, Customs 280 and Direct Taxes 1741). The Committee desire that all the Ministries/Departments may be exhorted to take urgent steps to reconcile the figures in consultation with the Audit and the correct figures submitted to the Committee while furnishing the action taken replies on this Report in due course."

2. Hence, all Ministries/Departments may take urgent steps to reconcile the figures (Quarterly) in consultation with Audit so that correct figures can be projected to the Committee in due course.

Sd/-

(T.C.A. Kalyaani)

Joint Controller General of Accounts.

To,

Secretaries,
All Ministries/Departments

ANNEXURE III

F.No. 1/58/2012-MC
Government of India
Ministry of Finance
Department of Expenditure
Monitoring Cell

Lok Nayak Bhawan, New Delhi.

Dated: 19.02.2013

OFFICE MEMORANDUM

Subject: 58th Report (15th Lok Sabha) on Non-Compliance by the Ministries/ Departments in final submission of ATNs on Non-Selected Audit Paragraphs (2010-11).

The undersigned is directed to forward herewith a copy of the OM No. 12(2)/ E.Coord./2012 dated 24.12.2012 on the captioned subject received from D/o Expenditure, E. Coord. Branch containing therein the PAC's Recommendations.

2. One of the recommendations at S.No.4 to cut-off date for ATNs which states as follows:

"The Committee observe that there is a variation in figures between the Monitoring Cell and the Audit with regard to the cut-off date on pending Action Taken Notes with various Ministries/Departments. While the Audit compile the data on pending ATNs as on 31st May, 2010, the Monitoring Cell maintains the data as on 25th June, 2010. The difference in the month invariably leads to discrepancy on the pending ATNs. The Committee, therefore, recommend a common date may be fixed for compilation of the pending ATNs with the concurrence of the C&AG to avoid mismatch of figures, the Committee would like to be apprised of the new cut-off date evolved in this behalf within three months of the presentation of this Report."

3. C&AG is requested to inform Monitoring Cell an appropriate cut-off date(s) for pending ATNs so that there is uniformity in the date of para status given by C&AG/ Monitoring/Ministries/Departments in respect of pending ATNs (*e.g.* quarterly).

Sd/-

(T.C.A. Kalyaani)

Joint Controller General of Accounts.

Kind Attention :
Shri Shubha Kumar,
Director General (Report Central),
O/o C&AG, 9 Deen Dayal Upadhyay Marg,
New Delhi-110002.

PARLIAMENTARY PUBLICATIONS CAN ALSO BE OBTAINED FROM THE FOLLOWING AUTHORISED AGENTS:—

Sl.No.	Name of Agent	Sl.No.	Name of Agent
	ANDHRA PRADESH	13.	M/s. Jayna Book Depot, Chowk Chhapparwala, Bank Street, Karol Bagh, New Delhi-110 005.
1.	M/s. Ashok Book Centre, Benz Circle, Vasavya Nagar, Vijaywada-520 006. (A.P)	14.	M/s. Standard Book Co., 125, Municipal Market, Connaught Place, P.B. No. 708, New Delhi-110 001. (T. No. 23411919)
	BIHAR	15.	M/s. D.K. Agencies (P) Ltd., A/15-17, Mohan Garden, Najafgarh Road, New Delhi-110 059.
2.	M/s. Progressive Book Centre, Zila School, Pani Tanki Chowk, Ramna, Muzaffarpur-842 002. (Bihar)	16.	M/s. Vijay Book Service, C-D/123/C, Pitam Pura, New Delhi-110 034.
	DELHI		MADHYA PRADESH
3.	M/s. Jain Book Agency, C-9, Prem House, Connaught Place, P.B. No. 1113, New Delhi-110 001.	17.	M/s. Suvidha Law House, 28, Malviya Nagar, Roshanpura, Bhopal-462 003.
4.	M/s. Bookwell, 2/72, Sant Nirankari Colony, Kingsway Camp, Delhi-110 009.		MAHARASHTRA
5.	M/s. Rajendra Book Agency, IV-D-50, Lajpat Nagar, Old Double Storey, New Delhi-110 024. (T. Nos. 26412362 & 26412131)	18.	M/s. Usha Book Depot, 585/A, Chitra Bazar, Khan House, P.B. No. 2671, Mumbai-400 002.
6.	M/s. Central News Agency Pvt. Ltd., P-23, Connaught Circus, New Delhi-110 001.	19.	M/s. Jaina Book Agency (India), 649-A, Girgaum Road, Opp. 2nd Dhobi Talao Lane, Mumbai-400 002.
7.	The Manager, M/s. Books India Corporation, Publishers, Importers & Exporters, L-27, Shastri Nagar, Delhi-110 052.		PUDUCHERRY
8.	M/s. Sangam Book Depot, LG-3, Akarshan Bhawan, 23, Ansari Road, Darya Ganj, New Delhi-110 002.	20.	Editor of Debates, Legislative Assembly Department, Puducherry-605 001.
9.	M/s. Biblia Impex Pvt. Ltd., 2/18, Ansari Road, New Delhi-110 002. (T.No. 23262515)		TAMILNADU
10.	M/s. Universal Book Traders, 80, Gokhale Market, Opp. New Courts, Delhi-110 054. (T. No. 23911966)	21.	M/s. M.M. Subscription Agencies, 123, Third Street, Tatabad, Coimbatore-641 012.
11.	M/s. Seth & Co. Room No. 31 D, Block-B, Delhi High Court, Sher Shah Road, New Delhi-110 003.	22.	M/s. C. Sitaraman & Co., 73/37, Royappettah High Road, Chennai-600 014.
12.	M/s. Dhanwantra Medical & Law House, 592, Lajpat Rai Market, Delhi-110 006. (T. No. 23866768)		UTTAR PRADESH
		23.	M/s. Law Publishers, Sardar Patel Marg, P.B. No. 1077, Allahabad (U.P)
		24.	M/s. Ram Advani Bookseller, Mayfair Building, Hazrat Ganj, GPO Box No. 154, Lucknow-226 001.